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February 14, 2019

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

We have compiled the accompanying financial statements for the period ending January 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 January are \$117,667.90
2. Total Expenses for the period are \$108,304.10
3. Net Income (Loss) for the period is \$9,363.80
4. YTD Revenue is \$955,290.45
5. YTD Expenses are \$848,166.79
6. YTD Net Income (Loss) is \$107,123.66
7. The reconciled checking balance is \$607,870.03

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
January 31, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		607,870.03
CASH IN BANK - CUST DEPOSITS		30,378.68
CASH IN BANK - CAPITAL IMP		20,290.68
CASH FUND 492-W		105,590.19
WASHBURN PARCEL FUND 488-W		1,076.84
CASH FUND 494-W		58,281.13
CASH FUND 494-S		57,816.40
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,964.31
CASH FISCAL AGENT FUND 495-P		41,753.46
CASH FISCAL AGENT FUND 493-S		24,399.17
ACCOUNTS RECEIVABLE		145,362.79
RETURNED CHECK		65.00
RETURNED CHECK		184.05
RETURNED CHECK		30.00
AR COMP GEN LATE FEES		<u>10,620.45</u>

Total Current Assets

1,129,740.28

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	(2,570,502.31)	
ACCUMULATED DEPRECIATION-S	(3,344,226.31)	
ACCUMULATED DEPRECIATION-P	<u>(675,756.31)</u>	
Total Property and Equipment		4,392,753.35
Other Assets		
DEFERRED OUTFLOWS-W	91,567.00	
DEFERRED OUTFLOWS-S	90,469.00	
DEFERRED OUTFLOWS-P	<u>35,005.00</u>	
Total Other Assets		<u>217,041.00</u>
Total Assets		<u>\$ 5,739,534.63</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 14,153.31	
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	697.21	
STATE WITHHELD PAYABLE	89.52	
SDI WITHHELD PAYABLE	45.63	
UNION DUES	204.00	
CAL- PERS	455.05	
CUSTOMER DEPOSITS-W	7,349.59	
CUSTOMER DEPOSITS-S	12,772.34	
CUSTOMER DEPOSITS-P	2,776.00	
DEFERRED REVENUE - P	<u>7,130.00</u>	
Total Current Liabilities		105,490.42
Long-Term Liabilities		
LOAN - KS STATE BANK	38,071.08	
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>872,480.08</u>

Total Liabilities		977,970.50
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>107,123.66</u>	
Total Capital		<u>4,761,564.13</u>
Total Liabilities & Capital		<u><u>\$ 5,739,534.63</u></u>

BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 28,211.50	23.98	\$ 255,304.27	26.73
RESIDENTIAL INCOME-S	43,524.30	36.99	306,919.75	32.13
RESIDENTIAL INCOME-P	8,221.03	6.99	57,943.96	6.07
COMMERCIAL INCOME-W	22,509.37	19.13	201,459.23	21.09
COMMERCIAL INCOME-S	8,628.62	7.33	65,462.50	6.85
COMMERCIAL INCOME-P	1,067.81	0.91	7,183.32	0.75
SWIMMING LESSONS	0.00	0.00	4,380.00	0.46
MOMMY & ME	0.00	0.00	80.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.00
NIGHT SWIM	0.00	0.00	1,072.00	0.11
GATE FEES-P	0.00	0.00	2,022.00	0.21
POOL PASS PURCHASES	0.00	0.00	130.00	0.01
LIFE GUARD LESSONS	0.00	0.00	100.00	0.01
VENDING INCOME-P	0.00	0.00	668.50	0.07
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.00
AQUATIC PASS	0.00	0.00	730.00	0.08
POOL DONATIONS	0.00	0.00	90.00	0.01
POOL RENTAL FEES	0.00	0.00	4,124.50	0.43
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	3,265.10	2.77	23,829.01	2.49
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	1.27
SERVICE CHARGE INCOME-W	50.00	0.04	1,212.50	0.13
SERVICE CHARGE INCOME-S	50.00	0.04	1,212.50	0.13
LATE FEE INCOME-W	1,088.68	0.93	6,768.68	0.71
INTEREST INCOME-W	560.22	0.48	1,237.50	0.13
INTEREST INCOME-S	313.52	0.27	684.13	0.07
INTEREST INCOME-P	177.75	0.15	503.04	0.05
	<u>117,667.90</u>	100.00	<u>955,290.45</u>	100.00
Total Revenues				
Cost of Sales				
Total Cost of Sales				
	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit				
	<u>117,667.90</u>	100.00	<u>955,290.45</u>	100.00
Expenses				
AUDIT-W	0.00	0.00	525.00	0.05
AUDIT-S	0.00	0.00	525.00	0.05
BANK FEES-W	0.00	0.00	264.96	0.03
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	0.18
DEPRECIATION EXPENSE-W	9,083.33	7.72	63,583.31	6.66
DEPRECIATION EXPENSE-S	9,583.33	8.14	67,083.31	7.02
DEPRECIATION EXPENSE-P	2,833.33	2.41	19,833.31	2.08
DUES, FEES & SUBSCRIPTIONS-W	47.50	0.04	7,087.32	0.74

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See Engagement Letter Dated June 30, 2011

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	47.50	0.04	4,361.32	0.46
ENGINEERING FEES-W	745.63	0.63	8,914.63	0.93
ENGINEERING FEES-S	613.63	0.52	4,683.10	0.49
ENGINEERING FEES-P	178.74	0.15	178.74	0.02
GAS, FUEL & OIL-W	668.02	0.57	3,543.63	0.37
GAS, FUEL & OIL-S	668.06	0.57	3,508.38	0.37
HEALTH INSURANCE-W	3,848.38	3.27	27,196.35	2.85
HEALTH INSURANCE-S	3,848.38	3.27	27,196.35	2.85
INTEREST EXPENSE-W	112.02	0.10	880.02	0.09
INTEREST EXPENSE-S	112.02	0.10	880.06	0.09
LAB SUPPLIES-S	0.00	0.00	300.76	0.03
LIABILITY INSURANCE-P	162.98	0.14	162.98	0.02
MEALS EXPENSE-W	0.00	0.00	70.49	0.01
MEALS EXPENSE-S	11.09	0.01	81.60	0.01
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	404.22	0.34	2,664.28	0.28
OFFICE SUPPLIES-S	404.23	0.34	2,674.45	0.28
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.02
OFFICE EQUIP LEASE-W	152.29	0.13	913.75	0.10
OFFICE EQUIP LEASE-S	152.30	0.13	913.79	0.10
OPERATING EXPENSE-W	1,340.36	1.14	7,079.23	0.74
OPERATING EXPENSE-S	764.42	0.65	7,591.22	0.79
OPERATING EXPENSE-P	0.00	0.00	742.81	0.08
PERS RETIREMENT-W	3,174.11	2.70	22,900.09	2.40
PERS RETIREMENT-S	3,174.13	2.70	22,900.23	2.40
PERMITS/LICENSES/FEES-W	306.39	0.26	378.89	0.04
PERMITS/LICENSES/FEES-S	455.41	0.39	19,388.41	2.03
PERMITS/LICENSES/FEES-P	718.00	0.61	923.20	0.10
PG&E PUMPING COSTS-W	12,962.81	11.02	111,630.41	11.69
PG&E PUMPING COSTS-S	9,595.39	8.15	67,399.45	7.06
PG&E OFFICE UTILITIES-W	437.49	0.37	1,871.47	0.20
PG&E OFFICE UTILITIES-S	437.50	0.37	1,871.51	0.20
PG&E POOL UTILITIES	101.05	0.09	7,917.18	0.83
PROFESSIONAL FEES-W	2,217.50	1.88	8,254.32	0.86
PROFESSIONAL FEES-S	2,287.50	1.94	8,670.34	0.91
PROFESSIONAL FEES-P	100.00	0.08	200.00	0.02
R&M INFRASTRUCTURE-W	876.99	0.75	5,336.97	0.56
R&M INFRASTRUCTURE-S	1,254.06	1.07	5,471.22	0.57
RENTAL OF EQUIPMENT-W	0.00	0.00	323.94	0.03
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.01
REPAIRS/MAINT BLDG-W	104.82	0.09	1,822.92	0.19
REPAIRS/MAINT BLDG-S	1,477.73	1.26	4,420.82	0.46
REPAIRS/MAINT BLDG-P	50.00	0.04	350.00	0.04
REPAIRS/MAINT EQUIP-W	207.89	0.18	6,592.24	0.69
REPAIRS/MAINT EQUIP-S	207.90	0.18	6,595.24	0.69
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.07
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.03
TOOLS-W	70.90	0.06	2,755.44	0.29
TOOLS-S	174.14	0.15	466.89	0.05
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	903.44	0.77	7,035.05	0.74
SOCIAL SECURITY TAXES-S	1,265.25	1.08	8,665.80	0.91
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	0.25
TELEPHONE-W	445.84	0.38	2,971.17	0.31
TELEPHONE-S	445.86	0.38	2,971.26	0.31

	Current Month		Year to Date	
TESTING EXPENSE-W	134.40	0.11	1,388.40	0.15
TESTING EXPENSE-S	426.00	0.36	2,996.80	0.31
VEHICLE REPAIRS & MAINT-W	80.40	0.07	1,780.03	0.19
VEHICLE REPAIRS & MAINT-S	80.41	0.07	1,780.16	0.19
WAGES & SALARIES PRODUCTION-W	10,505.33	8.93	81,381.88	8.52
WAGES & SALARIES PRODUCTION-S	13,521.48	11.49	90,336.15	9.46
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	3.02
OVERTIME PAID-W	124.76	0.11	1,508.27	0.16
OVERTIME PAID-S	1,838.37	1.56	12,319.99	1.29
OVERTIME PAID-P	0.00	0.00	965.39	0.10
SICK PAY-W	287.30	0.24	3,026.48	0.32
SICK PAY-S	287.29	0.24	3,026.44	0.32
SICK PAY-P	0.00	0.00	121.00	0.01
VACATION PAY-W	457.25	0.39	4,106.91	0.43
VACATION PAY-S	457.25	0.39	4,106.87	0.43
STAND BY TIME PAID-W	435.00	0.37	3,105.00	0.33
STAND BY TIME PAID-S	435.00	0.37	3,105.00	0.33
WORKERS COMP-W	0.00	0.00	2,202.10	0.23
WORKERS COMP-S	0.00	0.00	1,662.81	0.17
WORKERS COMP-P	0.00	0.00	629.17	0.07
PENALTIES & FINES	0.00	0.00	564.66	0.06
	<u>108,304.10</u>	<u>92.04</u>	<u>848,166.79</u>	<u>88.79</u>
Total Expenses				
Net Income	<u>\$ 9,363.80</u>	<u>7.96</u>	<u>\$ 107,123.66</u>	<u>11.21</u>

BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 28,211.50	\$ 26,545.60	\$ 255,304.27	\$ 255,306.38
RESIDENTIAL INCOME-S	43,524.30	44,291.23	306,919.75	310,626.16
RESIDENTIAL INCOME-P	8,221.03	8,230.36	57,943.96	57,834.08
GRANT MONEY-S	0.00	0.00	0.00	126,817.00
COMMERCIAL INCOME-W	22,509.37	23,018.55	201,459.23	180,457.28
COMMERCIAL INCOME-S	8,628.62	8,862.04	65,462.50	69,036.46
COMMERCIAL INCOME-P	1,067.81	1,038.00	7,183.32	7,367.64
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	3,265.10	0.00	23,829.01	3,150.00
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	2,450.00
SERVICE CHARGE INCOME-W	50.00	112.50	1,212.50	1,612.50
SERVICE CHARGE INCOME-S	50.00	112.50	1,212.50	1,612.50
LATE FEE INCOME-W	1,088.68	990.00	6,768.68	7,200.00
INTEREST INCOME-W	560.22	519.54	1,237.50	903.96
INTEREST INCOME-S	313.52	284.29	684.13	494.64
INTEREST INCOME-P	177.75	249.52	503.04	434.14
Total Revenues	117,667.90	114,254.13	955,290.45	1,038,617.13
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	117,667.90	114,254.13	955,290.45	1,038,617.13
Expenses				
AUDIT-W	0.00	0.00	525.00	6,450.00
AUDIT-S	0.00	0.00	525.00	6,450.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	0.00	61.06	264.96	520.31
BANK FEES-S	0.00	61.07	264.96	520.33
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	63,583.31	58,201.50
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	67,083.31	52,641.75
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	19,833.31	19,707.94
DUES, FEES & SUBSCRIPTIONS-W	47.50	887.28	7,087.32	7,735.58
DUES, FEES & SUBSCRIPTIONS-S	47.50	169.28	4,361.32	4,381.83
ENGINEERING FEES-W	745.63	8,002.52	8,914.63	66,028.31
ENGINEERING FEES-S	613.63	0.00	4,683.10	135,901.32
ENGINEERING FEES-P	178.74	0.00	178.74	0.00
GAS, FUEL & OIL-W	668.02	618.26	3,543.63	2,376.02
GAS, FUEL & OIL-S	668.06	618.27	3,508.38	2,944.36
HEALTH INSURANCE-W	3,848.38	3,848.38	27,196.35	27,196.35
HEALTH INSURANCE-S	3,848.38	3,848.38	27,196.35	27,196.35
INTEREST EXPENSE-W	112.02	162.95	880.02	1,197.19
INTEREST EXPENSE-S	112.02	162.94	880.06	1,197.17
LAB SUPPLIES-S	0.00	0.00	300.76	349.23
LEGAL EXPENSE-W	0.00	257.50	0.00	768.00
LEGAL EXPENSE-S	0.00	257.50	0.00	768.00
LIABILITY INSURANCE-P	162.98	0.00	162.98	0.00
MEALS EXPENSE-W	0.00	0.00	70.49	27.96
MEALS EXPENSE-S	11.09	0.00	81.60	27.96
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	404.22	2,106.80	2,664.28	5,813.58
OFFICE SUPPLIES-S	404.23	806.82	2,674.45	4,513.72
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	913.75	1,066.03
OFFICE EQUIP LEASE-S	152.30	152.30	913.79	1,066.10
OPERATING EXPENSE-W	1,340.36	553.28	7,079.23	6,728.74
OPERATING EXPENSE-S	764.42	544.66	7,591.22	7,423.33
OPERATING EXPENSE-P	0.00	0.00	742.81	291.57
PERS RETIREMENT-W	3,174.11	3,497.69	22,900.09	19,953.03
PERS RETIREMENT-S	3,174.13	3,497.71	22,900.23	19,954.10
PERMITS/LICENSES/FEES-W	306.39	0.00	378.89	5,827.74
PERMITS/LICENSES/FEES-S	455.41	0.00	19,388.41	17,779.98
PERMITS/LICENSES/FEES-P	718.00	495.61	923.20	884.86
PG&E PUMPING COSTS-W	12,962.81	0.00	111,630.41	85,249.58
PG&E PUMPING COSTS-S	9,595.39	0.00	67,399.45	53,157.72
PG&E OFFICE UTILITIES-W	437.49	0.00	1,871.47	1,647.05
PG&E OFFICE UTILITIES-S	437.50	0.00	1,871.51	1,647.05
PG&E POOL UTILITIES	101.05	0.00	7,917.18	7,555.12
PROFESSIONAL FEES-W	2,217.50	1,942.50	8,254.32	7,417.25
PROFESSIONAL FEES-S	2,287.50	1,647.50	8,670.34	7,402.25
PROFESSIONAL FEES-P	100.00	0.00	200.00	0.00
R&M INFRASTRUCTURE-W	876.99	275.65	5,336.97	12,645.57
R&M INFRASTRUCTURE-S	1,254.06	28.49	5,471.22	2,169.31
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	0.00	28.86	323.94	463.42
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.00
REPAIRS/MAINT BLDG-W	104.82	18.10	1,822.92	1,136.92
REPAIRS/MAINT BLDG-S	1,477.73	1,841.21	4,420.82	3,795.42
REPAIRS/MAINT BLDG-P	50.00	50.00	350.00	300.00
REPAIRS/MAINT EQUIP-W	207.89	30.26	6,592.24	2,302.21
REPAIRS/MAINT EQUIP-S	207.90	30.28	6,595.24	2,895.30

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.00
SEMINARS & EDUCATION-W	0.00	508.12	0.00	1,017.89
SEMINARS & EDUCATION-S	0.00	508.12	0.00	1,262.90
SEMINARS & EDUCATION-P	0.00	294.41	300.00	294.41
TOOLS-W	70.90	10.52	2,755.44	2,972.25
TOOLS-S	174.14	3.18	466.89	3,148.61
TOOLS-P	0.00	0.00	6.69	477.17
SOCIAL SECURITY TAXES-W	903.44	1,083.82	7,035.05	7,392.25
SOCIAL SECURITY TAXES-S	1,265.25	970.35	8,665.80	6,971.28
SOCIAL SECURITY TAXES-P	0.00	13.97	2,418.26	2,059.35
TELEPHONE-W	445.84	505.29	2,971.17	3,226.37
TELEPHONE-S	445.86	505.29	2,971.26	3,226.41
TESTING EXPENSE-W	134.40	128.00	1,388.40	1,645.80
TESTING EXPENSE-S	426.00	0.00	2,996.80	1,193.40
TRAVEL EXPENSE-W	0.00	0.00	0.00	31.03
TRAVEL EXPENSE-S	0.00	0.00	0.00	31.03
TRAVEL EXPENSE-P	0.00	293.21	0.00	293.21
VEHICLE REPAIRS & MAINT-W	80.40	22.17	1,780.03	3,481.76
VEHICLE REPAIRS & MAINT-S	80.41	22.18	1,780.16	3,481.90
WAGES & SALARIES PRODUCTION-W	10,505.33	11,304.05	81,381.88	73,166.21
WAGES & SALARIES PRODUCTION-S	13,521.48	11,574.42	90,336.15	72,324.85
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	34,754.93
OVERTIME PAID-W	124.76	219.61	1,508.27	2,056.48
OVERTIME PAID-S	1,838.37	1,071.69	12,319.99	9,514.85
OVERTIME PAID-P	0.00	232.38	965.39	1,530.25
SICK PAY-W	287.30	285.46	3,026.48	2,850.71
SICK PAY-S	287.29	285.46	3,026.44	2,850.68
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	457.25	930.86	4,106.91	8,008.16
VACATION PAY-S	457.25	930.84	4,106.87	8,008.09
STAND BY TIME PAID-W	435.00	435.00	3,105.00	3,150.00
STAND BY TIME PAID-S	435.00	435.00	3,105.00	3,150.00
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	108,304.10	87,878.97	848,166.79	984,594.37
Net Income	\$ 9,363.80	\$ 26,375.16	\$ 107,123.66	\$ 54,022.76

BURNEY WATER DISTRICT

Account Reconciliation

As of Jan 31, 2019

10300.0 - CASH IN BANK

Bank Statement Date: January 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			601,060.31
Add: Cash Receipts			99,187.66
Less: Cash Disbursements			(84,398.93)
Add (Less) Other			<u>(7,979.01)</u>
Ending GL Balance			<u>607,870.03</u>
Ending Bank Balance			607,658.09
Add back deposits in transit			
	Jan 30, 2019		151.24
	Jan 31, 2019		135.74
	Jan 31, 2019		5,845.48
	Jan 31, 2019		2,709.41
	Jan 31, 2019		<u>224.06</u>
Total deposits in transit			9,065.93
(Less) outstanding checks			
	Dec 13, 2018	28414	(45.00)
	Jan 10, 2019	28437	(100.00)
	Jan 10, 2019	28446	(700.81)
	Jan 24, 2019	28455	(144.25)
	Jan 24, 2019	28456	(50.00)
	Jan 24, 2019	28459	(90.06)
	Jan 24, 2019	28462	(2,726.00)
	Jan 31, 2019	28464	(426.00)
	Jan 31, 2019	28465	(386.10)
	Jan 31, 2019	28466	(3,300.00)
	Jan 31, 2019	28467	(165.49)
	Jan 31, 2019	28468	(347.66)
	Jan 31, 2019	28469	(162.98)
	Jan 31, 2019	28470	<u>(209.64)</u>
Total outstanding checks			(8,853.99)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u>607,870.03</u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28430	1/3/19	AT&T MOBILITY	10300.0	127.15
28431	1/3/19	BASIC LABORATORY, INC.	10300.0	535.80
28432	1/3/19	DEBRA J. CRONE, CPA	10300.0	650.00
28433	1/3/19	J.W. WOOD COMPANY, INC.	10300.0	183.00
28434	1/3/19	Pitney Bowes, Inc.	10300.0	100.00
EFT	1/9/19	CalPERS	10300.0	3,804.60
EFT1	1/9/19	NOR CAL LABORERS	10300.0	6,840.00
28435	1/10/19	BURNEY CHAMBER OF COMMERCE	10300.0	95.00
28436	1/10/19	BURNEY DISPOSAL	10300.0	682.58
28437	1/10/19	BURNEY FIRE PROTECTION DEPARTMENT	10300.0	100.00
28438	1/10/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28439	1/10/19	FERGUSON ENTERPRISES INC #1423	10300.0	1,248.89
28440	1/10/19	FRONTIER COMMUNICATIONS	10300.0	722.50
28441	1/10/19	HOVIS HARDWARE	10300.0	456.72
28442	1/10/19	J.W. WOOD COMPANY, INC.	10300.0	109.56
28443	1/10/19	LABORERS LOCAL 185	10300.0	222.00
28444	1/10/19	LAWSON PRODUCTS	10300.0	52.90
28445	1/10/19	NAPA SIERRA	10300.0	132.03
28446	1/10/19	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	700.81
28447	1/10/19	STREAMLINE	10300.0	200.00
28448	1/10/19	TESORO COMMERCIAL FLEET	10300.0	885.93
28449	1/10/19	USA BLUE BOOK	10300.0	543.35
28450	1/10/19	DO IT BEST VALLEY HARDWARE	10300.0	83.67
9657	1/11/19	MIKE A. SKELLY	10300.0	2,125.10
9658	1/11/19	KEITH T. MOORE	10300.0	1,403.72
9659	1/11/19	WILLIE L. LYONS	10300.0	1,512.25
9660	1/11/19	MARGARITA ANGEL	10300.0	1,014.49
9661	1/11/19	AMANDA R. ROGERS	10300.0	1,298.28
9662	1/11/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9663	1/11/19	STEPHANIE A. MCQUADE	10300.0	1,048.79
EFT	1/11/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
Automatic	1/16/19	KS STATEBANK	10300.0	3,171.27
EFT	1/22/19	Pitney Bowes, Inc.	10300.0	812.45
28451	1/24/19	Access Information Management	10300.0	191.94
28452	1/24/19	AIR GAS USA	10300.0	55.69
28453	1/24/19	ARAMARK	10300.0	834.84
28454	1/24/19	BASIC LABORATORY, INC.	10300.0	134.40
28455	1/24/19	LAWSON PRODUCTS	10300.0	144.25
28456	1/24/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28457	1/24/19	PACE ENGINEERING	10300.0	1,538.00
28458	1/24/19	PG&E	10300.0	23,534.24
28459	1/24/19	PRECISION LUBE EXPRESS	10300.0	90.06
28460	1/24/19	SICKLER ELECTRIC	10300.0	921.01
28461	1/24/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	406.06
28462	1/24/19	State Water Resources Control Board	10300.0	2,726.00
28463	1/24/19	FIRST NATIONAL BANK OMAHA	10300.0	45.42
1125	1/24/19	MARLA WOLFIN	10305.0	71.68
1126	1/24/19	WAYNE SPERR	10305.0	80.88
1127	1/24/19	JOHN PUTT	10305.0	16.77
1128	1/24/19	CHRIS MCDUGAL	10305.0	72.17
1129	1/24/19	HAMILTON ASSOCIATES	10305.0	80.03
1130	1/24/19	RICHARD HOLLISTER	10305.0	140.16
9664	1/25/19	MIKE A. SKELLY	10300.0	2,363.73
9665	1/25/19	KEITH T. MOORE	10300.0	1,242.85
9666	1/25/19	WILLIE L. LYONS	10300.0	1,535.68
9667	1/25/19	MARGARITA ANGEL	10300.0	1,014.48
9668	1/25/19	AMANDA R. ROGERS	10300.0	1,286.32
9669	1/25/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
9670	1/25/19	STEPHANIE A. MCQUADE	10300.0	1,099.44
EFT	1/25/19	TAMCO	10300.0	304.59
EFT	1/29/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
28464	1/31/19	BASIC LABORATORY, INC.	10300.0	426.00
28465	1/31/19	COOK CONCRETE	10300.0	386.10
28466	1/31/19	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	3,300.00
28467	1/31/19	LAWSON PRODUCTS	10300.0	165.49
28468	1/31/19	PETERSON CAT	10300.0	347.66
28469	1/31/19	SDRMA	10300.0	162.98
28470	1/31/19	SICKLER ELECTRIC	10300.0	209.64
Total				<u>84,860.62</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,940.37
Add: Cash Receipts		900.00
Less: Cash Disbursements		(461.69)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>30,378.68</u></u>
Ending Bank Balance		30,833.95
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	(0.51)
	Sep 21, 2018 1116	(52.52)
	Oct 11, 2018 1118	(5.91)
	Dec 13, 2018 1123	(7.39)
	Jan 24, 2019 1125	(71.68)
	Jan 24, 2019 1128	(72.17)
	Jan 24, 2019 1129	(80.03)
	Jan 24, 2019 1130	<u>(140.16)</u>
Total outstanding checks		(455.27)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>30,378.68</u></u>

BURNEY WATER DISTRICT
Account Reconciliation
 As of Jan 31, 2019
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: January 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

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