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July 16, 2018

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

We have compiled the accompanying financial statements for the period ending June 30, 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 June are \$150,377.38
2. Total Expenses for the period are \$157,826.59
3. Net Income (Loss) for the period is (\$7,449.21)
4. YTD Revenue is \$1,667,616.11
5. YTD Expenses are \$1,667,313.62
6. YTD Net Income (Loss) is \$302.49
7. The reconciled checking balance is \$412,531.12

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

June 30, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		412,531.12
CASH IN BANK - CUST DEPOSITS		23,965.06
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		85.02
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		147,497.26
RETURNED CHECK		118.92
RETURNED CHECK		197.65
RETURNED CHECK		30.01
AR COMP GEN LATE FEES		10,327.63

Total Current Assets

964,548.58

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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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	(2,499,378.00)	
ACCUMULATED DEPRECIATION-S	(3,251,082.00)	
ACCUMULATED DEPRECIATION-P	<u>(655,488.04)</u>	
Total Property and Equipment		4,245,130.27
Other Assets		
DEFERRED OUTFLOWS-W	28,990.00	
DEFERRED OUTFLOWS-S	26,402.00	
DEFERRED OUTFLOWS-P	<u>12,656.00</u>	
Total Other Assets		<u>68,048.00</u>
Total Assets		<u><u>\$ 5,277,726.85</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 23,870.20	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(51.14)	
UNION DUES	204.00	
CAL- PERS	509.38	
CUSTOMER DEPOSITS-W	8,751.59	
CUSTOMER DEPOSITS-S	12,442.34	
CUSTOMER DEPOSITS-P	2,704.00	
DEFERRED REVENUE - P	<u>7,130.00</u>	
Total Current Liabilities		111,269.17
Long-Term Liabilities		
LOAN - KS STATE BANK	59,641.21	
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	<u>10,619.00</u>	
Total Long-Term Liabilities		691,559.21

Total Liabilities		<u>802,828.38</u>
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	17,706.62	
DESIGNATED (NEW EQUITY ACCT)	531,324.21	
RETAINED EARNINGS	267,859.80	
Net Income	<u>302.49</u>	
Total Capital		<u>4,474,898.47</u>
Total Liabilities & Capital		<u><u>\$ 5,277,726.85</u></u>

BURNEY WATER DISTRICT
Income Statement
For the Twelve Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 40,315.88	26.81 \$	410,532.84	24.62
RESIDENTIAL INCOME-S	44,743.07	29.75	532,200.59	31.91
RESIDENTIAL INCOME-P	8,284.69	5.51	99,606.19	5.97
GRANT MONEY-S	0.00	0.00	156,269.00	9.37
COMMERCIAL INCOME-W	30,452.45	20.25	284,879.36	17.08
COMMERCIAL INCOME-S	9,992.77	6.65	115,138.21	6.90
COMMERCIAL INCOME-P	1,039.24	0.69	12,553.28	0.75
SWIMMING LESSONS	6,060.00	4.03	11,160.00	0.67
MOMMY & ME	40.00	0.03	250.00	0.01
LITTLE SWIMMERS	22.00	0.01	66.00	0.00
NIGHT SWIM	368.00	0.24	1,228.00	0.07
GATE FEES-P	608.00	0.40	2,605.00	0.16
POOL PASS PURCHASES	1,440.00	0.96	2,000.00	0.12
LIFE GUARD LESSONS	500.00	0.33	500.00	0.03
VENDING INCOME-P	0.00	0.00	821.50	0.05
REPLACEMENT PASSES-P	15.00	0.01	50.00	0.00
AQUATIC PASS	3,265.00	2.17	4,100.00	0.25
POOL DONATIONS	0.00	0.00	540.00	0.03
POOL RENTAL FEES	1,671.00	1.11	4,256.75	0.26
MISCELLANEOUS INCOME - W	0.14	0.00	701.29	0.04
MISCELLANEOUS INCOME - S	0.14	0.00	700.15	0.04
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	0.01
OTHER BILLED INCOME-W	0.00	0.00	4,335.32	0.26
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.15
SERVICE CHARGE INCOME-W	300.00	0.20	2,837.50	0.17
SERVICE CHARGE INCOME-S	300.00	0.20	2,837.50	0.17
LATE FEE INCOME	960.00	0.64	12,270.00	0.74
INTEREST INCOME-W	0.00	0.00	1,283.69	0.08
INTEREST INCOME-S	0.00	0.00	702.43	0.04
INTEREST INCOME-P	0.00	0.00	616.51	0.04
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Total Revenues	150,377.38	100.00	1,667,616.11	100.00
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Cost of Sales				
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Total Cost of Sales	0.00	0.00	0.00	0.00
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Gross Profit	150,377.38	100.00	1,667,616.11	100.00
Expenses				
AUDIT-W	0.00	0.00	6,450.00	0.39
AUDIT-S	0.00	0.00	6,450.00	0.39
ADVERTISING-W	0.00	0.00	281.50	0.02
ADVERTISING-S	0.00	0.00	148.50	0.01
BANK FEES-W	57.84	0.04	754.30	0.05
BANK FEES-S	57.84	0.04	754.30	0.05
CHEMICALS-W	0.00	0.00	9.64	0.00
CHEMICALS-S	(173.57)	(0.12)	1,241.97	0.07

	Current Month		Year to Date	
CHEMICALS-P	1,915.69	1.27	4,778.25	0.29
DEPRECIATION EXPENSE-W	8,314.50	5.53	99,774.00	5.98
DEPRECIATION EXPENSE-S	7,520.25	5.00	90,243.00	5.41
DEPRECIATION EXPENSE-P	2,815.42	1.87	33,785.04	2.03
DUES, FEES & SUBSCRIPTIONS-W	112.50	0.07	10,130.04	0.61
DUES, FEES & SUBSCRIPTIONS-S	112.50	0.07	6,276.31	0.38
ENGINEERING FEES-W	4,968.88	3.30	88,320.07	5.30
ENGINEERING FEES-S	2,102.76	1.40	143,702.58	8.62
GAS, FUEL & OIL-W	583.92	0.39	5,891.08	0.35
GAS, FUEL & OIL-S	583.94	0.39	5,899.58	0.35
HEALTH INSURANCE-W	4,676.07	3.11	47,265.94	2.83
HEALTH INSURANCE-S	4,676.07	3.11	47,265.94	2.83
INTEREST EXPENSE-W	141.94	0.09	1,949.04	0.12
INTEREST EXPENSE-S	141.95	0.09	1,949.03	0.12
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	38.59	0.03	848.59	0.05
LEGAL EXPENSE-W	0.00	0.00	928.00	0.06
LEGAL EXPENSE-S	0.00	0.00	928.00	0.06
LIABILITY INSURANCE-W	0.00	0.00	21,686.95	1.30
LIABILITY INSURANCE-S	0.00	0.00	12,555.60	0.75
LIABILITY INSURANCE-P	0.00	0.00	3,804.73	0.23
MEALS EXPENSE-W	0.00	0.00	89.83	0.01
MEALS EXPENSE-S	0.00	0.00	40.63	0.00
MEALS EXPENSE-P	0.00	0.00	23.07	0.00
MISC EXPENSE-W	17.00	0.01	48.00	0.00
MISC EXPENSE-S	17.00	0.01	17.00	0.00
OFFICE SUPPLIES-W	602.69	0.40	9,172.73	0.55
OFFICE SUPPLIES-S	602.71	0.40	6,814.77	0.41
OFFICE SUPPLIES-P	329.29	0.22	557.29	0.03
OFFICE EQUIP LEASE-W	152.29	0.10	1,827.48	0.11
OFFICE EQUIP LEASE-S	152.30	0.10	1,827.60	0.11
OPERATING EXPENSE-W	2,714.24	1.80	13,695.51	0.82
OPERATING EXPENSE-S	2,861.34	1.90	14,491.34	0.87
OPERATING EXPENSE-P	986.61	0.66	1,980.30	0.12
PERS RETIREMENT-W	3,790.35	2.52	35,573.33	2.13
PERS RETIREMENT-S	3,790.38	2.52	35,574.48	2.13
PERMITS/LICENSES/FEES-W	0.00	0.00	5,991.74	0.36
PERMITS/LICENSES/FEES-S	0.00	0.00	17,938.98	1.08
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	0.05
PG&E PUMPING COSTS-W	18,050.35	12.00	166,949.77	10.01
PG&E PUMPING COSTS-S	10,200.69	6.78	112,575.46	6.75
PG&E OFFICE UTILITIES-W	199.80	0.13	4,047.23	0.24
PG&E OFFICE UTILITIES-S	199.80	0.13	4,047.23	0.24
PG&E POOL UTILITIES	3,807.26	2.53	14,507.83	0.87
PROFESSIONAL FEES-W	182.50	0.12	10,587.25	0.63
PROFESSIONAL FEES-S	252.50	0.17	10,684.75	0.64
RENT EXPENSE-P	0.00	0.00	445.00	0.03
R&M INFRASTRUCTURE-W	4,475.78	2.98	27,558.77	1.65
R&M INFRASTRUCTURE-S	1,054.05	0.70	14,711.28	0.88
R&M INFRASTRUCTURE-P	618.84	0.41	7,218.59	0.43
RENTAL OF EQUIPMENT-W	254.25	0.17	830.27	0.05
REPAIRS/MAINT BLDG-W	21.21	0.01	1,843.05	0.11
REPAIRS/MAINT BLDG-S	75.31	0.05	4,610.07	0.28
REPAIRS/MAINT BLDG-P	225.18	0.15	675.18	0.04
REPAIRS/MAINT EQUIP-W	82.04	0.05	2,901.96	0.17

	Current Month		Year to Date	
REPAIRS/MAINT EQUIP-S	82.05	0.05	3,753.56	0.23
REPAIRS/MAINT EQUIP-P	214.07	0.14	267.50	0.02
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	0.06
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	0.08
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.02
TOOLS-W	189.67	0.13	3,329.77	0.20
TOOLS-S	198.20	0.13	3,509.89	0.21
TOOLS-P	0.00	0.00	477.17	0.03
SOCIAL SECURITY TAXES-W	1,343.20	0.89	12,931.93	0.78
SOCIAL SECURITY TAXES-S	1,548.87	1.03	12,515.25	0.75
SOCIAL SECURITY TAXES-P	1,345.21	0.89	3,678.58	0.22
TELEPHONE-W	418.16	0.28	5,282.59	0.32
TELEPHONE-S	418.17	0.28	5,282.69	0.32
TESTING EXPENSE-W	128.00	0.09	2,527.80	0.15
TESTING EXPENSE-S	418.80	0.28	3,314.20	0.20
TRAVEL EXPENSE-W	0.00	0.00	592.58	0.04
TRAVEL EXPENSE-S	0.00	0.00	98.83	0.01
TRAVEL EXPENSE-P	0.00	0.00	962.25	0.06
VEHICLE REPAIRS & MAINT-W	852.68	0.57	4,593.85	0.28
VEHICLE REPAIRS & MAINT-S	852.72	0.57	4,637.48	0.28
WAGES & SALARIES PRODUCTION-W	15,308.83	10.18	134,153.30	8.04
WAGES & SALARIES PRODUCTION-S	16,563.68	11.01	129,112.18	7.74
WAGES & SALARIES PRODUCTION-P	17,580.79	11.69	55,074.77	3.30
OVERTIME PAID-W	624.83	0.42	4,085.23	0.24
OVERTIME PAID-S	2,061.06	1.37	15,812.92	0.95
OVERTIME PAID-P	4.13	0.00	2,375.77	0.14
SICK PAY-W	181.77	0.12	4,673.99	0.28
SICK PAY-S	181.74	0.12	4,673.89	0.28
VACATION PAY-W	834.18	0.55	13,052.05	0.78
VACATION PAY-S	834.17	0.55	13,051.97	0.78
STAND BY TIME PAID-W	607.50	0.40	5,340.00	0.32
STAND BY TIME PAID-S	607.50	0.40	5,340.00	0.32
WORKERS COMP-W	0.00	0.00	17,278.90	1.04
WORKERS COMP-S	0.00	0.00	13,047.33	0.78
WORKERS COMP-P	0.00	0.00	4,936.83	0.30
PENALTIES & FINES	63.76	0.04	103.76	0.01
Total Expenses	<u>157,826.59</u>	104.95	<u>1,667,313.62</u>	99.98
Net Income	<u>(\$ 7,449.21)</u>	(4.95)	<u>\$ 302.49</u>	0.02

BURNEY WATER DISTRICT
Income Statement
For the Twelve Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 40,315.88	\$ 39,505.76	\$ 410,532.84	\$ 403,223.75
RESIDENTIAL INCOME-S	44,743.07	44,862.25	532,200.59	536,846.94
RESIDENTIAL INCOME-P	8,284.69	8,247.60	99,606.19	99,075.11
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
GRANT MONEY-P	0.00	7,500.00	0.00	7,500.00
COMMERCIAL INCOME-W	30,452.45	28,531.20	284,879.36	272,901.55
COMMERCIAL INCOME-S	9,992.77	11,071.08	115,138.21	120,612.37
COMMERCIAL INCOME-P	1,039.24	1,073.80	12,553.28	12,867.11
SWIMMING LESSONS	6,060.00	5,460.00	11,160.00	10,260.00
MOMMY & ME	40.00	210.00	250.00	250.00
LITTLE SWIMMERS	22.00	36.00	66.00	58.00
NIGHT SWIM	368.00	454.00	1,228.00	1,234.00
GATE FEES-P	608.00	498.00	2,605.00	2,804.00
POOL PASS PURCHASES	1,440.00	960.00	2,000.00	1,271.00
LIFE GUARD LESSONS	500.00	0.00	500.00	0.00
VENDING INCOME-P	0.00	0.00	821.50	589.00
REPLACEMENT PASSES-P	15.00	5.00	50.00	50.00
AQUATIC PASS	3,265.00	2,870.00	4,100.00	4,620.00
POOL DONATIONS	0.00	100.00	540.00	1,100.00
POOL RENTAL FEES	1,671.00	1,310.00	4,256.75	6,192.75
MISCELLANEOUS INCOME - W	0.14	111.43	701.29	65.84
MISCELLANEOUS INCOME - S	0.14	111.44	700.15	65.84
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	231.70
OTHER BILLED INCOME-W	0.00	0.00	4,335.32	2,849.76
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	300.00	225.00	2,837.50	2,062.50
SERVICE CHARGE INCOME-S	300.00	225.00	2,837.50	2,062.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	960.00	1,170.00	12,270.00	12,720.00
INTEREST INCOME-W	0.00	409.15	1,283.69	1,296.07
INTEREST INCOME-S	0.00	223.89	702.43	708.96
INTEREST INCOME-P	0.00	196.50	616.51	622.40
GAIN/LOSS ON SALE OF ASSET-W	0.00	93.00	0.00	4,354.50
GAIN/LOSS ON SALE OF ASSET-S	0.00	(93.00)	0.00	4,168.50
Total Revenues	150,377.38	155,367.10	1,667,616.11	1,734,623.15
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	150,377.38	155,367.10	1,667,616.11	1,734,623.15
Expenses				
AUDIT-W	0.00	0.00	6,450.00	6,700.00
AUDIT-S	0.00	0.00	6,450.00	550.00
ADVERTISING-W	0.00	0.00	281.50	102.00
ADVERTISING-S	0.00	0.00	148.50	102.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
BANK FEES-W	57.84	109.79	754.30	1,060.19
BANK FEES-S	57.84	109.79	754.30	1,060.20
CHEMICALS-W	0.00	0.00	9.64	74.96
CHEMICALS-S	(173.57)	885.03	1,241.97	6,083.03
CHEMICALS-P	1,915.69	598.76	4,778.25	1,823.51
DEPRECIATION EXPENSE-W	8,314.50	24,470.15	99,774.00	108,897.69
DEPRECIATION EXPENSE-S	7,520.25	26,855.80	90,243.00	117,203.61
DEPRECIATION EXPENSE-P	2,815.42	960.92	33,785.04	34,243.01
DUES, FEES & SUBSCRIPTIONS-W	112.50	3.00	10,130.04	11,621.84
DUES, FEES & SUBSCRIPTIONS-S	112.50	3.00	6,276.31	4,181.54
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	0.00	300.00
ENGINEERING FEES-W	4,968.88	616.00	88,320.07	20,588.96
ENGINEERING FEES-S	2,102.76	7,496.50	143,702.58	57,167.12
GAS, FUEL & OIL-W	583.92	410.20	5,891.08	4,548.52
GAS, FUEL & OIL-S	583.94	410.22	5,899.58	4,148.96
HEALTH INSURANCE-W	4,676.07	4,106.07	47,265.94	46,953.63
HEALTH INSURANCE-S	4,676.07	4,106.07	47,265.94	46,953.63
INTEREST EXPENSE-W	141.94	191.84	1,949.04	242.56
INTEREST EXPENSE-S	141.95	191.83	1,949.03	242.56
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	38.59	0.00	848.59	482.34
LEGAL EXPENSE-W	0.00	0.00	928.00	3,000.00
LEGAL EXPENSE-S	0.00	0.00	928.00	3,000.00
LIABILITY INSURANCE-W	0.00	0.00	21,686.95	19,906.70
LIABILITY INSURANCE-S	0.00	0.00	12,555.60	11,238.15
LIABILITY INSURANCE-P	0.00	0.00	3,804.73	3,488.77
MEALS EXPENSE-W	0.00	0.00	89.83	230.39
MEALS EXPENSE-S	0.00	0.00	40.63	154.04
MEALS EXPENSE-P	0.00	0.00	23.07	0.00
MISC EXPENSE-W	17.00	0.00	48.00	0.00
MISC EXPENSE-S	17.00	0.00	17.00	0.00
OFFICE SUPPLIES-W	602.69	863.83	9,172.73	7,556.48
OFFICE SUPPLIES-S	602.71	863.85	6,814.77	7,494.84
OFFICE SUPPLIES-P	329.29	160.77	557.29	343.80
OFFICE EQUIP LEASE-W	152.29	152.29	1,827.48	1,977.86
OFFICE EQUIP LEASE-S	152.30	152.30	1,827.60	1,977.83
OPERATING EXPENSE-W	2,714.24	659.41	13,695.51	10,824.72
OPERATING EXPENSE-S	2,861.34	752.69	14,491.34	18,329.61
OPERATING EXPENSE-P	986.61	1,526.47	1,980.30	1,932.17
OUTSIDE SERVICES - W	0.00	0.00	0.00	4,364.49
OUTSIDE SERVICES - S	0.00	0.00	0.00	195,088.82
PERS RETIREMENT-W	3,790.35	2,852.93	35,573.33	37,698.61
PERS RETIREMENT-S	3,790.38	2,852.91	35,574.48	36,422.80
PERMITS/LICENSES/FEES-W	0.00	0.00	5,991.74	17,170.22
PERMITS/LICENSES/FEES-S	0.00	0.00	17,938.98	1,520.68
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	860.14
PG&E PUMPING COSTS-W	18,050.35	16,269.28	166,949.77	157,108.95
PG&E PUMPING COSTS-S	10,200.69	11,775.68	112,575.46	117,205.68
PG&E OFFICE UTILITIES-W	199.80	159.34	4,047.23	4,157.29
PG&E OFFICE UTILITIES-S	199.80	159.34	4,047.23	4,117.92
PG&E POOL UTILITIES	3,807.26	3,940.05	14,507.83	16,807.08
PROFESSIONAL FEES-W	182.50	777.50	10,587.25	9,894.48
PROFESSIONAL FEES-S	252.50	847.50	10,684.75	16,409.47
RENT EXPENSE-P	0.00	0.00	445.00	0.00
R&M INFRASTRUCTURE-W	4,475.78	1,762.26	27,558.77	37,668.25
R&M INFRASTRUCTURE-S	1,054.05	226.22	14,711.28	16,012.70

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
R&M INFRASTRUCTURE-P	618.84	596.67	7,218.59	3,777.02
RENTAL OF EQUIPMENT-W	254.25	26.62	830.27	379.48
RENTAL OF EQUIPMENT-S	0.00	311.48	0.00	12,987.10
REPAIRS/MAINT BLDG-W	21.21	87.06	1,843.05	7,409.85
REPAIRS/MAINT BLDG-S	75.31	191.82	4,610.07	7,485.85
REPAIRS/MAINT BLDG-P	225.18	556.13	675.18	1,080.20
REPAIRS/MAINT EQUIP-W	82.04	64.95	2,901.96	5,054.18
REPAIRS/MAINT EQUIP-S	82.05	158.85	3,753.56	4,676.78
REPAIRS/MAINT EQUIP-P	214.07	0.00	267.50	30.00
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	1,443.01
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	654.05
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.00
SLUDGE DISPOSAL-S	0.00	1,873.84	0.00	139,811.34
TOOLS-W	189.67	(50.48)	3,329.77	2,707.68
TOOLS-S	198.20	(55.76)	3,509.89	3,022.95
TOOLS-P	0.00	9.43	477.17	(331.62)
SOCIAL SECURITY TAXES-W	1,343.20	1,219.68	12,931.93	13,080.90
SOCIAL SECURITY TAXES-S	1,548.87	1,461.87	12,515.25	13,712.71
SOCIAL SECURITY TAXES-P	1,345.21	1,191.07	3,678.58	4,390.91
TELEPHONE-W	418.16	438.10	5,282.59	5,256.15
TELEPHONE-S	418.17	438.11	5,282.69	5,256.11
TESTING EXPENSE-W	128.00	461.00	2,527.80	1,970.00
TESTING EXPENSE-S	418.80	4,915.60	3,314.20	7,379.83
TESTING EXPENSE-P	0.00	127.63	0.00	127.63
TRAVEL EXPENSE-W	0.00	57.07	592.58	1,587.28
TRAVEL EXPENSE-S	0.00	57.09	98.83	1,618.18
TRAVEL EXPENSE-P	0.00	0.00	962.25	0.00
VEHICLE REPAIRS & MAINT-W	852.68	0.00	4,593.85	1,724.71
VEHICLE REPAIRS & MAINT-S	852.72	0.00	4,637.48	1,740.38
WAGES & SALARIES ADMIN-S	0.00	0.02	0.00	0.02
WAGES & SALARIES PRODUCTION-W	15,308.83	9,893.82	134,153.30	140,854.28
WAGES & SALARIES PRODUCTION-S	16,563.68	16,254.82	129,112.18	132,764.51
WAGES & SALARIES PRODUCTION-P	17,580.79	19,980.28	55,074.77	58,054.10
OVERTIME PAID-W	624.83	309.60	4,085.23	2,939.32
OVERTIME PAID-S	2,061.06	1,601.15	15,812.92	15,273.67
OVERTIME PAID-P	4.13	276.25	2,375.77	1,894.24
SICK PAY-W	181.77	641.72	4,673.99	5,814.69
SICK PAY-S	181.74	641.71	4,673.89	5,814.66
VACATION PAY-W	834.18	1,066.66	13,052.05	7,671.05
VACATION PAY-S	834.17	1,066.66	13,051.97	7,671.07
STAND BY TIME PAID-W	607.50	510.00	5,340.00	5,432.50
STAND BY TIME PAID-S	607.50	510.00	5,340.00	5,432.50
WORKERS COMP-W	0.00	0.00	17,278.90	16,445.19
WORKERS COMP-S	0.00	0.00	13,047.33	12,417.79
WORKERS COMP-P	0.00	0.00	4,936.83	4,698.62
PENALTIES & FINES	63.76	0.00	103.76	0.00
Total Expenses	157,826.59	185,170.11	1,667,313.62	1,910,505.67
Net Income	(\$ 7,449.21)	(\$ 29,803.01)	\$ 302.49	(\$ 175,882.52)

BURNEY WATER DISTRICT

Account Reconciliation

As of Jun 30, 2018

10300.0 - CASH IN BANK

Bank Statement Date: June 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		463,057.37
Add: Cash Receipts		144,651.23
Less: Cash Disbursements		(192,397.81)
Add (Less) Other		<u>(2,779.67)</u>
Ending GL Balance		<u><u>412,531.12</u></u>
Ending Bank Balance		451,146.83
Add back deposits in transit		
	Jun 30, 2018	2,244.66
	Jun 30, 2018	2,423.54
	Jun 30, 2018	1,199.00
	Jun 30, 2018	1,194.00
	Jun 30, 2018	<u>18,097.17</u>
Total deposits in transit		25,158.37
(Less) outstanding checks		
	May 24, 2018	28164 (498.00)
	May 31, 2018	28170 (216.00)
	Jun 7, 2018	28178 (180.00)
	Jun 27, 2018	28196 (106.40)
	Jun 27, 2018	28197 (716.15)
	Jun 27, 2018	28198 (546.80)
	Jun 27, 2018	28199 (495.40)
	Jun 27, 2018	28200 (121.70)
	Jun 27, 2018	28201 (75.48)
	Jun 27, 2018	28202 (888.03)
	Jun 27, 2018	28203 (1,131.40)
	Jun 27, 2018	28204 (337.04)
	Jun 27, 2018	28205 (200.00)
	Jun 27, 2018	28206 (280.00)
	Jun 27, 2018	28207 (50.00)
	Jun 27, 2018	28208 (355.65)
	Jun 27, 2018	28209 (7,071.64)
	Jun 27, 2018	28210 (495.00)
	Jun 27, 2018	28211 (32,457.90)
	Jun 27, 2018	28213 (8.29)
	Jun 27, 2018	28214 (55.00)
	Jun 27, 2018	28215 (415.27)
	Jun 27, 2018	28216 (658.10)
	Jun 27, 2018	28217 (1,704.93)
	Jun 15, 2018	9487 (599.13)
	Jun 29, 2018	9492 (1,367.75)
	Jun 29, 2018	9493 (1,540.71)
	Jun 29, 2018	9494 (233.53)
	Jun 29, 2018	9495 (1,311.20)
	Jun 29, 2018	9496 (2,240.75)
	Jun 29, 2018	9497 (1,233.32)

	Jun 29, 2018	9498	(1,097.11)
	Jun 29, 2018	9499	(514.99)
	Jun 29, 2018	9500	(318.58)
	Jun 29, 2018	9501	(462.23)
	Jun 29, 2018	9502	(397.15)
	Jun 29, 2018	9503	(841.52)
	Jun 29, 2018	9505	(479.51)
	Jun 29, 2018	9506	(678.90)
	Jun 29, 2018	9507	(722.66)
	Jun 29, 2018	9508	(670.86)
			<u>(670.86)</u>
Total outstanding checks			(63,774.08)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u> 0.00</u>
Ending GL Balance			<u><u>412,531.12</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	6/1/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SY:	10300.0	1,788.18
EFT1	6/1/18	NOR CAL LABORERS	10300.0	6,840.00
9461	6/1/18	MIKE A. SKELLY	10300.0	2,140.87
9462	6/1/18	KEITH T. MOORE	10300.0	1,334.31
9463	6/1/18	WILLIE L. LYONS	10300.0	1,339.31
9464	6/1/18	CAROLYN CAMPBELL	10300.0	637.62
9465	6/1/18	AMANDA R. ROGERS	10300.0	1,031.50
9466	6/1/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9467	6/1/18	STEPHANIE A. MCQUADE	10300.0	1,200.82
9468	6/1/18	MARGARITA ANGEL	10300.0	1,055.99
9469	6/1/18	TAIRIN D. DAUM	10300.0	148.22
9470	6/1/18	ASHLEY V. DAVIES	10300.0	45.21
9471	6/1/18	TRACY N. GEISLER	10300.0	172.15
9472	6/1/18	ELIAS S. URLIE	10300.0	42.94
28171	6/7/18	AT&T MOBILITY	10300.0	124.15
28172	6/7/18	BASIC LABORATORY, INC.	10300.0	93.00
28173	6/7/18	BURNEY DISPOSAL	10300.0	663.06
28174	6/7/18	PAT NUGENT	10300.0	195.00
28175	6/7/18	FOOTHILL FIRE PROTECTION, INC	10300.0	521.50
28176	6/7/18	FRONTIER COMMUNICATIONS	10300.0	705.25
28177	6/7/18	HOVIS HARDWARE	10300.0	443.32
28178	6/7/18	LABORERS LOCAL 185	10300.0	180.00
28179	6/7/18	NAPA SIERRA	10300.0	149.60
28180	6/7/18	OFFICE DEPOT	10300.0	206.63
28181	6/7/18	UNITED STATES POSTAL SERVICE	10300.0	359.62
28182	6/7/18	SCP DISTRIBUTORS LLC	10300.0	312.54
28183	6/7/18	SDRMA	10300.0	65,148.10
28184	6/7/18	STREAMLINE	10300.0	200.00
28185	6/7/18	State Water Resources Control Board	10300.0	60.00
1099	6/7/18	CHUCK & LISA CUMMINS	10305.0	76.74
1100	6/7/18	HOWARD HONERLAH	10305.0	39.05
1101	6/7/18	GUSTAVO OROZCO	10305.0	40.49
1102	6/7/18	ERIN COVERT	10305.0	38.55
1103	6/7/18	SANDRA CAILLOUETTE	10305.0	84.49
1104	6/7/18	PABLO COOPER	10305.0	63.83
1105	6/7/18	LAURIE JACOBS	10305.0	65.00
28186	6/10/18	TAMCO	10300.0	304.59
EFT	6/13/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SY:	10300.0	2,008.81
28187	6/15/18	BASIC LABORATORY, INC.	10300.0	374.80
28188	6/15/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28189	6/15/18	PAT NUGENT	10300.0	60.00
28190	6/15/18	DEBRA J. CRONE, CPA	10300.0	650.00
28191	6/15/18	LINCOLN AQUATICS	10300.0	791.93
28192	6/15/18	PACKWAY MATERIALS, INC	10300.0	1,758.53
28193	6/15/18	Top Hat Energy	10300.0	1,000.00
28194	6/15/18	VALLEY INDUSTRIAL COMMUNICATIONS, INC	10300.0	658.10
28195	6/15/18	XYLEM WATER SOLUTIONS U.S.A., INC.	10300.0	5,600.55
EFT	6/15/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SY:	10300.0	2,087.20
EFT1	6/15/18	CalPERS	10300.0	3,000.61
9473	6/15/18	MIKE A. SKELLY	10300.0	2,107.22
9474	6/15/18	KEITH T. MOORE	10300.0	1,397.36
9475	6/15/18	WILLIE L. LYONS	10300.0	1,485.46
9476	6/15/18	CAROLYN CAMPBELL	10300.0	542.50
9477	6/15/18	AMANDA R. ROGERS	10300.0	1,335.64
9478	6/15/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9479	6/15/18	STEPHANIE A. MCQUADE	10300.0	1,154.54
9480	6/15/18	MARGARITA ANGEL	10300.0	899.45
9481	6/15/18	ELIAS S. URLIE	10300.0	550.10

Check #	Date	Payee	Cash Account	Amount
9482	6/15/18	ASHLEY V. DAVIES	10300.0	533.84
9483	6/15/18	BAILEY J. TURNER	10300.0	539.64
9484	6/15/18	DEVIN T. MURRAY	10300.0	475.65
9485	6/15/18	TAIRIN D. DAUM	10300.0	464.74
9486	6/15/18	CASSANDRA L. TAYLOR	10300.0	567.29
9487	6/15/18	AMBER D. WOODEN	10300.0	599.13
9488	6/15/18	PARIS M. DEATON-GEISLER	10300.0	409.49
9489	6/15/18	TRACY N. GEISLER	10300.0	66.81
9490	6/15/18	CHRISTOPHER L. PHIPPS	10300.0	359.71
Automatic	6/18/18	KS STATEBANK	10300.0	3,171.27
EFT	6/19/18	TESORO COMMERCIAL FLEET	10300.0	766.16
28158V	6/27/18	State Water Resources Control Board	10300.0	-70.00
28196	6/27/18	AIR GAS USA	10300.0	106.40
28197	6/27/18	ARAMARK	10300.0	716.15
28198	6/27/18	BASIC LABORATORY, INC.	10300.0	546.80
28199	6/27/18	Bullert Industrial Electric, Inc	10300.0	495.40
28200	6/27/18	BURNEY SAW SHOP	10300.0	121.70
28201	6/27/18	CED	10300.0	75.48
28202	6/27/18	COOK CONCRETE	10300.0	888.03
28203	6/27/18	FERGUSON ENTERPRISES INC #1423	10300.0	1,131.40
28204	6/27/18	HARVEST PRINTING	10300.0	337.04
28205	6/27/18	LES SCHWAB TIRE CENTER	10300.0	200.00
28206	6/27/18	LIEBERT CASSIDY WHITMORE	10300.0	280.00
28207	6/27/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28208	6/27/18	OFFICE DEPOT	10300.0	355.65
28209	6/27/18	PACE ENGINEERING	10300.0	7,071.64
28210	6/27/18	ANTHONY J PELLEGRINO	10300.0	495.00
28211	6/27/18	PG&E	10300.0	32,457.90
28212	6/27/18	PRECISION LUBE EXPRESS	10300.0	227.62
28213	6/27/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	8.29
28214	6/27/18	State Water Resources Control Board	10300.0	55.00
28215	6/27/18	USA BLUE BOOK	10300.0	415.27
28216	6/27/18	VALLEY INDUSTRIAL COMMUNICATIONS, INC	10300.0	658.10
28217	6/27/18	FIRST NATIONAL BANK OMAHA	10300.0	1,704.93
9491	6/29/18	MIKE A. SKELLY	10300.0	2,029.76
9492	6/29/18	KEITH T. MOORE	10300.0	1,367.75
9493	6/29/18	WILLIE L. LYONS	10300.0	1,540.71
9494	6/29/18	CAROLYN CAMPBELL	10300.0	233.53
9495	6/29/18	AMANDA R. ROGERS	10300.0	1,311.20
9496	6/29/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9497	6/29/18	STEPHANIE A. MCQUADE	10300.0	1,233.32
9498	6/29/18	MARGARITA ANGEL	10300.0	1,097.11
9499	6/29/18	ASHLEY V. DAVIES	10300.0	514.99
9500	6/29/18	CHRISTOPHER L. PHIPPS	10300.0	318.58
9501	6/29/18	CASSANDRA L. TAYLOR	10300.0	462.23
9502	6/29/18	JESSICA E. THOMPSON	10300.0	397.15
9503	6/29/18	AMBER D. WOODEN	10300.0	841.52
9504	6/29/18	TAIRIN D. DAUM	10300.0	640.59
9505	6/29/18	PARIS M. DEATON-GEISLER	10300.0	479.51
9506	6/29/18	DEVIN T. MURRAY	10300.0	678.90
9507	6/29/18	BAILEY J. TURNER	10300.0	722.66
9508	6/29/18	ELIAS S. URLIE	10300.0	670.86
28212V	6/30/18	PRECISION LUBE EXPRESS	10300.0	-227.62
1076V	6/30/18		10305.0	-0.28
Total				<u>192,805.68</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		34,235.12
Add: Cash Receipts		2,000.00
Less: Cash Disbursements		(407.87)
Add (Less) Other		<u>(11,862.19)</u>
Ending GL Balance		<u><u>23,965.06</u></u>
Ending Bank Balance		24,067.21
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
	Jan 18, 2018 1088	(16.23)
	Feb 28, 2018 1092	(8.67)
	Mar 19, 2018 1095	(0.51)
	Jun 7, 2018 1099	<u>(76.74)</u>
Total outstanding checks		(102.15)
Add (Less) Other		
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>23,965.06</u></u>

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

Filter Criteria includes: Report is printed in Detail Format.

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

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.00
Ending Bank Balance		100.00
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		100.00

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.00
Ending Bank Balance		100.00
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		100.00