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September 27, 2018

Board of Directors  
Burney Water District  
2022 Hudson Street  
Burney, CA 96013

We have compiled the accompanying financial statements for the period ending August 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 August are \$169,697.88
2. Total Expenses for the period are \$136,130.98
3. Net Income (Loss) for the period is \$33,566.90
4. YTD Revenue is \$327,951.25
5. YTD Expenses are \$270,697.36
6. YTD Net Income (Loss) is \$57,253.89
7. The reconciled checking balance is \$422,582.66

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
August 31, 2018

ASSETS

Current Assets	
IMPREST CASH-OFFICE	\$ 300.00
CASH BOX-POOL	50.00
CASH IN BANK	422,582.66
CASH IN BANK - CUST DEPOSITS	26,995.07
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	104,798.42
WASHBURN PARCEL FUND 488-W	1,068.76
CASH FUND 494-W	57,844.11
CASH FUND 494-S	57,382.86
CASH FISCAL AGENT FUND 415-S	17,707.10
CASH FISCAL AGENT FUND 495-S	7,897.76
CASH FISCAL AGENT FUND 495-P	78,700.42
CASH FISCAL AGENT FUND 493-S	24,215.83
CAPACITY IMPROVEMENT-W 496	153.26
CAPACITY IMPROVEMENT SWR 489	170.33
ACCOUNTS RECEIVABLE	178,912.85
RETURNED CHECK	76.47
RETURNED CHECK	132.71
RETURNED CHECK	24.00
AR COMP GEN LATE FEES	<u>10,475.05</u>
 Total Current Assets	 1,010,178.36
 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	257,062.03	
WORK IN PROGRESS - POOL	1,000.00	
ACCUMULATED DEPRECIATION-W	(2,516,007.00)	
ACCUMULATED DEPRECIATION-S	(3,266,122.50)	
ACCUMULATED DEPRECIATION-P	<u>(661,118.88)</u>	
Total Property and Equipment		4,545,665.93
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>\$ 5,772,885.29</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 35,764.49	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(50.97)	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	204.00	
CAL- PERS	537.78	
CUSTOMER DEPOSITS-W	9,048.59	
CUSTOMER DEPOSITS-S	12,937.34	
CUSTOMER DEPOSITS-P	2,812.00	
DEFERRED REVENUE - P	<u>57,130.00</u>	
Total Current Liabilities		174,092.04
Long-Term Liabilities		
LOAN - KS STATE BANK	53,841.01	
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>888,250.01</u>
Total Liabilities		1,062,342.05
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	238,768.17	
Net Income	<u>57,253.89</u>	
Total Capital		<u>4,710,543.24</u>
Total Liabilities & Capital		<u><u>\$ 5,772,885.29</u></u>

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BURNEY WATER DISTRICT  
Income Statement  
For the Two Months Ending August 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 48,042.20	28.31	\$ 95,516.76	29.13
RESIDENTIAL INCOME-S	43,708.71	25.76	88,165.87	26.88
RESIDENTIAL INCOME-P	8,297.77	4.89	16,588.99	5.06
COMMERCIAL INCOME-W	53,882.51	31.75	87,877.34	26.80
COMMERCIAL INCOME-S	9,988.19	5.89	20,727.00	6.32
COMMERCIAL INCOME-P	1,014.00	0.60	2,049.29	0.62
SWIMMING LESSONS	430.00	0.25	4,380.00	1.34
MOMMY & ME	0.00	0.00	80.00	0.02
LITTLE SWIMMERS	6.00	0.00	46.00	0.01
NIGHT SWIM	392.00	0.23	1,072.00	0.33
GATE FEES-P	765.00	0.45	2,022.00	0.62
POOL PASS PURCHASES	50.00	0.03	130.00	0.04
LIFE GUARD LESSONS	50.00	0.03	100.00	0.03
VENDING INCOME-P	668.50	0.39	668.50	0.20
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.01
AQUATIC PASS	115.00	0.07	730.00	0.22
POOL DONATIONS	90.00	0.05	90.00	0.03
POOL RENTAL FEES	300.00	0.18	3,899.50	1.19
OTHER BILLED INCOME-W	403.00	0.24	1,203.00	0.37
SERVICE CHARGE INCOME-W	262.50	0.15	362.50	0.11
SERVICE CHARGE INCOME-S	262.50	0.15	362.50	0.11
LATE FEE INCOME	970.00	0.57	1,840.00	0.56
	<u>169,697.88</u>	100.00	<u>327,951.25</u>	100.00
Total Revenues				
Cost of Sales				
<u>0.00</u>				
Total Cost of Sales				
<u>0.00</u>				
Gross Profit				
<u>169,697.88</u> 100.00 <u>327,951.25</u> 100.00				
Expenses				
AUDIT-W	350.00	0.21	525.00	0.16
AUDIT-S	350.00	0.21	525.00	0.16
BANK FEES-W	143.84	0.08	203.19	0.06
BANK FEES-S	0.00	0.00	59.36	0.02
CHEMICALS-W	0.00	0.00	83.64	0.03
CHEMICALS-P	1,505.78	0.89	1,691.29	0.52
DEPRECIATION EXPENSE-W	8,314.50	4.90	16,629.00	5.07
DEPRECIATION EXPENSE-S	7,520.25	4.43	15,040.50	4.59
DEPRECIATION EXPENSE-P	2,815.42	1.66	5,630.84	1.72
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,768.82	0.54
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	0.54
ENGINEERING FEES-W	623.00	0.37	1,913.50	0.58
ENGINEERING FEES-S	623.00	0.37	1,023.50	0.31
GAS, FUEL & OIL-W	329.27	0.19	865.01	0.26
GAS, FUEL & OIL-S	329.27	0.19	865.02	0.26
HEALTH INSURANCE-W	3,848.38	2.27	7,696.76	2.35

	Current Month		Year to Date	
HEALTH INSURANCE-S	3,848.38	2.27	7,696.76	2.35
INTEREST EXPENSE-W	139.22	0.08	276.93	0.08
INTEREST EXPENSE-S	139.23	0.08	276.94	0.08
LAB SUPPLIES-S	300.76	0.18	300.76	0.09
MEALS EXPENSE-W	10.76	0.01	16.76	0.01
MEALS EXPENSE-S	10.77	0.01	16.77	0.01
OFFICE SUPPLIES-W	270.41	0.16	535.70	0.16
OFFICE SUPPLIES-S	270.42	0.16	535.71	0.16
OFFICE SUPPLIES-P	174.02	0.10	174.02	0.05
OFFICE EQUIP LEASE-W	152.29	0.09	(0.01)	(0.00)
OFFICE EQUIP LEASE-S	152.30	0.09	304.60	0.09
OPERATING EXPENSE-W	952.18	0.56	1,898.87	0.58
OPERATING EXPENSE-S	965.61	0.57	2,072.43	0.63
OPERATING EXPENSE-P	84.45	0.05	740.82	0.23
PERS RETIREMENT-W	3,164.21	1.86	6,427.39	1.96
PERS RETIREMENT-S	3,164.21	1.86	6,427.42	1.96
PERMITS/LICENSES/FEES-S	95.00	0.06	95.00	0.03
PG&E PUMPING COSTS-W	24,647.77	14.52	47,562.18	14.50
PG&E PUMPING COSTS-S	15,699.28	9.25	26,362.15	8.04
PG&E OFFICE UTILITIES-W	266.63	0.16	510.34	0.16
PG&E OFFICE UTILITIES-S	266.64	0.16	510.35	0.16
PG&E POOL UTILITIES	3,440.23	2.03	6,580.38	2.01
PROFESSIONAL FEES-W	502.50	0.30	1,055.00	0.32
PROFESSIONAL FEES-S	522.50	0.31	1,145.00	0.35
R&M INFRASTRUCTURE-W	1,217.58	0.72	1,399.89	0.43
R&M INFRASTRUCTURE-S	65.51	0.04	65.51	0.02
RENTAL OF EQUIPMENT-W	52.13	0.03	104.26	0.03
REPAIRS/MAINT BLDG-W	369.26	0.22	476.33	0.15
REPAIRS/MAINT BLDG-S	596.45	0.35	949.43	0.29
REPAIRS/MAINT BLDG-P	50.00	0.03	100.00	0.03
REPAIRS/MAINT EQUIP-W	220.43	0.13	820.48	0.25
REPAIRS/MAINT EQUIP-S	220.46	0.13	820.53	0.25
REPAIRS/MAINT EQUIP-P	509.61	0.30	509.61	0.16
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.09
TOOLS-W	54.93	0.03	2,462.66	0.75
TOOLS-S	11.93	0.01	41.83	0.01
TOOLS-P	6.69	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	930.69	0.55	1,882.90	0.57
SOCIAL SECURITY TAXES-S	1,008.99	0.59	2,103.04	0.64
SOCIAL SECURITY TAXES-P	920.63	0.54	2,145.17	0.65
TELEPHONE-W	424.19	0.25	843.67	0.26
TELEPHONE-S	424.20	0.25	843.68	0.26
TESTING EXPENSE-W	128.00	0.08	349.00	0.11
TESTING EXPENSE-S	374.80	0.22	866.60	0.26
VEHICLE REPAIRS & MAINT-W	287.63	0.17	495.79	0.15
VEHICLE REPAIRS & MAINT-S	287.66	0.17	495.84	0.15
WAGES & SALARIES PRODUCTION-W	10,439.69	6.15	22,233.00	6.78
WAGES & SALARIES PRODUCTION-S	10,457.36	6.16	21,209.27	6.47
WAGES & SALARIES PRODUCTION-P	12,034.28	7.09	25,272.86	7.71
OVERTIME PAID-W	386.34	0.23	571.01	0.17
OVERTIME PAID-S	1,392.33	0.82	2,791.72	0.85
OVERTIME PAID-P	0.00	0.00	965.39	0.29
SICK PAY-W	631.16	0.37	638.69	0.19
SICK PAY-S	631.15	0.37	638.67	0.19
SICK PAY-P	0.00	0.00	121.00	0.04

	Current Month		Year to Date	
VACATION PAY-W	318.55	0.19	2,071.30	0.63
VACATION PAY-S	318.53	0.19	2,071.28	0.63
STAND BY TIME PAID-W	390.00	0.23	780.00	0.24
STAND BY TIME PAID-S	390.00	0.23	780.00	0.24
WORKERS COMP-W	2,202.10	1.30	2,202.10	0.67
WORKERS COMP-S	1,662.81	0.98	1,662.81	0.51
WORKERS COMP-P	629.17	0.37	629.17	0.19
PENALTIES & FINES	<u>93.26</u>	0.05	<u>164.66</u>	0.05
Total Expenses	<u>136,130.98</u>	80.22	<u>270,697.36</u>	82.54
Net Income	<u>\$ 33,566.90</u>	19.78	<u>\$ 57,253.89</u>	17.46

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BURNEY WATER DISTRICT  
Income Statement  
For the Two Months Ending August 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 48,042.20	\$ 46,357.90	\$ 95,516.76	\$ 95,444.87
RESIDENTIAL INCOME-S	43,708.71	44,403.16	88,165.87	89,298.28
RESIDENTIAL INCOME-P	8,297.77	8,261.65	16,588.99	16,502.74
COMMERCIAL INCOME-W	53,882.51	28,888.66	87,877.34	60,650.11
COMMERCIAL INCOME-S	9,988.19	11,125.22	20,727.00	21,969.72
COMMERCIAL INCOME-P	1,014.00	1,068.00	2,049.29	2,137.94
SWIMMING LESSONS	430.00	640.00	4,380.00	5,100.00
MOMMY & ME	0.00	0.00	80.00	210.00
LITTLE SWIMMERS	6.00	20.00	46.00	44.00
NIGHT SWIM	392.00	106.00	1,072.00	860.00
GATE FEES-P	765.00	652.00	2,022.00	1,875.00
POOL PASS PURCHASES	50.00	0.00	130.00	560.00
LIFE GUARD LESSONS	50.00	0.00	100.00	0.00
VENDING INCOME-P	668.50	0.00	668.50	0.00
REPLACEMENT PASSES-P	0.00	15.00	40.00	35.00
AQUATIC PASS	115.00	90.00	730.00	810.00
POOL DONATIONS	90.00	0.00	90.00	0.00
POOL RENTAL FEES	300.00	1,510.75	3,899.50	2,435.75
MISCELLANEOUS INCOME - W	0.00	2.50	0.00	3.64
MISCELLANEOUS INCOME - S	0.00	2.50	0.00	2.50
OTHER BILLED INCOME-W	403.00	0.00	1,203.00	0.00
SERVICE CHARGE INCOME-W	262.50	275.00	362.50	487.50
SERVICE CHARGE INCOME-S	262.50	275.00	362.50	487.50
LATE FEE INCOME	970.00	920.00	1,840.00	1,920.00
<b>Total Revenues</b>	<b>169,697.88</b>	<b>144,613.34</b>	<b>327,951.25</b>	<b>300,834.55</b>
Cost of Sales				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>169,697.88</b>	<b>144,613.34</b>	<b>327,951.25</b>	<b>300,834.55</b>
Expenses				
AUDIT-W	350.00	350.00	525.00	350.00
AUDIT-S	350.00	350.00	525.00	350.00
ADVERTISING-S	0.00	122.00	0.00	122.00
BANK FEES-W	143.84	68.95	203.19	171.48
BANK FEES-S	0.00	68.95	59.36	171.48
CHEMICALS-W	0.00	0.00	83.64	0.00
CHEMICALS-S	0.00	331.98	0.00	1,169.94
CHEMICALS-P	1,505.78	814.37	1,691.29	1,622.08
DEPRECIATION EXPENSE-W	8,314.50	8,314.50	16,629.00	16,629.00
DEPRECIATION EXPENSE-S	7,520.25	7,520.25	15,040.50	15,040.50
DEPRECIATION EXPENSE-P	2,815.42	2,815.42	5,630.84	5,630.84



	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,768.82	1,946.30
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	1,946.30
ENGINEERING FEES-W	623.00	6,097.00	1,913.50	6,332.87
ENGINEERING FEES-S	623.00	47,196.76	1,023.50	64,875.14
GAS, FUEL & OIL-W	329.27	316.08	865.01	704.38
GAS, FUEL & OIL-S	329.27	316.09	865.02	717.59
HEALTH INSURANCE-W	3,848.38	3,848.38	7,696.76	7,696.76
HEALTH INSURANCE-S	3,848.38	3,848.38	7,696.76	7,696.76
INTEREST EXPENSE-W	139.22	183.64	276.93	371.39
INTEREST EXPENSE-S	139.23	183.64	276.94	371.38
LAB SUPPLIES-S	300.76	261.10	300.76	261.10
MEALS EXPENSE-W	10.76	12.21	16.76	18.48
MEALS EXPENSE-S	10.77	12.21	16.77	18.48
OFFICE SUPPLIES-W	270.41	642.65	535.70	796.14
OFFICE SUPPLIES-S	270.42	642.69	535.71	796.19
OFFICE SUPPLIES-P	174.02	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	(0.01)	304.58
OFFICE EQUIP LEASE-S	152.30	152.30	304.60	304.60
OPERATING EXPENSE-W	952.18	764.93	1,898.87	1,601.68
OPERATING EXPENSE-S	965.61	853.15	2,072.43	2,218.12
OPERATING EXPENSE-P	84.45	48.78	740.82	264.29
PERS RETIREMENT-W	3,164.21	2,579.72	6,427.39	4,609.60
PERS RETIREMENT-S	3,164.21	2,579.73	6,427.42	4,609.61
PERMITS/LICENSES/FEES-W	0.00	0.00	0.00	2,526.00
PERMITS/LICENSES/FEES-S	95.00	0.00	95.00	0.00
PG&E PUMPING COSTS-W	24,647.77	22,080.57	47,562.18	42,887.99
PG&E PUMPING COSTS-S	15,699.28	9,925.00	26,362.15	18,518.71
PG&E OFFICE UTILITIES-W	266.63	252.82	510.34	503.72
PG&E OFFICE UTILITIES-S	266.64	252.82	510.35	503.72
PG&E POOL UTILITIES	3,440.23	3,300.86	6,580.38	6,972.76
PROFESSIONAL FEES-W	502.50	792.50	1,055.00	1,217.50
PROFESSIONAL FEES-S	522.50	792.50	1,145.00	1,217.50
R&M INFRASTRUCTURE-W	1,217.58	1,444.13	1,399.89	2,123.25
R&M INFRASTRUCTURE-S	65.51	1,161.09	65.51	1,474.27
R&M INFRASTRUCTURE-P	0.00	491.79	0.00	5,814.32
RENTAL OF EQUIPMENT-W	52.13	137.29	104.26	164.58
REPAIRS/MAINT BLDG-W	369.26	185.00	476.33	569.67
REPAIRS/MAINT BLDG-S	596.45	403.21	949.43	902.54
REPAIRS/MAINT BLDG-P	50.00	50.00	100.00	100.00
REPAIRS/MAINT EQUIP-W	220.43	317.19	820.48	396.46
REPAIRS/MAINT EQUIP-S	220.46	334.10	820.53	366.01
REPAIRS/MAINT EQUIP-P	509.61	0.00	509.61	0.00
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.00
TOOLS-W	54.93	1,244.51	2,462.66	1,365.04
TOOLS-S	11.93	1,228.19	41.83	1,594.33
TOOLS-P	6.69	378.99	6.69	449.20
SOCIAL SECURITY TAXES-W	930.69	916.05	1,882.90	1,683.22
SOCIAL SECURITY TAXES-S	1,008.99	880.92	2,103.04	1,701.47
SOCIAL SECURITY TAXES-P	920.63	827.90	2,145.17	1,927.44
TELEPHONE-W	424.19	438.51	843.67	879.64
TELEPHONE-S	424.20	438.52	843.68	879.66
TESTING EXPENSE-W	128.00	430.80	349.00	656.80
TESTING EXPENSE-S	374.80	0.00	866.60	302.80
VEHICLE REPAIRS & MAINT-W	287.63	26.51	495.79	32.82

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
VEHICLE REPAIRS & MAINT-S	287.66	26.53	495.84	32.85
WAGES & SALARIES PRODUCTION-W	10,439.69	7,114.64	22,233.00	12,350.68
WAGES & SALARIES PRODUCTION-S	10,457.36	8,820.17	21,209.27	16,886.21
WAGES & SALARIES PRODUCTION-P	12,034.28	13,816.69	25,272.86	29,830.24
OVERTIME PAID-W	386.34	375.00	571.01	587.23
OVERTIME PAID-S	1,392.33	1,295.62	2,791.72	2,423.84
OVERTIME PAID-P	0.00	90.95	965.39	1,297.87
SICK PAY-W	631.16	63.07	638.69	276.36
SICK PAY-S	631.15	63.06	638.67	276.35
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	318.55	946.35	2,071.30	1,675.39
VACATION PAY-S	318.53	946.35	2,071.28	1,675.39
STAND BY TIME PAID-W	390.00	390.00	780.00	802.50
STAND BY TIME PAID-S	390.00	390.00	780.00	802.50
WORKERS COMP-W	2,202.10	4,244.50	2,202.10	4,244.50
WORKERS COMP-S	1,662.81	3,205.03	1,662.81	3,205.03
WORKERS COMP-P	629.17	1,212.71	629.17	1,212.71
PENALTIES & FINES	93.26	1.00	164.66	1.00
Total Expenses	136,130.98	183,181.59	270,697.36	325,031.13
Net Income	\$ 33,566.90	(\$ 38,568.25)	\$ 57,253.89	(\$ 24,196.58)

BURNEY WATER DISTRICT

Account Reconciliation

As of Aug 31, 2018

10300.0 - CASH IN BANK

Bank Statement Date: August 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			390,266.61
Add: Cash Receipts			153,144.33
Less: Cash Disbursements			(110,863.75)
Add (Less) Other			<u>(9,964.53)</u>
Ending GL Balance			<u><u>422,582.66</u></u>
Ending Bank Balance			421,389.52
Add back deposits in transit			
	Aug 31, 2018		1,918.58
	Aug 31, 2018		965.50
	Aug 31, 2018		<u>1,871.91</u>
Total deposits in transit			4,755.99
(Less) outstanding checks			
	Aug 23, 2018	28284	(116.18)
	Aug 24, 2018	9573	(229.39)
	Aug 24, 2018	9575	(359.57)
	Aug 31, 2018	EFT	(2,157.71)
	Aug 31, 2018	EFT1	<u>(700.00)</u>
Total outstanding checks			(3,562.85)
Add (Less) Other			<u>                    </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>422,582.66</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	8/3/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,153.83
EFT	8/6/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,157.71
28254	8/9/18	AT&T MOBILITY	10300.0	126.46
28255	8/9/18	BASIC LABORATORY, INC.	10300.0	374.80
28256	8/9/18	BURNEY DISPOSAL	10300.0	648.76
28257	8/9/18	FRONTIER COMMUNICATIONS	10300.0	712.50
28258	8/9/18	HOVIS HARDWARE	10300.0	849.12
28259	8/9/18	LABORERS LOCAL 185	10300.0	204.00
28260	8/9/18	NAPA SIERRA	10300.0	44.00
28261	8/9/18	OFFICE DEPOT	10300.0	28.20
28262	8/9/18	UNITED STATES POSTAL SERVICE	10300.0	357.43
28263	8/9/18	SCOTT'S GUARANTEED GLASS	10300.0	365.00
28264	8/9/18	UNDERGROUND SERVICE ALERT	10300.0	161.64
28265	8/9/18	USA BLUE BOOK	10300.0	931.05
EFT	8/9/18	CalPERS	10300.0	3,804.60
9545	8/10/18	MIKE A. SKELLY	10300.0	2,390.02
9546	8/10/18	KEITH T. MOORE	10300.0	1,274.55
9547	8/10/18	WILLIE L. LYONS	10300.0	1,360.35
9548	8/10/18	CAROLYN CAMPBELL	10300.0	433.79
9549	8/10/18	AMANDA R. ROGERS	10300.0	1,249.59
9550	8/10/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9551	8/10/18	STEPHANIE A. MCQUADE	10300.0	1,185.39
9552	8/10/18	MARGARITA ANGEL	10300.0	984.95
9553	8/10/18	TAIRIN D. DAUM	10300.0	600.40
9554	8/10/18	ASHLEY V. DAVIES	10300.0	359.24
9555	8/10/18	DEVIN T. MURRAY	10300.0	668.17
9556	8/10/18	PARIS M. DEATON-GEISLER	10300.0	285.52
9557	8/10/18	CHRISTOPHER L. PHIPPS	10300.0	118.19
9558	8/10/18	CASSANDRA L. TAYLOR	10300.0	535.77
9559	8/10/18	JESSICA E. THOMPSON	10300.0	418.62
9560	8/10/18	BAILEY J. TURNER	10300.0	520.93
9561	8/10/18	ELIAS S. URLIE	10300.0	571.57
9562	8/10/18	AMBER D. URLIE	10300.0	387.32
EFT	8/10/18	NOR CAL LABORERS	10300.0	6,840.00
28266	8/11/18	DEBRA J. CRONE, CPA	10300.0	650.00
28267	8/11/18	LABORERS LOCAL 185	10300.0	12.00
28268	8/16/18	AIR GAS USA	10300.0	52.13
28269	8/16/18	APPLIED INDUSTRIAL TECHNOLOGIES	10300.0	269.07
28270	8/16/18	ARAMARK	10300.0	829.30
28271	8/16/18	BASIC LABORATORY, INC.	10300.0	128.00
28272	8/16/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28273	8/16/18	PAT NUGENT	10300.0	150.00
28274	8/16/18	FERGUSON ENTERPRISES INC #1423	10300.0	509.65
28275	8/16/18	PACE ENGINEERING	10300.0	890.00
28276	8/16/18	PRECISION LUBE EXPRESS	10300.0	43.41
28277	8/16/18	SCOTT'S GUARANTEED GLASS	10300.0	117.98
28278	8/16/18	SICKLER ELECTRIC	10300.0	173.93
28279	8/16/18	STREAMLINE	10300.0	200.00
28280	8/16/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	139.84
28281	8/16/18	FIRST NATIONAL BANK OMAHA	10300.0	454.40
1110	8/16/18	SCOTTY & ELAINA WOODARD	10305.0	34.47
1111	8/16/18	JENNIFER SAMPLE	10305.0	20.15
1112	8/16/18	LESLIE SILVERS	10305.0	1.15
1113	8/16/18	BIANCA CHAVEZ	10305.0	16.97
Automatic	8/16/18	KS STATEBANK	10300.0	3,171.27
28282	8/23/18	BASIC LABORATORY, INC.	10300.0	374.80
28283	8/23/18	GLOBAL MACHINERY	10300.0	365.35
28284	8/23/18	MIKE'S AUTOMOTIVE & TRANSMISSION	10300.0	116.18

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
28285	8/23/18	PACE ENGINEERING	10300.0	356.00
28286	8/23/18	PG&E	10300.0	44,320.55
28287	8/23/18	SINGLETON AUMAN PC	10300.0	350.00
28288	8/23/18	State Water Resources Control Board	10300.0	95.00
28289	8/23/18	THATCHER COMPANY OF NEVADA, INC	10300.0	1,505.78
28290	8/23/18	USA BLUE BOOK	10300.0	810.37
9563	8/24/18	MIKE A. SKELLY	10300.0	2,108.13
9564	8/24/18	KEITH T. MOORE	10300.0	1,464.86
9565	8/24/18	WILLIE L. LYONS	10300.0	1,187.74
9566	8/24/18	CAROLYN CAMPBELL	10300.0	233.53
9567	8/24/18	AMANDA R. ROGERS	10300.0	1,255.41
9568	8/24/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9569	8/24/18	STEPHANIE A. MCQUADE	10300.0	1,185.39
9570	8/24/18	MARGARITA ANGEL	10300.0	989.71
9571	8/24/18	TAIRIN D. DAUM	10300.0	492.37
9572	8/24/18	ASHLEY V. DAVIES	10300.0	321.56
9573	8/24/18	PARIS M. DEATON-GEISLER	10300.0	229.39
9574	8/24/18	CASSANDRA L. TAYLOR	10300.0	506.88
9575	8/24/18	JESSICA E. THOMPSON	10300.0	359.57
9576	8/24/18	BAILEY J. TURNER	10300.0	275.76
9577	8/24/18	AMBER D. URLIE	10300.0	838.90
9578	8/24/18	ELIAS S. URLIE	10300.0	249.56
EFT	8/24/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,157.71
EFT	8/25/18	TAMCO	10300.0	304.59
EFT	8/31/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,157.71
EFTI	8/31/18	CalPERS	10300.0	700.00

Total

110,936.49

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		25,867.81
Add: Cash Receipts		1,200.00
Less: Cash Disbursements		(72.74)
Add (Less) Other		
Ending GL Balance		26,995.07
Ending Bank Balance		27,058.75
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)
	Aug 16, 2018      1111	(20.15)
	Aug 16, 2018      1112	(1.15)
	Aug 16, 2018      1113	(16.97)
Total outstanding checks		(63.68)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		26,995.07

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Aug 31, 2018  
10310.0 - CASH IN BANK - CAPITAL IMP  
Bank Statement Date: August 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	<u>                    </u>
Ending GL Balance	<u><u>20,290.68</u></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><u>20,290.68</u></u>

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BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Aug 31, 2018  
 10312.0 - CASH IN BANK - DEBIT SRV RESER  
 Bank Statement Date: August 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 Aug 31, 2018  
 10314.0 - CASH IN BANK - DEPREC RESERVE  
 Bank Statement Date: August 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 Aug 31, 2018  
 10316.0 - CASH IN BANK-USDA CONSTRUCTION  
 Bank Statement Date: August 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 Aug 31, 2018  
10400.0 - ACH CLEARING  
Bank Statement Date: August 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

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

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Two Months Ending August 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	48,042.20	95,516.76
COMMERCIAL INCOME-W	53,882.51	87,877.34
OTHER BILLED INCOME-W	403.00	1,203.00
SERVICE CHARGE INCOME-W	262.50	362.50
LATE FEE INCOME	970.00	1,840.00
	103,560.21	186,799.60
 <b><u>WATER EXPENSES</u></b>		
AUDIT-W	350.00	525.00
BANK FEES-W	143.84	203.19
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	8,314.50	16,629.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,768.82
ENGINEERING FEES-W	623.00	1,913.50
GAS, FUEL & OIL-W	329.27	865.01
HEALTH INSURANCE-W	3,848.38	7,696.76
INTEREST EXPENSE-W	139.22	276.93
MEALS EXPENSE-W	10.76	16.76
OFFICE SUPPLIES-W	270.41	535.70
OFFICE EQUIP LEASE-W	152.29	(0.01)
OPERATING EXPENSE-W	952.18	1,898.87
PERS RETIREMENT-W	3,164.21	6,427.39
PG&E PUMPING COSTS-W	24,647.77	47,562.18
PG&E OFFICE UTILITIES-W	266.63	510.34
PROFESSIONAL FEES-W	502.50	1,055.00
R&M INFRASTRUCTURE-W	1,217.58	1,399.89
RENTAL OF EQUIPMENT-W	52.13	104.26
REPAIRS/MAINT BLDG-W	369.26	476.33
REPAIRS/MAINT EQUIP-W	220.43	820.48
TOOLS-W	54.93	2,462.66
SOCIAL SECURITY TAXES-W	930.69	1,882.90
TELEPHONE-W	424.19	843.67
TESTING EXPENSE-W	128.00	349.00
VEHICLE REPAIRS & MAINT-W	287.63	495.79
WAGES & SALARIES PRODUCTION-W	10,439.69	22,233.00
OVERTIME PAID-W	386.34	571.01
SICK PAY-W	631.16	638.69
VACATION PAY-W	318.55	2,071.30
STAND BY TIME PAID-W	390.00	780.00
WORKERS COMP-W	2,202.10	2,202.10
PENALTIES & FINES	93.26	164.66
	61,860.90	125,463.82
TOTAL EXPENSES	61,860.90	125,463.82
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 41,699.31	\$ 61,335.78

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Two Months Ending August 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,708.71	88,165.87
COMMERCIAL INCOME-S	9,988.19	20,727.00
SERVICE CHARGE INCOME-S	262.50	362.50
	<hr/>	
TOTAL REVENUES	53,959.40	109,255.37
	<hr/>	
<b><u>SEWER EXPENSES</u></b>		
AUDIT-S	350.00	525.00
BANK FEES-S	0.00	59.36
DEPRECIATION EXPENSE-S	7,520.25	15,040.50
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,768.82
ENGINEERING FEES-S	623.00	1,023.50
GAS, FUEL & OIL-S	329.27	865.02
HEALTH INSURANCE-S	3,848.38	7,696.76
INTEREST EXPENSE-S	139.23	276.94
LAB SUPPLIES-S	300.76	300.76
MEALS EXPENSE-S	10.77	16.77
OFFICE SUPPLIES-S	270.42	535.71
OFFICE EQUIP LEASE-S	152.30	304.60
OPERATING EXPENSE-S	965.61	2,072.43
PERS RETIREMENT-S	3,164.21	6,427.42
PERMITS/LICENSES/FEES-S	95.00	95.00
PG&E PUMPING COSTS-S	15,699.28	26,362.15
PG&E OFFICE UTILITIES-S	266.64	510.35
PROFESSIONAL FEES-S	522.50	1,145.00
R&M INFRASTRUCTURE-S	65.51	65.51
REPAIRS/MAINT BLDG-S	596.45	949.43
REPAIRS/MAINT EQUIP-S	220.46	820.53
TOOLS-S	11.93	41.83
SOCIAL SECURITY TAXES-S	1,008.99	2,103.04
TELEPHONE-S	424.20	843.68
TESTING EXPENSE-S	374.80	866.60
VEHICLE REPAIRS & MAINT-S	287.66	495.84
WAGES & SALARIES PRODUCTION-S	10,457.36	21,209.27
OVERTIME PAID-S	1,392.33	2,791.72
SICK PAY-S	631.15	638.67
VACATION PAY-S	318.53	2,071.28
STAND BY TIME PAID-S	390.00	780.00
WORKERS COMP-S	1,662.81	1,662.81
	<hr/>	
TOTAL EXPENSES	52,099.80	100,366.30
	<hr/>	
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 1,859.60	\$ 8,889.07
	<hr/> <hr/>	

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Two Months Ending August 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,297.77	16,588.99
COMMERCIAL INCOME-P	1,014.00	2,049.29
SWIMMING LESSONS	430.00	4,380.00
MOMMY & ME	0.00	80.00
LITTLE SWIMMERS	6.00	46.00
NIGHT SWIM	392.00	1,072.00
GATE FEES-P	765.00	2,022.00
POOL PASS PURCHASES	50.00	130.00
LIFE GUARD LESSONS	50.00	100.00
VENDING INCOME-P	668.50	668.50
REPLACEMENT PASSES-P	0.00	40.00
AQUATIC PASS	115.00	730.00
POOL DONATIONS	90.00	90.00
POOL RENTAL FEES	300.00	3,899.50
	<hr/>	
TOTAL REVENUES	12,178.27	31,896.28
	<hr/>	
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	1,505.78	1,691.29
DEPRECIATION EXPENSE-P	2,815.42	5,630.84
OFFICE EXPENSE-P	174.02	174.02
OPERATING EXPENSE-P	84.45	740.82
PG&E POOL UTILITIES	3,440.23	6,580.38
REPAIRS/MAINT BLDG-P	50.00	100.00
REPAIRS/MAINT EQUIP-P	509.61	509.61
SEMINARS & EDUCATION-P	0.00	300.00
TOOLS-P	6.69	6.69
SOCIAL SECURITY TAXES-P	920.63	2,145.17
WAGES & SALARIES PRODUCTION-P	12,034.28	25,272.86
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	629.17	629.17
	<hr/>	
TOTAL EXPENSES	22,170.28	44,867.24
	<hr/>	
NET INCOME <LOSS> FROM POOL OPERATIONS	(\$ 9,992.01)	(\$ 12,970.96)
	<hr/>	