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November 8, 2018

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

We have compiled the accompanying financial statements for the period ending October, 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 October are \$121,487.94
2. Total Expenses for the period are \$108,803.11
3. Net Income (Loss) for the period is \$12,684.83
4. YTD Revenue is \$582,822.62
5. YTD Expenses are \$513,836.50
6. YTD Net Income (Loss) is \$68,986.12
7. The reconciled checking balance is \$507,170.12

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet
October 31, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		507,170.12
CASH IN BANK - CUST DEPOSITS		27,999.61
CASH IN BANK - CAPITAL IMP		20,290.68
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		143,010.92
RETURNED CHECK		72.26
RETURNED CHECK		12.00
AR COMP GEN LATE FEES		10,564.50

Total Current Assets

1,059,408.94

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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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	(2,535,711.32)	
ACCUMULATED DEPRECIATION-S	(3,289,415.32)	
ACCUMULATED DEPRECIATION-P	<u>(666,821.36)</u>	
Total Property and Equipment		4,496,966.31
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><u>\$ 5,773,416.25</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 15,075.32	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED VACATION PAYABLE	19,619.21	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(50.91)	
SDI WITHHELD PAYABLE	0.02	
UNION DUES	204.00	
CAL- PERS	(397.82)	
CUSTOMER DEPOSITS-W	7,250.59	
CUSTOMER DEPOSITS-S	12,607.34	
CUSTOMER DEPOSITS-P	2,740.00	
DEFERRED REVENUE - P	<u>57,130.00</u>	
Total Current Liabilities		149,506.48
Long-Term Liabilities		
LOAN - KS STATE BANK	46,886.91	
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>881,295.91</u>
Total Liabilities		1,030,802.39

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	259,106.56	
Net Income	<u>68,986.12</u>	

Total Capital		<u>4,742,613.86</u>
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Total Liabilities & Capital		<u>\$ 5,773,416.25</u>
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BURNEY WATER DISTRICT
Income Statement
For the Four Months Ending October 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 31,339.58	25.80	\$ 171,224.40	29.38
RESIDENTIAL INCOME-S	43,880.88	36.12	175,691.90	30.15
RESIDENTIAL INCOME-P	8,284.26	6.82	33,134.45	5.69
COMMERCIAL INCOME-W	22,291.05	18.35	134,310.86	23.04
COMMERCIAL INCOME-S	8,829.70	7.27	39,653.86	6.80
COMMERCIAL INCOME-P	1,007.42	0.83	4,076.71	0.70
SWIMMING LESSONS	0.00	0.00	4,380.00	0.75
MOMMY & ME	0.00	0.00	80.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,072.00	0.18
GATE FEES-P	0.00	0.00	2,022.00	0.35
POOL PASS PURCHASES	0.00	0.00	130.00	0.02
LIFE GUARD LESSONS	0.00	0.00	100.00	0.02
VENDING INCOME-P	0.00	0.00	668.50	0.11
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.01
AQUATIC PASS	0.00	0.00	730.00	0.13
POOL DONATIONS	0.00	0.00	90.00	0.02
POOL RENTAL FEES	0.00	0.00	4,124.50	0.71
MISCELLANEOUS INCOME - W	0.02	0.00	0.05	0.00
MISCELLANEOUS INCOME - S	0.03	0.00	0.06	0.00
OTHER BILLED INCOME-W	4,350.00	3.58	5,782.33	0.99
SERVICE CHARGE INCOME-W	237.50	0.20	862.50	0.15
SERVICE CHARGE INCOME-S	237.50	0.20	862.50	0.15
LATE FEE INCOME	1,030.00	0.85	3,740.00	0.64
	<u>121,487.94</u>	<u>100.00</u>	<u>582,822.62</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>121,487.94</u>	<u>100.00</u>	<u>582,822.62</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	525.00	0.09
AUDIT-S	0.00	0.00	525.00	0.09
BANK FEES-W	29.19	0.02	232.30	0.04
BANK FEES-S	29.18	0.02	232.30	0.04
CHEMICALS-W	0.00	0.00	83.64	0.01
CHEMICALS-P	0.00	0.00	1,691.29	0.29
DEPRECIATION EXPENSE-W	9,083.33	7.48	36,333.32	6.23
DEPRECIATION EXPENSE-S	9,583.33	7.89	38,333.32	6.58
DEPRECIATION EXPENSE-P	2,833.33	2.33	11,333.32	1.94
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,768.82	0.30
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	0.30
ENGINEERING FEES-W	2,892.50	2.38	5,162.00	0.89
ENGINEERING FEES-S	756.50	0.62	2,219.47	0.38
GAS, FUEL & OIL-W	669.49	0.55	2,005.66	0.34

	Current Month		Year to Date	
GAS, FUEL & OIL-S	669.49	0.55	2,005.68	0.34
HEALTH INSURANCE-W	3,848.38	3.17	15,393.52	2.64
HEALTH INSURANCE-S	3,848.38	3.17	15,393.52	2.64
INTEREST EXPENSE-W	124.92	0.10	531.04	0.09
INTEREST EXPENSE-S	124.92	0.10	531.06	0.09
LAB SUPPLIES-S	0.00	0.00	300.76	0.05
MEALS EXPENSE-W	6.00	0.00	52.54	0.01
MEALS EXPENSE-S	6.00	0.00	52.56	0.01
OFFICE SUPPLIES-W	406.31	0.33	1,273.68	0.22
OFFICE SUPPLIES-S	406.32	0.33	1,283.82	0.22
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.03
OFFICE EQUIP LEASE-W	152.29	0.13	456.87	0.08
OFFICE EQUIP LEASE-S	152.30	0.13	456.90	0.08
OPERATING EXPENSE-W	456.66	0.38	3,329.29	0.57
OPERATING EXPENSE-S	497.56	0.41	3,930.37	0.67
OPERATING EXPENSE-P	0.00	0.00	740.82	0.13
PERS RETIREMENT-W	3,795.62	3.12	13,377.76	2.30
PERS RETIREMENT-S	3,795.64	3.12	13,377.84	2.30
PERMITS/LICENSES/FEES-W	0.00	0.00	50.00	0.01
PERMITS/LICENSES/FEES-S	0.00	0.00	145.00	0.02
PG&E PUMPING COSTS-W	18,156.12	14.94	87,256.90	14.97
PG&E PUMPING COSTS-S	10,847.80	8.93	48,037.49	8.24
PG&E OFFICE UTILITIES-W	193.21	0.16	870.22	0.15
PG&E OFFICE UTILITIES-S	193.22	0.16	870.24	0.15
PG&E POOL UTILITIES	44.34	0.04	9,130.42	1.57
PROFESSIONAL FEES-W	477.50	0.39	4,105.86	0.70
PROFESSIONAL FEES-S	547.50	0.45	4,311.87	0.74
R&M INFRASTRUCTURE-W	589.49	0.49	2,422.45	0.42
R&M INFRASTRUCTURE-S	912.40	0.75	1,130.12	0.19
RENTAL OF EQUIPMENT-W	0.00	0.00	158.41	0.03
REPAIRS/MAINT BLDG-W	0.00	0.00	1,585.26	0.27
REPAIRS/MAINT BLDG-S	605.60	0.50	2,810.25	0.48
REPAIRS/MAINT BLDG-P	50.00	0.04	200.00	0.03
REPAIRS/MAINT EQUIP-W	45.26	0.04	6,016.72	1.03
REPAIRS/MAINT EQUIP-S	45.26	0.04	6,016.79	1.03
REPAIRS/MAINT EQUIP-P	160.88	0.13	670.49	0.12
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.05
TOOLS-W	24.46	0.02	2,589.33	0.44
TOOLS-S	37.37	0.03	128.17	0.02
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	956.75	0.79	3,739.57	0.64
SOCIAL SECURITY TAXES-S	1,180.59	0.97	4,365.13	0.75
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	0.41
TELEPHONE-W	417.77	0.34	1,676.89	0.29
TELEPHONE-S	417.79	0.34	1,676.94	0.29
TESTING EXPENSE-W	521.00	0.43	998.00	0.17
TESTING EXPENSE-S	374.80	0.31	1,660.20	0.28
VEHICLE REPAIRS & MAINT-W	397.34	0.33	948.62	0.16
VEHICLE REPAIRS & MAINT-S	397.36	0.33	948.71	0.16
WAGES & SALARIES PRODUCTION-W	10,848.02	8.93	43,477.00	7.46
WAGES & SALARIES PRODUCTION-S	12,158.10	10.01	45,217.82	7.76
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	4.95
OVERTIME PAID-W	152.06	0.13	1,009.48	0.17
OVERTIME PAID-S	1,765.97	1.45	5,762.43	0.99
OVERTIME PAID-P	0.00	0.00	965.39	0.17

	Current Month		Year to Date	
SICK PAY-W	367.29	0.30	1,451.19	0.25
SICK PAY-S	367.29	0.30	1,451.17	0.25
SICK PAY-P	0.00	0.00	121.00	0.02
VACATION PAY-W	278.97	0.23	2,573.91	0.44
VACATION PAY-S	278.96	0.23	2,573.87	0.44
STAND BY TIME PAID-W	412.50	0.34	1,605.00	0.28
STAND BY TIME PAID-S	412.50	0.34	1,605.00	0.28
WORKERS COMP-W	0.00	0.00	2,202.10	0.38
WORKERS COMP-S	0.00	0.00	1,662.81	0.29
WORKERS COMP-P	0.00	0.00	629.17	0.11
PENALTIES & FINES	0.00	0.00	564.66	0.10
	<u>108,803.11</u>	89.56	<u>513,836.50</u>	88.16
Total Expenses				
Net Income	<u>\$ 12,684.83</u>	10.44	<u>\$ 68,986.12</u>	11.84

BURNEY WATER DISTRICT
Income Statement
For the Four Months Ending October 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 31,339.58	\$ 33,189.13	\$ 171,224.40	\$ 173,384.10
RESIDENTIAL INCOME-S	43,880.88	44,568.58	175,691.90	178,244.27
RESIDENTIAL INCOME-P	8,284.26	8,292.78	33,134.45	33,059.93
COMMERCIAL INCOME-W	22,291.05	24,145.56	134,310.86	115,504.55
COMMERCIAL INCOME-S	8,829.70	8,934.83	39,653.86	42,360.86
COMMERCIAL INCOME-P	1,007.42	1,057.75	4,076.71	4,249.44
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	140.00	90.00	140.00
POOL RENTAL FEES	0.00	0.00	4,124.50	2,585.75
MISCELLANEOUS INCOME - W	0.02	0.00	0.05	1.14
MISCELLANEOUS INCOME - S	0.03	0.00	0.06	0.00
MISCELLANEOUS INCOME - P	0.00	125.00	0.00	125.00
OTHER BILLED INCOME-W	4,350.00	0.00	5,782.33	0.00
SERVICE CHARGE INCOME-W	237.50	200.00	862.50	875.00
SERVICE CHARGE INCOME-S	237.50	200.00	862.50	875.00
LATE FEE INCOME	1,030.00	1,130.00	3,740.00	4,040.00
INTEREST INCOME-W	0.00	384.42	0.00	384.42
INTEREST INCOME-S	0.00	210.35	0.00	210.35
INTEREST INCOME-P	0.00	184.62	0.00	184.62
Total Revenues	121,487.94	122,763.02	582,822.62	566,686.93
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	121,487.94	122,763.02	582,822.62	566,686.93
Expenses				
AUDIT-W	0.00	0.00	525.00	350.00
AUDIT-S	0.00	0.00	525.00	350.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	29.19	84.63	232.30	349.72
BANK FEES-S	29.18	84.64	232.30	349.73
CHEMICALS-W	0.00	0.00	83.64	0.00
CHEMICALS-S	0.00	0.00	0.00	1,169.94
CHEMICALS-P	0.00	0.00	1,691.29	1,622.08

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
DEPRECIATION EXPENSE-W	9,083.33	8,314.50	36,333.32	33,258.00
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	38,333.32	30,081.00
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	11,333.32	11,261.68
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,768.82	1,996.30
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	4,212.55
ENGINEERING FEES-W	2,892.50	10,763.87	5,162.00	17,096.74
ENGINEERING FEES-S	756.50	13,888.51	2,219.47	129,274.10
GAS, FUEL & OIL-W	669.49	290.05	2,005.66	1,420.23
GAS, FUEL & OIL-S	669.49	290.05	2,005.68	1,433.44
HEALTH INSURANCE-W	3,848.38	3,848.38	15,393.52	15,393.52
HEALTH INSURANCE-S	3,848.38	3,848.38	15,393.52	15,393.52
INTEREST EXPENSE-W	124.92	175.40	531.04	675.98
INTEREST EXPENSE-S	124.92	175.40	531.06	675.98
LAB SUPPLIES-S	0.00	0.00	300.76	261.10
LEGAL EXPENSE-W	0.00	0.00	0.00	10.50
LEGAL EXPENSE-S	0.00	0.00	0.00	10.50
MEALS EXPENSE-W	6.00	9.48	52.54	27.96
MEALS EXPENSE-S	6.00	9.48	52.56	27.96
OFFICE SUPPLIES-W	406.31	990.82	1,273.68	2,991.88
OFFICE SUPPLIES-S	406.32	990.83	1,283.82	2,991.98
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	456.87	609.16
OFFICE EQUIP LEASE-S	152.30	152.30	456.90	609.20
OPERATING EXPENSE-W	456.66	685.30	3,329.29	3,858.93
OPERATING EXPENSE-S	497.56	685.30	3,930.37	4,567.58
OPERATING EXPENSE-P	0.00	0.00	740.82	291.57
PERS RETIREMENT-W	3,795.62	3,762.14	13,377.76	10,440.03
PERS RETIREMENT-S	3,795.64	3,762.13	13,377.84	10,440.03
PERMITS/LICENSES/FEES-W	0.00	536.70	50.00	3,126.20
PERMITS/LICENSES/FEES-S	0.00	588.47	145.00	588.47
PERMITS/LICENSES/FEES-P	0.00	389.25	0.00	389.25
PG&E PUMPING COSTS-W	18,156.12	12,644.28	87,256.90	63,152.93
PG&E PUMPING COSTS-S	10,847.80	10,417.51	48,037.49	33,965.28
PG&E OFFICE UTILITIES-W	193.21	189.36	870.22	764.00
PG&E OFFICE UTILITIES-S	193.22	189.36	870.24	764.00
PG&E POOL UTILITIES	44.34	775.64	9,130.42	7,845.52
PROFESSIONAL FEES-W	477.50	2,262.25	4,105.86	4,057.25
PROFESSIONAL FEES-S	547.50	2,262.25	4,311.87	4,127.25
R&M INFRASTRUCTURE-W	589.49	6,151.23	2,422.45	10,987.10
R&M INFRASTRUCTURE-S	912.40	167.00	1,130.12	1,641.27
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	0.00	27.29	158.41	318.49
REPAIRS/MAINT BLDG-W	0.00	28.84	1,585.26	851.85
REPAIRS/MAINT BLDG-S	605.60	526.67	2,810.25	1,726.55
REPAIRS/MAINT BLDG-P	50.00	50.00	200.00	200.00
REPAIRS/MAINT EQUIP-W	45.26	409.05	6,016.72	831.47
REPAIRS/MAINT EQUIP-S	45.26	542.53	6,016.79	1,424.50
REPAIRS/MAINT EQUIP-P	160.88	0.00	670.49	0.00
SEMINARS & EDUCATION-W	0.00	509.77	0.00	509.77
SEMINARS & EDUCATION-S	0.00	754.78	0.00	754.78
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.00
TOOLS-W	24.46	30.22	2,589.33	2,818.97
TOOLS-S	37.37	59.62	128.17	3,074.09
TOOLS-P	0.00	0.00	6.69	477.17

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SOCIAL SECURITY TAXES-W	956.75	950.85	3,739.57	3,823.77
SOCIAL SECURITY TAXES-S	1,180.59	925.08	4,365.13	3,522.84
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	2,045.38
TELEPHONE-W	417.77	461.01	1,676.89	1,782.94
TELEPHONE-S	417.79	461.02	1,676.94	1,782.98
TESTING EXPENSE-W	521.00	128.00	998.00	912.80
TESTING EXPENSE-S	374.80	98.00	1,660.20	542.80
TRAVEL EXPENSE-W	0.00	0.00	0.00	9.13
TRAVEL EXPENSE-S	0.00	0.00	0.00	9.12
VEHICLE REPAIRS & MAINT-W	397.34	3,126.80	948.62	3,326.47
VEHICLE REPAIRS & MAINT-S	397.36	3,126.86	948.71	3,326.57
WAGES & SALARIES PRODUCTION-W	10,848.02	10,928.30	43,477.00	34,507.81
WAGES & SALARIES PRODUCTION-S	12,158.10	9,704.90	45,217.82	35,646.03
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	34,754.93
OVERTIME PAID-W	152.06	167.71	1,009.48	1,022.54
OVERTIME PAID-S	1,765.97	1,052.98	5,762.43	5,463.07
OVERTIME PAID-P	0.00	0.00	965.39	1,297.87
SICK PAY-W	367.29	460.90	1,451.19	962.44
SICK PAY-S	367.29	460.90	1,451.17	962.43
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	278.97	460.54	2,573.91	2,171.89
VACATION PAY-S	278.96	460.54	2,573.87	2,171.88
STAND BY TIME PAID-W	412.50	412.50	1,605.00	1,627.50
STAND BY TIME PAID-S	412.50	412.50	1,605.00	1,627.50
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	(422.06)	564.66	1.00
Total Expenses	108,803.11	136,188.95	513,836.50	605,799.30
Net Income	\$ 12,684.83	(\$ 13,425.93)	\$ 68,986.12	(\$ 39,112.37)

BURNEY WATER DISTRICT

Account Reconciliation

As of Oct 31, 2018

10300.0 - CASH IN BANK

Bank Statement Date: October 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			438,817.90
Add: Cash Receipts			171,264.07
Less: Cash Disbursements			(94,804.35)
Add (Less) Other			<u>(8,107.50)</u>
Ending GL Balance			<u><u>507,170.12</u></u>
Ending Bank Balance			504,740.76
Add back deposits in transit			
	Oct 31, 2018		1,378.97
	Oct 31, 2018		<u>1,431.97</u>
Total deposits in transit			2,810.94
(Less) outstanding checks			
	Oct 25, 2018	28350	(32.00)
	Oct 25, 2018	28351	<u>(349.58)</u>
Total outstanding checks			(381.58)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>507,170.12</u></u>

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	10/1/18	CalPERS	10300.0	3,735.75
EFT	10/1/18	CalPERS	10300.0	68.85
EFT	10/3/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,136.32
28324	10/4/18	AT&T MOBILITY	10300.0	124.55
28325	10/4/18	BURNEY DISPOSAL	10300.0	661.14
28326	10/4/18	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	4,068.23
28327	10/4/18	FERGUSON ENTERPRISES INC #1423	10300.0	357.31
28328	10/4/18	FRONTIER COMMUNICATIONS	10300.0	706.37
28329	10/4/18	LABORERS LOCAL 185	10300.0	216.00
28330	10/4/18	OFFICE DEPOT	10300.0	83.62
28331	10/4/18	PETERSON CAT	10300.0	10,301.98
28332	10/4/18	UNITED STATES POSTAL SERVICE	10300.0	329.33
28333	10/4/18	STREAMLINE	10300.0	200.00
28334	10/4/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	49.49
28335	10/4/18	TESORO COMMERCIAL FLEET	10300.0	842.33
28336	10/4/18	USA BLUE BOOK	10300.0	288.52
EFT	10/4/18	NOR CAL LABORERS	10300.0	6,840.00
9599	10/5/18	MIKE A. SKELLY	10300.0	2,264.72
9600	10/5/18	KEITH T. MOORE	10300.0	1,464.86
9601	10/5/18	WILLIE L. LYONS	10300.0	1,234.57
9602	10/5/18	AMANDA R. ROGERS	10300.0	1,255.40
9603	10/5/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9604	10/5/18	STEPHANIE A. MCQUADE	10300.0	1,046.21
9605	10/5/18	MARGARITA ANGEL	10300.0	989.71
28341	10/11/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28339	10/11/18	HOVIS HARDWARE	10300.0	622.89
28340	10/11/18	NAPA SIERRA	10300.0	294.30
1118	10/11/18	AMANDA WALKER	10305.0	5.91
1119	10/11/18	SHANNON HETZEL	10305.0	41.25
1120	10/11/18	KAY HASTEY	10305.0	43.89
1117	10/11/18	KEN & JOAN WYATT	10305.0	184.23
Automatic	10/16/18	KS STATEBANK	10300.0	3,171.27
28342	10/18/18	AIR GAS USA	10300.0	54.15
28343	10/18/18	BASIC LABORATORY, INC.	10300.0	93.00
28344	10/18/18	INDUSTRIAL ELECTRIC MOTORS	10300.0	83.14
28345	10/18/18	PACE ENGINEERING	10300.0	3,649.00
28346	10/18/18	DO IT BEST VALLEY HARDWARE	10300.0	650.32
28347	10/18/18	FIRST NATIONAL BANK OMAHA	10300.0	470.66
9606	10/19/18	MIKE A. SKELLY	10300.0	2,586.52
9607	10/19/18	KEITH T. MOORE	10300.0	1,885.08
9608	10/19/18	WILLIE L. LYONS	10300.0	1,865.59
9609	10/19/18	AMANDA R. ROGERS	10300.0	1,517.00
9610	10/19/18	WILLIAM M. RODRIGUEZ	10300.0	3,010.02
9611	10/19/18	STEPHANIE A. MCQUADE	10300.0	1,405.82
9612	10/19/18	MARGARITA ANGEL	10300.0	1,208.18
9606V	10/19/18	MIKE A. SKELLY	10300.0	-2,586.52
9607V	10/19/18	KEITH T. MOORE	10300.0	-1,885.08
9608V	10/19/18	WILLIE L. LYONS	10300.0	-1,865.59
9609V	10/19/18	AMANDA R. ROGERS	10300.0	-1,517.00
9610V	10/19/18	WILLIAM M. RODRIGUEZ	10300.0	-3,010.02
9611V	10/19/18	STEPHANIE A. MCQUADE	10300.0	-1,405.82
9612V	10/19/18	MARGARITA ANGEL	10300.0	-1,208.18
9613	10/19/18	MIKE A. SKELLY	10300.0	1,988.41
9614	10/19/18	KEITH T. MOORE	10300.0	1,365.15
9615	10/19/18	WILLIE L. LYONS	10300.0	1,317.90
9616	10/19/18	AMANDA R. ROGERS	10300.0	1,284.04
9617	10/19/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9618	10/19/18	STEPHANIE A. MCQUADE	10300.0	1,087.07

Check #	Date	Payee	Cash Account	Amount
9619	10/19/18	MARGARITA ANGEL	10300.0	1,018.14
9614V	10/19/18	KEITH T. MOORE	10300.0	-1,365.15
9615V	10/19/18	WILLIE L. LYONS	10300.0	-1,317.90
9620	10/19/18	KEITH T. MOORE	10300.0	1,511.30
9621	10/19/18	WILLIE L. LYONS	10300.0	1,497.78
EFT	10/24/18	CALIF, PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
28348	10/25/18	Access Information Management	10300.0	95.14
28349	10/25/18	ARAMARK	10300.0	781.08
28350	10/25/18	BASIC LABORATORY, INC.	10300.0	32.00
28351	10/25/18	PAT NUGENT	10300.0	349.58
28352	10/25/18	J.W. WOOD COMPANY, INC.	10300.0	103.93
28353	10/25/18	OFFICE DEPOT	10300.0	133.72
28354	10/25/18	PG&E	10300.0	29,434.69
EFT	10/25/18	TAMCO	10300.0	304.59
Total				<u>95,079.63</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		27,374.89
Add: Cash Receipts		900.00
Less: Cash Disbursements		(275.28)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>27,999.61</u></u>
Ending Bank Balance		28,138.55
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)
Aug 16, 2018	1113	(16.97)
Sep 21, 2018	1115	(38.13)
Sep 21, 2018	1116	(52.52)
Oct 11, 2018	1118	<u>(5.91)</u>
Total outstanding checks		(138.94)
Add (Less) Other	<u> </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>27,999.61</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Oct 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: October 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>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 Oct 31, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: October 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		(100.00)
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		
Ending Bank Balance		
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		

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Oct 31, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: October 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		(100.00)
Less: Cash Disbursements		
Add (Less) Other	_____	
Ending GL Balance		_____
Ending Bank Balance		
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		_____

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Oct 31, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: October 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		(100.00)
Less: Cash Disbursements		
Add (Less) Other	_____	
Ending GL Balance		=====
Ending Bank Balance		
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		=====

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.02
Add: Cash Receipts		(100.02)
Less: Cash Disbursements		
Add (Less) Other	_____	
Ending GL Balance		_____
Ending Bank Balance		
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		_____

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Four Months Ending October 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	31,339.58	171,224.40
COMMERCIAL INCOME-W	22,291.05	134,310.86
MISCELLANEOUS INCOME - W	0.02	0.05
OTHER BILLED INCOME-W	4,350.00	5,782.33
SERVICE CHARGE INCOME-W	237.50	862.50
LATE FEE INCOME	1,030.00	3,740.00
	59,248.15	315,920.14
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	525.00
BANK FEES-W	29.19	232.30
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	9,083.33	36,333.32
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,768.82
ENGINEERING FEES-W	2,892.50	5,162.00
GAS, FUEL & OIL-W	669.49	2,005.66
HEALTH INSURANCE-W	3,848.38	15,393.52
INTEREST EXPENSE-W	124.92	531.04
MEALS EXPENSE-W	6.00	52.54
OFFICE SUPPLIES-W	406.31	1,273.68
OFFICE EQUIP LEASE-W	152.29	456.87
OPERATING EXPENSE-W	456.66	3,329.29
PERS RETIREMENT-W	3,795.62	13,377.76
PERMITS/LICENSES/FEES-W	0.00	50.00
PG&E PUMPING COSTS-W	18,156.12	87,256.90
PG&E OFFICE UTILITIES-W	193.21	870.22
PROFESSIONAL FEES-W	477.50	4,105.86
R&M INFRASTRUCTURE-W	589.49	2,422.45
RENTAL OF EQUIPMENT-W	0.00	158.41
REPAIRS/MAINT BLDG-W	0.00	1,585.26
REPAIRS/MAINT EQUIP-W	45.26	6,016.72
TOOLS-W	24.46	2,589.33
SOCIAL SECURITY TAXES-W	956.75	3,739.57
TELEPHONE-W	417.77	1,676.89
TESTING EXPENSE-W	521.00	998.00
VEHICLE REPAIRS & MAINT-W	397.34	948.62
WAGES & SALARIES PRODUCTION-W	10,848.02	43,477.00
OVERTIME PAID-W	152.06	1,009.48
SICK PAY-W	367.29	1,451.19
VACATION PAY-W	278.97	2,573.91
STAND BY TIME PAID-W	412.50	1,605.00
WORKERS COMP-W	0.00	2,202.10
PENALTIES & FINES	0.00	564.66
	55,302.43	245,827.01
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 3,945.72	\$ 70,093.13

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Four Months Ending October 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,880.88	175,691.90
COMMERCIAL INCOME-S	8,829.70	39,653.86
MISCELLANEOUS INCOME - S	0.03	0.06
SERVICE CHARGE INCOME-S	237.50	862.50
	52,948.11	216,208.32
 <u>SEWER EXPENSES</u>		
AUDIT-S	0.00	525.00
BANK FEES-S	29.18	232.30
DEPRECIATION EXPENSE-S	9,583.33	38,333.32
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,768.82
ENGINEERING FEES-S	756.50	2,219.47
GAS, FUEL & OIL-S	669.49	2,005.68
HEALTH INSURANCE-S	3,848.38	15,393.52
INTEREST EXPENSE-S	124.92	531.06
LAB SUPPLIES-S	0.00	300.76
MEALS EXPENSE-S	6.00	52.56
OFFICE SUPPLIES-S	406.32	1,283.82
OFFICE EQUIP LEASE-S	152.30	456.90
OPERATING EXPENSE-S	497.56	3,930.37
PERS RETIREMENT-S	3,795.64	13,377.84
PERMITS/LICENSES/FEES-S	0.00	145.00
PG&E PUMPING COSTS-S	10,847.80	48,037.49
PG&E OFFICE UTILITIES-S	193.22	870.24
PROFESSIONAL FEES-S	547.50	4,311.87
R&M INFRASTRUCTURE-S	912.40	1,130.12
REPAIRS/MAINT BLDG-S	605.60	2,810.25
REPAIRS/MAINT EQUIP-S	45.26	6,016.79
TOOLS-S	37.37	128.17
SOCIAL SECURITY TAXES-S	1,180.59	4,365.13
TELEPHONE-S	417.79	1,676.94
TESTING EXPENSE-S	374.80	1,660.20
VEHICLE REPAIRS & MAINT-S	397.36	948.71
WAGES & SALARIES PRODUCTION-S	12,158.10	45,217.82
OVERTIME PAID-S	1,765.97	5,762.43
SICK PAY-S	367.29	1,451.17
VACATION PAY-S	278.96	2,573.87
STAND BY TIME PAID-S	412.50	1,605.00
WORKERS COMP-S	0.00	1,662.81
	50,412.13	210,785.43
 TOTAL EXPENSES	 50,412.13	 210,785.43
 NET INCOME <LOSS> FROM SEWER OPERATIONS	 \$ 2,535.98	 \$ 5,422.89

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Four Months Ending October 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,284.26	33,134.45
COMMERCIAL INCOME-P	1,007.42	4,076.71
SWIMMING LESSONS	0.00	4,380.00
MOMMY & ME	0.00	80.00
LITTLE SWIMMERS	0.00	46.00
NIGHT SWIM	0.00	1,072.00
GATE FEES-P	0.00	2,022.00
POOL PASS PURCHASES	0.00	130.00
LIFE GUARD LESSONS	0.00	100.00
VENDING INCOME-P	0.00	668.50
REPLACEMENT PASSES-P	0.00	40.00
AQUATIC PASS	0.00	730.00
POOL DONATIONS	0.00	90.00
POOL RENTAL FEES	0.00	4,124.50
	<hr/>	
TOTAL REVENUES	9,291.68	50,694.16
	<hr/>	
<u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	1,691.29
DEPRECIATION EXPENSE-P	2,833.33	11,333.32
OFFICE EXPENSE-P	0.00	174.02
OPERATING EXPENSE-P	0.00	740.82
PG&E POOL UTILITIES	44.34	9,130.42
REPAIRS/MAINT BLDG-P	50.00	200.00
REPAIRS/MAINT EQUIP-P	160.88	670.49
SEMINARS & EDUCATION-P	0.00	300.00
TOOLS-P	0.00	6.69
SOCIAL SECURITY TAXES-P	0.00	2,418.26
WAGES & SALARIES PRODUCTION-P	0.00	28,843.19
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	0.00	629.17
	<hr/>	
TOTAL EXPENSES	3,088.55	57,224.06
	<hr/>	
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,203.13	(\$ 6,529.90)
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