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April 13, 2018

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

We have compiled the accompanying financial statements for the period ending March 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 March are \$106,001.00
2. Total Expenses for the period are \$102,774.46
3. Net Income (Loss) for the period is \$3,226.54
4. YTD Revenue is \$1,287,181.53
5. YTD Expenses are \$1,240,105.75
6. YTD Net Income (Loss) is \$47,075.78
7. The reconciled checking balance is \$417,755.02

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

March 31, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH IN BANK		417,755.02
CASH IN BANK - CUST DEPOSITS		33,379.47
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		103,881.50
WASHBURN PARCEL FUND 488-W		1,059.40
CASH FUND 494-W		57,338.00
CASH FUND 494-S		56,880.79
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,828.66
CASH FISCAL AGENT FUND 495-P		78,011.84
CASH FISCAL AGENT FUND 493-S		24,003.95
CAPACITY IMPROVEMENT-W 496		151.91
CAPACITY IMPROVEMENT SWR 489		168.84
ACCOUNTS RECEIVABLE		116,861.40
RETURNED CHECK		142.84
RETURNED CHECK		197.65
RETURNED CHECK		30.01
AR COMP GEN LATE FEES		9,988.18

Total Current Assets

946,377.26

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	
VEHICLES-S	102,876.78	
VEHICLES-P	3,700.00	
ACCUMULATED DEPRECIATION-W	(2,474,434.50)	
ACCUMULATED DEPRECIATION-S	(3,228,521.25)	
ACCUMULATED DEPRECIATION-P	(647,041.78)	
	<u> </u>	
Total Property and Equipment		4,294,404.75
Other Assets		
DEFERRED OUTFLOWS-W	28,990.00	
DEFERRED OUTFLOWS-S	26,402.00	
DEFERRED OUTFLOWS-P	12,656.00	
	<u> </u>	
Total Other Assets		<u>68,048.00</u>
Total Assets		<u>\$ 5,308,830.01</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 4,083.10	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
COURT ORDERED DEBT COLLECTION	430.53	
FICA TAXES PAYABLE W-S-P	(102.35)	
SDI WITHHELD PAYABLE	(0.02)	
UNION DUES	180.50	
CAL- PERS	1,563.74	
CUSTOMER DEPOSITS-W	8,297.38	
CUSTOMER DEPOSITS-S	12,906.55	
CUSTOMER DEPOSITS-P	2,794.00	
DEFERRED REVENUE - P	1,100.00	
	<u> </u>	
Total Current Liabilities		86,962.23
Long-Term Liabilities		
LOAN - KS STATE BANK	68,278.02	
NET PENSION LIABILITY-W	244,877.00	
NET PENSION LIABILITY-S	223,032.00	
NET PENSION LIABILITY-P	106,918.00	
DEFERRED INFLOWS-W	24,321.00	
DEFERRED INFLOWS-S	22,151.00	
DEFERRED INFLOWS-P	10,619.00	
	<u> </u>	
Total Long-Term Liabilities		700,196.02

Total Liabilities		<u>787,158.25</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>47,075.78</u>	
Total Capital		<u>4,521,671.76</u>
Total Liabilities & Capital		<u>\$ 5,308,830.01</u>

BURNEY WATER DISTRICT
Income Statement
For the Nine Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 26,750.36	25.24	\$ 310,223.47	24.10
RESIDENTIAL INCOME-S	44,137.55	41.64	399,095.89	31.01
RESIDENTIAL INCOME-P	8,201.62	7.74	74,264.01	5.77
GRANT MONEY-S	0.00	0.00	156,269.00	12.14
COMMERCIAL INCOME-W	12,875.60	12.15	215,447.11	16.74
COMMERCIAL INCOME-S	8,846.23	8.35	86,777.99	6.74
COMMERCIAL INCOME-P	1,034.32	0.98	9,439.96	0.73
SWIMMING LESSONS	0.00	0.00	5,100.00	0.40
MOMMY & ME	0.00	0.00	210.00	0.02
LITTLE SWIMMERS	0.00	0.00	44.00	0.00
NIGHT SWIM	0.00	0.00	860.00	0.07
GATE FEES-P	0.00	0.00	1,997.00	0.16
POOL PASS PURCHASES	0.00	0.00	560.00	0.04
VENDING INCOME-P	0.00	0.00	821.50	0.06
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.06
POOL DONATIONS	0.00	0.00	340.00	0.03
POOL RENTAL FEES	0.00	0.00	2,585.75	0.20
MISCELLANEOUS INCOME - W	700.00	0.66	701.14	0.05
MISCELLANEOUS INCOME - S	700.00	0.66	700.00	0.05
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	0.01
OTHER BILLED INCOME-W	985.32	0.93	4,185.32	0.33
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.19
SERVICE CHARGE INCOME-W	350.00	0.33	2,037.50	0.16
SERVICE CHARGE INCOME-S	350.00	0.33	2,037.50	0.16
LATE FEE INCOME	1,070.00	1.01	9,260.00	0.72
INTEREST INCOME-W	0.00	0.00	384.42	0.03
INTEREST INCOME-S	0.00	0.00	210.35	0.02
INTEREST INCOME-P	0.00	0.00	184.62	0.01
	<u>0.00</u>	<u>0.00</u>	<u>184.62</u>	<u>0.01</u>
 Total Revenues	 <u>106,001.00</u>	 <u>100.00</u>	 <u>1,287,181.53</u>	 <u>100.00</u>
 Cost of Sales	 <u> </u>	 <u> </u>	 <u> </u>	 <u> </u>
 Total Cost of Sales	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>
 Gross Profit	 <u>106,001.00</u>	 <u>100.00</u>	 <u>1,287,181.53</u>	 <u>100.00</u>
 Expenses				
ADVERTISING-W	255.00	0.24	255.00	0.02
ADVERTISING-S	0.00	0.00	122.00	0.01
BANK FEES-W	50.10	0.05	641.69	0.05
BANK FEES-S	50.09	0.05	641.69	0.05
CHEMICALS-S	245.60	0.23	1,415.54	0.11
CHEMICALS-P	711.00	0.67	2,250.23	0.17
DEPRECIATION EXPENSE-W	8,314.50	7.84	74,830.50	5.81
DEPRECIATION EXPENSE-S	7,520.25	7.09	67,682.25	5.26
DEPRECIATION EXPENSE-P	2,815.42	2.66	25,338.78	1.97

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-W	177.97	0.17	10,614.54	0.82
DUES, FEES & SUBSCRIPTIONS-S	177.98	0.17	22,189.81	1.72
ENGINEERING FEES-W	4,233.50	3.99	81,815.94	6.36
ENGINEERING FEES-S	566.50	0.53	139,279.07	10.82
GAS, FUEL & OIL-W	793.15	0.75	4,255.15	0.33
GAS, FUEL & OIL-S	687.89	0.65	4,466.64	0.35
HEALTH INSURANCE-W	3,848.38	3.63	34,893.11	2.71
HEALTH INSURANCE-S	3,848.38	3.63	34,893.11	2.71
INTEREST EXPENSE-W	154.58	0.15	1,510.54	0.12
INTEREST EXPENSE-S	154.59	0.15	1,510.53	0.12
LAB SUPPLIES-W	55.00	0.05	55.00	0.00
LAB SUPPLIES-S	207.28	0.20	556.51	0.04
LEGAL EXPENSE-W	10.00	0.01	788.00	0.06
LEGAL EXPENSE-S	10.00	0.01	788.00	0.06
MEALS EXPENSE-W	0.00	0.00	27.96	0.00
MEALS EXPENSE-S	0.00	0.00	27.96	0.00
OFFICE SUPPLIES-W	1,589.64	1.50	7,617.76	0.59
OFFICE SUPPLIES-S	343.98	0.32	5,259.76	0.41
OFFICE EQUIP LEASE-W	152.29	0.14	1,370.61	0.11
OFFICE EQUIP LEASE-S	152.30	0.14	1,370.70	0.11
OPERATING EXPENSE-W	632.54	0.60	8,907.18	0.69
OPERATING EXPENSE-S	632.56	0.60	9,524.88	0.74
OPERATING EXPENSE-P	0.00	0.00	291.57	0.02
PERS RETIREMENT-W	2,795.10	2.64	26,190.61	2.03
PERS RETIREMENT-S	2,795.09	2.64	26,191.69	2.03
PERMITS/LICENSES/FEES-W	49.00	0.05	824.74	0.06
PERMITS/LICENSES/FEES-S	49.00	0.05	2,899.98	0.23
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	0.07
PG&E PUMPING COSTS-W	8,665.34	8.17	127,786.33	9.93
PG&E PUMPING COSTS-S	8,979.54	8.47	85,734.89	6.66
PG&E OFFICE UTILITIES-W	507.87	0.48	3,299.73	0.26
PG&E OFFICE UTILITIES-S	507.87	0.48	3,299.73	0.26
PG&E POOL UTILITIES	209.76	0.20	10,232.56	0.79
PROFESSIONAL FEES-W	577.50	0.54	15,002.25	1.17
PROFESSIONAL FEES-S	647.50	0.61	14,939.75	1.16
R&M INFRASTRUCTURE-W	6,044.29	5.70	19,990.05	1.55
R&M INFRASTRUCTURE-S	649.36	0.61	3,541.57	0.28
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	0.45
RENTAL OF EQUIPMENT-W	28.86	0.03	519.01	0.04
REPAIRS/MAINT BLDG-W	140.22	0.13	1,790.91	0.14
REPAIRS/MAINT BLDG-S	140.23	0.13	4,530.42	0.35
REPAIRS/MAINT BLDG-P	50.00	0.05	350.00	0.03
REPAIRS/MAINT EQUIP-W	9.14	0.01	2,422.62	0.19
REPAIRS/MAINT EQUIP-S	256.37	0.24	3,262.95	0.25
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	0.08
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	0.10
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.02
TOOLS-W	88.49	0.08	3,074.88	0.24
TOOLS-S	49.51	0.05	3,241.85	0.25
TOOLS-P	0.00	0.00	477.17	0.04
SOCIAL SECURITY TAXES-W	1,107.78	1.05	9,483.57	0.74
SOCIAL SECURITY TAXES-S	1,007.80	0.95	9,128.16	0.71
SOCIAL SECURITY TAXES-P	0.00	0.00	2,063.03	0.16
TELEPHONE-W	415.61	0.39	4,036.49	0.31
TELEPHONE-S	415.62	0.39	4,036.55	0.31

	Current Month		Year to Date	
TESTING EXPENSE-W	128.00	0.12	1,933.80	0.15
TESTING EXPENSE-S	346.80	0.33	2,145.80	0.17
TRAVEL EXPENSE-W	0.00	0.00	36.33	0.00
TRAVEL EXPENSE-S	0.00	0.00	36.33	0.00
TRAVEL EXPENSE-P	0.00	0.00	457.11	0.04
VEHICLE REPAIRS & MAINT-W	34.02	0.03	3,515.78	0.27
VEHICLE REPAIRS & MAINT-S	34.04	0.03	3,515.94	0.27
WAGES & SALARIES PRODUCTION-W	12,404.85	11.70	96,746.50	7.52
WAGES & SALARIES PRODUCTION-S	10,867.10	10.25	95,264.23	7.40
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,802.32	2.70
OVERTIME PAID-W	667.87	0.63	2,985.17	0.23
OVERTIME PAID-S	895.31	0.84	11,938.29	0.93
OVERTIME PAID-P	0.00	0.00	1,530.25	0.12
SICK PAY-W	411.28	0.39	3,588.32	0.28
SICK PAY-S	411.27	0.39	3,588.27	0.28
VACATION PAY-W	608.30	0.57	9,298.13	0.72
VACATION PAY-S	608.30	0.57	9,298.06	0.72
STAND BY TIME PAID-W	390.00	0.37	3,952.50	0.31
STAND BY TIME PAID-S	390.00	0.37	3,952.50	0.31
WORKERS COMP-W	0.00	0.00	4,244.50	0.33
WORKERS COMP-S	0.00	0.00	3,205.03	0.25
WORKERS COMP-P	0.00	0.00	1,212.71	0.09
PENALTIES & FINES	0.00	0.00	40.00	0.00
	<u>102,774.46</u>	96.96	<u>1,240,105.75</u>	96.34
Total Expenses				
Net Income	<u>\$ 3,226.54</u>	3.04	<u>\$ 47,075.78</u>	3.66

BURNEY WATER DISTRICT
Income Statement
For the Nine Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 26,750.36	\$ 27,294.33	\$ 310,223.47	\$ 306,341.37
RESIDENTIAL INCOME-S	44,137.55	44,793.50	399,095.89	402,221.70
RESIDENTIAL INCOME-P	8,201.62	8,253.30	74,264.01	74,314.16
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	12,875.60	18,184.83	215,447.11	214,062.59
COMMERCIAL INCOME-S	8,846.23	9,636.61	86,777.99	89,719.68
COMMERCIAL INCOME-P	1,034.32	1,066.64	9,439.96	9,667.38
SWIMMING LESSONS	0.00	0.00	5,100.00	4,800.00
MOMMY & ME	0.00	0.00	210.00	40.00
LITTLE SWIMMERS	0.00	0.00	44.00	22.00
NIGHT SWIM	0.00	0.00	860.00	780.00
GATE FEES-P	0.00	0.00	1,997.00	2,306.00
POOL PASS PURCHASES	0.00	0.00	560.00	311.00
VENDING INCOME-P	0.00	0.00	821.50	589.00
REPLACEMENT PASSES-P	0.00	0.00	35.00	45.00
AQUATIC PASS	0.00	0.00	835.00	1,750.00
POOL DONATIONS	0.00	0.00	340.00	1,000.00
POOL RENTAL FEES	0.00	0.00	2,585.75	4,732.75
MISCELLANEOUS INCOME - W	700.00	0.00	701.14	(45.59)
MISCELLANEOUS INCOME - S	700.00	0.00	700.00	(45.60)
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	231.70
OTHER BILLED INCOME-W	985.32	0.00	4,185.32	2,077.74
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	350.00	175.00	2,037.50	1,437.50
SERVICE CHARGE INCOME-S	350.00	175.00	2,037.50	1,437.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	1,070.00	770.00	9,260.00	9,450.00
INTEREST INCOME-W	0.00	0.00	384.42	604.38
INTEREST INCOME-S	0.00	0.00	210.35	330.47
INTEREST INCOME-P	0.00	0.00	184.62	290.20
GAIN/LOSS ON SALE OF ASSET-W	0.00	0.00	0.00	4,261.50
GAIN/LOSS ON SALE OF ASSET-S	0.00	0.00	0.00	4,261.50
Total Revenues	106,001.00	110,349.21	1,287,181.53	1,358,952.93
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	106,001.00	110,349.21	1,287,181.53	1,358,952.93
Expenses				
AUDIT-W	0.00	0.00	0.00	6,700.00
AUDIT-S	0.00	0.00	0.00	550.00
ADVERTISING-W	255.00	0.00	255.00	102.00
ADVERTISING-S	0.00	0.00	122.00	102.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
BANK FEES-W	50.10	87.38	641.69	842.73
BANK FEES-S	50.09	87.37	641.69	842.72
CHEMICALS-W	0.00	0.00	0.00	74.96
CHEMICALS-S	245.60	963.77	1,415.54	3,601.30
CHEMICALS-P	711.00	0.00	2,250.23	1,224.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	74,830.50	69,621.42
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	67,682.25	74,181.63
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	25,338.78	27,086.07
DUES, FEES & SUBSCRIPTIONS-W	177.97	718.00	10,614.54	11,518.84
DUES, FEES & SUBSCRIPTIONS-S	177.98	0.00	22,189.81	4,178.54
DUES, FEES & SUBSCRIPTIONS-P	0.00	300.00	0.00	300.00
ENGINEERING FEES-W	4,233.50	77.00	81,815.94	736.98
ENGINEERING FEES-S	566.50	3,206.00	139,279.07	44,974.62
GAS, FUEL & OIL-W	793.15	350.23	4,255.15	3,426.66
GAS, FUEL & OIL-S	687.89	350.23	4,466.64	3,080.31
HEALTH INSURANCE-W	3,848.38	515.38	34,893.11	31,817.80
HEALTH INSURANCE-S	3,848.38	515.38	34,893.11	31,817.80
INTEREST EXPENSE-W	154.58	204.03	1,510.54	(345.18)
INTEREST EXPENSE-S	154.59	204.04	1,510.53	(345.16)
LAB SUPPLIES-W	55.00	0.00	55.00	0.00
LAB SUPPLIES-S	207.28	0.00	556.51	351.88
LEGAL EXPENSE-W	10.00	325.50	788.00	1,247.80
LEGAL EXPENSE-S	10.00	325.50	788.00	1,247.80
LIABILITY INSURANCE-W	0.00	0.00	0.00	25.00
LIABILITY INSURANCE-S	0.00	0.00	0.00	25.00
LIABILITY INSURANCE-P	0.00	0.00	0.00	(125.00)
MEALS EXPENSE-W	0.00	0.00	27.96	122.21
MEALS EXPENSE-S	0.00	0.00	27.96	122.16
OFFICE SUPPLIES-W	1,589.64	990.10	7,617.76	4,912.84
OFFICE SUPPLIES-S	343.98	990.07	5,259.76	4,851.20
OFFICE EQUIP LEASE-W	152.29	171.89	1,370.61	1,554.47
OFFICE EQUIP LEASE-S	152.30	171.88	1,370.70	1,554.45
OPERATING EXPENSE-W	632.54	1,704.72	8,907.18	8,482.46
OPERATING EXPENSE-S	632.56	4,387.43	9,524.88	15,632.21
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - W	0.00	0.00	0.00	778.99
OUTSIDE SERVICES - S	0.00	0.00	0.00	191,503.32
PERS RETIREMENT-W	2,795.10	3,687.03	26,190.61	28,698.81
PERS RETIREMENT-S	2,795.09	2,411.23	26,191.69	27,423.02
PERMITS/LICENSES/FEES-W	49.00	5.00	824.74	17,165.22
PERMITS/LICENSES/FEES-S	49.00	5.00	2,899.98	1,345.68
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	860.14
PG&E PUMPING COSTS-W	8,665.34	0.00	127,786.33	114,209.14
PG&E PUMPING COSTS-S	8,979.54	0.00	85,734.89	80,690.11
PG&E OFFICE UTILITIES-W	507.87	0.00	3,299.73	3,005.76
PG&E OFFICE UTILITIES-S	507.87	0.00	3,299.73	2,966.40
PG&E POOL UTILITIES	209.76	0.00	10,232.56	11,253.34
PROFESSIONAL FEES-W	577.50	632.50	15,002.25	7,936.98
PROFESSIONAL FEES-S	647.50	647.50	14,939.75	14,241.97
R&M INFRASTRUCTURE-W	6,044.29	10,474.70	19,990.05	28,282.20
R&M INFRASTRUCTURE-S	649.36	686.11	3,541.57	10,323.51
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	28.86	27.29	519.01	298.95
RENTAL OF EQUIPMENT-S	0.00	0.00	0.00	12,675.62

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-W	140.22	238.52	1,790.91	7,190.34
REPAIRS/MAINT BLDG-S	140.23	352.66	4,530.42	6,883.40
REPAIRS/MAINT BLDG-P	50.00	0.00	350.00	277.52
REPAIRS/MAINT EQUIP-W	9.14	301.15	2,422.62	2,346.89
REPAIRS/MAINT EQUIP-S	256.37	72.96	3,262.95	3,417.29
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	704.05
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	0.00	0.00	137,937.50
TOOLS-W	88.49	154.22	3,074.88	2,617.90
TOOLS-S	49.51	108.76	3,241.85	3,001.22
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	1,107.78	968.19	9,483.57	9,935.21
SOCIAL SECURITY TAXES-S	1,007.80	1,123.05	9,128.16	10,170.57
SOCIAL SECURITY TAXES-P	0.00	0.00	2,063.03	3,009.70
TELEPHONE-W	415.61	430.93	4,036.49	3,948.07
TELEPHONE-S	415.62	430.93	4,036.55	3,948.01
TESTING EXPENSE-W	128.00	128.00	1,933.80	1,253.00
TESTING EXPENSE-S	346.80	142.00	2,145.80	2,268.23
TRAVEL EXPENSE-W	0.00	0.00	36.33	1,530.21
TRAVEL EXPENSE-S	0.00	0.00	36.33	1,561.09
TRAVEL EXPENSE-P	0.00	0.00	457.11	0.00
VEHICLE REPAIRS & MAINT-W	34.02	110.25	3,515.78	1,523.30
VEHICLE REPAIRS & MAINT-S	34.04	110.23	3,515.94	1,538.95
WAGES & SALARIES PRODUCTION-W	12,404.85	10,500.55	96,746.50	112,135.16
WAGES & SALARIES PRODUCTION-S	10,867.10	11,344.62	95,264.23	95,467.34
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,802.32	34,190.15
OVERTIME PAID-W	667.87	220.10	2,985.17	1,684.26
OVERTIME PAID-S	895.31	1,398.05	11,938.29	11,446.34
OVERTIME PAID-P	0.00	0.00	1,530.25	1,533.57
SICK PAY-W	411.28	438.44	3,588.32	3,875.14
SICK PAY-S	411.27	438.45	3,588.27	3,875.12
VACATION PAY-W	608.30	1,108.11	9,298.13	5,621.85
VACATION PAY-S	608.30	1,108.12	9,298.06	5,621.84
STAND BY TIME PAID-W	390.00	390.00	3,952.50	4,142.50
STAND BY TIME PAID-S	390.00	390.00	3,952.50	4,142.50
WORKERS COMP-W	0.00	0.00	4,244.50	2,380.34
WORKERS COMP-S	0.00	0.00	3,205.03	1,797.40
WORKERS COMP-P	0.00	0.00	1,212.71	680.09
PENALTIES & FINES	0.00	0.00	40.00	0.00
Total Expenses	102,774.46	85,814.71	1,240,105.75	1,405,338.17
Net Income	\$ 3,226.54	\$ 24,534.50	\$ 47,075.78	(\$ 46,385.24)

BURNEY WATER DISTRICT

Account Reconciliation

As of Mar 31, 2018

10300.0 - CASH IN BANK

Bank Statement Date: March 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			417,528.65
Add: Cash Receipts			118,270.23
Less: Cash Disbursements			(109,981.63)
Add (Less) Other			<u>(8,062.23)</u>
Ending GL Balance			<u><u>417,755.02</u></u>
Ending Bank Balance			442,271.09
Add back deposits in transit			
	Mar 31, 2018		1,712.53
	Mar 31, 2018		<u>1,873.88</u>
Total deposits in transit			3,586.41
(Less) outstanding checks			
	Jan 11, 2018	28009	(43.81)
	Feb 7, 2018	28031	(216.00)
	Mar 1, 2018	28055	(216.00)
	Mar 22, 2018	28080	(175.00)
	Mar 22, 2018	28084	(50.00)
	Mar 29, 2018	28088	(98.00)
	Mar 29, 2018	28089	(650.00)
	Mar 29, 2018	28090	(18,870.38)
	Mar 29, 2018	28091	(523.81)
	Mar 29, 2018	28092	(419.48)
	Mar 31, 2018	EFT	<u>(6,840.00)</u>
Total outstanding checks			(28,102.48)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>417,755.02</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28055	3/1/18	LABORERS LOCAL 185	10300.0	216.00
28056	3/1/18	PG&E	10300.0	20,399.04
EFT	3/7/18	NOR CAL LABORERS	10300.0	6,840.00
28057	3/8/18	AT&T MOBILITY	10300.0	140.75
28058	3/8/18	BURNEY DISPOSAL	10300.0	642.34
28059	3/8/18	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	360.00
28060	3/8/18	FERGUSON ENTERPRISES INC #1423	10300.0	1,300.01
28061	3/8/18	FRONTIER COMMUNICATIONS	10300.0	648.28
28062	3/8/18	LES SCHWAB TIRE CENTER	10300.0	222.55
28063	3/8/18	UNITED STATES POSTAL SERVICE	10300.0	351.01
28064	3/8/18	STREAMLINE	10300.0	200.00
28065	3/8/18	TAMCO	10300.0	304.59
28066	3/8/18	TESORO COMMERCIAL FLEET	10300.0	971.79
28067	3/8/18	USA BLUE BOOK	10300.0	54.45
9418	3/9/18	MIKE A. SKELLY	10300.0	2,139.96
9419	3/9/18	WILLIE L. LYONS	10300.0	1,305.31
9420	3/9/18	KEITH T. MOORE	10300.0	1,334.81
9421	3/9/18	CAROLYN CAMPBELL	10300.0	1,277.62
9422	3/9/18	AMANDA R. ROGERS	10300.0	1,009.84
9423	3/9/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9424	3/9/18	STEPHANIE A. MCQUADE	10300.0	979.53
28068	3/15/18	AIR GAS USA	10300.0	26.73
28069	3/15/18	ARAMARK	10300.0	1,071.98
28070	3/15/18	COOK CONCRETE	10300.0	651.28
28071	3/15/18	DEAN LAW FIRM	10300.0	20.00
28072	3/15/18	ED STAUB & SONS	10300.0	246.24
28073	3/15/18	Keith Moore	10300.0	85.79
28074	3/15/18	NAPA SIERRA	10300.0	94.95
28075	3/15/18	OFFICE DEPOT	10300.0	34.30
28076	3/15/18	PACKWAY MATERIALS, INC	10300.0	382.24
28077	3/15/18	USA BLUE BOOK	10300.0	495.43
EFT	3/15/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
Auto	3/16/18	KS STATEBANK	10300.0	3,171.27
1094	3/19/18	AMANDA VELAZQUEZ	10305.0	55.63
1095	3/19/18	CLINT MCCLURG	10305.0	0.51
1096	3/19/18	TOM CAIN	10305.0	37.79
EFT	3/21/18	TESORO COMMERCIAL FLEET	10300.0	696.98
Auto	3/21/18	HARLAND CLARKE	10300.0	99.14
28078	3/22/18	BASIC LABORATORY, INC.	10300.0	474.80
28079	3/22/18	BURNEY SAW SHOP	10300.0	66.04
28080	3/22/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28081	3/22/18	CalPERS	10300.0	3,000.61
28082	3/22/18	FERGUSON ENTERPRISES INC #1423	10300.0	5,718.68
28083	3/22/18	HOVIS HARDWARE	10300.0	1,016.97
28084	3/22/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28085	3/22/18	OFFICE DEPOT	10300.0	35.36
28086	3/22/18	PACE ENGINEERING	10300.0	4,800.00
28087	3/22/18	FIRST NATIONAL BANK OMAHA	10300.0	2,895.79
9425	3/23/18	MIKE A. SKELLY	10300.0	1,981.62
9427	3/23/18	WILLIE L. LYONS	10300.0	1,135.03
9426	3/23/18	KEITH T. MOORE	10300.0	1,238.86
9428	3/23/18	CAROLYN CAMPBELL	10300.0	1,277.62
9429	3/23/18	AMANDA R. ROGERS	10300.0	1,009.83
9430	3/23/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9431	3/23/18	STEPHANIE A. MCQUADE	10300.0	1,018.24
EFT	3/23/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
28088	3/29/18	BURNEY HEALTH CENTER	10300.0	98.00
28089	3/29/18	DEBRA J. CRONE, CPA	10300.0	650.00

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See Engagement Letter Dated June 30, 2011

<u>Check #</u>	<u>Date</u>	<u>Payee</u>	<u>Cash Account</u>	<u>Amount</u>
28090	3/29/18	PG&E	10300.0	18,870.38
28091	3/29/18	SICKLER ELECTRIC	10300.0	523.81
28092	3/29/18	USA BLUE BOOK	10300.0	419.48
EFT	3/31/18	NOR CAL LABORERS	10300.0	6,840.00
Total				<u>110,075.56</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		33,173.40
Add: Cash Receipts		300.00
Less: Cash Disbursements		(93.93)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>33,379.47</u></u>
Ending Bank Balance		34,076.28
Add back deposits in transit	<u> </u>	
Total deposits in transit		
(Less) outstanding checks		
	Aug 17, 2017 1076	(0.28)
	Jan 18, 2018 1088	(16.23)
	Feb 28, 2018 1092	(8.67)
	Feb 28, 2018 1093	(615.49)
	Mar 19, 2018 1094	(55.63)
	Mar 19, 2018 1095	<u>(0.51)</u>
Total outstanding checks		(696.81)
Add (Less) Other	<u> </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>33,379.47</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Mar 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: March 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		20,290.68
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		20,290.68
Ending Bank Balance		20,290.68
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		20,290.68

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Mar 31, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: March 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 Mar 31, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: March 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

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

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Mar 31, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: March 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 Mar 31, 2018
 10400.0 - ACH CLEARING
 Bank Statement Date: March 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		85.04
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	<u>14.98</u>	
Ending GL Balance	<u>100.02</u>	
Ending Bank Balance		100.02
Add back deposits in transit	<u> </u>	
Total deposits in transit		
(Less) outstanding checks	<u> </u>	
Total outstanding checks		
Add (Less) Other	<u> </u>	
Total other		
Unreconciled difference	<u>0.00</u>	
Ending GL Balance	<u>100.02</u>	

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Nine Months Ending March 31, 2018**

<u>WATER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-W	26,750.36	310,223.47
COMMERCIAL INCOME-W	12,875.60	215,447.11
MISCELLANEOUS INCOME - W	700.00	701.14
OTHER BILLED INCOME-W	985.32	4,185.32
SERVICE CHARGE INCOME-W	350.00	2,037.50
LATE FEE INCOME	1,070.00	9,260.00
INTEREST INCOME-W	0.00	384.42
	<hr/>	<hr/>
TOTAL REVENUES	42,731.28	542,238.96
	<hr/>	<hr/>
 <u>WATER EXPENSES</u>		
ADVERTISING-W	255.00	255.00
BANK FEES-W	50.10	641.69
DEPRECIATION EXPENSE-W	8,314.50	74,830.50
DUES, FEES & SUBSCRIPTIONS-W	177.97	10,614.54
ENGINEERING FEES-W	4,233.50	81,815.94
GAS, FUEL & OIL-W	793.15	4,255.15
HEALTH INSURANCE-W	3,848.38	34,893.11
INTEREST EXPENSE-W	154.58	1,510.54
LAB SUPPLIES-W	55.00	55.00
LEGAL EXPENSE-W	10.00	788.00
MEALS EXPENSE-W	0.00	27.96
OFFICE SUPPLIES-W	1,589.64	7,617.76
OFFICE EQUIP LEASE-W	152.29	1,370.61
OPERATING EXPENSE-W	632.54	8,907.18
PERS RETIREMENT-W	2,795.10	26,190.61
PERMITS/LICENSES/FEES-W	49.00	824.74
PG&E PUMPING COSTS-W	8,665.34	127,786.33
PG&E OFFICE UTILITIES-W	507.87	3,299.73
PROFESSIONAL FEES-W	577.50	15,002.25
R&M INFRASTRUCTURE-W	6,044.29	19,990.05
RENTAL OF EQUIPMENT-W	28.86	519.01
REPAIRS/MAINT BLDG-W	140.22	1,790.91
REPAIRS/MAINT EQUIP-W	9.14	2,422.62
SEMINARS & EDUCATION-W	0.00	1,017.89
TOOLS-W	88.49	3,074.88
SOCIAL SECURITY TAXES-W	1,107.78	9,483.57
TELEPHONE-W	415.61	4,036.49
TESTING EXPENSE-W	128.00	1,933.80
TRAVEL EXPENSE-W	0.00	36.33
VEHICLE REPAIRS & MAINT-W	34.02	3,515.78
WAGES & SALARIES PRODUCTION-W	12,404.85	96,746.50
OVERTIME PAID-W	667.87	2,985.17
SICK PAY-W	411.28	3,588.32
VACATION PAY-W	608.30	9,298.13
STAND BY TIME PAID-W	390.00	3,952.50
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	0.00	40.00

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	55,340.17	569,363.09
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>(\$ 12,608.89)</u>	<u>(\$ 27,124.13)</u>

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Nine Months Ending March 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	44,137.55	399,095.89
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-S	8,846.23	86,777.99
MISCELLANEOUS INCOME - S	700.00	700.00
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	350.00	2,037.50
INTEREST INCOME-S	0.00	210.35
	<hr/>	
TOTAL REVENUES	54,033.78	647,540.73
	<hr/>	
<u>SEWER EXPENSES</u>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	50.09	641.69
CHEMICALS-S	245.60	1,415.54
DEPRECIATION EXPENSE-S	7,520.25	67,682.25
DUES, FEES & SUBSCRIPTIONS-S	177.98	22,189.81
ENGINEERING FEES-S	566.50	139,279.07
GAS, FUEL & OIL-S	687.89	4,466.64
HEALTH INSURANCE-S	3,848.38	34,893.11
INTEREST EXPENSE-S	154.59	1,510.53
LAB SUPPLIES-S	207.28	556.51
LEGAL EXPENSE-S	10.00	788.00
MEALS EXPENSE-S	0.00	27.96
OFFICE SUPPLIES-S	343.98	5,259.76
OFFICE EQUIP LEASE-S	152.30	1,370.70
OPERATING EXPENSE-S	632.56	9,524.88
PERS RETIREMENT-S	2,795.09	26,191.69
PERMITS/LICENSES/FEES-S	49.00	2,899.98
PG&E PUMPING COSTS-S	8,979.54	85,734.89
PG&E OFFICE UTILITIES-S	507.87	3,299.73
PROFESSIONAL FEES-S	647.50	14,939.75
R&M INFRASTRUCTURE-S	649.36	3,541.57
REPAIRS/MAINT BLDG-S	140.23	4,530.42
REPAIRS/MAINT EQUIP-S	256.37	3,262.95
SEMINARS & EDUCATION-S	0.00	1,262.90
TOOLS-S	49.51	3,241.85
SOCIAL SECURITY TAXES-S	1,007.80	9,128.16
TELEPHONE-S	415.62	4,036.55
TESTING EXPENSE-S	346.80	2,145.80
TRAVEL EXPENSE-S	0.00	36.33
VEHICLE REPAIRS & MAINT-S	34.04	3,515.94
WAGES & SALARIES PRODUCTION-S	10,867.10	95,264.23
OVERTIME PAID-S	895.31	11,938.29
SICK PAY-S	411.27	3,588.27
VACATION PAY-S	608.30	9,298.06
STAND BY TIME PAID-S	390.00	3,952.50
WORKERS COMP-S	0.00	3,205.03
	<hr/>	

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	43,648.11	584,743.34
<hr/>		
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 10,385.67	\$ 62,797.39
<hr/> <hr/>		

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Nine Months Ending March 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,201.62	74,264.01
COMMERCIAL INCOME-P	1,034.32	9,439.96
SWIMMING LESSONS	0.00	5,100.00
MOMMY & ME	0.00	210.00
LITTLE SWIMMERS	0.00	44.00
NIGHT SWIM	0.00	860.00
GATE FEES-P	0.00	1,997.00
POOL PASS PURCHASES	0.00	560.00
VENDING INCOME-P-	0.00	821.50
REPLACEMENT PASSES-P	0.00	35.00
AQUATIC PASS	0.00	835.00
POOL DONATIONS		340.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	0.00	125.00
INTEREST INCOME-P	0.00	184.62
	<hr/>	
TOTAL REVENUES	9,235.94	97,401.84
	<hr/>	
<u>POOL EXPENSES</u>		
CHEMICALS-P	711.00	2,250.23
DEPRECIATION EXPENSE-P	2,815.42	25,338.78
OPERATING EXPENSE-P	0.00	291.57
PERMITS/LICENSES/FEES-P	0.00	884.86
PG&E POOL UTILITIES	209.76	10,232.56
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	50.00	350.00
SEMINARS & EDUCATION-P	0.00	294.41
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	0.00	2,063.03
TRAVEL EXPENSE-P	0.00	457.11
WAGES & SALARIES PRODUCTION-P	0.00	34,802.32
OVERTIME PAID-P	0.00	1,530.25
WORKERS COMP-P	0.00	1,212.71
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TOTAL EXPENSES	3,786.18	85,999.32
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NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,449.76	\$ 11,402.52
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