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November 12, 2017

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

We have compiled the accompanying financial statements for the period ending October 31, 2017. 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 \$121,983.63
2. Total Expenses for the period are \$127,033.07
3. Net Income (Loss) for the period is (\$5,049.44)
4. YTD Revenue is \$595,359.54
5. YTD Expenses are \$572,074.89
6. YTD Net Income (Loss) is \$23,284.65
7. The reconciled checking balance is \$355,312.08

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, 2017

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	250.00
CASH BOX-POOL		50.00
CASH DRAWER OVER/SHORT		23.07
CASH IN BANK		355,312.08
CASH IN BANK - CUST DEPOSITS		30,887.65
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		55.04
CASH FUND 492-W		103,635.65
WASHBURN PARCEL FUND 488-W		1,056.89
CASH FUND 494-W		57,202.30
CASH FUND 494-S		56,746.18
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,810.13
CASH FISCAL AGENT FUND 495-P		77,827.22
CASH FISCAL AGENT FUND 493-S		23,947.14
CAPACITY IMPROVEMENT-W 496		151.55
CAPACITY IMPROVEMENT SWR 489		168.44
ACCOUNTS RECEIVABLE		145,659.63
RETURNED CHECK		49.31
RETURNED CHECK		75.66
RETURNED CHECK		12.00
AR COMP GEN LATE FEES		9,477.93
		9,477.93

Total Current Assets

908,695.65

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	440,125.21	
OFFICE FURNITURE/EQUIPMENT-W	7,546.84	
OFFICE FURNITURE/EQUIPMENT-S	17,890.00	
OFFICE FURNITURE/EQUIPMENT-P	3,991.97	
VEHICLES-W	132,593.93	
VEHICLES-S	141,371.78	
VEHICLES-P	3,700.00	
ACCUMULATED DEPRECIATION-W	(2,348,602.91)	
ACCUMULATED DEPRECIATION-S	(3,020,468.29)	
ACCUMULATED DEPRECIATION-P	<u>(926,269.77)</u>	
Total Property and Equipment		4,410,755.81
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>\$ 5,387,499.46</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 70,883.16	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	13,452.48	
INSURANCE WITHHOLDINGS	198.00	
FICA TAXES PAYABLE W-S-P	0.02	
SDI WITHHELD PAYABLE	(0.01)	
UNION DUES	192.00	
CAL- PERS	2,726.86	
CUSTOMER DEPOSITS-W	9,664.31	
CUSTOMER DEPOSITS-S	12,504.62	
CUSTOMER DEPOSITS-P	2,704.00	
DEFERRED REVENUE - P	<u>1,100.00</u>	
Total Current Liabilities		147,521.72
Long-Term Liabilities		
LOAN - KS STATE BANK	82,505.03	
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		714,423.03

Total Liabilities		<u>861,944.75</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	295,533.88	
Net Income	<u>23,284.65</u>	
Total Capital		<u>4,525,554.71</u>
Total Liabilities & Capital		<u>\$ 5,387,499.46</u>

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	Current Month		Year to Date	
HEALTH INSURANCE-W	515.38	0.42	12,060.52	2.03
HEALTH INSURANCE-S	515.38	0.42	12,060.52	2.03
INTEREST EXPENSE-W	175.40	0.14	675.98	0.11
INTEREST EXPENSE-S	175.40	0.14	675.98	0.11
LAB SUPPLIES-S	0.00	0.00	261.10	0.04
LEGAL EXPENSE-W	0.00	0.00	10.50	0.00
LEGAL EXPENSE-S	0.00	0.00	10.50	0.00
MEALS EXPENSE-W	9.48	0.01	27.96	0.00
MEALS EXPENSE-S	9.48	0.01	27.96	0.00
OFFICE SUPPLIES-W	990.82	0.81	2,991.88	0.50
OFFICE SUPPLIES-S	990.83	0.81	2,991.98	0.50
OFFICE EQUIP LEASE-W	152.29	0.12	609.16	0.10
OFFICE EQUIP LEASE-S	152.30	0.12	609.20	0.10
OPERATING EXPENSE-W	330.47	0.27	3,504.10	0.59
OPERATING EXPENSE-S	330.47	0.27	4,418.67	0.74
OPERATING EXPENSE-P	0.00	0.00	291.57	0.05
PERS RETIREMENT-W	3,762.14	3.08	10,440.03	1.75
PERS RETIREMENT-S	3,762.13	3.08	10,440.03	1.75
PERMITS/LICENSES/FEES-W	49.00	0.04	112.50	0.02
PERMITS/LICENSES/FEES-S	49.00	0.04	49.00	0.01
PG&E PUMPING COSTS-W	12,644.28	10.37	75,146.93	12.62
PG&E PUMPING COSTS-S	10,417.51	8.54	38,919.28	6.54
PG&E OFFICE UTILITIES-W	189.36	0.16	909.00	0.15
PG&E OFFICE UTILITIES-S	189.36	0.16	909.00	0.15
PG&E POOL UTILITIES	775.64	0.64	9,962.52	1.67
PROFESSIONAL FEES-W	2,262.25	1.85	4,407.25	0.74
PROFESSIONAL FEES-S	2,262.25	1.85	4,477.25	0.75
R&M INFRASTRUCTURE-W	6,106.11	5.01	10,941.98	1.84
R&M INFRASTRUCTURE-S	122.77	0.10	1,391.12	0.23
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	0.98
RENTAL OF EQUIPMENT-W	27.29	0.02	318.49	0.05
REPAIRS/MAINT BLDG-W	0.00	0.00	823.01	0.14
REPAIRS/MAINT BLDG-S	380.92	0.31	1,580.80	0.27
REPAIRS/MAINT BLDG-P	50.00	0.04	200.00	0.03
REPAIRS/MAINT EQUIP-W	409.05	0.34	831.47	0.14
REPAIRS/MAINT EQUIP-S	542.53	0.44	1,424.50	0.24
SEMINARS & EDUCATION-W	509.77	0.42	509.77	0.09
SEMINARS & EDUCATION-S	754.78	0.62	754.78	0.13
TOOLS-W	14.99	0.01	2,803.74	0.47
TOOLS-S	0.00	0.00	3,014.47	0.51
TOOLS-P	0.00	0.00	477.17	0.08
SOCIAL SECURITY TAXES-W	950.85	0.78	3,877.77	0.65
SOCIAL SECURITY TAXES-S	925.08	0.76	3,591.17	0.60
SOCIAL SECURITY TAXES-P	0.00	0.00	2,136.23	0.36
TELEPHONE-W	461.01	0.38	1,782.94	0.30
TELEPHONE-S	461.02	0.38	1,782.98	0.30
TESTING EXPENSE-W	128.00	0.10	912.80	0.15
TESTING EXPENSE-S	98.00	0.08	542.80	0.09
TRAVEL EXPENSE-W	0.00	0.00	9.13	0.00
TRAVEL EXPENSE-S	0.00	0.00	9.12	0.00
VEHICLE REPAIRS & MAINT-W	3,114.30	2.55	3,313.97	0.56
VEHICLE REPAIRS & MAINT-S	3,114.35	2.55	3,314.06	0.56
WAGES & SALARIES PRODUCTION-W	10,928.30	8.96	35,354.28	5.94
WAGES & SALARIES PRODUCTION-S	9,704.90	7.96	36,717.06	6.17
WAGES & SALARIES PRODUCTION-P	0.00	0.00	36,179.17	6.08

	Current Month		Year to Date	
OVERTIME PAID-W	167.71	0.14	1,022.54	0.17
OVERTIME PAID-S	1,052.98	0.86	5,463.07	0.92
OVERTIME PAID-P	0.00	0.00	1,297.87	0.22
SICK PAY-W	460.90	0.38	962.44	0.16
SICK PAY-S	460.90	0.38	962.43	0.16
VACATION PAY-W	460.54	0.38	2,171.89	0.36
VACATION PAY-S	460.54	0.38	2,171.88	0.36
STAND BY TIME PAID-W	412.50	0.34	1,627.50	0.27
STAND BY TIME PAID-S	412.50	0.34	1,627.50	0.27
WORKERS COMP-W	0.00	0.00	4,244.50	0.71
WORKERS COMP-S	0.00	0.00	3,205.03	0.54
WORKERS COMP-P	0.00	0.00	1,212.71	0.20
PENALTIES & FINES	<u>(422.06)</u>	<u>(0.35)</u>	<u>1.00</u>	<u>0.00</u>
Total Expenses	<u>127,033.07</u>	104.14	<u>572,074.89</u>	96.09
Net Income	<u>(\$ 5,049.44)</u>	(4.14)	<u>\$ 23,284.65</u>	3.91

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BURNEY WATER DISTRICT  
Income Statement  
For the Four Months Ending October 31, 2017

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 33,189.13	\$ 32,330.74	\$ 173,384.10	\$ 171,195.77
RESIDENTIAL INCOME-S	44,568.58	44,577.25	178,244.27	178,386.78
RESIDENTIAL INCOME-P	8,292.78	8,251.67	33,059.93	33,039.11
GRANT MONEY-W	0.00	0.00	14,726.00	0.00
GRANT MONEY-S	0.00	0.00	14,726.00	0.00
COMMERCIAL INCOME-W	24,145.56	26,718.31	115,504.55	128,674.96
COMMERCIAL INCOME-S	8,934.83	9,794.39	42,360.86	41,845.39
COMMERCIAL INCOME-P	1,057.75	1,081.16	4,249.44	4,349.14
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	140.00	0.00	140.00	1,000.00
POOL RENTAL FEES	0.00	1,451.25	2,585.75	4,732.75
MISCELLANEOUS INCOME - W	0.00	1.06	1.14	(45.59)
MISCELLANEOUS INCOME - S	0.00	1.06	0.00	(45.60)
MISCELLANEOUS INCOME - P	125.00	0.00	125.00	0.00
OTHER BILLED INCOME-W	0.00	225.81	0.00	319.12
SERVICE CHARGE INCOME-W	200.00	300.00	875.00	862.50
SERVICE CHARGE INCOME-S	200.00	300.00	875.00	862.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	1,130.00	1,130.00	4,040.00	4,120.00
INTEREST INCOME-W	0.00	325.40	0.00	325.40
INTEREST INCOME-S	0.00	178.06	0.00	178.06
INTEREST INCOME-P	0.00	156.29	0.00	156.29
GAIN/LOSS ON SALE OF ASSET-W	0.00	4,261.50	0.00	4,261.50
GAIN/LOSS ON SALE OF ASSET-S	0.00	4,261.50	0.00	4,261.50
<b>Total Revenues</b>	<b>121,983.63</b>	<b>135,345.45</b>	<b>595,359.54</b>	<b>589,147.58</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>121,983.63</b>	<b>135,345.45</b>	<b>595,359.54</b>	<b>589,147.58</b>
Expenses				
AUDIT-W	0.00	450.00	0.00	6,150.00
ADVERTISING-W	0.00	102.00	0.00	102.00
ADVERTISING-S	0.00	102.00	122.00	102.00
BANK FEES-W	84.63	93.17	349.72	432.42



	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
BANK FEES-S	84.64	93.17	349.73	432.41
CHEMICALS-S	0.00	0.00	1,169.94	2,139.05
CHEMICALS-P	0.00	0.00	1,622.08	1,344.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	33,258.00	32,606.12
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	30,081.00	33,766.18
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	11,261.68	11,596.02
DUES, FEES & SUBSCRIPTIONS-W	0.00	6,762.29	1,996.30	8,477.84
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	6,738.55	1,855.54
ENGINEERING FEES-W	10,763.87	0.00	17,096.74	5,944.75
ENGINEERING FEES-S	13,888.51	7,912.50	81,795.65	26,494.00
GAS, FUEL & OIL-W	290.05	445.41	1,420.23	1,342.21
GAS, FUEL & OIL-S	290.05	445.40	1,433.44	1,369.37
HEALTH INSURANCE-W	515.38	3,848.38	12,060.52	15,651.21
HEALTH INSURANCE-S	515.38	3,848.38	12,060.52	15,651.21
INTEREST EXPENSE-W	175.40	224.13	675.98	(1,405.67)
INTEREST EXPENSE-S	175.40	224.14	675.98	(1,405.66)
LAB SUPPLIES-S	0.00	0.00	261.10	0.00
LEGAL EXPENSE-W	0.00	0.00	10.50	0.00
LEGAL EXPENSE-S	0.00	0.00	10.50	0.00
LIABILITY INSURANCE-W	0.00	25.00	0.00	25.00
LIABILITY INSURANCE-S	0.00	25.00	0.00	25.00
LIABILITY INSURANCE-P	0.00	0.00	0.00	(125.00)
MEALS EXPENSE-W	9.48	10.31	27.96	10.31
MEALS EXPENSE-S	9.48	10.31	27.96	10.31
MISC EXPENSE-W	0.00	(0.03)	0.00	0.00
MISC EXPENSE-S	0.00	(0.03)	0.00	0.00
OFFICE SUPPLIES-W	990.82	92.08	2,991.88	2,563.31
OFFICE SUPPLIES-S	990.83	92.07	2,991.98	2,563.21
OFFICE EQUIP LEASE-W	152.29	172.24	609.16	688.96
OFFICE EQUIP LEASE-S	152.30	172.24	609.20	688.96
OPERATING EXPENSE-W	330.47	603.87	3,504.10	3,220.20
OPERATING EXPENSE-S	330.47	1,595.13	4,418.67	7,295.37
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - S	0.00	0.00	0.00	189,581.23
PERS RETIREMENT-W	3,762.14	3,691.41	10,440.03	12,815.26
PERS RETIREMENT-S	3,762.13	3,691.41	10,440.03	12,815.27
PERMITS/LICENSES/FEES-W	49.00	83.22	112.50	83.22
PERMITS/LICENSES/FEES-S	49.00	890.68	49.00	890.68
PERMITS/LICENSES/FEES-P	0.00	370.89	0.00	370.89
PG&E PUMPING COSTS-W	12,644.28	13,449.85	75,146.93	75,309.58
PG&E PUMPING COSTS-S	10,417.51	9,874.09	38,919.28	41,784.61
PG&E OFFICE UTILITIES-W	189.36	218.11	909.00	846.22
PG&E OFFICE UTILITIES-S	189.36	178.79	909.00	806.88
PG&E POOL UTILITIES	775.64	907.23	9,962.52	10,389.45
PROFESSIONAL FEES-W	2,262.25	2,377.00	4,407.25	4,851.48
PROFESSIONAL FEES-S	2,262.25	2,897.00	4,477.25	11,081.47
R&M INFRASTRUCTURE-W	6,106.11	1,224.33	10,941.98	7,493.79
R&M INFRASTRUCTURE-S	122.77	424.90	1,391.12	4,095.61
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	27.29	25.99	318.49	114.05
RENTAL OF EQUIPMENT-S	0.00	2,067.01	0.00	20,650.12
REPAIRS/MAINT BLDG-W	0.00	0.00	823.01	3,798.16
REPAIRS/MAINT BLDG-S	380.92	2,014.23	1,580.80	4,259.15
REPAIRS/MAINT BLDG-P	50.00	50.00	200.00	177.52

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT EQUIP-W	409.05	55.61	831.47	1,583.21
REPAIRS/MAINT EQUIP-S	542.53	55.60	1,424.50	2,790.27
SEMINARS & EDUCATION-W	509.77	766.55	509.77	454.05
SEMINARS & EDUCATION-S	754.78	966.55	754.78	654.05
SLUDGE DISPOSAL-S	0.00	0.00	0.00	137,937.50
TOOLS-W	14.99	26.53	2,803.74	1,061.70
TOOLS-S	0.00	82.40	3,014.47	1,562.85
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	950.85	943.04	3,877.77	4,151.24
SOCIAL SECURITY TAXES-S	925.08	1,132.41	3,591.17	4,446.30
SOCIAL SECURITY TAXES-P	0.00	2.08	2,136.23	3,008.99
TELEPHONE-W	461.01	432.60	1,782.94	1,725.63
TELEPHONE-S	461.02	432.58	1,782.98	1,725.61
TESTING EXPENSE-W	128.00	128.00	912.80	512.00
TESTING EXPENSE-S	98.00	214.00	542.80	1,734.23
TRAVEL EXPENSE-W	0.00	0.00	9.13	(0.47)
TRAVEL EXPENSE-S	0.00	0.00	9.12	(0.47)
VEHICLE REPAIRS & MAINT-W	3,114.30	207.48	3,313.97	661.14
VEHICLE REPAIRS & MAINT-S	3,114.35	207.43	3,314.06	661.03
WAGES & SALARIES PRODUCTION-W	10,928.30	10,712.81	35,354.28	45,774.63
WAGES & SALARIES PRODUCTION-S	9,704.90	12,219.83	36,717.06	36,491.67
WAGES & SALARIES PRODUCTION-P	0.00	28.14	36,179.17	34,181.16
OVERTIME PAID-W	167.71	63.32	1,022.54	662.89
OVERTIME PAID-S	1,052.98	1,330.16	5,463.07	3,823.92
OVERTIME PAID-P	0.00	0.00	1,297.87	1,533.57
SICK PAY-W	460.90	275.36	962.44	1,522.77
SICK PAY-S	460.90	275.37	962.43	1,522.77
VACATION PAY-W	460.54	713.38	2,171.89	2,639.80
VACATION PAY-S	460.54	713.39	2,171.88	2,639.79
STAND BY TIME PAID-W	412.50	412.50	1,627.50	1,822.50
STAND BY TIME PAID-S	412.50	412.50	1,627.50	1,822.50
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	(422.06)	0.00	1.00	0.00
Total Expenses	127,033.07	123,179.08	572,074.89	887,064.32
Net Income	(\$ 5,049.44)	\$ 12,166.37	23,284.65	(\$ 297,916.74)

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Oct 31, 2017  
 10300.0 - CASH IN BANK  
 Bank Statement Date: October 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		270,147.60
Add: Cash Receipts		139,921.64
Less: Cash Disbursements		(47,484.53)
Add (Less) Other		<u>(7,272.63)</u>
Ending GL Balance		<u><u>355,312.08</u></u>
Ending Bank Balance		354,849.06
Add back deposits in transit		
	Oct 31, 2017	1,861.55
	Oct 31, 2017	<u>914.95</u>
Total deposits in transit		2,776.50
(Less) outstanding checks		
	Sep 22, 2017      9335	<u>(2,313.48)</u>
Total outstanding checks		(2,313.48)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>355,312.08</u></u>

BURNEY WATER DISTRICT  
Check Register  
For the Period From Oct 1, 2017 to Oct 31, 2017

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
27876	10/2/17	UNITED STATES POSTAL SERVICE	10300.0	225.00
EFT	10/2/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,911.32
EFT	10/3/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,038.40
EFT	10/4/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,906.64
27877	10/5/17	AMERICAN DOOR	10300.0	485.00
27878	10/5/17	AT&T MOBILITY	10300.0	140.47
27879	10/5/17	BURNEY DISPOSAL	10300.0	652.38
27880	10/5/17	FERGUSON ENTERPRISES INC #1423	10300.0	1,176.32
27881	10/5/17	FRONTIER COMMUNICATIONS	10300.0	744.12
27882	10/5/17	HARVEST PRINTING	10300.0	1,070.24
27883	10/5/17	Keith Moore	10300.0	7.00
27884	10/5/17	OFFICE DEPOT	10300.0	2.67
27885	10/5/17	UNITED STATES POSTAL SERVICE	10300.0	362.04
27886	10/5/17	STREAMLINE	10300.0	200.00
27887	10/5/17	TESORO COMMERCIAL FLEET	10300.0	851.60
27888	10/5/17	USA BLUE BOOK	10300.0	25.34
27889	10/5/17	CASH	10300.0	55.00
9339	10/6/17	MIKE A. SKELLY	10300.0	1,913.18
9340	10/6/17	KEITH T. MOORE	10300.0	1,392.68
9341	10/6/17	WILLIE L. LYONS	10300.0	1,304.87
9342	10/6/17	CAROLYN CAMPBELL	10300.0	160.23
9343	10/6/17	AMANDA R. ROGERS	10300.0	1,021.31
9344	10/6/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9345	10/6/17	STEPHANIE A. MCQUADE	10300.0	1,015.39
9346	10/6/17	DEBRA L. JACKSON	10300.0	60.36
EFT	10/10/17	NOR CAL LABORERS	10300.0	6,852.00
EFT	10/11/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,918.39
EFT	10/11/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,998.54
EFT1	10/11/17	CalPERS	10300.0	2.07
27890	10/12/17	BASIC LABORATORY, INC.	10300.0	128.00
27891	10/12/17	BURNEY SAW SHOP	10300.0	4.56
27892	10/12/17	LABORERS LOCAL 185	10300.0	210.00
27893	10/12/17	PACKWAY MATERIALS, INC	10300.0	100.00
27894	10/12/17	TAMCO	10300.0	304.59
27895	10/12/17	USA BLUE BOOK	10300.0	96.35
27896	10/12/17	DO IT BEST VALLEY HARDWARE	10300.0	14.99
1082	10/12/17	REBECCA SAARI	10305.0	76.18
1083	10/12/17	RUTH GRAHAM	10305.0	4.87
EFT	10/16/17	KS STATEBANK	10300.0	3,171.27
27897	10/19/17	Access Information Management	10300.0	87.08
27898	10/19/17	AIR GAS USA	10300.0	26.62
27899	10/19/17	ARAMARK	10300.0	490.84
27900	10/19/17	DEBRA J. CRONE, CPA	10300.0	227.94
27901	10/19/17	HOVIS HARDWARE	10300.0	427.09
27902	10/19/17	NAPA SIERRA	10300.0	318.37
9347	10/20/17	MIKE A. SKELLY	10300.0	1,931.01
9348	10/20/17	KEITH T. MOORE	10300.0	1,095.86
9349	10/20/17	WILLIE L. LYONS	10300.0	1,414.20
9350	10/20/17	CAROLYN CAMPBELL	10300.0	371.39
9351	10/20/17	AMANDA R. ROGERS	10300.0	997.56
9352	10/20/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9353	10/20/17	STEPHANIE A. MCQUADE	10300.0	947.29
27817	10/31/17	ANDERSON LANDFILL, INC	10300.0	85.00
27818	10/31/17	BASIC LABORATORY, INC.	10300.0	128.00
27819	10/31/17	BURNEY DISPOSAL	10300.0	674.42
27820	10/31/17	BURNEY SAW SHOP	10300.0	35.66
27821	10/31/17	CALIFORNIA SAFETY CO.	10300.0	175.00
27822	10/31/17	CalPERS	10300.0	3,000.61

Check #	Date	Payee	Cash Account	Amount
27823	10/31/17	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	585.00
27824	10/31/17	FERGUSON ENTERPRISES INC #1423	10300.0	665.24
27825	10/31/17	LABORERS LOCAL 185	10300.0	210.00
27826	10/31/17	LES SCHWAB TIRE CENTER	10300.0	496.20
27827	10/31/17	OFFICE DEPOT	10300.0	22.51
27828	10/31/17	PACKWAY MATERIALS, INC	10300.0	521.84
27829	10/31/17	UNITED STATES POSTAL SERVICE	10300.0	354.31
27830	10/31/17	SDRMA	10300.0	8,662.24
27831	10/31/17	STREAMLINE	10300.0	200.00
27832	10/31/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	90.02
27833	10/31/17	TAMCO	10300.0	304.59
27834	10/31/17	TESORO COMMERCIAL FLEET	10300.0	632.17
27817V	10/31/17	ANDERSON LANDFILL, INC	10300.0	-85.00
27818V	10/31/17	BASIC LABORATORY, INC.	10300.0	-128.00
27819V	10/31/17	BURNEY DISPOSAL	10300.0	-674.42
27820V	10/31/17	BURNEY SAW SHOP	10300.0	-35.66
27821V	10/31/17	CALIFORNIA SAFETY CO.	10300.0	-175.00
27822V	10/31/17	CalPERS	10300.0	-3,000.61
27823V	10/31/17	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	-585.00
27824V	10/31/17	FERGUSON ENTERPRISES INC #1423	10300.0	-665.24
27825V	10/31/17	LABORERS LOCAL 185	10300.0	-210.00
27826V	10/31/17	LES SCHWAB TIRE CENTER	10300.0	-496.20
27827V	10/31/17	OFFICE DEPOT	10300.0	-22.51
27828V	10/31/17	PACKWAY MATERIALS, INC	10300.0	-521.84
27829V	10/31/17	UNITED STATES POSTAL SERVICE	10300.0	-354.31
27830V	10/31/17	SDRMA	10300.0	-8,662.24
27831V	10/31/17	STREAMLINE	10300.0	-200.00
27832V	10/31/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	-90.02
27833V	10/31/17	TAMCO	10300.0	-304.59
27834V	10/31/17	TESORO COMMERCIAL FLEET	10300.0	-632.17
Total				<u>47,565.58</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Oct 31, 2017  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: October 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,268.70
Add: Cash Receipts		1,700.00
Less: Cash Disbursements		(81.05)
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u><u>30,887.65</u></u>
Ending Bank Balance		30,887.93
Add back deposits in transit		<u>                    </u>
Total deposits in transit		
(Less) outstanding checks		<u>                    </u>
	Aug 17, 2017      1076	<u>                    (0.28)</u>
Total outstanding checks		(0.28)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>                    0.00</u>
Ending GL Balance		<u><u>30,887.65</u></u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Oct 31, 2017  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: October 31, 2017

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 Oct 31, 2017  
 10312.0 - CASH IN BANK - DEBIT SRV RESER  
 Bank Statement Date: October 31, 2017

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 Oct 31, 2017  
 10314.0 - CASH IN BANK - DEPREC RESERVE  
 Bank Statement Date: October 31, 2017

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 Oct 31, 2017  
10316.0 - CASH IN BANK-USDA CONSTRUCTION  
Bank Statement Date: October 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	100.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>                    </u>
Ending GL Balance	<u><u>100.00</u></u>
Ending Bank Balance	100.00
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>100.00</u></u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Oct 31, 2017  
10400.0 - ACH CLEARING  
Bank Statement Date: October 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	70.03
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>(14.99)</u>
Ending GL Balance	<u><u>55.04</u></u>
Ending Bank Balance	55.04
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>55.04</u></u>

**BURNEY WATER DISTRICT**  
**WATER INCOME STATEMENT**  
For the Four Months Ending October 31, 2017

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	33,189.13	173,384.10
GRANT MONEY-W	0.00	14,726.00
COMMERCIAL INCOME-W	24,145.56	115,504.55
MISCELLANEOUS INCOME - W	0.00	1.14
SERVICE CHARGE INCOME-W	200.00	875.00
LATE FEE INCOME	1,130.00	4,040.00
	<hr/>	<hr/>
TOTAL REVENUES	58,664.69	308,530.79
	<hr/>	<hr/>
<b><u>WATER EXPENSES</u></b>		
BANK FEES-W	84.63	349.72
DEPRECIATION EXPENSE-W	8,314.50	33,258.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,996.30
ENGINEERING FEES-W	10,763.87	17,096.74
GAS, FUEL & OIL-W	290.05	1,420.23
HEALTH INSURANCE-W	515.38	12,060.52
INTEREST EXPENSE-W	175.40	675.98
LEGAL EXPENSE-W	0.00	10.50
MEALS EXPENSE-W	9.48	27.96
OFFICE SUPPLIES-W	990.82	2,991.88
OFFICE EQUIP LEASE-W	152.29	609.16
OPERATING EXPENSE-W	330.47	3,504.10
PERS RETIREMENT-W	3,762.14	10,440.03
PERMITS/LICENSES/FEES-W	49.00	112.50
PG&E PUMPING COSTS-W	12,644.28	75,146.93
PG&E OFFICE UTILITIES-W	189.36	909.00
PROFESSIONAL FEES-W	2,262.25	4,407.25
R&M INFRASTRUCTURE-W	6,106.11	10,941.98
RENTAL OF EQUIPMENT-W	27.29	318.49
REPAIRS/MAINT BLDG-W	0.00	823.01
REPAIRS/MAINT EQUIP-W	409.05	831.47
SEMINARS & EDUCATION-W	509.77	509.77
TOOLS-W	14.99	2,803.74
SOCIAL SECURITY TAXES-W	950.85	3,877.77
TELEPHONE-W	461.01	1,782.94
TESTING EXPENSE-W	128.00	912.80
TRAVEL EXPENSE-W	0.00	9.13
VEHICLE REPAIRS & MAINT-W	3,114.30	3,313.97
WAGES & SALARIES PRODUCTION-W	10,928.30	35,354.28
OVERTIME PAID-W	167.71	1,022.54
SICK PAY-W	460.90	962.44
VACATION PAY-W	460.54	2,171.89
STAND BY TIME PAID-W	412.50	1,627.50
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	(422.06)	1.00
	<hr/>	<hr/>
TOTAL EXPENSES	64,263.18	236,526.02
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 5,598.49)	\$ 72,004.77

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Four Months Ending October 31, 2017**

<u>SEWER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-S	44,568.58	178,244.27
GRANT MONEY-S	0.00	14,726.00
COMMERCIAL INCOME-S	8,934.83	42,360.86
SERVICE CHARGE INCOME-S	200.00	875.00
<b>TOTAL REVENUES</b>	<b>53,703.41</b>	<b>236,206.13</b>
 <u>SEWER EXPENSES</u>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	84.64	349.73
CHEMICALS-S	0.00	1,169.94
DEPRECIATION EXPENSE-S	7,520.25	30,081.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	6,738.55
ENGINEERING FEES-S	13,888.51	81,795.65
GAS, FUEL & OIL-S	290.05	1,433.44
HEALTH INSURANCE-S	515.38	12,060.52
INTEREST EXPENSE-S	175.40	675.98
LAB SUPPLIES-S	0.00	261.10
LEGAL EXPENSE-S	0.00	10.50
MEALS EXPENSE-S	9.48	27.96
OFFICE SUPPLIES-S	990.83	2,991.98
OFFICE EQUIP LEASE-S	152.30	609.20
OPERATING EXPENSE-S	330.47	4,418.67
PERS RETIREMENT-S	3,762.13	10,440.03
PERMITS/LICENSES/FEES-S	49.00	49.00
PG&E PUMPING COSTS-S	10,417.51	38,919.28
PG&E OFFICE UTILITIES-S	189.36	909.00
PROFESSIONAL FEES-S	2,262.25	4,477.25
R&M INFRASTRUCTURE-S	122.77	1,391.12
REPAIRS/MAINT BLDG-S	380.92	1,580.80
REPAIRS/MAINT EQUIP-S	542.53	1,424.50
SEMINARS & EDUCATION-S	754.78	754.78
TOOLS-S	0.00	3,014.47
SOCIAL SECURITY TAXES-S	925.08	3,591.17
TELEPHONE-S	461.02	1,782.98
TESTING EXPENSE-S	98.00	542.80
TRAVEL EXPENSE-S	0.00	9.12
VEHICLE REPAIRS & MAINT-S	3,114.35	3,314.06
WAGES & SALARIES PRODUCTION-S	9,704.90	36,717.06
OVERTIME PAID-S	1,052.98	5,463.07
SICK PAY-S	460.90	962.43
VACATION PAY-S	460.54	2,171.88
STAND BY TIME PAID-S	412.50	1,627.50
WORKERS COMP-S	0.00	3,205.03
<b>TOTAL EXPENSES</b>	<b>59,128.83</b>	<b>265,093.55</b>
 <b>NET INCOME &lt;LOSS&gt; FROM SEWER OPERATIONS</b>	 <b>(\$ 5,425.42)</b>	 <b>(\$ 28,887.42)</b>

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Four Months Ending October 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,292.78	33,059.93
COMMERCIAL INCOME-P	1,057.75	4,249.44
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	140.00	140.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	125.00	125.00
TOTAL REVENUES	9,615.53	50,622.62
 <b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	1,622.08
DEPRECIATION EXPENSE-P	2,815.42	11,261.68
OPERATING EXPENSE-P	0.00	291.57
PG&E POOL UTILITIES	775.64	9,962.52
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	50.00	200.00
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	0.00	2,136.23
WAGES & SALARIES PRODUCTION-P	0.00	36,179.17
OVERTIME PAID-P	0.00	1,297.87
WORKERS COMP-P	0.00	1,212.71
TOTAL EXPENSES	3,641.06	70,455.32
 NET INCOME <LOSS> FROM POOL OPERATIONS	 \$ 5,974.47	 (\$ 19,832.70)