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February 19, 2018

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

We have compiled the accompanying financial statements for the period ending January 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 January are \$113,200.78
2. Total Expenses for the period are \$85,860.96
3. Net Income (Loss) for the period is \$27,339.82
4. YTD Revenue is \$1,067,015.78
5. YTD Expenses are \$978,970.21
6. YTD Net Income (Loss) is \$88,045.57
7. The reconciled checking balance is \$407,284.40

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

January 31, 2018

ASSETS

Current Assets	
IMPREST CASH-OFFICE	\$ 250.00
CASH BOX-POOL	50.00
CASH IN BANK	407,284.40
CASH IN BANK - CUST DEPOSITS	32,770.25
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	129,229.78
RETURNED CHECK	121.36
RETURNED CHECK	156.42
RETURNED CHECK	24.01
AR COMP GEN LATE FEES	<u>9,455.42</u>
Total Current Assets	947,064.33
Property and Equipment	
LAND-W	6,985.92
LAND-S	259,379.70
LAND-P	75,000.00
LAND-WASHBURN BUE PARK-W	15,401.67
LAND-BURNEY CIVIC PARK-W	42,970.76
LAND IMPROVEMENTS-W	329.24
BUILDINGS-W	76,046.08
BUILDINGS-S	64,811.31
PUMPING PLANT-W	199,128.47
SEWER COLLECTION PLANT-S	1,710,476.62
SEWER TREATMENT PLANT-S	2,279,867.32
TRANSMISSION/DISTRIBUTION PL-W	4,004,192.57
TRANSMISSION/DISTRIBUTION PL-S	13,952.28
BUILDING-SWIMMING POOL	539,594.91
BUILDING IMPROVEMENTS-W	189,105.26
BUILDING IMPROVEMENTS-S	38,847.20
GROUNDS & IMPROVEMENTS-POOL	16,589.00
POOL EXPANSION/SOLAR PROJECT	48,371.27
EQUIPMENT-WATER	136,625.95
EQUIPMENT-SEWER	207,382.68

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

Total Liabilities		804,611.02
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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	247,424.65
Net Income	<u>88,045.57</u>

Total Capital		<u>4,542,206.40</u>
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Total Liabilities & Capital		<u><u>\$ 5,346,817.42</u></u>
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BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 26,545.60	23.45	\$ 255,306.38	23.93
RESIDENTIAL INCOME-S	44,291.23	39.13	310,626.16	29.11
RESIDENTIAL INCOME-P	8,230.36	7.27	57,834.08	5.42
GRANT MONEY-S	0.00	0.00	156,269.00	14.65
COMMERCIAL INCOME-W	23,018.55	20.33	180,457.28	16.91
COMMERCIAL INCOME-S	8,862.04	7.83	69,036.46	6.47
COMMERCIAL INCOME-P	1,038.00	0.92	7,367.64	0.69
SWIMMING LESSONS	0.00	0.00	5,100.00	0.48
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	0.08
GATE FEES-P	0.00	0.00	1,997.00	0.19
POOL PASS PURCHASES	0.00	0.00	560.00	0.05
VENDING INCOME-P	0.00	0.00	821.50	0.08
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.08
POOL DONATIONS	0.00	0.00	140.00	0.01
POOL RENTAL FEES	0.00	0.00	2,585.75	0.24
MISCELLANEOUS INCOME - W	0.00	0.00	1.14	0.00
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	0.01
OTHER BILLED INCOME-W	0.00	0.00	3,150.00	0.30
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.23
SERVICE CHARGE INCOME-W	112.50	0.10	1,612.50	0.15
SERVICE CHARGE INCOME-S	112.50	0.10	1,612.50	0.15
LATE FEE INCOME	990.00	0.87	7,200.00	0.67
INTEREST INCOME-W	0.00	0.00	384.42	0.04
INTEREST INCOME-S	0.00	0.00	210.35	0.02
INTEREST INCOME-P	0.00	0.00	184.62	0.02
	<u>113,200.78</u>	<u>100.00</u>	<u>1,067,015.78</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit				
	<u>113,200.78</u>	<u>100.00</u>	<u>1,067,015.78</u>	<u>100.00</u>
Expenses				
ADVERTISING-S	0.00	0.00	122.00	0.01
BANK FEES-W	61.06	0.05	520.31	0.05
BANK FEES-S	61.07	0.05	520.33	0.05
CHEMICALS-S	0.00	0.00	1,169.94	0.11
CHEMICALS-P	0.00	0.00	1,539.23	0.14
DEPRECIATION EXPENSE-W	8,314.50	7.34	58,201.50	5.45
DEPRECIATION EXPENSE-S	7,520.25	6.64	52,641.75	4.93
DEPRECIATION EXPENSE-P	2,815.42	2.49	19,707.94	1.85
DUES, FEES & SUBSCRIPTIONS-W	169.28	0.15	7,017.58	0.66
DUES, FEES & SUBSCRIPTIONS-S	169.28	0.15	21,836.83	2.05

	Current Month		Year to Date	
ENGINEERING FEES-W	8,002.52	7.07	66,028.31	6.19
ENGINEERING FEES-S	0.00	0.00	135,901.32	12.74
GAS, FUEL & OIL-W	618.26	0.55	2,376.02	0.22
GAS, FUEL & OIL-S	618.27	0.55	2,944.36	0.28
HEALTH INSURANCE-W	3,848.38	3.40	27,196.35	2.55
HEALTH INSURANCE-S	3,848.38	3.40	27,196.35	2.55
INTEREST EXPENSE-W	162.95	0.14	1,197.19	0.11
INTEREST EXPENSE-S	162.94	0.14	1,197.17	0.11
LAB SUPPLIES-S	0.00	0.00	349.23	0.03
LEGAL EXPENSE-W	257.50	0.23	768.00	0.07
LEGAL EXPENSE-S	257.50	0.23	768.00	0.07
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	806.79	0.71	4,513.57	0.42
OFFICE SUPPLIES-S	806.82	0.71	4,701.22	0.44
OFFICE EQUIP LEASE-W	152.29	0.13	1,066.03	0.10
OFFICE EQUIP LEASE-S	152.30	0.13	1,066.10	0.10
OPERATING EXPENSE-W	553.28	0.49	6,728.74	0.63
OPERATING EXPENSE-S	544.66	0.48	7,629.25	0.72
OPERATING EXPENSE-P	0.00	0.00	291.57	0.03
PERS RETIREMENT-W	3,497.69	3.09	19,953.03	1.87
PERS RETIREMENT-S	3,497.71	3.09	19,954.10	1.87
PERMITS/LICENSES/FEES-W	0.00	0.00	775.74	0.07
PERMITS/LICENSES/FEES-S	0.00	0.00	2,850.98	0.27
PERMITS/LICENSES/FEES-P	495.61	0.44	884.86	0.08
PG&E PUMPING COSTS-W	0.00	0.00	86,553.39	8.11
PG&E PUMPING COSTS-S	0.00	0.00	49,137.67	4.61
PG&E OFFICE UTILITIES-W	0.00	0.00	1,211.76	0.11
PG&E OFFICE UTILITIES-S	0.00	0.00	1,211.77	0.11
PG&E POOL UTILITIES	0.00	0.00	10,061.78	0.94
PROFESSIONAL FEES-W	1,942.50	1.72	13,867.25	1.30
PROFESSIONAL FEES-S	1,647.50	1.46	13,664.75	1.28
R&M INFRASTRUCTURE-W	275.65	0.24	12,645.57	1.19
R&M INFRASTRUCTURE-S	28.49	0.03	1,963.39	0.18
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	0.54
RENTAL OF EQUIPMENT-W	28.86	0.03	463.42	0.04
REPAIRS/MAINT BLDG-W	18.10	0.02	1,136.92	0.11
REPAIRS/MAINT BLDG-S	1,841.21	1.63	3,795.42	0.36
REPAIRS/MAINT BLDG-P	50.00	0.04	300.00	0.03
REPAIRS/MAINT EQUIP-W	30.26	0.03	2,302.21	0.22
REPAIRS/MAINT EQUIP-S	30.28	0.03	2,895.30	0.27
SEMINARS & EDUCATION-W	508.12	0.45	1,017.89	0.10
SEMINARS & EDUCATION-S	508.12	0.45	1,262.90	0.12
SEMINARS & EDUCATION-P	294.41	0.26	294.41	0.03
TOOLS-W	10.52	0.01	2,972.25	0.28
TOOLS-S	3.18	0.00	3,148.61	0.30
TOOLS-P	0.00	0.00	477.17	0.04
SOCIAL SECURITY TAXES-W	1,083.82	0.96	7,392.25	0.69
SOCIAL SECURITY TAXES-S	970.35	0.86	6,971.28	0.65
SOCIAL SECURITY TAXES-P	13.97	0.01	2,059.35	0.19
TELEPHONE-W	505.29	0.45	3,226.37	0.30
TELEPHONE-S	505.29	0.45	3,226.41	0.30
TESTING EXPENSE-W	128.00	0.11	1,645.80	0.15
TESTING EXPENSE-S	0.00	0.00	1,193.40	0.11
TRAVEL EXPENSE-W	0.00	0.00	31.03	0.00

	Current Month		Year to Date	
TRAVEL EXPENSE-S	0.00	0.00	31.03	0.00
TRAVEL EXPENSE-P	293.21	0.26	293.21	0.03
VEHICLE REPAIRS & MAINT-W	22.17	0.02	3,481.76	0.33
VEHICLE REPAIRS & MAINT-S	22.18	0.02	3,481.90	0.33
WAGES & SALARIES PRODUCTION-W	11,304.05	9.99	73,166.21	6.86
WAGES & SALARIES PRODUCTION-S	11,574.42	10.22	72,324.85	6.78
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,754.93	3.26
OVERTIME PAID-W	219.61	0.19	2,056.48	0.19
OVERTIME PAID-S	1,071.69	0.95	9,514.85	0.89
OVERTIME PAID-P	232.38	0.21	1,530.25	0.14
SICK PAY-W	285.46	0.25	2,850.71	0.27
SICK PAY-S	285.46	0.25	2,850.68	0.27
VACATION PAY-W	930.86	0.82	8,008.16	0.75
VACATION PAY-S	930.84	0.82	8,008.09	0.75
STAND BY TIME PAID-W	435.00	0.38	3,150.00	0.30
STAND BY TIME PAID-S	435.00	0.38	3,150.00	0.30
WORKERS COMP-W	0.00	0.00	4,244.50	0.40
WORKERS COMP-S	0.00	0.00	3,205.03	0.30
WORKERS COMP-P	0.00	0.00	1,212.71	0.11
PENALTIES & FINES	0.00	0.00	40.00	0.00
	<u>85,860.96</u>	<u>75.85</u>	<u>978,970.21</u>	<u>91.75</u>
Total Expenses				
Net Income	<u>\$ 27,339.82</u>	24.15	<u>\$ 88,045.57</u>	8.25

BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 26,545.60	\$ 26,237.14	\$ 255,306.38	\$ 250,505.16
RESIDENTIAL INCOME-S	44,291.23	44,865.62	310,626.16	312,789.20
RESIDENTIAL INCOME-P	8,230.36	8,267.93	57,834.08	57,832.07
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	23,018.55	18,391.46	180,457.28	180,614.01
COMMERCIAL INCOME-S	8,862.04	9,703.86	69,036.46	70,482.26
COMMERCIAL INCOME-P	1,038.00	1,062.00	7,367.64	7,538.74
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	140.00	1,000.00
POOL RENTAL FEES	0.00	0.00	2,585.75	4,732.75
MISCELLANEOUS INCOME - W	0.00	0.00	1.14	(45.59)
MISCELLANEOUS INCOME - S	0.00	0.00	0.00	(45.60)
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	231.70
OTHER BILLED INCOME-W	0.00	50.00	3,150.00	1,877.74
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	112.50	50.00	1,612.50	1,037.50
SERVICE CHARGE INCOME-S	112.50	50.00	1,612.50	1,037.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	990.00	1,180.00	7,200.00	7,320.00
INTEREST INCOME-W	0.00	278.98	384.42	604.38
INTEREST INCOME-S	0.00	152.41	210.35	330.47
INTEREST INCOME-P	0.00	133.91	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	113,200.78	110,423.31	1,067,015.78	1,139,257.49
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	113,200.78	110,423.31	1,067,015.78	1,139,257.49
Expenses				
AUDIT-W	0.00	0.00	0.00	6,700.00
AUDIT-S	0.00	0.00	0.00	550.00
ADVERTISING-W	0.00	0.00	0.00	102.00
ADVERTISING-S	0.00	0.00	122.00	102.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
BANK FEES-W	61.06	55.33	520.31	668.98
BANK FEES-S	61.07	55.32	520.33	668.97
CHEMICALS-W	0.00	7.25	0.00	74.96
CHEMICALS-S	0.00	7.25	1,169.94	2,637.53
CHEMICALS-P	0.00	0.00	1,539.23	1,224.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	58,201.50	54,815.30
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	52,641.75	58,015.45
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	19,707.94	20,890.05
DUES, FEES & SUBSCRIPTIONS-W	169.28	47.50	7,017.58	10,800.84
DUES, FEES & SUBSCRIPTIONS-S	169.28	47.50	21,836.83	4,178.54
ENGINEERING FEES-W	8,002.52	(6,426.90)	66,028.31	505.98
ENGINEERING FEES-S	0.00	1,247.25	135,901.32	39,865.62
GAS, FUEL & OIL-W	618.26	554.60	2,376.02	2,817.91
GAS, FUEL & OIL-S	618.27	583.54	2,944.36	2,471.56
HEALTH INSURANCE-W	3,848.38	3,848.38	27,196.35	27,454.04
HEALTH INSURANCE-S	3,848.38	3,848.38	27,196.35	27,454.04
INTEREST EXPENSE-W	162.95	212.11	1,197.19	(757.29)
INTEREST EXPENSE-S	162.94	212.11	1,197.17	(757.28)
LAB SUPPLIES-S	0.00	0.00	349.23	0.00
LEGAL EXPENSE-W	257.50	0.00	768.00	922.30
LEGAL EXPENSE-S	257.50	0.00	768.00	922.30
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	113.05
MEALS EXPENSE-S	0.00	0.00	27.96	113.01
OFFICE SUPPLIES-W	806.79	641.82	4,513.57	3,601.40
OFFICE SUPPLIES-S	806.82	580.35	4,701.22	3,539.81
OFFICE EQUIP LEASE-W	152.29	177.25	1,066.03	1,210.69
OFFICE EQUIP LEASE-S	152.30	177.25	1,066.10	1,210.69
OPERATING EXPENSE-W	553.28	911.61	6,728.74	6,156.29
OPERATING EXPENSE-S	544.66	1,017.24	7,629.25	10,623.35
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - W	0.00	0.00	0.00	457.24
OUTSIDE SERVICES - S	0.00	0.00	0.00	191,181.57
PERS RETIREMENT-W	3,497.69	3,687.03	19,953.03	21,962.65
PERS RETIREMENT-S	3,497.71	3,687.04	19,954.10	21,962.66
PERMITS/LICENSES/FEES-W	0.00	60.00	775.74	17,160.22
PERMITS/LICENSES/FEES-S	0.00	450.00	2,850.98	1,340.68
PERMITS/LICENSES/FEES-P	495.61	489.25	884.86	860.14
PG&E PUMPING COSTS-W	0.00	9,942.18	86,553.39	115,913.34
PG&E PUMPING COSTS-S	0.00	10,583.26	49,137.67	79,946.89
PG&E OFFICE UTILITIES-W	0.00	794.82	1,211.76	3,003.36
PG&E OFFICE UTILITIES-S	0.00	794.82	1,211.77	2,964.00
PG&E POOL UTILITIES	0.00	357.07	10,061.78	10,557.70
PROFESSIONAL FEES-W	1,942.50	1,112.50	13,867.25	6,844.48
PROFESSIONAL FEES-S	1,647.50	962.50	13,664.75	12,994.47
R&M INFRASTRUCTURE-W	275.65	2,783.51	12,645.57	15,765.36
R&M INFRASTRUCTURE-S	28.49	1,583.03	1,963.39	6,326.15
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	28.86	80.99	463.42	246.38
RENTAL OF EQUIPMENT-S	0.00	0.00	0.00	12,675.62
REPAIRS/MAINT BLDG-W	18.10	177.98	1,136.92	6,687.33
REPAIRS/MAINT BLDG-S	1,841.21	253.01	3,795.42	5,869.70

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-P	50.00	0.00	300.00	227.52
REPAIRS/MAINT EQUIP-W	30.26	0.00	2,302.21	1,899.49
REPAIRS/MAINT EQUIP-S	30.28	0.00	2,895.30	3,263.10
SEMINARS & EDUCATION-W	508.12	0.00	1,017.89	704.05
SEMINARS & EDUCATION-S	508.12	0.00	1,262.90	654.05
SEMINARS & EDUCATION-P	294.41	0.00	294.41	0.00
SLUDGE DISPOSAL-S	0.00	0.00	0.00	137,937.50
TOOLS-W	10.52	102.69	2,972.25	2,280.36
TOOLS-S	3.18	95.45	3,148.61	2,795.53
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	1,083.82	1,044.14	7,392.25	7,852.02
SOCIAL SECURITY TAXES-S	970.35	1,147.10	6,971.28	8,096.37
SOCIAL SECURITY TAXES-P	13.97	0.00	2,059.35	3,009.70
TELEPHONE-W	505.29	430.22	3,226.37	3,087.78
TELEPHONE-S	505.29	430.23	3,226.41	3,087.74
TESTING EXPENSE-W	128.00	128.00	1,645.80	997.00
TESTING EXPENSE-S	0.00	98.00	1,193.40	2,028.23
TRAVEL EXPENSE-W	0.00	(163.40)	31.03	1,238.58
TRAVEL EXPENSE-S	0.00	(163.40)	31.03	1,561.09
TRAVEL EXPENSE-P	293.21	0.00	293.21	0.00
VEHICLE REPAIRS & MAINT-W	22.17	177.65	3,481.76	877.96
VEHICLE REPAIRS & MAINT-S	22.18	193.49	3,481.90	893.66
WAGES & SALARIES PRODUCTION-W	11,304.05	11,879.64	73,166.21	88,771.22
WAGES & SALARIES PRODUCTION-S	11,574.42	10,810.86	72,324.85	74,423.61
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,754.93	34,190.15
OVERTIME PAID-W	219.61	215.85	2,056.48	1,350.70
OVERTIME PAID-S	1,071.69	2,628.87	9,514.85	8,910.59
OVERTIME PAID-P	232.38	0.00	1,530.25	1,533.57
SICK PAY-W	285.46	545.30	2,850.71	2,740.30
SICK PAY-S	285.46	545.29	2,850.68	2,740.27
VACATION PAY-W	930.86	578.60	8,008.16	4,022.25
VACATION PAY-S	930.84	578.60	8,008.09	4,022.23
STAND BY TIME PAID-W	435.00	430.00	3,150.00	3,340.00
STAND BY TIME PAID-S	435.00	430.00	3,150.00	3,340.00
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	85,860.96	96,351.47	978,970.21	1,241,549.87
Net Income	\$ 27,339.82	\$ 14,071.84	\$ 88,045.57	(\$ 102,292.38)

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Jan 31, 2018
 10300.0 - CASH IN BANK
 Bank Statement Date: January 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		436,107.79
Add: Cash Receipts		115,930.15
Less: Cash Disbursements		(136,403.01)
Add (Less) Other		(8,350.53)
Ending GL Balance		407,284.40
Ending Bank Balance		406,417.15
Add back deposits in transit		
	Jan 31, 2018	664.69
	Jan 31, 2018	1,143.06
Total deposits in transit		1,807.75
(Less) outstanding checks		
	Jan 11, 2018 28009	(43.81)
	Jan 25, 2018 28020	(50.00)
	Jan 31, 2018 28023	(140.76)
	Jan 31, 2018 28024	(705.93)
Total outstanding checks		(940.50)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		407,284.40

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
9390	1/2/18	MIKE A. SKELLY	10300.0	2,242.00
EFT	1/3/18	NOR CAL LABORERS	10300.0	6,852.00
27982	1/4/18	AT&T MOBILITY	10300.0	140.62
27983	1/4/18	BASIC LABORATORY, INC.	10300.0	463.80
27984	1/4/18	BURNEY CHAMBER OF COMMERCE	10300.0	95.00
27985	1/4/18	PAT NUGENT	10300.0	317.38
27986	1/4/18	FRONTIER COMMUNICATIONS	10300.0	867.88
27987	1/4/18	HARVEST PRINTING	10300.0	183.75
27988	1/4/18	LABORERS LOCAL 185	10300.0	216.00
27989	1/4/18	OFFICE DEPOT	10300.0	46.95
27990	1/4/18	PG&E	10300.0	20,435.15
27991	1/4/18	RAY MORGAN COMPANY	10300.0	49.50
27992	1/4/18	RODRIGUEZ, WILLIE	10300.0	281.74
27993	1/4/18	SICKLER ELECTRIC	10300.0	1,108.92
27994	1/4/18	SINGLETON AUMAN PC	10300.0	900.00
27995	1/4/18	STREAMLINE	10300.0	200.00
27996	1/4/18	TESORO COMMERCIAL FLEET	10300.0	459.85
27993V	1/4/18	SICKLER ELECTRIC	10300.0	-1,108.92
27933	1/4/18	SICKLER ELECTRIC	10300.0	1,108.92
27997	1/11/18	AIR GAS USA	10300.0	28.86
27998	1/11/18	BURNEY DISPOSAL	10300.0	641.00
27999	1/11/18	BURNEY SAW SHOP	10300.0	42.06
28000	1/11/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28001	1/11/18	CalPERS	10300.0	3,000.61
28002	1/11/18	PAT NUGENT	10300.0	513.13
28003	1/11/18	DEBRA J. CRONE, CPA	10300.0	650.00
28004	1/11/18	DEAN LAW FIRM	10300.0	515.00
28005	1/11/18	HOVIS HARDWARE	10300.0	395.08
28006	1/11/18	STEPHANIE MCQUADE	10300.0	293.21
28007	1/11/18	NAPA SIERRA	10300.0	106.20
28008	1/11/18	UNITED STATES POSTAL SERVICE	10300.0	697.69
28009	1/11/18	AMANDA ROGERS	10300.0	43.81
28010	1/11/18	SHASTA COUNTY DEPT OF RESOURCE M	10300.0	495.61
28011	1/11/18	TAMCO	10300.0	304.59
28012	1/11/18	USA BLUE BOOK	10300.0	88.13
27981V	1/11/18	SICKLER ELECTRIC	10300.0	-1,016.95
9391	1/12/18	KEITH T. MOORE	10300.0	1,302.10
9392	1/12/18	WILLIE L. LYONS	10300.0	1,304.25
9393	1/12/18	CAROLYN CAMPBELL	10300.0	1,223.13
9394	1/12/18	AMANDA R. ROGERS	10300.0	996.90
9395	1/12/18	WILLIAM M. RODRIGUEZ	10300.0	2,314.01
9396	1/12/18	STEPHANIE A. MCQUADE	10300.0	1,109.91
Automatic	1/16/18	KS STATEBANK	10300.0	3,171.27
1088	1/18/18	DWAINE STANLEY	10305.0	16.23
1089	1/18/18	CALEB & KELSEY FRAZIER	10305.0	36.26
1090	1/18/18	JH KELLY	10305.0	800.00
28016	1/18/18	PACE ENGINEERING	10300.0	55,480.97
28017	1/18/18	SINGLETON AUMAN PC	10300.0	11,300.00
28018	1/25/18	Access Information Management	10300.0	87.08
28019	1/25/18	ARAMARK	10300.0	507.06
28020	1/25/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28021	1/25/18	FIRST NATIONAL BANK OMAHA	10300.0	1,988.64
28022	1/25/18	SAMANTHA WEIDNER	10300.0	365.00
EFT	1/25/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT	10300.0	2,214.90
9397	1/26/18	MIKE A. SKELLY	10300.0	2,036.00
9398	1/26/18	KEITH T. MOORE	10300.0	1,420.09
9399	1/26/18	WILLIE L. LYONS	10300.0	1,187.24
9400	1/26/18	CAROLYN CAMPBELL	10300.0	1,276.62

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
9401	1/26/18	AMANDA R. ROGERS	10300.0	1,008.83
9402	1/26/18	WILLIAM M. RODRIGUEZ	10300.0	2,371.19
9403	1/26/18	STEPHANIE A. MCQUADE	10300.0	1,007.56
28023	1/31/18	AT&T MOBILITY	10300.0	140.76
28024	1/31/18	CED	10300.0	705.93
Total				<u>137,255.50</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		32,922.74
Add: Cash Receipts		700.00
Less: Cash Disbursements		(852.49)
Add (Less) Other		
Ending GL Balance		32,770.25
Ending Bank Balance		32,841.65
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Aug 17, 2017	1076	(0.28)
Dec 18, 2017	1087	(54.89)
Jan 18, 2018	1088	(16.23)
Total outstanding checks		(71.40)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		32,770.25

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Jan 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: January 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 Jan 31, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: January 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 Jan 31, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: January 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 Jan 31, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: January 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 Jan 31, 2018
 10400.0 - ACH CLEARING
 Bank Statement Date: January 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		85.03
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	<u>14.99</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 Seven Months Ending January 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	26,545.60	255,306.38
COMMERCIAL INCOME-W	23,018.55	180,457.28
MISCELLANEOUS INCOME - W	0.00	1.14
OTHER BILLED INCOME-W	0.00	3,150.00
SERVICE CHARGE INCOME-W	112.50	1,612.50
LATE FEE INCOME	990.00	7,200.00
INTEREST INCOME-W	0.00	384.42
	<hr/>	<hr/>
TOTAL REVENUES	50,666.65	448,111.72
 <u>WATER EXPENSES</u>		
BANK FEES-W	61.06	520.31
DEPRECIATION EXPENSE-W	8,314.50	58,201.50
DUES, FEES & SUBSCRIPTIONS-W	169.28	7,017.58
ENGINEERING FEES-W	8,002.52	66,028.31
GAS, FUEL & OIL-W	618.26	2,376.02
HEALTH INSURANCE-W	3,848.38	27,196.35
INTEREST EXPENSE-W	162.95	1,197.19
LEGAL EXPENSE-W	257.50	768.00
MEALS EXPENSE-W	0.00	27.96
OFFICE SUPPLIES-W	806.79	4,513.57
OFFICE EQUIP LEASE-W	152.29	1,066.03
OPERATING EXPENSE-W	553.28	6,728.74
PERS RETIREMENT-W	3,497.69	19,953.03
PERMITS/LICENSES/FEES-W	0.00	775.74
PG&E PUMPING COSTS-W	0.00	86,553.39
PG&E OFFICE UTILITIES-W	0.00	1,211.76
PROFESSIONAL FEES-W	1,942.50	13,867.25
R&M INFRASTRUCTURE-W	275.65	12,645.57
RENTAL OF EQUIPMENT-W	28.86	463.42
REPAIRS/MAINT BLDG-W	18.10	1,136.92
REPAIRS/MAINT EQUIP-W	30.26	2,302.21
SEMINARS & EDUCATION-W	508.12	1,017.89
TOOLS-W	10.52	2,972.25
SOCIAL SECURITY TAXES-W	1,083.82	7,392.25
TELEPHONE-W	505.29	3,226.37
TESTING EXPENSE-W	128.00	1,645.80
TRAVEL EXPENSE-W	0.00	31.03
VEHICLE REPAIRS & MAINT-W	22.17	3,481.76
WAGES & SALARIES PRODUCTION-W	11,304.05	73,166.21
OVERTIME PAID-W	219.61	2,056.48
SICK PAY-W	285.46	2,850.71
VACATION PAY-W	930.86	8,008.16
STAND BY TIME PAID-W	435.00	3,150.00
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	0.00	40.00
	<hr/>	<hr/>
TOTAL EXPENSES	44,172.77	427,834.26

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 6,493.88	\$ 20,277.46

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Seven Months Ending January 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	44,291.23	310,626.16
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-S	8,862.04	69,036.46
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	112.50	1,612.50
INTEREST INCOME-S	0.00	210.35
	<hr/>	<hr/>
TOTAL REVENUES	53,265.77	540,204.47
	<hr/>	<hr/>
<u>SEWER EXPENSES</u>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	61.07	520.33
CHEMICALS-S	0.00	1,169.94
DEPRECIATION EXPENSE-S	7,520.25	52,641.75
DUES, FEES & SUBSCRIPTIONS-S	169.28	21,836.83
ENGINEERING FEES-S	0.00	135,901.32
GAS, FUEL & OIL-S	618.27	2,944.36
HEALTH INSURANCE-S	3,848.38	27,196.35
INTEREST EXPENSE-S	162.94	1,197.17
LAB SUPPLIES-S	0.00	349.23
LEGAL EXPENSE-S	257.50	768.00
MEALS EXPENSE-S	0.00	27.96
OFFICE SUPPLIES-S	806.82	4,701.22
OFFICE EQUIP LEASE-S	152.30	1,066.10
OPERATING EXPENSE-S	544.66	7,629.25
PERS RETIREMENT-S	3,497.71	19,954.10
PERMITS/LICENSES/FEES-S	0.00	2,850.98
PG&E PUMPING COSTS-S	0.00	49,137.67
PG&E OFFICE UTILITIES-S	0.00	1,211.77
PROFESSIONAL FEES-S	1,647.50	13,664.75
R&M INFRASTRUCTURE-S	28.49	1,963.39
REPAIRS/MAINT BLDG-S	1,841.21	3,795.42
REPAIRS/MAINT EQUIP-S	30.28	2,895.30
SEMINARS & EDUCATION-S	508.12	1,262.90
TOOLS-S	3.18	3,148.61
SOCIAL SECURITY TAXES-S	970.35	6,971.28
TELEPHONE-S	505.29	3,226.41
TESTING EXPENSE-S	0.00	1,193.40
TRAVEL EXPENSE-S	0.00	31.03
VEHICLE REPAIRS & MAINT-S	22.18	3,481.90
WAGES & SALARIES PRODUCTION-S	11,574.42	72,324.85
OVERTIME PAID-S	1,071.69	9,514.85
SICK PAY-S	285.46	2,850.68
VACATION PAY-S	930.84	8,008.09
STAND BY TIME PAID-S	435.00	3,150.00
WORKERS COMP-S	0.00	3,205.03
	<hr/>	<hr/>
TOTAL EXPENSES	37,493.19	471,914.22

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Seven Months Ending January 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,230.36	57,834.08
COMMERCIAL INCOME-P	1,038.00	7,367.64
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	0.00	140.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	0.00	125.00
INTEREST INCOME-P	0.00	184.62
	9,268.36	78,699.59
TOTAL REVENUES	9,268.36	78,699.59
 <u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	1,539.23
DEPRECIATION EXPENSE-P	2,815.42	19,707.94
OPERATING EXPENSE-P	0.00	291.57
PERMITS/LICENSES/FEES-P	495.61	884.86
PG&E POOL UTILITIES	0.00	10,061.78
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	50.00	300.00
SEMINARS & EDUCATION-P	294.41	294.41
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	13.97	2,059.35
TRAVEL EXPENSE-P	293.21	293.21
WAGES & SALARIES PRODUCTION-P	0.00	34,754.93
OVERTIME PAID-P	232.38	1,530.25
WORKERS COMP-P	0.00	1,212.71
	4,195.00	79,221.73
TOTAL EXPENSES	4,195.00	79,221.73
 NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,073.36	(\$ 522.14)