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January 15, 2018

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

We have compiled the accompanying financial statements for the period ending December 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 December are \$236,293.15
2. Total Expenses for the period are \$134,935.37
3. Net Income (Loss) for the period is \$101,357.78
4. YTD Revenue is \$953,815.00
5. YTD Expenses are \$827,164.24
6. YTD Net Income (Loss) is \$126,650.76
7. The reconciled checking balance is \$436,107.79

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

Thank you,

Debra J. Crone, CPA

Balance Sheet  
December 31, 2017

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	250.00
CASH BOX-POOL		50.00
CASH IN BANK		436,107.79
CASH IN BANK - CUST DEPOSITS		32,922.74
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		85.03
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		132,028.44
RETURNED CHECK		121.36
RETURNED CHECK		156.42
RETURNED CHECK		24.01
AR COMP GEN LATE FEES		9,498.91
		9,498.91

Total Current Assets

978,867.37

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	(2,449,491.00)	
ACCUMULATED DEPRECIATION-S	(3,205,960.50)	
ACCUMULATED DEPRECIATION-P	<u>(638,595.52)</u>	
Total Property and Equipment		4,350,355.26
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>\$ 5,397,270.63</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 31,205.67	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	15,028.10	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	0.09	
UNION DUES	198.00	
CAL- PERS	1,563.74	
CUSTOMER DEPOSITS-W	8,998.38	
CUSTOMER DEPOSITS-S	12,741.55	
CUSTOMER DEPOSITS-P	2,758.00	
DEFERRED REVENUE - P	<u>1,100.00</u>	
Total Current Liabilities		107,701.81
Long-Term Liabilities		
LOAN - KS STATE BANK	76,839.23	
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		<u>708,757.23</u>

Total Liabilities		816,459.04
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>126,650.76</u>	
Total Capital		<u>4,580,811.59</u>
Total Liabilities & Capital		<u>\$ 5,397,270.63</u>

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Income Statement  
For the Six Months Ending December 31, 2017

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 26,968.02	11.41	\$ 228,760.78	23.98
RESIDENTIAL INCOME-S	43,433.10	18.38	266,334.93	27.92
RESIDENTIAL INCOME-P	8,254.80	3.49	49,603.72	5.20
GRANT MONEY-S	126,817.00	53.67	156,269.00	16.38
COMMERCIAL INCOME-W	18,506.76	7.83	157,438.73	16.51
COMMERCIAL INCOME-S	8,845.47	3.74	60,174.42	6.31
COMMERCIAL INCOME-P	1,038.00	0.44	6,329.64	0.66
SWIMMING LESSONS	0.00	0.00	5,100.00	0.53
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	0.09
GATE FEES-P	0.00	0.00	1,997.00	0.21
POOL PASS PURCHASES	0.00	0.00	560.00	0.06
VENDING INCOME-P	0.00	0.00	821.50	0.09
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.09
POOL DONATIONS	0.00	0.00	140.00	0.01
POOL RENTAL FEES	0.00	0.00	2,585.75	0.27
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	700.00	0.30	3,150.00	0.33
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.26
SERVICE CHARGE INCOME-W	350.00	0.15	1,500.00	0.16
SERVICE CHARGE INCOME-S	350.00	0.15	1,500.00	0.16
LATE FEE INCOME	1,030.00	0.44	6,210.00	0.65
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>236,293.15</u>	<u>100.00</u>	<u>953,815.00</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
<u>0.00</u>				
Total Cost of Sales				
<u>0.00</u>				
Gross Profit				
<u>236,293.15</u> <u>100.00</u> <u>953,815.00</u> <u>100.00</u>				
Expenses				
ADVERTISING-S	0.00	0.00	122.00	0.01
BANK FEES-W	56.82	0.02	459.25	0.05
BANK FEES-S	56.82	0.02	459.26	0.05
CHEMICALS-S	0.00	0.00	1,169.94	0.12
CHEMICALS-P	0.00	0.00	1,539.23	0.16
DEPRECIATION EXPENSE-W	8,314.50	3.52	49,887.00	5.23
DEPRECIATION EXPENSE-S	7,520.25	3.18	45,121.50	4.73
DEPRECIATION EXPENSE-P	2,815.42	1.19	16,892.52	1.77
DUES, FEES & SUBSCRIPTIONS-W	50.00	0.02	6,848.30	0.72
DUES, FEES & SUBSCRIPTIONS-S	14,929.00	6.32	21,667.55	2.27

	Current Month		Year to Date	
ENGINEERING FEES-W	31,729.00	13.43	58,025.79	6.08
ENGINEERING FEES-S	2,409.22	1.02	88,422.87	9.27
GAS, FUEL & OIL-W	0.00	0.00	1,757.76	0.18
GAS, FUEL & OIL-S	0.00	0.00	2,326.09	0.24
HEALTH INSURANCE-W	4,106.07	1.74	23,347.97	2.45
HEALTH INSURANCE-S	4,106.07	1.74	23,347.97	2.45
INTEREST EXPENSE-W	174.73	0.07	1,034.24	0.11
INTEREST EXPENSE-S	174.73	0.07	1,034.23	0.11
LAB SUPPLIES-S	88.13	0.04	349.23	0.04
LEGAL EXPENSE-W	500.00	0.21	510.50	0.05
LEGAL EXPENSE-S	500.00	0.21	510.50	0.05
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	497.71	0.21	3,663.24	0.38
OFFICE SUPPLIES-S	497.73	0.21	3,850.86	0.40
OFFICE EQUIP LEASE-W	152.29	0.06	913.74	0.10
OFFICE EQUIP LEASE-S	152.30	0.06	913.80	0.10
OPERATING EXPENSE-W	544.99	0.23	5,921.93	0.62
OPERATING EXPENSE-S	594.49	0.25	6,831.06	0.72
OPERATING EXPENSE-P	0.00	0.00	291.57	0.03
PERS RETIREMENT-W	2,795.09	1.18	16,455.34	1.73
PERS RETIREMENT-S	2,795.10	1.18	16,456.39	1.73
PERMITS/LICENSES/FEES-W	174.51	0.07	775.74	0.08
PERMITS/LICENSES/FEES-S	2,262.51	0.96	2,850.98	0.30
PERMITS/LICENSES/FEES-P	0.00	0.00	389.25	0.04
PG&E PUMPING COSTS-W	0.00	0.00	86,553.39	9.07
PG&E PUMPING COSTS-S	0.00	0.00	49,137.67	5.15
PG&E OFFICE UTILITIES-W	0.00	0.00	1,211.76	0.13
PG&E OFFICE UTILITIES-S	0.00	0.00	1,211.77	0.13
PG&E POOL UTILITIES	0.00	0.00	10,061.78	1.05
PROFESSIONAL FEES-W	477.50	0.20	6,274.75	0.66
PROFESSIONAL FEES-S	547.50	0.23	6,367.25	0.67
R&M INFRASTRUCTURE-W	662.67	0.28	12,369.92	1.30
R&M INFRASTRUCTURE-S	39.13	0.02	1,934.90	0.20
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	0.61
RENTAL OF EQUIPMENT-W	28.86	0.01	434.56	0.05
REPAIRS/MAINT BLDG-W	266.97	0.11	1,118.82	0.12
REPAIRS/MAINT BLDG-S	227.66	0.10	1,954.21	0.20
REPAIRS/MAINT BLDG-P	0.00	0.00	250.00	0.03
REPAIRS/MAINT EQUIP-W	21.03	0.01	2,271.95	0.24
REPAIRS/MAINT EQUIP-S	21.03	0.01	2,865.02	0.30
SEMINARS & EDUCATION-W	0.00	0.00	509.77	0.05
SEMINARS & EDUCATION-S	0.00	0.00	754.78	0.08
TOOLS-W	74.17	0.03	2,961.73	0.31
TOOLS-S	18.82	0.01	3,145.43	0.33
TOOLS-P	0.00	0.00	477.17	0.05
SOCIAL SECURITY TAXES-W	1,508.13	0.64	6,308.43	0.66
SOCIAL SECURITY TAXES-S	1,507.17	0.64	6,000.93	0.63
SOCIAL SECURITY TAXES-P	0.00	0.00	2,045.38	0.21
TELEPHONE-W	433.94	0.18	2,721.08	0.29
TELEPHONE-S	433.94	0.18	2,721.12	0.29
TESTING EXPENSE-W	477.00	0.20	1,517.80	0.16
TESTING EXPENSE-S	650.60	0.28	1,193.40	0.13
TRAVEL EXPENSE-W	21.90	0.01	31.03	0.00
TRAVEL EXPENSE-S	21.91	0.01	31.03	0.00

	Current Month		Year to Date	
VEHICLE REPAIRS & MAINT-W	41.30	0.02	3,459.59	0.36
VEHICLE REPAIRS & MAINT-S	41.31	0.02	3,459.72	0.36
WAGES & SALARIES PRODUCTION-W	15,957.42	6.75	61,862.16	6.49
WAGES & SALARIES PRODUCTION-S	14,715.19	6.23	60,750.43	6.37
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,754.93	3.64
OVERTIME PAID-W	581.87	0.25	1,836.87	0.19
OVERTIME PAID-S	1,812.83	0.77	8,443.16	0.89
OVERTIME PAID-P	0.00	0.00	1,297.87	0.14
SICK PAY-W	1,382.09	0.58	2,565.25	0.27
SICK PAY-S	1,382.09	0.58	2,565.22	0.27
VACATION PAY-W	1,116.94	0.47	3,791.09	0.40
VACATION PAY-S	1,116.92	0.47	3,791.04	0.40
STAND BY TIME PAID-W	675.00	0.29	2,715.00	0.28
STAND BY TIME PAID-S	675.00	0.29	2,715.00	0.28
WORKERS COMP-W	0.00	0.00	4,244.50	0.45
WORKERS COMP-S	0.00	0.00	3,205.03	0.34
WORKERS COMP-P	0.00	0.00	1,212.71	0.13
PENALTIES & FINES	0.00	0.00	40.00	0.00
	<u>134,935.37</u>	<u>57.11</u>	<u>827,164.24</u>	<u>86.72</u>
Total Expenses				
Net Income	<u>\$ 101,357.78</u>	<u>42.89</u>	<u>\$ 126,650.76</u>	<u>13.28</u>

Income Statement  
For the Six Months Ending December 31, 2017

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 26,968.02	\$ 26,743.05	228,760.78	\$ 224,268.02
RESIDENTIAL INCOME-S	43,433.10	44,668.87	266,334.93	267,923.58
RESIDENTIAL INCOME-P	8,254.80	8,236.83	49,603.72	49,564.14
GRANT MONEY-S	126,817.00	221,934.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	18,506.76	16,447.75	157,438.73	162,222.55
COMMERCIAL INCOME-S	8,845.47	9,520.18	60,174.42	60,778.40
COMMERCIAL INCOME-P	1,038.00	1,062.00	6,329.64	6,476.74
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	231.70	125.00	231.70
OTHER BILLED INCOME-W	700.00	150.00	3,150.00	1,827.74
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	350.00	125.00	1,500.00	987.50
SERVICE CHARGE INCOME-S	350.00	125.00	1,500.00	987.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	1,030.00	1,170.00	6,210.00	6,140.00
INTEREST INCOME-W	0.00	0.00	384.42	325.40
INTEREST INCOME-S	0.00	0.00	210.35	178.06
INTEREST INCOME-P	0.00	0.00	184.62	156.29
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
<b>Total Revenues</b>	<b>236,293.15</b>	<b>330,414.38</b>	<b>953,815.00</b>	<b>1,028,834.18</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>236,293.15</b>	<b>330,414.38</b>	<b>953,815.00</b>	<b>1,028,834.18</b>
Expenses				
AUDIT-W	0.00	550.00	0.00	6,700.00
AUDIT-S	0.00	550.00	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 This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
BANK FEES-W	56.82	89.46	459.25	613.65
BANK FEES-S	56.82	89.47	459.26	613.65
CHEMICALS-W	0.00	0.00	0.00	67.71
CHEMICALS-S	0.00	(280.00)	1,169.94	2,630.28
CHEMICALS-P	0.00	(120.00)	1,539.23	1,224.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	49,887.00	47,412.24
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	45,121.50	49,932.36
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	16,892.52	17,792.04
DUES, FEES & SUBSCRIPTIONS-W	50.00	2,275.50	6,848.30	10,753.34
DUES, FEES & SUBSCRIPTIONS-S	14,929.00	2,275.50	21,667.55	4,131.04
ENGINEERING FEES-W	31,729.00	988.13	58,025.79	6,932.88
ENGINEERING FEES-S	2,409.22	3,191.87	88,422.87	38,618.37
GAS, FUEL & OIL-W	0.00	907.09	1,757.76	2,263.31
GAS, FUEL & OIL-S	0.00	469.15	2,326.09	1,888.02
HEALTH INSURANCE-W	4,106.07	4,106.07	23,347.97	23,605.66
HEALTH INSURANCE-S	4,106.07	4,106.07	23,347.97	23,605.66
INTEREST EXPENSE-W	174.73	216.13	1,034.24	(969.40)
INTEREST EXPENSE-S	174.73	216.13	1,034.23	(969.39)
LAB SUPPLIES-S	88.13	0.00	349.23	0.00
LEGAL EXPENSE-W	500.00	332.50	510.50	922.30
LEGAL EXPENSE-S	500.00	332.50	510.50	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	49.35	27.96	113.05
MEALS EXPENSE-S	0.00	49.33	27.96	113.01
OFFICE SUPPLIES-W	497.71	321.65	3,663.24	2,959.58
OFFICE SUPPLIES-S	497.73	321.64	3,850.86	2,959.46
OFFICE EQUIP LEASE-W	152.29	172.24	913.74	1,033.44
OFFICE EQUIP LEASE-S	152.30	172.24	913.80	1,033.44
OPERATING EXPENSE-W	544.99	828.33	5,921.93	5,244.68
OPERATING EXPENSE-S	594.49	1,119.79	6,831.06	9,606.11
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - W	0.00	457.24	0.00	457.24
OUTSIDE SERVICES - S	0.00	457.24	0.00	191,181.57
PERS RETIREMENT-W	2,795.09	2,411.23	16,455.34	18,275.62
PERS RETIREMENT-S	2,795.10	2,411.22	16,456.39	18,275.62
PERMITS/LICENSES/FEES-W	174.51	17,017.00	775.74	17,100.22
PERMITS/LICENSES/FEES-S	2,262.51	0.00	2,850.98	890.68
PERMITS/LICENSES/FEES-P	0.00	0.00	389.25	370.89
PG&E PUMPING COSTS-W	0.00	19,482.62	86,553.39	105,971.16
PG&E PUMPING COSTS-S	0.00	17,506.86	49,137.67	69,363.63
PG&E OFFICE UTILITIES-W	0.00	1,091.60	1,211.76	2,208.54
PG&E OFFICE UTILITIES-S	0.00	1,091.59	1,211.77	2,169.18
PG&E POOL UTILITIES	0.00	(289.88)	10,061.78	10,200.63
PROFESSIONAL FEES-W	477.50	377.50	6,274.75	5,731.98
PROFESSIONAL FEES-S	547.50	447.50	6,367.25	12,031.97
R&M INFRASTRUCTURE-W	662.67	587.17	12,369.92	12,981.85
R&M INFRASTRUCTURE-S	39.13	647.51	1,934.90	4,743.12
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	28.86	25.99	434.56	165.39
RENTAL OF EQUIPMENT-S	0.00	(7,974.50)	0.00	12,675.62
REPAIRS/MAINT BLDG-W	266.97	1,713.31	1,118.82	6,509.35
REPAIRS/MAINT BLDG-S	227.66	359.71	1,954.21	5,616.69

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-P	0.00	50.00	250.00	227.52
REPAIRS/MAINT EQUIP-W	21.03	9.65	2,271.95	1,899.49
REPAIRS/MAINT EQUIP-S	21.03	166.23	2,865.02	3,263.10
SEMINARS & EDUCATION-W	0.00	0.00	509.77	704.05
SEMINARS & EDUCATION-S	0.00	0.00	754.78	654.05
SLUDGE DISPOSAL-S	0.00	0.00	0.00	137,937.50
TOOLS-W	74.17	23.25	2,961.73	2,177.67
TOOLS-S	18.82	44.53	3,145.43	2,700.08
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	1,508.13	1,530.64	6,308.43	6,807.88
SOCIAL SECURITY TAXES-S	1,507.17	1,572.22	6,000.93	6,949.27
SOCIAL SECURITY TAXES-P	0.00	0.00	2,045.38	3,009.70
TELEPHONE-W	433.94	501.06	2,721.08	2,657.56
TELEPHONE-S	433.94	501.04	2,721.12	2,657.51
TESTING EXPENSE-W	477.00	172.00	1,517.80	869.00
TESTING EXPENSE-S	650.60	98.00	1,193.40	1,930.23
TRAVEL EXPENSE-W	21.90	384.84	31.03	1,401.98
TRAVEL EXPENSE-S	21.91	308.73	31.03	1,724.49
VEHICLE REPAIRS & MAINT-W	41.30	9.67	3,459.59	700.31
VEHICLE REPAIRS & MAINT-S	41.31	9.66	3,459.72	700.17
WAGES & SALARIES PRODUCTION-W	15,957.42	17,874.34	61,862.16	76,891.58
WAGES & SALARIES PRODUCTION-S	14,715.19	16,894.18	60,750.43	63,612.75
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,754.93	34,190.15
OVERTIME PAID-W	581.87	137.95	1,836.87	1,134.85
OVERTIME PAID-S	1,812.83	1,660.34	8,443.16	6,281.72
OVERTIME PAID-P	0.00	0.00	1,297.87	1,533.57
SICK PAY-W	1,382.09	478.03	2,565.25	2,195.00
SICK PAY-S	1,382.09	478.01	2,565.22	2,194.98
VACATION PAY-W	1,116.94	268.15	3,791.09	3,443.65
VACATION PAY-S	1,116.92	268.16	3,791.04	3,443.63
STAND BY TIME PAID-W	675.00	675.00	2,715.00	2,910.00
STAND BY TIME PAID-S	675.00	675.00	2,715.00	2,910.00
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
<b>Total Expenses</b>	<b>134,935.37</b>	<b>144,525.89</b>	<b>827,164.24</b>	<b>1,145,198.40</b>
<b>Net Income</b>	<b>\$ 101,357.78</b>	<b>\$ 185,888.49</b>	<b>126,650.76</b>	<b>(\$ 116,364.22)</b>

## Account Reconciliation

As of Dec 31, 2017

10300.0 - CASH IN BANK

Bank Statement Date: December 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		312,145.38
Add: Cash Receipts		242,030.08
Less: Cash Disbursements		(106,231.00)
Add (Less) Other		(11,836.67)
Ending GL Balance		436,107.79
Ending Bank Balance		485,691.48
Add back deposits in transit		
	Dec 31, 2017	1,056.54
	Dec 31, 2017	2,721.78
Total deposits in transit		3,778.32
(Less) outstanding checks		
	Dec 14, 2017      27963	(210.00)
	Dec 26, 2017      27975	(663.80)
	Dec 26, 2017      27976	(4,802.00)
	Dec 26, 2017      27977	(650.00)
	Dec 26, 2017      27978	(188.70)
	Dec 26, 2017      27979	(34,138.22)
	Dec 26, 2017      27980	(257.36)
	Dec 26, 2017      27981	(1,016.95)
	Dec 29, 2017      9384	(1,486.28)
	Dec 29, 2017      9385	(1,194.57)
	Dec 29, 2017      9387	(1,030.55)
	Dec 29, 2017      9388	(2,313.48)
	Dec 29, 2017      9389	(980.30)
	Dec 29, 2017      EFT	(2,214.90)
	Dec 29, 2017      EFT	(2,214.90)
Total outstanding checks		(53,362.01)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		436,107.79

## Check Register

For the Period From Dec 1, 2017 to Dec 31, 2017

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
9369	12/1/17	MIKE A. SKELLY	10300.0	2,185.45
9370	12/1/17	KEITH T. MOORE	10300.0	1,179.12
9371	12/1/17	WILLIE L. LYONS	10300.0	1,577.44
9372	12/1/17	CAROLYN CAMPBELL	10300.0	1,237.05
9373	12/1/17	AMANDA R. ROGERS	10300.0	997.55
9374	12/1/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9375	12/1/17	STEPHANIE A. MCQUADE	10300.0	983.83
27951	12/5/17	SHASTA COUNTY COUNTY CLERK	10300.0	50.00
27952	12/6/17	AT&T MOBILITY	10300.0	140.62
27953	12/6/17	BURNEY DISPOSAL	10300.0	642.34
27954	12/6/17	FRONTIER COMMUNICATIONS	10300.0	867.78
27955	12/6/17	STREAMLINE	10300.0	200.00
27956	12/6/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	6.22
27957	12/14/17	AIR GAS USA	10300.0	26.62
27958	12/14/17	ARAMARK	10300.0	490.84
27959	12/14/17	BACKFLOW APPARATUS & VALVE CO	10300.0	250.42
27960	12/14/17	CALIFORNIA SAFETY CO.	10300.0	175.00
27961	12/14/17	CalPERS	10300.0	3,000.61
27962	12/14/17	HOVIS HARDWARE	10300.0	212.16
27963	12/14/17	LABORERS LOCAL 185	10300.0	210.00
27964	12/14/17	LES SCHWAB TIRE CENTER	10300.0	256.56
27965	12/14/17	NAPA SIERRA	10300.0	647.86
27966	12/14/17	PACKWAY MATERIALS, INC	10300.0	382.24
27967	12/14/17	UNITED STATES POSTAL SERVICE	10300.0	349.02
27968	12/14/17	REDDING FASTENERS INC	10300.0	107.25
27969	12/14/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	60.59
27970	12/14/17	State Water Resources Control Board	10300.0	17,017.00
27971	12/14/17	TAMCO	10300.0	304.59
27972	12/14/17	TESORO COMMERCIAL FLEET	10300.0	675.06
27973	12/14/17	USA BLUE BOOK	10300.0	349.92
27974	12/14/17	FIRST NATIONAL BANK OMAHA	10300.0	1,194.37
9376	12/15/17	MIKE A. SKELLY	10300.0	1,572.00
9377	12/15/17	KEITH T. MOORE	10300.0	1,462.46
9378	12/15/17	WILLIE L. LYONS	10300.0	1,262.77
9379	12/15/17	CAROLYN CAMPBELL	10300.0	1,234.13
9380	12/15/17	AMANDA R. ROGERS	10300.0	1,007.08
9381	12/15/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9382	12/15/17	STEPHANIE A. MCQUADE	10300.0	947.29
Automatic	12/15/17	KS STATEBANK	10300.0	3,171.27
1086	12/18/17	LONI DENNY	10305.0	46.19
1087	12/18/17	ALEX KRIEG	10305.0	54.89
27975	12/26/17	BASIC LABORATORY, INC.	10300.0	663.80
27976	12/26/17	CALIF SPECIAL DISTRICTS ASSOC	10300.0	4,802.00
27977	12/26/17	DEBRA J. CRONE, CPA	10300.0	650.00
27978	12/26/17	OFFICE DEPOT	10300.0	188.70
27979	12/26/17	PACE ENGINEERING	10300.0	34,138.22
27980	12/26/17	REDDING FASTENERS INC	10300.0	257.36
27981	12/26/17	SICKLER ELECTRIC	10300.0	1,016.95
9383	12/29/17	MIKE A. SKELLY	10300.0	740.06
9384	12/29/17	KEITH T. MOORE	10300.0	1,486.28
9385	12/29/17	WILLIE L. LYONS	10300.0	1,194.57
9386	12/29/17	CAROLYN CAMPBELL	10300.0	1,277.46
9387	12/29/17	AMANDA R. ROGERS	10300.0	1,030.55
9388	12/29/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9389	12/29/17	STEPHANIE A. MCQUADE	10300.0	980.30
EFT	12/29/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
EFT	12/29/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
Total				<u>106,332.08</u>

**Account Reconciliation**  
 As of Dec 31, 2017  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: December 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

<u>Beginning GL Balance</u>	<u>31,223.82</u>
Add: Cash Receipts	1,800.00
Less: Cash Disbursements	(101.08)
Add (Less) Other	<u>                    </u>
Ending GL Balance	<u><u>32,922.74</u></u>
Ending Bank Balance	33,024.10
Add back deposits in transit	<u>                    </u>
Total deposits in transit	
(Less) outstanding checks	
Aug 17, 2017      1076	(0.28)
Dec 18, 2017      1086	(46.19)
Dec 18, 2017      1087	<u>(54.89)</u>
Total outstanding checks	(101.36)
Add (Less) Other	<u>                    </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>32,922.74</u></u>

**Account Reconciliation**  
 As of Dec 31, 2017  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: December 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

**Account Reconciliation**  
 As of Dec 31, 2017  
 10312.0 - CASH IN BANK - DEBIT SRV RESER  
 Bank Statement Date: December 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

**Account Reconciliation**  
 As of Dec 31, 2017  
 10314.0 - CASH IN BANK - DEPREC RESERVE  
 Bank Statement Date: December 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		<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>



Account Reconciliation  
 As of Dec 31, 2017  
 10316.0 - CASH IN BANK-USDA CONSTRUCTION  
 Bank Statement Date: December 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		<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><u>100.00</u></u>

Account Reconciliation  
As of Dec 31, 2017  
10400.0 - ACH CLEARING  
Bank Statement Date: December 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	85.02
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>0.01</u>
Ending GL Balance	<u><u>85.03</u></u>
Ending Bank Balance	85.03
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>85.03</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Six Months Ending December 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	26,968.02	228,760.78
COMMERCIAL INCOME-W	18,506.76	157,438.73
MISCELLANEOUS INCOME - W	0.00	1.14
OTHER BILLED INCOME-W	700.00	3,150.00
SERVICE CHARGE INCOME-W	350.00	1,500.00
LATE FEE INCOME	1,030.00	6,210.00
INTEREST INCOME-W	0.00	384.42
	<hr/>	<hr/>
TOTAL REVENUES	47,554.78	397,445.07
<b><u>WATER EXPENSES</u></b>		
BANK FEES-W	56.82	459.25
DEPRECIATION EXPENSE-W	8,314.50	49,887.00
DUES, FEES & SUBSCRIPTIONS-W	50.00	6,848.30
ENGINEERING FEES-W	31,729.00	58,025.79
GAS, FUEL & OIL-W	0.00	1,757.76
HEALTH INSURANCE-W	4,106.07	23,347.97
INTEREST EXPENSE-W	174.73	1,034.24
LEGAL EXPENSE-W	500.00	510.50
MEALS EXPENSE-W	0.00	27.96
OFFICE SUPPLIES-W	497.71	3,663.24
OFFICE EQUIP LEASE-W	152.29	913.74
OPERATING EXPENSE-W	544.99	5,921.93
PERS RETIREMENT-W	2,795.09	16,455.34
PERMITS/LICENSES/FEES-W	174.51	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	477.50	6,274.75
R&M INFRASTRUCTURE-W	662.67	12,369.92
RENTAL OF EQUIPMENT-W	28.86	434.56
REPAIRS/MAINT BLDG-W	266.97	1,118.82
REPAIRS/MAINT EQUIP-W	21.03	2,271.95
SEMINARS & EDUCATION-W	0.00	509.77
TOOLS-W	74.17	2,961.73
SOCIAL SECURITY TAXES-W	1,508.13	6,308.43
TELEPHONE-W	433.94	2,721.08
TESTING EXPENSE-W	477.00	1,517.80
TRAVEL EXPENSE-W	21.90	31.03
VEHICLE REPAIRS & MAINT-W	41.30	3,459.59
WAGES & SALARIES PRODUCTION-W	15,957.42	61,862.16
OVERTIME PAID-W	581.87	1,836.87
SICK PAY-W	1,382.09	2,565.25
VACATION PAY-W	1,116.94	3,791.09
STAND BY TIME PAID-W	675.00	2,715.00
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	0.00	40.00
	<hr/>	<hr/>
TOTAL EXPENSES	72,822.50	374,428.21
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 25,267.72) \$	23,016.86

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Six Months Ending December 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,433.10	266,334.93
GRANT MONEY-S	126,817.00	156,269.00
COMMERCIAL INCOME-S	8,845.47	60,174.42
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	350.00	1,500.00
INTEREST INCOME-S	0.00	210.35
TOTAL REVENUES	179,445.57	486,938.70
<b><u>SEWER EXPENSES</u></b>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	56.82	459.26
CHEMICALS-S	0.00	1,169.94
DEPRECIATION EXPENSE-S	7,520.25	45,121.50
DUES, FEES & SUBSCRIPTIONS-S	14,929.00	21,667.55
ENGINEERING FEES-S	2,409.22	88,422.87
GAS, FUEL & OIL-S	0.00	2,326.09
HEALTH INSURANCE-S	4,106.07	23,347.97
INTEREST EXPENSE-S	174.73	1,034.23
LAB SUPPLIES-S	88.13	349.23
LEGAL EXPENSE-S	500.00	510.50
MEALS EXPENSE-S	0.00	27.96
OFFICE SUPPLIES-S	497.73	3,850.86
OFFICE EQUIP LEASE-S	152.30	913.80
OPERATING EXPENSE-S	594.49	6,831.06
PERS RETIREMENT-S	2,795.10	16,456.39
PERMITS/LICENSES/FEES-S	2,262.51	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	547.50	6,367.25
R&M INFRASTRUCTURE-S	39.13	1,934.90
REPAIRS/MAINT BLDG-S	227.66	1,954.21
REPAIRS/MAINT EQUIP-S	21.03	2,865.02
SEMINARS & EDUCATION-S	0.00	754.78
TOOLS-S	18.82	3,145.43
SOCIAL SECURITY TAXES-S	1,507.17	6,000.93
TELEPHONE-S	433.94	2,721.12
TESTING EXPENSE-S	650.60	1,193.40
TRAVEL EXPENSE-S	21.91	31.03
VEHICLE REPAIRS & MAINT-S	41.31	3,459.72
WAGES & SALARIES PRODUCTION-S	14,715.19	60,750.43
OVERTIME PAID-S	1,812.83	8,443.16
SICK PAY-S	1,382.09	2,565.22
VACATION PAY-S	1,116.92	3,791.04
STAND BY TIME PAID-S	675.00	2,715.00
WORKERS COMP-S	0.00	3,205.03
TOTAL EXPENSES	59,297.45	377,709.30
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 120,148.12	\$ 109,229.40

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Six Months Ending December 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,254.80	49,603.72
COMMERCIAL INCOME-P	1,038.00	6,329.64
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
	9,292.80	69,431.23
<b>TOTAL REVENUES</b>	<b>9,292.80</b>	<b>69,431.23</b>
 <b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	1,539.23
DEPRECIATION EXPENSE-P	2,815.42	16,892.52
OPERATING EXPENSE-P	0.00	291.57
PERMITS/LICENSES/FEES-P	0.00	389.25
PG&E POOL UTILITIES	0.00	10,061.78
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	0.00	250.00
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	0.00	2,045.38
WAGES & SALARIES PRODUCTION-P	0.00	34,754.93
OVERTIME PAID-P	0.00	1,297.87
WORKERS COMP-P	0.00	1,212.71
	2,815.42	75,026.73
<b>TOTAL EXPENSES</b>	<b>2,815.42</b>	<b>75,026.73</b>
 <b>NET INCOME &lt;LOSS&gt; FROM POOL OPERATIONS</b>	 <b>\$ 6,477.38</b>	 <b>(\$ 5,595.50)</b>