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September 13, 2017

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

We have compiled the accompanying financial statements for the period ending August 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 August are \$144,613.34
2. Total Expenses for the period are \$180,114.82
3. Net Income (Loss) for the period is (\$35,501.48)
4. YTD Revenue is \$330,286.55
5. YTD Expenses are \$322,993.28
6. YTD Net Income (Loss) is \$7,293.27
7. The reconciled checking balance is \$229,330.12

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

August 31, 2017

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	250.00
CASH BOX-POOL		50.00
CASH DRAWER OVER/SHORT		23.07
CASH IN BANK		229,330.12
CASH IN BANK - CUST DEPOSITS		25,630.75
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		85.02
CASH FUND 492-W		103,373.98
WASHBURN PARCEL FUND 488-W		1,054.22
CASH FUND 494-W		57,057.87
CASH FUND 494-S		56,602.90
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,790.41
CASH FISCAL AGENT FUND 495-P		77,630.72
CASH FISCAL AGENT FUND 493-S		23,886.68
CAPACITY IMPROVEMENT-W 496		151.17
CAPACITY IMPROVEMENT SWR 489		168.01
ACCOUNTS RECEIVABLE		176,042.11
RETURNED CHECK		137.69
RETURNED CHECK		110.09
RETURNED CHECK		18.00
AR COMP GEN LATE FEES		8,970.02

Total Current Assets

806,660.61

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		2,248,393.39
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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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	
WORK IN PROGRESS - W	263.27	
WORK IN PROGRESS - S	34,015.46	
ACCUMULATED DEPRECIATION-W	(2,331,973.91)	
ACCUMULATED DEPRECIATION-S	(3,005,427.79)	
ACCUMULATED DEPRECIATION-P	(920,638.93)	
	<u> </u>	
Total Property and Equipment		4,450,860.95
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><u>\$ 5,325,569.56</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 19,221.44	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	13,452.48	
INSURANCE WITHHOLDINGS	28.50	
FEDERAL WITHHELD PAYABLE	(31.22)	
FICA TAXES PAYABLE W-S-P	31.21	
STATE WITHHELD PAYABLE	(3.40)	
SDI WITHHELD PAYABLE	3.40	
UNION DUES	208.50	
CAL- PERS	3,446.77	
CUSTOMER DEPOSITS-W	7,753.01	
CUSTOMER DEPOSITS-S	11,979.62	
CUSTOMER DEPOSITS-P	2,588.00	
DEFERRED REVENUE - P	1,100.00	
	<u> </u>	
Total Current Liabilities		93,874.59
Long-Term Liabilities		
LOAN - KS STATE BANK	88,238.38	
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>720,156.38</u>
Total Liabilities		814,030.97
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	297,509.14	
Net Income	<u>7,293.27</u>	
Total Capital		<u>4,511,538.59</u>
Total Liabilities & Capital		<u>\$ 5,325,569.56</u>

BURNEY WATER DISTRICT
Income Statement
For the Two Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 46,357.90	32.06	\$ 95,444.87	28.90
RESIDENTIAL INCOME-S	44,403.16	30.70	89,298.28	27.04
RESIDENTIAL INCOME-P	8,261.65	5.71	16,502.74	5.00
GRANT MONEY-W	0.00	0.00	14,726.00	4.46
GRANT MONEY-S	0.00	0.00	14,726.00	4.46
COMMERCIAL INCOME-W	28,888.66	19.98	60,650.11	18.36
COMMERCIAL INCOME-S	11,125.22	7.69	21,969.72	6.65
COMMERCIAL INCOME-P	1,068.00	0.74	2,137.94	0.65
SWIMMING LESSONS	640.00	0.44	5,100.00	1.54
MOMMY & ME	0.00	0.00	210.00	0.06
LITTLE SWIMMERS	20.00	0.01	44.00	0.01
NIGHT SWIM	106.00	0.07	860.00	0.26
GATE FEES-P	652.00	0.45	1,875.00	0.57
POOL PASS PURCHASES	0.00	0.00	560.00	0.17
REPLACEMENT PASSES-P	15.00	0.01	35.00	0.01
AQUATIC PASS	90.00	0.06	810.00	0.25
POOL RENTAL FEES	1,510.75	1.04	2,435.75	0.74
MISCELLANEOUS INCOME - W	2.50	0.00	3.64	0.00
MISCELLANEOUS INCOME - S	2.50	0.00	2.50	0.00
SERVICE CHARGE INCOME-W	275.00	0.19	487.50	0.15
SERVICE CHARGE INCOME-S	275.00	0.19	487.50	0.15
LATE FEE INCOME	920.00	0.64	1,920.00	0.58
	<u>144,613.34</u>	<u>100.00</u>	<u>330,286.55</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
Gross Profit	<u>144,613.34</u>	<u>100.00</u>	<u>330,286.55</u>	<u>100.00</u>
Expenses				
ADVERTISING-S	122.00	0.08	122.00	0.04
BANK FEES-W	68.95	0.05	171.48	0.05
BANK FEES-S	68.95	0.05	171.48	0.05
CHEMICALS-S	(240.00)	(0.17)	597.96	0.18
CHEMICALS-P	0.00	0.00	807.71	0.24
DEPRECIATION EXPENSE-W	8,314.50	5.75	16,629.00	5.03
DEPRECIATION EXPENSE-S	7,520.25	5.20	15,040.50	4.55
DEPRECIATION EXPENSE-P	2,815.42	1.95	5,630.84	1.70
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,946.30	0.59
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,946.30	0.59
ENGINEERING FEES-W	6,097.00	4.22	6,332.87	1.92
ENGINEERING FEES-S	47,196.76	32.64	64,875.14	19.64
GAS, FUEL & OIL-W	316.08	0.22	704.38	0.21
GAS, FUEL & OIL-S	316.09	0.22	717.59	0.22
HEALTH INSURANCE-W	3,848.38	2.66	7,696.76	2.33
HEALTH INSURANCE-S	3,848.38	2.66	7,696.76	2.33

	Current Month		Year to Date	
INTEREST EXPENSE-W	183.64	0.13	371.39	0.11
INTEREST EXPENSE-S	183.64	0.13	371.38	0.11
MEALS EXPENSE-W	12.21	0.01	18.48	0.01
MEALS EXPENSE-S	12.21	0.01	18.48	0.01
OFFICE SUPPLIES-W	642.65	0.44	796.14	0.24
OFFICE SUPPLIES-S	642.69	0.44	796.19	0.24
OFFICE EQUIP LEASE-W	152.29	0.11	304.58	0.09
OFFICE EQUIP LEASE-S	152.30	0.11	304.60	0.09
OPERATING EXPENSE-W	383.72	0.27	1,220.47	0.37
OPERATING EXPENSE-S	645.63	0.45	2,010.60	0.61
OPERATING EXPENSE-P	0.00	0.00	215.51	0.07
PERS RETIREMENT-W	2,579.72	1.78	4,609.60	1.40
PERS RETIREMENT-S	2,579.73	1.78	4,609.61	1.40
PG&E PUMPING COSTS-W	22,080.57	15.27	42,887.99	12.99
PG&E PUMPING COSTS-S	9,925.00	6.86	18,518.71	5.61
PG&E OFFICE UTILITIES-W	252.82	0.17	503.72	0.15
PG&E OFFICE UTILITIES-S	252.82	0.17	503.72	0.15
PG&E POOL UTILITIES	3,300.86	2.28	6,972.76	2.11
PROFESSIONAL FEES-W	1,142.50	0.79	1,567.50	0.47
PROFESSIONAL FEES-S	1,142.50	0.79	1,567.50	0.47
R&M INFRASTRUCTURE-W	1,230.44	0.85	1,909.56	0.58
R&M INFRASTRUCTURE-S	945.51	0.65	1,258.69	0.38
R&M INFRASTRUCTURE-P	491.79	0.34	5,814.32	1.76
RENTAL OF EQUIPMENT-W	110.00	0.08	137.29	0.04
REPAIRS/MAINT BLDG-W	185.00	0.13	569.67	0.17
REPAIRS/MAINT BLDG-S	378.87	0.26	878.20	0.27
REPAIRS/MAINT BLDG-P	50.00	0.03	100.00	0.03
REPAIRS/MAINT EQUIP-W	317.19	0.22	396.46	0.12
REPAIRS/MAINT EQUIP-S	317.20	0.22	349.11	0.11
TOOLS-W	1,148.85	0.79	1,269.38	0.38
TOOLS-S	1,092.88	0.76	1,459.02	0.44
TOOLS-P	378.99	0.26	449.20	0.14
SOCIAL SECURITY TAXES-W	916.05	0.63	1,737.22	0.53
SOCIAL SECURITY TAXES-S	880.92	0.61	1,769.80	0.54
SOCIAL SECURITY TAXES-P	827.90	0.57	2,018.29	0.61
TELEPHONE-W	438.51	0.30	879.64	0.27
TELEPHONE-S	438.52	0.30	879.66	0.27
TESTING EXPENSE-W	430.80	0.30	656.80	0.20
TESTING EXPENSE-S	0.00	0.00	302.80	0.09
VEHICLE REPAIRS & MAINT-W	0.00	0.00	6.31	0.00
VEHICLE REPAIRS & MAINT-S	0.00	0.00	6.32	0.00
WAGES & SALARIES PRODUCTION-W	7,114.64	4.92	13,197.15	4.00
WAGES & SALARIES PRODUCTION-S	8,820.17	6.10	17,957.24	5.44
WAGES & SALARIES PRODUCTION-P	13,816.69	9.55	31,254.48	9.46
OVERTIME PAID-W	375.00	0.26	587.23	0.18
OVERTIME PAID-S	1,295.62	0.90	2,423.84	0.73
OVERTIME PAID-P	90.95	0.06	1,297.87	0.39
SICK PAY-W	63.07	0.04	276.36	0.08
SICK PAY-S	63.06	0.04	276.35	0.08
VACATION PAY-W	946.35	0.65	1,675.39	0.51
VACATION PAY-S	946.35	0.65	1,675.39	0.51
STAND BY TIME PAID-W	390.00	0.27	802.50	0.24
STAND BY TIME PAID-S	390.00	0.27	802.50	0.24
WORKERS COMP-W	4,244.50	2.94	4,244.50	1.29
WORKERS COMP-S	3,205.03	2.22	3,205.03	0.97

	Current Month		Year to Date	
WORKERS COMP-P	1,212.71	0.84	1,212.71	0.37
PENALTIES & FINES	<u>1.00</u>	0.00	<u>1.00</u>	0.00
Total Expenses	<u>180,114.82</u>	124.55	<u>322,993.28</u>	97.79
Net Income	<u>(\$ 35,501.48)</u>	(24.55)	<u>\$ 7,293.27</u>	2.21

BURNEY WATER DISTRICT
Income Statement
For the Two Months Ending August 31, 2017

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 46,357.90	\$ 48,266.35	\$ 95,444.87	\$ 92,798.53
RESIDENTIAL INCOME-S	44,403.16	44,548.43	89,298.28	89,192.69
RESIDENTIAL INCOME-P	8,261.65	8,255.27	16,502.74	16,524.24
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	28,888.66	34,647.16	60,650.11	69,526.57
COMMERCIAL INCOME-S	11,125.22	11,815.16	21,969.72	21,670.76
COMMERCIAL INCOME-P	1,068.00	1,092.00	2,137.94	2,172.38
SWIMMING LESSONS	640.00	380.00	5,100.00	4,800.00
MOMMY & ME	0.00	0.00	210.00	40.00
LITTLE SWIMMERS	20.00	4.00	44.00	18.00
NIGHT SWIM	106.00	260.00	860.00	780.00
GATE FEES-P	652.00	663.00	1,875.00	2,269.00
POOL PASS PURCHASES	0.00	80.00	560.00	311.00
REPLACEMENT PASSES-P	15.00	20.00	35.00	45.00
AQUATIC PASS	90.00	495.00	810.00	1,265.00
POOL DONATIONS	0.00	1,000.00	0.00	1,000.00
POOL RENTAL FEES	1,510.75	934.00	2,435.75	1,384.00
MISCELLANEOUS INCOME - W	2.50	0.00	3.64	(46.65)
MISCELLANEOUS INCOME - S	2.50	0.00	2.50	(46.66)
SERVICE CHARGE INCOME-W	275.00	300.00	487.50	512.50
SERVICE CHARGE INCOME-S	275.00	300.00	487.50	512.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	920.00	980.00	1,920.00	1,940.00
Total Revenues	144,613.34	154,040.37	330,286.55	306,693.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	144,613.34	154,040.37	330,286.55	306,693.86
Expenses				
ADVERTISING-S	122.00	0.00	122.00	0.00
BANK FEES-W	68.95	133.42	171.48	246.67
BANK FEES-S	68.95	133.42	171.48	246.67
CHEMICALS-S	(240.00)	1,773.39	597.96	2,217.05
CHEMICALS-P	0.00	856.53	807.71	1,344.75
DEPRECIATION EXPENSE-W	8,314.50	8,900.00	16,629.00	17,800.00
DEPRECIATION EXPENSE-S	7,520.25	8,800.00	15,040.50	17,600.00
DEPRECIATION EXPENSE-P	2,815.42	2,700.00	5,630.84	5,400.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,946.30	1,715.55
DUES, FEES & SUBSCRIPTIONS-S	0.00	140.00	1,946.30	1,855.54
ENGINEERING FEES-W	6,097.00	5,945.25	6,332.87	5,944.75
ENGINEERING FEES-S	47,196.76	19,263.75	64,875.14	16,231.50

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
GAS, FUEL & OIL-W	316.08	347.58	704.38	638.24
GAS, FUEL & OIL-S	316.09	374.77	717.59	665.42
HEALTH INSURANCE-W	3,848.38	515.38	7,696.76	4,621.45
HEALTH INSURANCE-S	3,848.38	515.38	7,696.76	4,621.45
INTEREST EXPENSE-W	183.64	232.09	371.39	(1,857.92)
INTEREST EXPENSE-S	183.64	232.09	371.38	(1,857.92)
LIABILITY INSURANCE-P	0.00	(125.00)	0.00	(125.00)
MEALS EXPENSE-W	12.21	0.00	18.48	0.00
MEALS EXPENSE-S	12.21	0.00	18.48	0.00
OFFICE SUPPLIES-W	642.65	245.64	796.14	1,421.28
OFFICE SUPPLIES-S	642.69	245.63	796.19	1,421.23
OFFICE EQUIP LEASE-W	152.29	172.24	304.58	344.48
OFFICE EQUIP LEASE-S	152.30	172.24	304.60	344.48
OPERATING EXPENSE-W	383.72	1,141.87	1,220.47	1,804.45
OPERATING EXPENSE-S	645.63	1,046.52	2,010.60	4,673.80
OPERATING EXPENSE-P	0.00	96.19	215.51	231.69
PERS RETIREMENT-W	2,579.72	3,700.16	4,609.60	6,708.25
PERS RETIREMENT-S	2,579.73	3,700.16	4,609.61	6,708.26
PG&E PUMPING COSTS-W	22,080.57	23,873.39	42,887.99	42,777.42
PG&E PUMPING COSTS-S	9,925.00	10,693.51	18,518.71	21,243.21
PG&E OFFICE UTILITIES-W	252.82	220.33	503.72	442.05
PG&E OFFICE UTILITIES-S	252.82	220.33	503.72	442.04
PG&E POOL UTILITIES	3,300.86	3,083.60	6,972.76	6,504.38
PROFESSIONAL FEES-W	1,142.50	1,351.98	1,567.50	1,996.98
PROFESSIONAL FEES-S	1,142.50	1,421.97	1,567.50	1,936.97
R&M INFRASTRUCTURE-W	1,230.44	1,157.09	1,909.56	1,742.62
R&M INFRASTRUCTURE-S	945.51	606.59	1,258.69	2,610.63
R&M INFRASTRUCTURE-P	491.79	0.00	5,814.32	1,297.83
RENTAL OF EQUIPMENT-W	110.00	36.72	137.29	62.71
RENTAL OF EQUIPMENT-S	0.00	1,227.85	0.00	1,267.85
REPAIRS/MAINT BLDG-W	185.00	86.47	569.67	3,033.97
REPAIRS/MAINT BLDG-S	378.87	275.42	878.20	399.68
REPAIRS/MAINT BLDG-P	50.00	50.00	100.00	50.00
REPAIRS/MAINT EQUIP-W	317.19	1,653.73	396.46	1,527.60
REPAIRS/MAINT EQUIP-S	317.20	2,701.74	349.11	2,575.57
SEMINARS & EDUCATION-W	0.00	0.00	0.00	(312.50)
SEMINARS & EDUCATION-S	0.00	0.00	0.00	(312.50)
SLUDGE DISPOSAL-S	0.00	50,415.19	0.00	137,937.50
TOOLS-W	1,148.85	62.86	1,269.38	567.08
TOOLS-S	1,092.88	109.62	1,459.02	747.55
TOOLS-P	378.99	(672.23)	449.20	(622.79)
SOCIAL SECURITY TAXES-W	916.05	917.16	1,737.22	2,168.08
SOCIAL SECURITY TAXES-S	880.92	942.90	1,769.80	2,374.45
SOCIAL SECURITY TAXES-P	827.90	891.65	2,018.29	2,774.61
TELEPHONE-W	438.51	427.09	879.64	854.80
TELEPHONE-S	438.52	427.09	879.66	854.80
TESTING EXPENSE-W	430.80	128.00	656.80	256.00
TESTING EXPENSE-S	0.00	120.23	302.80	218.23
TRAVEL EXPENSE-W	0.00	0.00	0.00	(0.47)
TRAVEL EXPENSE-S	0.00	0.00	0.00	(0.47)
VEHICLE REPAIRS & MAINT-W	0.00	55.34	6.31	394.94
VEHICLE REPAIRS & MAINT-S	0.00	55.32	6.32	394.88
WAGES & SALARIES PRODUCTION-W	7,114.64	8,875.69	13,197.15	17,027.96
WAGES & SALARIES PRODUCTION-S	8,820.17	9,975.21	17,957.24	19,527.54

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
WAGES & SALARIES PRODUCTION-P	13,816.69	12,944.29	31,254.48	30,707.95
OVERTIME PAID-W	375.00	121.37	587.23	274.82
OVERTIME PAID-S	1,295.62	840.67	2,423.84	1,954.43
OVERTIME PAID-P	90.95	193.50	1,297.87	1,407.53
SICK PAY-W	63.07	333.88	276.36	939.60
SICK PAY-S	63.06	333.88	276.35	939.60
VACATION PAY-W	946.35	785.49	1,675.39	1,982.61
VACATION PAY-S	946.35	785.49	1,675.39	1,982.61
STAND BY TIME PAID-W	390.00	390.00	802.50	997.50
STAND BY TIME PAID-S	390.00	390.00	802.50	997.50
WORKERS COMP-W	4,244.50	2,380.34	4,244.50	2,380.34
WORKERS COMP-S	3,205.03	1,797.40	3,205.03	1,797.40
WORKERS COMP-P	1,212.71	680.09	1,212.71	680.09
PENALTIES & FINES	1.00	0.00	1.00	0.00
Total Expenses	<u>180,114.82</u>	<u>204,626.94</u>	<u>322,993.28</u>	<u>422,769.30</u>
Net Income	<u>(\$ 35,501.48)</u>	<u>(\$ 50,586.57)</u>	<u>\$ 7,293.27</u>	<u>(\$ 116,075.44)</u>

BURNEY WATER DISTRICT

Account Reconciliation

As of Aug 31, 2017

10300.0 - CASH IN BANK

Bank Statement Date: August 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			249,737.73
Add: Cash Receipts			133,719.99
Less: Cash Disbursements			(141,193.31)
Add (Less) Other			<u>(12,934.29)</u>
Ending GL Balance			<u><u>229,330.12</u></u>
Ending Bank Balance			225,780.92
Add back deposits in transit			
	Aug 31, 2017		718.00
	Aug 31, 2017		3,013.29
	Aug 31, 2017		140.00
	Aug 31, 2017		2,153.28
	Aug 31, 2017		<u>860.66</u>
Total deposits in transit			6,885.23
(Less) outstanding checks			
	Aug 23, 2017	27806	(122.00)
	Aug 23, 2017	27807	(50.00)
	Aug 23, 2017	27811	(2,185.76)
	Aug 31, 2017	27814	(140.47)
	Aug 11, 2017	9297	(425.70)
	Aug 25, 2017	9308	(274.11)
	Aug 25, 2017	9314	<u>(137.99)</u>
Total outstanding checks			(3,336.03)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>229,330.12</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	8/2/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,864.47
27771	8/3/17	BASIC LABORATORY, INC.	10300.0	302.80
27772	8/3/17	BURNEY DISPOSAL	10300.0	692.19
27773	8/3/17	BURNEY SAW SHOP	10300.0	261.10
27774	8/3/17	DEBRA J. CRONE, CPA	10300.0	650.00
27775	8/3/17	FRONTIER COMMUNICATIONS	10300.0	741.80
27776	8/3/17	OFFICE DEPOT	10300.0	46.11
27777	8/3/17	LABORERS LOCAL 185	10300.0	210.00
27778	8/3/17	MOUSEMAN PEST CONTROL	10300.0	50.00
27779	8/10/17	BASIC LABORATORY, INC.	10300.0	486.80
27780	8/10/17	CalPERS	10300.0	3,000.61
27781	8/10/17	COOK CONCRETE	10300.0	216.11
27782	8/10/17	DEBRA J. CRONE, CPA	10300.0	650.00
27783	8/10/17	FERGUSON ENTERPRISES INC #1423	10300.0	168.21
27784	8/10/17	HOVIS HARDWARE	10300.0	451.65
27785	8/10/17	LINCOLN AQUATICS	10300.0	399.18
27786	8/10/17	UNITED STATES POSTAL SERVICE	10300.0	353.07
27787	8/10/17	SICKLER ELECTRIC	10300.0	3,023.70
27788	8/10/17	VOID	10300.0	
27789	8/10/17	STREAMLINE	10300.0	200.00
27790	8/10/17	TESORO COMMERCIAL FLEET	10300.0	776.60
27791	8/10/17	UNITED RENTALS NORTHWEST, INC	10300.0	315.75
27792	8/10/17	USA BLUE BOOK	10300.0	556.26
9284	8/11/17	MIKE A. SKELLY	10300.0	2,224.92
9285	8/11/17	KEITH T. MOORE	10300.0	1,455.35
9286	8/11/17	WILLIE L. LYONS	10300.0	1,157.33
9287	8/11/17	CAROLYN CAMPBELL	10300.0	222.50
9288	8/11/17	AMANDA R. ROGERS	10300.0	994.83
9289	8/11/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9290	8/11/17	STEPHANIE A. MCQUADE	10300.0	1,049.52
9291	8/11/17	DEBRA L. JACKSON	10300.0	688.64
9292	8/11/17	CHELSEA A. DAVIS	10300.0	573.61
9293	8/11/17	PARIS M. DEATON-GEISLER	10300.0	423.63
9294	8/11/17	DEVIN T. MURRAY	10300.0	681.16
9295	8/11/17	CHRIS PHIPPS	10300.0	429.20
9296	8/11/17	CASSANDRA L. TAYLOR	10300.0	638.40
9297	8/11/17	BAILEY J. TURNER	10300.0	425.70
9298	8/11/17	ELIAS S. URLIE	10300.0	707.32
9299	8/11/17	AMBER D. WOODEN	10300.0	186.55
27799	8/17/17	ARAMARK	10300.0	490.84
27800	8/17/17	CALIFORNIA SAFETY CO.	10300.0	350.00
27801	8/17/17	NAPA SIERRA	10300.0	143.34
27802	8/17/17	TAMCO	10300.0	304.59
1075	8/17/17	ALEX STRAWN	10305.0	19.35
1076	8/17/17	D GERALD SMITH	10305.0	0.28
1076	8/17/17	SOPHIA LEMMO	10305.0	95.39
27803	8/23/17	AIR GAS USA	10300.0	27.29
27804	8/23/17	AMERICAN DOOR	10300.0	370.00
27805	8/23/17	CalPERS	10300.0	700.00
27806	8/23/17	MOUNTAIN ECHO	10300.0	122.00
27807	8/23/17	MOUSEMAN PEST CONTROL	10300.0	50.00
27808	8/23/17	OFFICE DEPOT	10300.0	255.53
27809	8/23/17	PACE ENGINEERING	10300.0	53,293.76
27810	8/23/17	PG&E	10300.0	35,812.07
27811	8/23/17	RODRIGUEZ, WILLIE	10300.0	2,185.76
27812	8/23/17	USA BLUE BOOK	10300.0	603.73
27813	8/23/17	FIRST NATIONAL BANK OMAHA	10300.0	2,644.08
9300	8/25/17	MIKE A. SKELLY	10300.0	1,773.61

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Check #	Date	Payee	Cash Account	Amount
9301	8/25/17	KEITH T. MOORE	10300.0	1,692.56
9302	8/25/17	AMANDA R. ROGERS	10300.0	997.56
9303	8/25/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9304	8/25/17	WILLIE L. LYONS	10300.0	1,161.57
9305	8/25/17	CAROLYN CAMPBELL	10300.0	162.12
9306	8/25/17	STEPHANIE A. MCQUADE	10300.0	1,055.32
9307	8/25/17	DEBRA L. JACKSON	10300.0	669.03
9308	8/25/17	CHELSEA A. DAVIS	10300.0	274.11
9309	8/25/17	PARIS M. DEATON-GEISLER	10300.0	284.65
9310	8/25/17	TRACY N. GEISLER	10300.0	122.67
9311	8/25/17	DEVIN T. MURRAY	10300.0	411.56
9312	8/25/17	CHRIS PHIPPS	10300.0	342.66
9313	8/25/17	CASSANDRA L. TAYLOR	10300.0	351.54
9314	8/25/17	BAILEY J. TURNER	10300.0	137.99
9315	8/25/17	ELIAS S. URLIE	10300.0	496.40
EFT	8/30/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,864.47
27814	8/31/17	AT&T MOBILITY	10300.0	140.47
Total				<u>141,308.33</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		25,745.77
Add: Cash Receipts		
Less: Cash Disbursements		(115.02)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>25,630.75</u></u>
Ending Bank Balance		25,726.42
Add back deposits in transit	<u> </u>	
Total deposits in transit		
(Less) outstanding checks		
Aug 17, 2017	1076	(0.28)
Aug 17, 2017	1076	<u>(95.39)</u>
Total outstanding checks		(95.67)
Add (Less) Other	<u> </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>25,630.75</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Aug 31, 2017
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: August 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		<u>20,290.68</u>
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		<u>0.00</u>
Ending GL Balance		<u>20,290.68</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Aug 31, 2017
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: August 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 Aug 31, 2017
10314.0 - CASH IN BANK - DEPREC RESERVE
Bank Statement Date: August 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 Aug 31, 2017
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: August 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>

BURNEY WATER DISTRICT

Account Reconciliation

As of Aug 31, 2017

10400.0 - ACH CLEARING

Bank Statement Date: August 31, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		55.05
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		<u>29.97</u>
Ending GL Balance		<u><u>85.02</u></u>
Ending Bank Balance		85.02
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><u>85.02</u></u>

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Two Months Ending August 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	46,357.90	95,444.87
GRANT MONEY-W	0.00	14,726.00
COMMERCIAL INCOME-W	28,888.66	60,650.11
MISCELLANEOUS INCOME - W	2.50	3.64
SERVICE CHARGE INCOME-W	275.00	487.50
LATE FEE INCOME	920.00	1,920.00
	76,444.06	173,232.12
 <u>WATER EXPENSES</u>		
BANK FEES-W	68.95	171.48
DEPRECIATION EXPENSE-W	8,314.50	16,629.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,946.30
ENGINEERING FEES-W	6,097.00	6,332.87
GAS, FUEL & OIL-W	316.08	704.38
HEALTH INSURANCE-W	3,848.38	7,696.76
INTEREST EXPENSE-W	183.64	371.39
MEALS EXPENSE-W	12.21	18.48
OFFICE SUPPLIES-W	642.65	796.14
OFFICE EQUIP LEASE-W	152.29	304.58
OPERATING EXPENSE-W	383.72	1,220.47
PERS RETIREMENT-W	2,579.72	4,609.60
PG&E PUMPING COSTS-W	22,080.57	42,887.99
PG&E OFFICE UTILITIES-W	252.82	503.72
PROFESSIONAL FEES-W	1,142.50	1,567.50
R&M INFRASTRUCTURE-W	1,230.44	1,909.56
RENTAL OF EQUIPMENT-W	110.00	137.29
REPAIRS/MAINT BLDG-W	185.00	569.67
REPAIRS/MAINT EQUIP-W	317.19	396.46
TOOLS-W	1,148.85	1,269.38
SOCIAL SECURITY TAXES-W	916.05	1,737.22
TELEPHONE-W	438.51	879.64
TESTING EXPENSE-W	430.80	656.80
VEHICLE REPAIRS & MAINT-W	0.00	6.31
WAGES & SALARIES PRODUCTION-W	7,114.64	13,197.15
OVERTIME PAID-W	375.00	587.23
SICK PAY-W	63.07	276.36
VACATION PAY-W	946.35	1,675.39
STAND BY TIME PAID-W	390.00	802.50
WORKERS COMP-W	4,244.50	4,244.50
PENALTIES & FINES	1.00	1.00
	63,986.43	114,107.12
TOTAL EXPENSES	63,986.43	114,107.12
	12,457.63	59,125.00
NET INCOME <LOSS> FROM WATER OPERATIONS \$	12,457.63	59,125.00

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Two Months Ending August 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	44,403.16	89,298.28
GRANT MONEY-S	0.00	14,726.00
COMMERCIAL INCOME-S	11,125.22	21,969.72
MISCELLANEOUS INCOME - S	2.50	2.50
SERVICE CHARGE INCOME-S	275.00	487.50
	<hr/>	
TOTAL REVENUES	55,805.88	126,484.00
	<hr/>	
<u>SEWER EXPENSES</u>		
ADVERTISING-S	122.00	122.00
BANK FEES-S	68.95	171.48
CHEMICALS-S	(240.00)	597.96
DEPRECIATION EXPENSE-S	7,520.25	15,040.50
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,946.30
ENGINEERING FEES-S	47,196.76	64,875.14
GAS, FUEL & OIL-S	316.09	717.59
HEALTH INSURANCE-S	3,848.38	7,696.76
INTEREST EXPENSE-S	183.64	371.38
MEALS EXPENSE-S	12.21	18.48
OFFICE SUPPLIES-S	642.69	796.19
OFFICE EQUIP LEASE-S	152.30	304.60
OPERATING EXPENSE-S	645.63	2,010.60
PERS RETIREMENT-S	2,579.73	4,609.61
PG&E PUMPING COSTS-S	9,925.00	18,518.71
PG&E OFFICE UTILITIES-S	252.82	503.72
PROFESSIONAL FEES-S	1,142.50	1,567.50
R&M INFRASTRUCTURE-S	945.51	1,258.69
REPAIRS/MAINT BLDG-S	378.87	878.20
REPAIRS/MAINT EQUIP-S	317.20	349.11
TOOLS-S	1,092.88	1,459.02
SOCIAL SECURITY TAXES-S	880.92	1,769.80
TELEPHONE-S	438.52	879.66
TESTING EXPENSE-S	0.00	302.80
VEHICLE REPAIRS & MAINT-S	0.00	6.32
WAGES & SALARIES PRODUCTION-S	8,820.17	17,957.24
OVERTIME PAID-S	1,295.62	2,423.84
SICK PAY-S	63.06	276.35
VACATION PAY-S	946.35	1,675.39
STAND BY TIME PAID-S	390.00	802.50
WORKERS COMP-S	3,205.03	3,205.03
	<hr/>	
TOTAL EXPENSES	93,143.08	153,112.47
	<hr/>	
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 37,337.20)	(\$ 26,628.47)
	<hr/>	

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Two Months Ending August 31, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-P	8,261.65	16,502.74
COMMERCIAL INCOME-P	1,068.00	2,137.94
SWIMMING LESSONS	640.00	5,100.00
MOMMY & ME	0.00	210.00
LITTLE SWIMMERS	20.00	44.00
NIGHT SWIM	106.00	860.00
GATE FEES-P	652.00	1,875.00
POOL PASS PURCHASES	0.00	560.00
REPLACEMENT PASSES-P	15.00	35.00
AQUATIC PASS	90.00	810.00
POOL RENTAL FEES	1,510.75	2,435.75
	<hr/>	<hr/>
TOTAL REVENUES	12,363.40	30,570.43
	<hr/>	<hr/>
<u>SEWER EXPENSES</u>		
CHEMICALS-P	0.00	807.71
DEPRECIATION EXPENSE-P	2,815.42	5,630.84
OPERATING EXPENSE-P	0.00	215.51
PG&E POOL UTILITIES	3,300.86	6,972.76
R&M INFRASTRUCTURE-P	491.79	5,814.32
REPAIRS/MAINT BLDG-P	50.00	100.00
TOOLS-P	378.99	449.20
SOCIAL SECURITY TAXES-P	827.90	2,018.29
WAGES & SALARIES PRODUCTION-P	13,816.69	31,254.48
OVERTIME PAID-P	90.95	1,297.87
WORKERS COMP-P	1,212.71	1,212.71
	<hr/>	<hr/>
TOTAL EXPENSES	22,985.31	55,773.69
	<hr/>	<hr/>
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 10,621.91)	(\$ 25,203.26)