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May 10, 2018

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

We have compiled the accompanying financial statements for the period ending April 30, 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 April are \$110,594.27
2. Total Expenses for the period are \$94,336.89
3. Net Income (Loss) for the period is \$16,257.38
4. YTD Revenue is \$1,398,829.15
5. YTD Expenses are \$1,335,230.49
6. YTD Net Income (Loss) is \$63,598.66
7. The reconciled checking balance is \$466,665.98

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
April 30, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH IN BANK		466,665.98
CASH IN BANK - CUST DEPOSITS		33,535.12
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		104,456.61
WASHBURN PARCEL FUND 488-W		1,065.27
CASH FUND 494-W		57,655.44
CASH FUND 494-S		57,195.70
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,872.00
CASH FISCAL AGENT FUND 495-P		78,443.73
CASH FISCAL AGENT FUND 493-S		24,136.85
CAPACITY IMPROVEMENT-W 496		152.76
CAPACITY IMPROVEMENT SWR 489		169.77
ACCOUNTS RECEIVABLE		124,685.92
RETURNED CHECK		142.84
RETURNED CHECK		197.65
RETURNED CHECK		30.01
AR COMP GEN LATE FEES		<u>9,950.00</u>
 Total Current Assets		 1,005,053.45

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	(2,482,749.00)	
ACCUMULATED DEPRECIATION-S	(3,236,041.50)	
ACCUMULATED DEPRECIATION-P	<u>(649,857.20)</u>	
Total Property and Equipment		4,275,754.58
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>\$ 5,348,856.03</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 31,673.13	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FEDERAL WITHHELD PAYABLE	(51.29)	
FICA TAXES PAYABLE W-S-P	(51.05)	
UNION DUES	174.50	
CAL- PERS	2,483.85	
CUSTOMER DEPOSITS-W	8,099.38	
CUSTOMER DEPOSITS-S	12,576.55	
CUSTOMER DEPOSITS-P	<u>2,722.00</u>	
Total Current Liabilities		113,335.87
Long-Term Liabilities		
LOAN - KS STATE BANK	65,407.52	
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>697,325.52</u>
Total Liabilities		810,661.39

Capital		
CAPITAL CONTRIBUTIONS-W	2,571,691.02	
CAPITAL CONTRIBUTIONS-S	120,484.00	
CAPITAL CONTRIBUTIONS-P	965,530.33	
RESERVE FOR BOND SINKING FUND	17,706.62	
DESIGNATED (NEW EQUITY ACCT)	531,324.21	
RETAINED EARNINGS	267,859.80	
Net Income	<u>63,598.66</u>	
Total Capital		<u>4,538,194.64</u>
Total Liabilities & Capital		<u>\$ 5,348,856.03</u>

BURNEY WATER DISTRICT
Income Statement
For the Ten Months Ending April 30, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 29,594.93	26.76	\$ 339,818.40	24.29
RESIDENTIAL INCOME-S	44,133.50	39.91	443,229.39	31.69
RESIDENTIAL INCOME-P	8,196.29	7.41	82,460.30	5.89
GRANT MONEY-S	0.00	0.00	156,269.00	11.17
COMMERCIAL INCOME-W	16,724.34	15.12	232,171.45	16.60
COMMERCIAL INCOME-S	9,056.90	8.19	95,834.89	6.85
COMMERCIAL INCOME-P	1,028.40	0.93	10,468.36	0.75
SWIMMING LESSONS	0.00	0.00	5,100.00	0.36
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	0.06
GATE FEES-P	0.00	0.00	1,997.00	0.14
POOL PASS PURCHASES	0.00	0.00	560.00	0.04
VENDING INCOME-P	0.00	0.00	821.50	0.06
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.06
POOL DONATIONS	0.00	0.00	340.00	0.02
POOL RENTAL FEES	0.00	0.00	2,585.75	0.18
MISCELLANEOUS INCOME - W	0.01	0.00	701.15	0.05
MISCELLANEOUS INCOME - S	0.01	0.00	700.01	0.05
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	0.01
OTHER BILLED INCOME-W	100.00	0.09	4,285.32	0.31
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.18
SERVICE CHARGE INCOME-W	0.00	0.00	2,037.50	0.15
SERVICE CHARGE INCOME-S	0.00	0.00	2,037.50	0.15
LATE FEE INCOME	990.00	0.90	10,250.00	0.73
INTEREST INCOME-W	379.73	0.34	1,283.69	0.09
INTEREST INCOME-S	207.79	0.19	702.43	0.05
INTEREST INCOME-P	182.37	0.16	616.51	0.04
	<u>110,594.27</u>	<u>100.00</u>	<u>1,398,829.15</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>110,594.27</u>	<u>100.00</u>	<u>1,398,829.15</u>	<u>100.00</u>
Expenses				
ADVERTISING-W	0.00	0.00	255.00	0.02
ADVERTISING-S	0.00	0.00	122.00	0.01
BANK FEES-W	54.77	0.05	696.46	0.05
BANK FEES-S	54.77	0.05	696.46	0.05
CHEMICALS-W	9.64	0.01	9.64	0.00
CHEMICALS-S	0.00	0.00	1,415.54	0.10
CHEMICALS-P	0.00	0.00	2,250.23	0.16
DEPRECIATION EXPENSE-W	8,314.50	7.52	83,145.00	5.94
DEPRECIATION EXPENSE-S	7,520.25	6.80	75,202.50	5.38

	Current Month		Year to Date	
DEPRECIATION EXPENSE-P	2,815.42	2.55	28,154.20	2.01
DUES, FEES & SUBSCRIPTIONS-W	1,429.00	1.29	12,043.54	0.86
DUES, FEES & SUBSCRIPTIONS-S	1,429.00	1.29	23,618.81	1.69
ENGINEERING FEES-W	1,535.25	1.39	83,351.19	5.96
ENGINEERING FEES-S	1,117.25	1.01	140,396.32	10.04
GAS, FUEL & OIL-W	635.98	0.58	4,891.13	0.35
GAS, FUEL & OIL-S	432.96	0.39	4,899.60	0.35
HEALTH INSURANCE-W	3,848.38	3.48	38,741.49	2.77
HEALTH INSURANCE-S	3,848.38	3.48	38,741.49	2.77
INTEREST EXPENSE-W	150.39	0.14	1,660.93	0.12
INTEREST EXPENSE-S	150.38	0.14	1,660.91	0.12
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	253.49	0.23	810.00	0.06
LEGAL EXPENSE-W	0.00	0.00	788.00	0.06
LEGAL EXPENSE-S	0.00	0.00	788.00	0.06
MEALS EXPENSE-W	49.92	0.05	77.88	0.01
MEALS EXPENSE-S	12.67	0.01	40.63	0.00
OFFICE SUPPLIES-W	799.49	0.72	8,510.64	0.61
OFFICE SUPPLIES-S	799.50	0.72	6,152.65	0.44
OFFICE SUPPLIES-P	0.00	0.00	36.15	0.00
OFFICE EQUIP LEASE-W	304.58	0.28	1,675.19	0.12
OFFICE EQUIP LEASE-S	304.60	0.28	1,675.30	0.12
OPERATING EXPENSE-W	340.00	0.31	9,529.64	0.68
OPERATING EXPENSE-S	694.90	0.63	10,502.24	0.75
OPERATING EXPENSE-P	0.00	0.00	291.57	0.02
PERS RETIREMENT-W	2,147.69	1.94	28,338.30	2.03
PERS RETIREMENT-S	2,147.71	1.94	28,339.40	2.03
PERMITS/LICENSES/FEES-W	0.00	0.00	824.74	0.06
PERMITS/LICENSES/FEES-S	110.00	0.10	3,009.98	0.22
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	0.06
PG&E PUMPING COSTS-W	9,919.14	8.97	137,705.47	9.84
PG&E PUMPING COSTS-S	8,504.95	7.69	94,239.84	6.74
PG&E OFFICE UTILITIES-W	355.22	0.32	3,654.95	0.26
PG&E OFFICE UTILITIES-S	355.22	0.32	3,654.95	0.26
PG&E POOL UTILITIES	113.00	0.10	10,345.56	0.74
PROFESSIONAL FEES-W	477.50	0.43	15,479.75	1.11
PROFESSIONAL FEES-S	547.50	0.50	15,487.25	1.11
R&M INFRASTRUCTURE-W	635.81	0.57	20,625.86	1.47
R&M INFRASTRUCTURE-S	0.00	0.00	3,541.57	0.25
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	0.42
RENTAL OF EQUIPMENT-W	28.15	0.03	547.16	0.04
REPAIRS/MAINT BLDG-W	0.00	0.00	1,790.91	0.13
REPAIRS/MAINT BLDG-S	0.00	0.00	4,530.42	0.32
REPAIRS/MAINT BLDG-P	50.00	0.05	400.00	0.03
REPAIRS/MAINT EQUIP-W	49.51	0.04	2,472.13	0.18
REPAIRS/MAINT EQUIP-S	60.76	0.05	3,323.71	0.24
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	0.07
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	0.09
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.02
TOOLS-W	21.44	0.02	3,096.32	0.22
TOOLS-S	62.13	0.06	3,303.98	0.24
TOOLS-P	0.00	0.00	477.17	0.03
SOCIAL SECURITY TAXES-W	1,101.52	1.00	10,585.09	0.76
SOCIAL SECURITY TAXES-S	1,001.88	0.91	10,130.04	0.72
SOCIAL SECURITY TAXES-P	0.00	0.00	2,063.03	0.15

	Current Month		Year to Date	
TELEPHONE-W	413.25	0.37	4,449.74	0.32
TELEPHONE-S	413.26	0.37	4,449.81	0.32
TESTING EXPENSE-W	245.00	0.22	2,178.80	0.16
TESTING EXPENSE-S	374.80	0.34	2,520.60	0.18
TRAVEL EXPENSE-W	493.75	0.45	530.08	0.04
TRAVEL EXPENSE-S	0.00	0.00	36.33	0.00
TRAVEL EXPENSE-P	263.78	0.24	720.89	0.05
VEHICLE REPAIRS & MAINT-W	0.00	0.00	3,515.78	0.25
VEHICLE REPAIRS & MAINT-S	43.41	0.04	3,559.35	0.25
WAGES & SALARIES PRODUCTION-W	11,601.95	10.49	108,348.45	7.75
WAGES & SALARIES PRODUCTION-S	9,478.30	8.57	104,742.53	7.49
WAGES & SALARIES PRODUCTION-P	0.00	0.00	34,802.32	2.49
OVERTIME PAID-W	284.24	0.26	3,269.41	0.23
OVERTIME PAID-S	1,119.72	1.01	13,058.01	0.93
OVERTIME PAID-P	0.00	0.00	1,530.25	0.11
SICK PAY-W	422.16	0.38	4,010.48	0.29
SICK PAY-S	422.15	0.38	4,010.42	0.29
VACATION PAY-W	1,693.26	1.53	10,991.39	0.79
VACATION PAY-S	1,693.26	1.53	10,991.32	0.79
STAND BY TIME PAID-W	390.00	0.35	4,342.50	0.31
STAND BY TIME PAID-S	390.00	0.35	4,342.50	0.31
WORKERS COMP-W	0.00	0.00	4,244.50	0.30
WORKERS COMP-S	0.00	0.00	3,205.03	0.23
WORKERS COMP-P	0.00	0.00	1,212.71	0.09
PENALTIES & FINES	0.00	0.00	40.00	0.00
	<u>94,336.89</u>	<u>85.30</u>	<u>1,335,230.49</u>	<u>95.45</u>
Total Expenses				
Net Income	<u>\$ 16,257.38</u>	<u>14.70</u>	<u>\$ 63,598.66</u>	<u>4.55</u>

BURNEY WATER DISTRICT
Income Statement
For the Ten Months Ending April 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 29,594.93	\$ 27,496.22	\$ 339,818.40	\$ 333,837.59
RESIDENTIAL INCOME-S	44,133.50	44,900.39	443,229.39	447,122.09
RESIDENTIAL INCOME-P	8,196.29	8,262.00	82,460.30	82,576.16
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	16,724.34	11,791.34	232,171.45	225,853.93
COMMERCIAL INCOME-S	9,056.90	9,511.39	95,834.89	99,231.07
COMMERCIAL INCOME-P	1,028.40	1,062.00	10,468.36	10,729.38
SWIMMING LESSONS	0.00	0.00	5,100.00	4,800.00
MOMMY & ME	0.00	0.00	210.00	40.00
LITTLE SWIMMERS	0.00	0.00	44.00	22.00
NIGHT SWIM	0.00	0.00	860.00	780.00
GATE FEES-P	0.00	0.00	1,997.00	2,306.00
POOL PASS PURCHASES	0.00	0.00	560.00	311.00
VENDING INCOME-P	0.00	0.00	821.50	589.00
REPLACEMENT PASSES-P	0.00	0.00	35.00	45.00
AQUATIC PASS	0.00	0.00	835.00	1,750.00
POOL DONATIONS	0.00	0.00	340.00	1,000.00
POOL RENTAL FEES	0.00	0.00	2,585.75	4,732.75
MISCELLANEOUS INCOME - W	0.01	0.00	701.15	(45.59)
MISCELLANEOUS INCOME - S	0.01	0.00	700.01	(45.60)
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	231.70
OTHER BILLED INCOME-W	100.00	50.00	4,285.32	2,127.74
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	0.00	275.00	2,037.50	1,712.50
SERVICE CHARGE INCOME-S	0.00	275.00	2,037.50	1,712.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	990.00	1,080.00	10,250.00	10,530.00
INTEREST INCOME-W	379.73	282.54	1,283.69	886.92
INTEREST INCOME-S	207.79	154.60	702.43	485.07
INTEREST INCOME-P	182.37	135.70	616.51	425.90
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	110,594.27	105,276.18	1,398,829.15	1,464,229.11
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	110,594.27	105,276.18	1,398,829.15	1,464,229.11
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	255.00	102.00
ADVERTISING-S	0.00	0.00	122.00	102.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
BANK FEES-W	54.77	39.14	696.46	881.87
BANK FEES-S	54.77	39.15	696.46	881.87
CHEMICALS-W	9.64	0.00	9.64	74.96
CHEMICALS-S	0.00	1,596.70	1,415.54	5,198.00
CHEMICALS-P	0.00	0.00	2,250.23	1,224.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	83,145.00	77,024.48
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	75,202.50	82,264.72
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	28,154.20	30,184.08
DUES, FEES & SUBSCRIPTIONS-W	1,429.00	100.00	12,043.54	11,618.84
DUES, FEES & SUBSCRIPTIONS-S	1,429.00	0.00	23,618.81	4,178.54
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	0.00	300.00
ENGINEERING FEES-W	1,535.25	2,940.25	83,351.19	3,677.23
ENGINEERING FEES-S	1,117.25	4,696.00	140,396.32	49,670.62
GAS, FUEL & OIL-W	635.98	339.65	4,891.13	3,766.31
GAS, FUEL & OIL-S	432.96	339.64	4,899.60	3,419.95
HEALTH INSURANCE-W	3,848.38	3,848.38	38,741.49	35,666.18
HEALTH INSURANCE-S	3,848.38	3,848.38	38,741.49	35,666.18
INTEREST EXPENSE-W	150.39	199.98	1,660.93	(145.20)
INTEREST EXPENSE-S	150.38	199.98	1,660.91	(145.18)
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	253.49	130.46	810.00	482.34
LEGAL EXPENSE-W	0.00	1,587.70	788.00	2,835.50
LEGAL EXPENSE-S	0.00	1,587.70	788.00	2,835.50
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	49.92	8.94	77.88	131.15
MEALS EXPENSE-S	12.67	8.93	40.63	131.09
OFFICE SUPPLIES-W	799.49	1,332.64	8,510.64	6,245.48
OFFICE SUPPLIES-S	799.50	1,332.62	6,152.65	6,183.82
OFFICE SUPPLIES-P	0.00	0.00	36.15	0.00
OFFICE EQUIP LEASE-W	304.58	171.89	1,675.19	1,726.36
OFFICE EQUIP LEASE-S	304.60	171.88	1,675.30	1,726.33
OPERATING EXPENSE-W	340.00	759.46	9,529.64	9,241.92
OPERATING EXPENSE-S	694.90	640.75	10,502.24	16,272.96
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - W	0.00	3,585.50	0.00	4,364.49
OUTSIDE SERVICES - S	0.00	3,585.50	0.00	195,088.82
PERS RETIREMENT-W	2,147.69	3,049.13	28,338.30	31,747.94
PERS RETIREMENT-S	2,147.71	3,049.13	28,339.40	30,472.15
PERMITS/LICENSES/FEES-W	0.00	0.00	824.74	17,165.22
PERMITS/LICENSES/FEES-S	110.00	0.00	3,009.98	1,345.68
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	860.14
PG&E PUMPING COSTS-W	9,919.14	16,815.51	137,705.47	131,024.65
PG&E PUMPING COSTS-S	8,504.95	16,236.85	94,239.84	96,926.96
PG&E OFFICE UTILITIES-W	355.22	778.08	3,654.95	3,783.84
PG&E OFFICE UTILITIES-S	355.22	778.07	3,654.95	3,744.47
PG&E POOL UTILITIES	113.00	(143.05)	10,345.56	11,110.29
PROFESSIONAL FEES-W	477.50	377.50	15,479.75	8,314.48
PROFESSIONAL FEES-S	547.50	447.50	15,487.25	14,689.47
R&M INFRASTRUCTURE-W	635.81	2,539.36	20,625.86	30,821.56
R&M INFRASTRUCTURE-S	0.00	4,650.40	3,541.57	14,973.91
R&M INFRASTRUCTURE-P	0.00	51.43	5,814.32	1,694.69
RENTAL OF EQUIPMENT-W	28.15	26.62	547.16	325.57

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
RENTAL OF EQUIPMENT-S	0.00	0.00	0.00	12,675.62
REPAIRS/MAINT BLDG-W	0.00	132.45	1,790.91	7,322.79
REPAIRS/MAINT BLDG-S	0.00	201.73	4,530.42	7,085.13
REPAIRS/MAINT BLDG-P	50.00	50.00	400.00	327.52
REPAIRS/MAINT EQUIP-W	49.51	207.30	2,472.13	2,554.19
REPAIRS/MAINT EQUIP-S	60.76	207.28	3,323.71	3,624.57
SEMINARS & EDUCATION-W	0.00	485.00	1,017.89	1,189.05
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	654.05
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.00
SLUDGE DISPOSAL-S	0.00	0.00	0.00	137,937.50
TOOLS-W	21.44	14.90	3,096.32	2,632.80
TOOLS-S	62.13	68.33	3,303.98	3,069.55
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	1,101.52	905.18	10,585.09	10,840.39
SOCIAL SECURITY TAXES-S	1,001.88	1,141.86	10,130.04	11,312.43
SOCIAL SECURITY TAXES-P	0.00	62.20	2,063.03	3,071.90
TELEPHONE-W	413.25	434.27	4,449.74	4,382.34
TELEPHONE-S	413.26	434.27	4,449.81	4,382.28
TESTING EXPENSE-W	245.00	128.00	2,178.80	1,381.00
TESTING EXPENSE-S	374.80	98.00	2,520.60	2,366.23
TRAVEL EXPENSE-W	493.75	0.00	530.08	1,530.21
TRAVEL EXPENSE-S	0.00	0.00	36.33	1,561.09
TRAVEL EXPENSE-P	263.78	0.00	720.89	0.00
VEHICLE REPAIRS & MAINT-W	0.00	54.99	3,515.78	1,578.29
VEHICLE REPAIRS & MAINT-S	43.41	54.98	3,559.35	1,593.93
WAGES & SALARIES PRODUCTION-W	11,601.95	9,523.49	108,348.45	121,658.65
WAGES & SALARIES PRODUCTION-S	9,478.30	11,740.59	104,742.53	107,207.93
WAGES & SALARIES PRODUCTION-P	0.00	727.94	34,802.32	34,918.09
OVERTIME PAID-W	284.24	432.04	3,269.41	2,116.30
OVERTIME PAID-S	1,119.72	1,308.38	13,058.01	12,754.72
OVERTIME PAID-P	0.00	84.42	1,530.25	1,617.99
SICK PAY-W	422.16	383.52	4,010.48	4,258.66
SICK PAY-S	422.15	383.52	4,010.42	4,258.64
VACATION PAY-W	1,693.26	240.56	10,991.39	5,862.41
VACATION PAY-S	1,693.26	240.58	10,991.32	5,862.42
STAND BY TIME PAID-W	390.00	390.00	4,342.50	4,532.50
STAND BY TIME PAID-S	390.00	390.00	4,342.50	4,532.50
WORKERS COMP-W	0.00	0.00	4,244.50	2,380.34
WORKERS COMP-S	0.00	0.00	3,205.03	1,797.40
WORKERS COMP-P	0.00	0.00	1,212.71	680.09
PENALTIES & FINES	0.00	0.00	40.00	0.00
Total Expenses	94,336.89	130,857.69	1,335,230.49	1,536,195.86
Net Income	\$ 16,257.38	(\$ 25,581.51)	\$ 63,598.66	(\$ 71,966.75)

BURNEY WATER DISTRICT
Account Reconciliation
As of Apr 30, 2018
10300.0 - CASH IN BANK
Bank Statement Date: April 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		417,755.02
Add: Cash Receipts		101,282.37
Less: Cash Disbursements		(44,359.66)
Add (Less) Other		<u>(8,011.75)</u>
Ending GL Balance		<u><u>466,665.98</u></u>
Ending Bank Balance		456,484.16
Add back deposits in transit		
	Apr 30, 2018	1,687.43
	Apr 30, 2018	454.70
	Apr 30, 2018	<u>8,408.99</u>
Total deposits in transit		10,551.12
(Less) outstanding checks		
	Jan 11, 2018 28009	(43.81)
	Mar 1, 2018 28055	(216.00)
	Apr 12, 2018 28112	(59.49)
	Apr 19, 2018 28121	<u>(50.00)</u>
Total outstanding checks		(369.30)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>466,665.98</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Apr 1, 2018 to Apr 30, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	4/3/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
28093	4/5/18	AT&T MOBILITY	10300.0	122.68
28094	4/5/18	BURNEY DISPOSAL	10300.0	677.26
28095	4/5/18	FRONTIER COMMUNICATIONS	10300.0	708.55
28096	4/5/18	LABORERS LOCAL 185	10300.0	216.00
28097	4/5/18	NAPA SIERRA	10300.0	142.94
28098	4/5/18	UNITED STATES POSTAL SERVICE	10300.0	348.55
28099	4/5/18	REDDING FASTENERS INC	10300.0	79.33
28100	4/5/18	REDDING PRINTING COMPANY, INC.	10300.0	1,233.33
28101	4/5/18	STREAMLINE	10300.0	200.00
28102	4/5/18	State Water Resources Control Board	10300.0	110.00
9432	4/6/18	MIKE A. SKELLY	10300.0	1,916.14
9433	4/6/18	KEITH T. MOORE	10300.0	1,313.58
9434	4/6/18	WILLIE L. LYONS	10300.0	1,117.97
9435	4/6/18	CAROLYN CAMPBELL	10300.0	1,277.62
9436	4/6/18	AMANDA R. ROGERS	10300.0	1,009.83
9437	4/6/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9438	4/6/18	STEPHANIE A. MCQUADE	10300.0	979.52
28103	4/12/18	AIR GAS USA	10300.0	28.86
28104	4/12/18	BASIC LABORATORY, INC.	10300.0	300.00
28105	4/12/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28106	4/12/18	CalPERS	10300.0	3,000.61
28107	4/12/18	CED	10300.0	345.49
28108	4/12/18	HOVIS HARDWARE	10300.0	194.87
28109	4/12/18	INTERMOUNTAIN NEWS	10300.0	255.00
28110	4/12/18	OFFICE DEPOT	10300.0	-15.08
28111	4/12/18	PACKWAY MATERIALS, INC	10300.0	382.24
28112	4/12/18	PRECISION LUBE EXPRESS	10300.0	59.49
28113	4/12/18	TAMCO	10300.0	304.59
28114	4/12/18	TESORO COMMERCIAL FLEET	10300.0	252.75
28115	4/12/18	USA BLUE BOOK	10300.0	207.28
28116	4/12/18	DO IT BEST VALLEY HARDWARE	10300.0	7.59
28110V	4/12/18	OFFICE DEPOT	10300.0	15.08
1097	4/12/18	JUSTIN TUCKER	10305.0	52.46
1098	4/12/18	CHRISTOPHER BRIERLEY	10305.0	191.89
EFT	4/16/18	KS STATEBANK	10300.0	3,171.27
28117	4/19/18	FRANCHISE TAX BOARD	10300.0	1,043.61
28118	4/19/18	Access Information Management	10300.0	87.08
28119	4/19/18	ARAMARK	10300.0	564.92
28120	4/19/18	INTERMOUNTAIN SWIM CLUB	10300.0	1,100.00
28121	4/19/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28122	4/19/18	OFFICE DEPOT	10300.0	120.77
28123	4/19/18	PACE ENGINEERING	10300.0	2,652.50
28124	4/19/18	USA BLUE BOOK	10300.0	280.19
28125	4/19/18	FIRST NATIONAL BANK OMAHA	10300.0	3,832.37
9439	4/20/18	MIKE A. SKELLY	10300.0	2,013.90
9440	4/20/18	KEITH T. MOORE	10300.0	1,502.93
9441	4/20/18	WILLIE L. LYONS	10300.0	1,000.01
9442	4/20/18	CAROLYN CAMPBELL	10300.0	1,277.62
9443	4/20/18	AMANDA R. ROGERS	10300.0	1,009.83
9444	4/20/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9445	4/20/18	STEPHANIE A. MCQUADE	10300.0	989.19
Total				44,604.01

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Apr 30, 2018
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: April 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		33,379.47
Add: Cash Receipts		400.00
Less: Cash Disbursements		(244.35)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>33,535.12</u></u>
Ending Bank Balance		33,613.27
Add back deposits in transit	<u> </u>	
Total deposits in transit		
(Less) outstanding checks		
	Aug 17, 2017 1076	(0.28)
	Jan 18, 2018 1088	(16.23)
	Feb 28, 2018 1092	(8.67)
	Mar 19, 2018 1095	(0.51)
	Apr 12, 2018 1097	<u>(52.46)</u>
Total outstanding checks		(78.15)
Add (Less) Other	<u> </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>33,535.12</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Apr 30, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: April 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

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

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Apr 30, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: April 30, 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 Apr 30, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: April 30, 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 Apr 30, 2018
 10400.0 - ACH CLEARING
 Bank Statement Date: April 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.02
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.02
Ending Bank Balance		100.02
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		100.02

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Ten Months Ending April 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	29,594.93	339,818.40
COMMERCIAL INCOME-W	16,724.34	232,171.45
MISCELLANEOUS INCOME - W	0.01	701.15
OTHER BILLED INCOME-W	100.00	4,285.32
SERVICE CHARGE INCOME-W	0.00	2,037.50
LATE FEE INCOME	990.00	10,250.00
INTEREST INCOME-W	379.73	1,283.69
	<hr/>	
TOTAL REVENUES	47,789.01	590,547.51
	<hr/>	
<u>WATER EXPENSES</u>		
ADVERTISING-W	0.00	255.00
BANK FEES-W	54.77	696.46
CHEMICALS-W	9.64	9.64
DEPRECIATION EXPENSE-W	8,314.50	83,145.00
DUES, FEES & SUBSCRIPTIONS-W	1,429.00	12,043.54
ENGINEERING FEES-W	1,535.25	83,351.19
GAS, FUEL & OIL-W	635.98	4,891.13
HEALTH INSURANCE-W	3,848.38	38,741.49
INTEREST EXPENSE-W	150.39	1,660.93
LAB SUPPLIES-W	0.00	55.00
LEGAL EXPENSE-W	0.00	788.00
MEALS EXPENSE-W	49.92	77.88
OFFICE SUPPLIES-W	799.49	8,510.64
OFFICE EQUIP LEASE-W	304.58	1,675.19
OPERATING EXPENSE-W	340.00	9,529.64
PERS RETIREMENT-W	2,147.69	28,338.30
PERMITS/LICENSES/FEES-W	0.00	824.74
PG&E PUMPING COSTS-W	9,919.14	137,705.47
PG&E OFFICE UTILITIES-W	355.22	3,654.95
PROFESSIONAL FEES-W	477.50	15,479.75
R&M INFRASTRUCTURE-W	635.81	20,625.86
RENTAL OF EQUIPMENT-W	28.15	547.16
REPAIRS/MAINT BLDG-W	0.00	1,790.91
REPAIRS/MAINT EQUIP-W	49.51	2,472.13
SEMINARS & EDUCATION-W	0.00	1,017.89
TOOLS-W	21.44	3,096.32
SOCIAL SECURITY TAXES-W	1,101.52	10,585.09
TELEPHONE-W	413.25	4,449.74
TESTING EXPENSE-W	245.00	2,178.80
TRAVEL EXPENSE-W	493.75	530.08
VEHICLE REPAIRS & MAINT-W	0.00	3,515.78
WAGES & SALARIES PRODUCTION-W	11,601.95	108,348.45
OVERTIME PAID-W	284.24	3,269.41
SICK PAY-W	422.16	4,010.48
VACATION PAY-W	1,693.26	10,991.39
STAND BY TIME PAID-W	390.00	4,342.50
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	0.00	40.00

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	47,751.49	617,490.43
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 37.52	(\$ 26,942.92)

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Ten Months Ending April 30, 2018**

<u>SEWER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-S	44,133.50	443,229.39
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-S	9,056.90	95,834.89
MISCELLANEOUS INCOME - S	0.01	700.01
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	0.00	2,037.50
INTEREST INCOME-S	207.79	702.43
	<hr/>	
TOTAL REVENUES	53,398.20	701,223.22
	<hr/>	
 <u>SEWER EXPENSES</u>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	54.77	696.46
CHEMICALS-S	0.00	1,415.54
DEPRECIATION EXPENSE-S	7,520.25	75,202.50
DUES, FEES & SUBSCRIPTIONS-S	1,429.00	23,618.81
ENGINEERING FEES-S	1,117.25	140,396.32
GAS, FUEL & OIL-S	432.96	4,899.60
HEALTH INSURANCE-S	3,848.38	38,741.49
INTEREST EXPENSE-S	150.38	1,660.91
LAB SUPPLIES-S	253.49	810.00
LEGAL EXPENSE-S	0.00	788.00
MEALS EXPENSE-S	12.67	40.63
OFFICE SUPPLIES-S	799.50	6,152.65
OFFICE EQUIP LEASE-S	304.60	1,675.30
OPERATING EXPENSE-S	694.90	10,502.24
PERS RETIREMENT-S	2,147.71	28,339.40
PERMITS/LICENSES/FEES-S	110.00	3,009.98
PG&E PUMPING COSTS-S	8,504.95	94,239.84
PG&E OFFICE UTILITIES-S	355.22	3,654.95
PROFESSIONAL FEES-S	547.50	15,487.25
R&M INFRASTRUCTURE-S	0.00	3,541.57
REPAIRS/MAINT BLDG-S	0.00	4,530.42
REPAIRS/MAINT EQUIP-S	60.76	3,323.71
SEMINARS & EDUCATION-S	0.00	1,262.90
TOOLS-S	62.13	3,303.98
SOCIAL SECURITY TAXES-S	1,001.88	10,130.04
TELEPHONE-S	413.26	4,449.81
TESTING EXPENSE-S	374.80	2,520.60
TRAVEL EXPENSE-S	0.00	36.33
VEHICLE REPAIRS & MAINT-S	43.41	3,559.35
WAGES & SALARIES PRODUCTION-S	9,478.30	104,742.53
OVERTIME PAID-S	1,119.72	13,058.01
SICK PAY-S	422.15	4,010.42
VACATION PAY-S	1,693.26	10,991.32
STAND BY TIME PAID-S	390.00	4,342.50
WORKERS COMP-S	0.00	3,205.03
	<hr/>	

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	43,343.20	40.00
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NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 10,055.00	\$ 701,183.22
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**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Ten Months Ending April 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,196.29	82,460.30
COMMERCIAL INCOME-P	1,028.40	10,468.36
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	340.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	0.00	125.00
INTEREST INCOME-P	182.37	616.51
TOTAL REVENUES	9,407.06	107,058.42
<u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	2,250.23
DEPRECIATION EXPENSE-P	2,815.42	28,154.20
OFFICE EXPENSE-P	0.00	36.15
OPERATING EXPENSE-P	0.00	291.57
PERMITS/LICENSES/FEES-P	0.00	884.86
PG&E POOL UTILITIES	113.00	10,345.56
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	50.00	400.00
SEMINARS & EDUCATION-P	0.00	294.41
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	0.00	2,063.03
TRAVEL EXPENSE-P	263.78	720.89
WAGES & SALARIES PRODUCTION-P	0.00	34,802.32
OVERTIME PAID-P	0.00	1,530.25
WORKERS COMP-P	0.00	1,212.71
TOTAL EXPENSES	3,242.20	89,277.67
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,164.86	\$ 17,780.75