



P.O. Box 143  
Burney, CA 96013  
(530) 949-1272  
djcronecpa@gmail.com

March 9, 2018

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

We have compiled the accompanying financial statements for the period ending February 28, 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 February are \$114,164.75
2. Total Expenses for the period are \$128,598.78
3. Net Income (Loss) for the period is (\$14,434.03)
4. YTD Revenue is \$1,181,180.53
5. YTD Expenses are \$1,132,548.15
6. YTD Net Income (Loss) is \$48,632.38
7. The reconciled checking balance is \$417,528.65

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet  
February 28, 2018

ASSETS

Current Assets	
IMPREST CASH-OFFICE	\$ 300.00
CASH IN BANK	417,528.65
CASH IN BANK - CUST DEPOSITS	33,173.40
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	85.04
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	129,642.71
RETURNED CHECK	142.84
RETURNED CHECK	197.65
RETURNED CHECK	30.01
AR COMP GEN LATE FEES	<u>9,682.17</u>
Total Current Assets	958,405.14
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	(2,466,120.00)	
ACCUMULATED DEPRECIATION-S	(3,221,001.00)	
ACCUMULATED DEPRECIATION-P	(644,226.36)	
	<u>                    </u>	
Total Property and Equipment		4,313,054.92
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>\$ 5,339,508.06</u></u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 30,776.02	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(102.40)	
SDI WITHHELD PAYABLE	(9.01)	
UNION DUES	186.50	
CAL- PERS	1,563.74	
CUSTOMER DEPOSITS-W	8,297.38	
CUSTOMER DEPOSITS-S	12,906.55	
CUSTOMER DEPOSITS-P	2,794.00	
DEFERRED REVENUE - P	1,100.00	
	<u>                    </u>	
Total Current Liabilities		113,221.58
Long-Term Liabilities		
LOAN - KS STATE BANK	71,140.12	
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	10,619.00	
	<u>                    </u>	
Total Long-Term Liabilities		<u>703,058.12</u>

Total Liabilities		816,279.70
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>48,632.38</u>	
Total Capital		<u>4,523,228.36</u>
Total Liabilities & Capital		<u>\$ 5,339,508.06</u>

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BURNEY WATER DISTRICT  
Income Statement  
For the Eight Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 28,165.96	24.67	\$ 283,472.34	24.00
RESIDENTIAL INCOME-S	44,363.75	38.86	354,989.91	30.05
RESIDENTIAL INCOME-P	8,197.51	7.18	66,031.59	5.59
GRANT MONEY-S	0.00	0.00	156,269.00	13.23
COMMERCIAL INCOME-W	22,114.23	19.37	202,571.51	17.15
COMMERCIAL INCOME-S	8,895.30	7.79	77,931.76	6.60
COMMERCIAL INCOME-P	1,038.00	0.91	8,405.64	0.71
SWIMMING LESSONS	0.00	0.00	5,100.00	0.43
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	0.07
GATE FEES-P	0.00	0.00	1,997.00	0.17
POOL PASS PURCHASES	0.00	0.00	560.00	0.05
VENDING INCOME-P	0.00	0.00	821.50	0.07
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.07
POOL DONATIONS	200.00	0.18	340.00	0.03
POOL RENTAL FEES	0.00	0.00	2,585.75	0.22
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	50.00	0.04	3,200.00	0.27
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.21
SERVICE CHARGE INCOME-W	75.00	0.07	1,687.50	0.14
SERVICE CHARGE INCOME-S	75.00	0.07	1,687.50	0.14
LATE FEE INCOME	990.00	0.87	8,190.00	0.69
INTEREST INCOME-W	0.00	0.00	384.42	0.03
INTEREST INCOME-S	0.00	0.00	210.35	0.02
INTEREST INCOME-P	0.00	0.00	184.62	0.02
	<u>114,164.75</u>	<u>100.00</u>	<u>1,181,180.53</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>114,164.75</u>	<u>100.00</u>	<u>1,181,180.53</u>	<u>100.00</u>
Expenses				
ADVERTISING-S	0.00	0.00	122.00	0.01
BANK FEES-W	71.28	0.06	591.59	0.05
BANK FEES-S	71.27	0.06	591.60	0.05
CHEMICALS-S	0.00	0.00	1,169.94	0.10
CHEMICALS-P	0.00	0.00	1,539.23	0.13
DEPRECIATION EXPENSE-W	8,314.50	7.28	66,516.00	5.63
DEPRECIATION EXPENSE-S	7,520.25	6.59	60,162.00	5.09
DEPRECIATION EXPENSE-P	2,815.42	2.47	22,523.36	1.91
DUES, FEES & SUBSCRIPTIONS-W	174.99	0.15	10,436.57	0.88
DUES, FEES & SUBSCRIPTIONS-S	175.00	0.15	22,011.83	1.86

	Current Month		Year to Date	
ENGINEERING FEES-W	11,554.13	10.12	77,582.44	6.57
ENGINEERING FEES-S	2,811.25	2.46	138,712.57	11.74
GAS, FUEL & OIL-W	485.89	0.43	2,861.91	0.24
GAS, FUEL & OIL-S	485.90	0.43	3,430.26	0.29
HEALTH INSURANCE-W	3,848.38	3.37	31,044.73	2.63
HEALTH INSURANCE-S	3,848.38	3.37	31,044.73	2.63
INTEREST EXPENSE-W	158.77	0.14	1,355.96	0.11
INTEREST EXPENSE-S	158.77	0.14	1,355.94	0.11
LAB SUPPLIES-S	0.00	0.00	349.23	0.03
LEGAL EXPENSE-W	10.00	0.01	778.00	0.07
LEGAL EXPENSE-S	10.00	0.01	778.00	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	197.39	0.17	6,010.97	0.51
OFFICE SUPPLIES-S	197.41	0.17	4,898.63	0.41
OFFICE EQUIP LEASE-W	152.29	0.13	1,218.32	0.10
OFFICE EQUIP LEASE-S	152.30	0.13	1,218.40	0.10
OPERATING EXPENSE-W	362.44	0.32	7,091.18	0.60
OPERATING EXPENSE-S	362.46	0.32	7,991.71	0.68
OPERATING EXPENSE-P	0.00	0.00	291.57	0.02
PERS RETIREMENT-W	3,442.48	3.02	23,395.51	1.98
PERS RETIREMENT-S	3,442.50	3.02	23,396.60	1.98
PERMITS/LICENSES/FEES-W	0.00	0.00	775.74	0.07
PERMITS/LICENSES/FEES-S	0.00	0.00	2,850.98	0.24
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	0.07
PG&E PUMPING COSTS-W	21,877.41	19.16	119,120.99	10.08
PG&E PUMPING COSTS-S	18,643.63	16.33	76,755.35	6.50
PG&E OFFICE UTILITIES-W	999.81	0.88	2,791.86	0.24
PG&E OFFICE UTILITIES-S	999.81	0.88	2,791.86	0.24
PG&E POOL UTILITIES	350.68	0.31	10,022.80	0.85
PROFESSIONAL FEES-W	557.50	0.49	14,424.75	1.22
PROFESSIONAL FEES-S	627.50	0.55	14,292.25	1.21
R&M INFRASTRUCTURE-W	626.88	0.55	13,272.45	1.12
R&M INFRASTRUCTURE-S	280.00	0.25	2,243.39	0.19
R&M INFRASTRUCTURE-P	0.00	0.00	- 5,814.32	0.49
RENTAL OF EQUIPMENT-W	0.00	0.00	463.42	0.04
REPAIRS/MAINT BLDG-W	356.64	0.31	1,493.56	0.13
REPAIRS/MAINT BLDG-S	442.44	0.39	4,237.86	0.36
REPAIRS/MAINT BLDG-P	0.00	0.00	300.00	0.03
REPAIRS/MAINT EQUIP-W	111.27	0.10	2,413.48	0.20
REPAIRS/MAINT EQUIP-S	111.28	0.10	3,006.58	0.25
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	0.09
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	0.11
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.02
TOOLS-W	0.00	0.00	2,972.25	0.25
TOOLS-S	0.00	0.00	3,148.61	0.27
TOOLS-P	0.00	0.00	477.17	0.04
SOCIAL SECURITY TAXES-W	983.54	0.86	8,375.79	0.71
SOCIAL SECURITY TAXES-S	1,149.08	1.01	8,120.36	0.69
SOCIAL SECURITY TAXES-P	3.68	0.00	2,063.03	0.17
TELEPHONE-W	394.51	0.35	3,620.88	0.31
TELEPHONE-S	394.52	0.35	3,620.93	0.31
TESTING EXPENSE-W	160.00	0.14	1,805.80	0.15
TESTING EXPENSE-S	605.60	0.53	1,799.00	0.15
TRAVEL EXPENSE-W	5.30	0.00	36.33	0.00

	Current Month		Year to Date	
TRAVEL EXPENSE-S	5.30	0.00	36.33	0.00
TRAVEL EXPENSE-P	163.90	0.14	457.11	0.04
VEHICLE REPAIRS & MAINT-W	0.00	0.00	3,481.76	0.29
VEHICLE REPAIRS & MAINT-S	0.00	0.00	3,481.90	0.29
WAGES & SALARIES PRODUCTION-W	11,175.44	9.79	84,341.65	7.14
WAGES & SALARIES PRODUCTION-S	12,072.28	10.57	84,397.13	7.15
WAGES & SALARIES PRODUCTION-P	47.39	0.04	34,802.32	2.95
OVERTIME PAID-W	260.82	0.23	2,317.30	0.20
OVERTIME PAID-S	1,528.13	1.34	11,042.98	0.93
OVERTIME PAID-P	0.00	0.00	1,530.25	0.13
SICK PAY-W	326.33	0.29	3,177.04	0.27
SICK PAY-S	326.32	0.29	3,177.00	0.27
VACATION PAY-W	681.67	0.60	8,689.83	0.74
VACATION PAY-S	681.67	0.60	8,689.76	0.74
STAND BY TIME PAID-W	412.50	0.36	3,562.50	0.30
STAND BY TIME PAID-S	412.50	0.36	3,562.50	0.30
WORKERS COMP-W	0.00	0.00	4,244.50	0.36
WORKERS COMP-S	0.00	0.00	3,205.03	0.27
WORKERS COMP-P	0.00	0.00	1,212.71	0.10
PENALTIES & FINES	0.00	0.00	40.00	0.00
Total Expenses	<u>128,598.78</u>	112.64	<u>1,132,548.15</u>	95.88
Net Income	<u>(\$ 14,434.03)</u>	(12.64)	<u>\$ 48,632.38</u>	4.12

BURNEY WATER DISTRICT  
Income Statement  
For the Eight Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 28,165.96	\$ 28,541.88	\$ 283,472.34	\$ 279,047.04
RESIDENTIAL INCOME-S	44,363.75	44,639.00	354,989.91	357,428.20
RESIDENTIAL INCOME-P	8,197.51	8,228.79	66,031.59	66,060.86
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	22,114.23	15,263.75	202,571.51	195,877.76
COMMERCIAL INCOME-S	8,895.30	9,600.81	77,931.76	80,083.07
COMMERCIAL INCOME-P	1,038.00	1,062.00	8,405.64	8,600.74
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	200.00	0.00	340.00	1,000.00
POOL RENTAL FEES	0.00	0.00	2,585.75	4,732.75
MISCELLANEOUS INCOME - W	0.00	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	50.00	200.00	3,200.00	2,077.74
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	75.00	225.00	1,687.50	1,262.50
SERVICE CHARGE INCOME-S	75.00	225.00	1,687.50	1,262.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	990.00	1,360.00	8,190.00	8,680.00
INTEREST INCOME-W	0.00	0.00	384.42	604.38
INTEREST INCOME-S	0.00	0.00	210.35	330.47
INTEREST INCOME-P	0.00	0.00	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
<b>Total Revenues</b>	<b>114,164.75</b>	<b>109,346.23</b>	<b>1,181,180.53</b>	<b>1,248,603.72</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>114,164.75</b>	<b>109,346.23</b>	<b>1,181,180.53</b>	<b>1,248,603.72</b>
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	71.28	86.37	591.59	755.35
BANK FEES-S	71.27	86.38	591.60	755.35
CHEMICALS-W	0.00	0.00	0.00	74.96
CHEMICALS-S	0.00	0.00	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	66,516.00	62,218.36
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	60,162.00	66,098.54
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	22,523.36	23,988.06
DUES, FEES & SUBSCRIPTIONS-W	174.99	0.00	10,436.57	10,800.84
DUES, FEES & SUBSCRIPTIONS-S	175.00	0.00	22,011.83	4,178.54
ENGINEERING FEES-W	11,554.13	154.00	77,582.44	659.98
ENGINEERING FEES-S	2,811.25	1,903.00	138,712.57	41,768.62
GAS, FUEL & OIL-W	485.89	258.52	2,861.91	3,076.43
GAS, FUEL & OIL-S	485.90	258.52	3,430.26	2,730.08
HEALTH INSURANCE-W	3,848.38	3,848.38	31,044.73	31,302.42
HEALTH INSURANCE-S	3,848.38	3,848.38	31,044.73	31,302.42
INTEREST EXPENSE-W	158.77	208.08	1,355.96	(549.21)
INTEREST EXPENSE-S	158.77	208.08	1,355.94	(549.20)
LAB SUPPLIES-S	0.00	351.88	349.23	351.88
LEGAL EXPENSE-W	10.00	0.00	778.00	922.30
LEGAL EXPENSE-S	10.00	0.00	778.00	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	9.16	27.96	122.21
MEALS EXPENSE-S	0.00	9.15	27.96	122.16
OFFICE SUPPLIES-W	197.39	321.34	6,010.97	3,922.74
OFFICE SUPPLIES-S	197.41	321.32	4,898.63	3,861.13
OFFICE EQUIP LEASE-W	152.29	171.89	1,218.32	1,382.58
OFFICE EQUIP LEASE-S	152.30	171.88	1,218.40	1,382.57
OPERATING EXPENSE-W	362.44	621.45	7,091.18	6,777.74
OPERATING EXPENSE-S	362.46	621.43	7,991.71	11,244.78
OPERATING EXPENSE-P	0.00	0.00	291.57	253.17
OUTSIDE SERVICES - W	0.00	321.75	0.00	778.99
OUTSIDE SERVICES - S	0.00	321.75	0.00	191,503.32
PERS RETIREMENT-W	3,442.48	3,049.13	23,395.51	25,011.78
PERS RETIREMENT-S	3,442.50	3,049.13	23,396.60	25,011.79
PERMITS/LICENSES/FEES-W	0.00	0.00	775.74	17,160.22
PERMITS/LICENSES/FEES-S	0.00	0.00	2,850.98	1,340.68
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	860.14
PG&E PUMPING COSTS-W	21,877.41	8,985.99	119,120.99	114,209.14
PG&E PUMPING COSTS-S	18,643.63	9,717.27	76,755.35	80,690.11
PG&E OFFICE UTILITIES-W	999.81	582.69	2,791.86	3,005.76
PG&E OFFICE UTILITIES-S	999.81	582.68	2,791.86	2,966.40
PG&E POOL UTILITIES	350.68	305.98	10,022.80	11,253.34
PROFESSIONAL FEES-W	557.50	460.00	14,424.75	7,304.48
PROFESSIONAL FEES-S	627.50	600.00	14,292.25	13,594.47
R&M INFRASTRUCTURE-W	626.88	2,042.14	13,272.45	17,807.50
R&M INFRASTRUCTURE-S	280.00	3,311.25	2,243.39	9,637.40
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	0.00	25.28	463.42	271.66
RENTAL OF EQUIPMENT-S	0.00	0.00	0.00	12,675.62
REPAIRS/MAINT BLDG-W	356.64	264.49	1,493.56	6,951.82
REPAIRS/MAINT BLDG-S	442.44	661.04	4,237.86	6,530.74

	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	300.00	277.52
REPAIRS/MAINT EQUIP-W	111.27	146.25	2,413.48	2,045.74
REPAIRS/MAINT EQUIP-S	111.28	81.23	3,006.58	3,344.33
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	704.05
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	0.00	183.32	2,972.25	2,463.68
TOOLS-S	0.00	96.93	3,148.61	2,892.46
TOOLS-P	0.00	0.00	477.17	(622.79)
SOCIAL SECURITY TAXES-W	983.54	1,115.00	8,375.79	8,967.02
SOCIAL SECURITY TAXES-S	1,149.08	951.15	8,120.36	9,047.52
SOCIAL SECURITY TAXES-P	3.68	0.00	2,063.03	3,009.70
TELEPHONE-W	394.51	429.36	3,620.88	3,517.14
TELEPHONE-S	394.52	429.34	3,620.93	3,517.08
TESTING EXPENSE-W	160.00	128.00	1,805.80	1,125.00
TESTING EXPENSE-S	605.60	98.00	1,799.00	2,126.23
TRAVEL EXPENSE-W	5.30	291.63	36.33	1,530.21
TRAVEL EXPENSE-S	5.30	0.00	36.33	1,561.09
TRAVEL EXPENSE-P	163.90	0.00	457.11	0.00
VEHICLE REPAIRS & MAINT-W	0.00	535.09	3,481.76	1,413.05
VEHICLE REPAIRS & MAINT-S	0.00	535.06	3,481.90	1,428.72
WAGES & SALARIES PRODUCTION-W	11,175.44	12,863.39	84,341.65	101,634.61
WAGES & SALARIES PRODUCTION-S	12,072.28	9,699.11	84,397.13	84,122.72
WAGES & SALARIES PRODUCTION-P	47.39	0.00	34,802.32	34,190.15
OVERTIME PAID-W	260.82	113.46	2,317.30	1,464.16
OVERTIME PAID-S	1,528.13	1,137.70	11,042.98	10,048.29
OVERTIME PAID-P	0.00	0.00	1,530.25	1,533.57
SICK PAY-W	326.33	696.40	3,177.04	3,436.70
SICK PAY-S	326.32	696.40	3,177.00	3,436.67
VACATION PAY-W	681.67	491.49	8,689.83	4,513.74
VACATION PAY-S	681.67	491.49	8,689.76	4,513.72
STAND BY TIME PAID-W	412.50	412.50	3,562.50	3,752.50
STAND BY TIME PAID-S	412.50	412.50	3,562.50	3,752.50
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	128,598.78	98,408.74	1,132,548.15	1,319,523.46
Net Income	(\$ 14,434.03)	\$ 10,937.49	\$ 48,632.38	(\$ 70,919.74)

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Feb 28, 2018  
10300.0 - CASH IN BANK  
Bank Statement Date: February 28, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		407,284.40
Add: Cash Receipts		113,231.92
Less: Cash Disbursements		(94,991.80)
Add (Less) Other		<u>(7,995.87)</u>
Ending GL Balance		<u>417,528.65</u>
Ending Bank Balance		420,474.13
Add back deposits in transit		
	Feb 28, 2018	784.87
	Feb 28, 2018	<u>1,029.26</u>
Total deposits in transit		1,814.13
(Less) outstanding checks		
	Jan 11, 2018	28009 (43.81)
	Feb 7, 2018	28031 (216.00)
	Feb 22, 2018	28044 (430.80)
	Feb 22, 2018	28046 (175.00)
	Feb 22, 2018	28048 (650.00)
	Feb 22, 2018	28049 (718.00)
	Feb 22, 2018	28053 <u>(2,526.00)</u>
Total outstanding checks		(4,759.61)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u>417,528.65</u>

BURNEY WATER DISTRICT

Check Register

For the Period From Feb 1, 2018 to Feb 28, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	2/5/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
EFT	2/6/18	NOR CAL LABORERS	10300.0	6,852.00
28025	2/7/18	BASIC LABORATORY, INC.	10300.0	462.80
28026	2/7/18	BACKFLOW APPARATUS & VALVE CO	10300.0	103.40
28027	2/7/18	BURNEY DISPOSAL	10300.0	661.88
28028	2/7/18	BURNEY SAW SHOP	10300.0	49.29
28029	2/7/18	CalPERS	10300.0	2,700.00
28030	2/7/18	FRONTIER COMMUNICATIONS	10300.0	869.82
28031	2/7/18	LABORERS LOCAL 185	10300.0	216.00
28032	2/7/18	PG&E	10300.0	22,472.30
28033	2/7/18	UNITED STATES POSTAL SERVICE	10300.0	357.75
28034	2/7/18	SICKLER ELECTRIC	10300.0	2,117.56
28035	2/7/18	STREAMLINE	10300.0	200.00
28036	2/7/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	96.46
9404	2/9/18	MIKE A. SKELLY	10300.0	1,851.61
9405	2/9/18	KEITH T. MOORE	10300.0	1,302.76
9406	2/9/18	WILLIE L. LYONS	10300.0	1,576.95
9407	2/9/18	CAROLYN CAMPBELL	10300.0	1,277.62
9408	2/9/18	AMANDA R. ROGERS	10300.0	1,009.83
9409	2/9/18	WILLIAM M. RODRIGUEZ	10300.0	2,371.19
9410	2/9/18	STEPHANIE A. MCQUADE	10300.0	979.52
Automatic	2/16/18	KS STATEBANK	10300.0	3,171.27
28037	2/19/18	AIR GAS USA	10300.0	28.86
28038	2/19/18	ARAMARK	10300.0	162.05
28039	2/19/18	HOVIS HARDWARE	10300.0	379.05
28040	2/19/18	NAPA SIERRA	10300.0	204.32
28041	2/19/18	SINGLETON AUMAN PC	10300.0	2,000.00
28042	2/19/18	TESORO COMMERCIAL FLEET	10300.0	776.68
28043	2/19/18	FIRST NATIONAL BANK OMAHA	10300.0	565.45
EFT	2/21/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
28044	2/22/18	BASIC LABORATORY, INC.	10300.0	430.80
28045	2/22/18	BACKFLOW APPARATUS & VALVE CO	10300.0	626.88
28046	2/22/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28047	2/22/18	CalPERS	10300.0	3,000.61
28048	2/22/18	DEBRA J. CRONE, CPA	10300.0	650.00
28049	2/22/18	CALIFORNIA RURAL WATER ASSOC.	10300.0	718.00
28050	2/22/18	DEAN LAW FIRM	10300.0	20.00
28051	2/22/18	OFFICE DEPOT	10300.0	4.66
28052	2/22/18	PACE ENGINEERING	10300.0	14,365.38
28053	2/22/18	State Water Resources Control Board	10300.0	2,526.00
EFT	2/22/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
9411	2/23/18	MIKE A. SKELLY	10300.0	2,265.22
9412	2/23/18	KEITH T. MOORE	10300.0	1,173.95
9413	2/23/18	WILLIE L. LYONS	10300.0	1,587.92
9414	2/23/18	CAROLYN CAMPBELL	10300.0	1,277.62
9415	2/23/18	AMANDA R. ROGERS	10300.0	1,009.84
9416	2/23/18	WILLIAM M. RODRIGUEZ	10300.0	2,371.19
9417	2/23/18	STEPHANIE A. MCQUADE	10300.0	1,023.02
EFT	2/27/18	TAMCO	10300.0	304.59
1091	2/28/18	ZACHARY GRAUE	10305.0	72.69
1092	2/28/18	MARRISA MARTIN	10305.0	8.67
1093	2/28/18	CORRPRO COMPANY	10305.0	615.49
Total				<u>95,688.65</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Feb 28, 2018  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: February 28, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		32,770.25
Add: Cash Receipts		1,100.00
Less: Cash Disbursements		(696.85)
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u><u>33,173.40</u></u>
Ending Bank Balance		33,886.76
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      1091	(72.69)
	Feb 28, 2018      1092	(8.67)
	Feb 28, 2018      1093	<u>(615.49)</u>
Total outstanding checks		(713.36)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>33,173.40</u></u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Feb 28, 2018  
 10312.0 - CASH IN BANK - DEBIT SRV RESER  
 Bank Statement Date: February 28, 2018

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>100.00</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>100.00</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Feb 28, 2018  
 10314.0 - CASH IN BANK - DEPREC RESERVE  
 Bank Statement Date: February 28, 2018

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>100.00</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>100.00</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Feb 28, 2018  
 10316.0 - CASH IN BANK-USDA CONSTRUCTION  
 Bank Statement Date: February 28, 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		<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>



BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Feb 28, 2018  
 10400.0 - ACH CLEARING  
 Bank Statement Date: February 28, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.02
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	<u>(14.98)</u>	
Ending GL Balance		<u><u>85.04</u></u>
Ending Bank Balance		85.04
Add back deposits in transit	<u>                    </u>	
Total deposits in transit		
(Less) outstanding checks	<u>                    </u>	
Total outstanding checks		
Add (Less) Other	<u>                    </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>85.04</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Eight Months Ending February 28, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	28,165.96	283,472.34
COMMERCIAL INCOME-W	22,114.23	202,571.51
MISCELLANEOUS INCOME - W	0.00	1.14
OTHER BILLED INCOME-W	50.00	3,200.00
SERVICE CHARGE INCOME-W	75.00	1,687.50
LATE FEE INCOME	990.00	8,190.00
INTEREST INCOME-W	0.00	384.42
	<hr/>	<hr/>
TOTAL REVENUES	51,395.19	499,506.91
	<hr/>	<hr/>
<b><u>WATER EXPENSES</u></b>		
BANK FEES-W	71.28	591.59
DEPRECIATION EXPENSE-W	8,314.50	66,516.00
DUES, FEES & SUBSCRIPTIONS-W	174.99	10,436.57
ENGINEERING FEES-W	11,554.13	77,582.44
GAS, FUEL & OIL-W	485.89	2,861.91
HEALTH INSURANCE-W	3,848.38	31,044.73
INTEREST EXPENSE-W	158.77	1,355.96
LEGAL EXPENSE-W	10.00	778.00
MEALS EXPENSE-W	0.00	27.96
OFFICE SUPPLIES-W	197.39	6,010.97
OFFICE EQUIP LEASE-W	152.29	1,218.32
OPERATING EXPENSE-W	362.44	7,091.18
PERS RETIREMENT-W	3,442.48	23,395.51
PERMITS/LICENSES/FEES-W	0.00	775.74
PG&E PUMPING COSTS-W	21,877.41	119,120.99
PG&E OFFICE UTILITIES-W	999.81	2,791.86
PROFESSIONAL FEES-W	557.50	14,424.75
R&M INFRASTRUCTURE-W	626.88	13,272.45
RENTAL OF EQUIPMENT-W	0.00	463.42
REPAIRS/MAINT BLDG-W	356.64	1,493.56
REPAIRS/MAINT EQUIP-W	111.27	2,413.48
SEMINARS & EDUCATION-W	0.00	1,017.89
TOOLS-W	0.00	2,972.25
SOCIAL SECURITY TAXES-W	983.54	8,375.79
TELEPHONE-W	394.51	3,620.88
TESTING EXPENSE-W	160.00	1,805.80
TRAVEL EXPENSE-W	5.30	36.33
VEHICLE REPAIRS & MAINT-W	0.00	3,481.76
WAGES & SALARIES PRODUCTION-W	11,175.44	84,341.65
OVERTIME PAID-W	260.82	2,317.30
SICK PAY-W	326.33	3,177.04
VACATION PAY-W	681.67	8,689.83
STAND BY TIME PAID-W	412.50	3,562.50
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	0.00	40.00
	<hr/>	<hr/>
TOTAL EXPENSES	67,702.16	511,350.91

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 16,306.97)	(\$ 11,844.00)

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**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Eight Months Ending February 28, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	44,363.75	354,989.91
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-S	8,895.30	77,931.76
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	75.00	1,687.50
INTEREST INCOME-S	0.00	210.35
	<hr/>	<hr/>
TOTAL REVENUES	53,334.05	593,538.52
	<hr/>	<hr/>
<b><u>SEWER EXPENSES</u></b>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	71.27	591.60
CHEMICALS-S	0.00	1,169.94
DEPRECIATION EXPENSE-S	7,520.25	60,162.00
DUES, FEES & SUBSCRIPTIONS-S	175.00	22,011.83
ENGINEERING FEES-S	2,811.25	138,712.57
GAS, FUEL & OIL-S	485.90	3,430.26
HEALTH INSURANCE-S	3,848.38	31,044.73
INTEREST EXPENSE-S	158.77	1,355.94
LAB SUPPLIES-S	0.00	349.23
LEGAL EXPENSE-S	10.00	778.00
MEALS EXPENSE-S	0.00	27.96
OFFICE SUPPLIES-S	197.41	4,898.63
OFFICE EQUIP LEASE-S	152.30	1,218.40
OPERATING EXPENSE-S	362.46	7,991.71
PERS RETIREMENT-S	3,442.50	23,396.60
PERMITS/LICENSES/FEES-S	0.00	2,850.98
PG&E PUMPING COSTS-S	18,643.63	76,755.35
PG&E OFFICE UTILITIES-S	999.81	2,791.86
PROFESSIONAL FEES-S	627.50	14,292.25
R&M INFRASTRUCTURE-S	280.00	2,243.39
REPAIRS/MAINT BLDG-S	442.44	4,237.86
REPAIRS/MAINT EQUIP-S	111.28	3,006.58
SEMINARS & EDUCATION-S	0.00	1,262.90
TOOLS-S	0.00	3,148.61
SOCIAL SECURITY TAXES-S	1,149.08	8,120.36
TELEPHONE-S	394.52	3,620.93
TESTING EXPENSE-S	605.60	1,799.00
TRAVEL EXPENSE-S	5.30	36.33
VEHICLE REPAIRS & MAINT-S	0.00	3,481.90
WAGES & SALARIES PRODUCTION-S	12,072.28	84,397.13
OVERTIME PAID-S	1,528.13	11,042.98
SICK PAY-S	326.32	3,177.00
VACATION PAY-S	681.67	8,689.76
STAND BY TIME PAID-S	412.50	3,562.50
WORKERS COMP-S	0.00	3,205.03
	<hr/>	<hr/>
TOTAL EXPENSES	57,515.55	538,984.10

CURRENT MONTH

YEAR TO DATE

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NET INCOME <LOSS> FROM SEWER OPERATIONS (\$	4,181.50)	\$	54,554.42
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**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Eight Months Ending February 28, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,197.51	66,031.59
COMMERCIAL INCOME-P	1,038.00	8,405.64
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	200.00	340.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	0.00	125.00
INTEREST INCOME-P	0.00	184.62
	<hr/>	<hr/>
TOTAL REVENUES	9,435.51	88,135.10
	<hr/>	<hr/>
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	1,539.23
DEPRECIATION EXPENSE-P	2,815.42	22,523.36
OPERATING EXPENSE-P	0.00	291.57
PERMITS/LICENSES/FEES-P	0.00	884.86
PG&E POOL UTILITIES	350.68	10,022.80
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	0.00	300.00
SEMINARS & EDUCATION-P	0.00	294.41
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	3.68	2,063.03
TRAVEL EXPENSE-P	163.90	457.11
WAGES & SALARIES PRODUCTION-P	47.39	34,802.32
OVERTIME PAID-P	0.00	1,530.25
WORKERS COMP-P	0.00	1,212.71
	<hr/>	<hr/>
TOTAL EXPENSES	3,381.07	82,213.14
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	<u>\$ 6,054.44</u>	<u>\$ 5,921.96</u>