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October 12, 2017

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

We have compiled the accompanying financial statements for the period ending September 30, 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 September are \$143,089.36
2. Total Expenses for the period are \$115,084.72
3. Net Income (Loss) for the period is \$28,004.59
4. YTD Revenue is \$473,375.91
5. YTD Expenses are \$443,670.82
6. YTD Net Income (Loss) is \$29,705.09
7. The reconciled checking balance is \$270,147.60

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
September 30, 2017

ASSETS

Current Assets	
IMPREST CASH-OFFICE	\$ 250.00
CASH BOX-POOL	50.00
CASH DRAWER OVER/SHORT	23.07
CASH IN BANK	270,147.60
CASH IN BANK - CUST DEPOSITS	29,268.70
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	70.03
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	164,955.84
RETURNED CHECK	49.31
RETURNED CHECK	75.66
RETURNED CHECK	12.00
AR COMP GEN LATE FEES	<u>9,186.38</u>
 Total Current Assets	 840,102.33
Property and Equipment	
LAND-W	6,985.92
LAND-S	259,379.70
LAND-P	75,000.00
LAND-WASHBURN BUE PARK-W	15,401.67
LAND-BURNEY CIVIC PARK-W	42,970.76
LAND IMPROVEMENTS-W	329.24
BUILDINGS-W	76,046.08
BUILDINGS-S	64,811.31
PUMPING PLANT-W	199,128.47
SEWER COLLECTION PLANT-S	1,710,476.62
SEWER TREATMENT PLANT-S	2,248,393.39
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

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	(2,340,288.41)	
ACCUMULATED DEPRECIATION-S	(3,012,948.04)	
ACCUMULATED DEPRECIATION-P	<u>(923,454.35)</u>	
Total Property and Equipment		4,432,210.78
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><u>\$ 5,340,361.11</u></u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 11,677.67	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	13,452.48	
INSURANCE WITHHOLDINGS	28.50	
UNION DUES	208.50	
CAL- PERS	4,283.14	
CUSTOMER DEPOSITS-W	8,949.01	
CUSTOMER DEPOSITS-S	12,639.62	
CUSTOMER DEPOSITS-P	2,732.00	
DEFERRED REVENUE - P	<u>1,100.00</u>	
Total Current Liabilities		89,167.20
Long-Term Liabilities		
LOAN - KS STATE BANK	85,325.50	
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		717,243.50

Total Liabilities		<u>806,410.70</u>
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 DESIGNATED (NEW EQUITY ACCT)	17,706.62	
RETAINED EARNINGS	531,324.21	
Net Income	<u>29,705.09</u>	
Total Capital		<u>4,533,950.41</u>
Total Liabilities & Capital		<u>\$ 5,340,361.11</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Three Months Ending September 30, 2017

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 44,750.10	31.27	\$ 140,194.97	29.62
RESIDENTIAL INCOME-S	44,377.41	31.01	133,675.69	28.24
RESIDENTIAL INCOME-P	8,264.41	5.78	24,767.15	5.23
GRANT MONEY-W	0.00	0.00	14,726.00	3.11
GRANT MONEY-S	0.00	0.00	14,726.00	3.11
COMMERCIAL INCOME-W	30,708.88	21.46	91,358.99	19.30
COMMERCIAL INCOME-S	11,456.31	8.01	33,426.03	7.06
COMMERCIAL INCOME-P	1,053.75	0.74	3,191.69	0.67
SWIMMING LESSONS	0.00	0.00	5,100.00	1.08
MOMMY & ME	0.00	0.00	210.00	0.04
LITTLE SWIMMERS	0.00	0.00	44.00	0.01
NIGHT SWIM	0.00	0.00	860.00	0.18
GATE FEES-P	122.00	0.09	1,997.00	0.42
POOL PASS PURCHASES	0.00	0.00	560.00	0.12
VENDING INCOME-P	821.50	0.57	821.50	0.17
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.01
AQUATIC PASS	25.00	0.02	835.00	0.18
POOL RENTAL FEES	150.00	0.10	2,585.75	0.55
MISCELLANEOUS INCOME - W	(2.50)	(0.00)	1.14	0.00
MISCELLANEOUS INCOME - S	(2.50)	(0.00)	0.00	0.00
SERVICE CHARGE INCOME-W	187.50	0.13	675.00	0.14
SERVICE CHARGE INCOME-S	187.50	0.13	675.00	0.14
LATE FEE INCOME	990.00	0.69	2,910.00	0.61
	<u>143,089.36</u>	<u>100.00</u>	<u>473,375.91</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>143,089.36</u>	<u>100.00</u>	<u>473,375.91</u>	<u>100.00</u>
Expenses				
ADVERTISING-S	0.00	0.00	122.00	0.03
BANK FEES-W	93.61	0.07	265.09	0.06
BANK FEES-S	93.61	0.07	265.09	0.06
CHEMICALS-S	0.00	0.00	1,169.94	0.25
CHEMICALS-P	0.00	0.00	1,622.08	0.34
DEPRECIATION EXPENSE-W	8,314.50	5.81	24,943.50	5.27
DEPRECIATION EXPENSE-S	7,520.25	5.26	22,560.75	4.77
DEPRECIATION EXPENSE-P	2,815.42	1.97	8,446.26	1.78
DUES, FEES & SUBSCRIPTIONS-W	50.00	0.03	1,996.30	0.42
DUES, FEES & SUBSCRIPTIONS-S	2,266.25	1.58	6,738.55	1.42
ENGINEERING FEES-W	0.00	0.00	6,332.87	1.34
ENGINEERING FEES-S	3,032.00	2.12	67,907.14	14.35
GAS, FUEL & OIL-W	425.80	0.30	1,130.18	0.24
GAS, FUEL & OIL-S	425.80	0.30	1,143.39	0.24
HEALTH INSURANCE-W	3,848.38	2.69	11,545.14	2.44

	Current Month		Year to Date	
HEALTH INSURANCE-S	3,848.38	2.69	11,545.14	2.44
INTEREST EXPENSE-W	129.19	0.09	500.58	0.11
INTEREST EXPENSE-S	129.20	0.09	500.58	0.11
LAB SUPPLIES-S	0.00	0.00	261.10	0.06
MEALS EXPENSE-W	0.00	0.00	18.48	0.00
MEALS EXPENSE-S	0.00	0.00	18.48	0.00
OFFICE SUPPLIES-W	1,161.38	0.81	1,957.52	0.41
OFFICE SUPPLIES-S	1,161.42	0.81	1,957.61	0.41
OFFICE EQUIP LEASE-W	152.29	0.11	456.87	0.10
OFFICE EQUIP LEASE-S	152.30	0.11	456.90	0.10
OPERATING EXPENSE-W	1,229.79	0.86	2,831.47	0.60
OPERATING EXPENSE-S	1,258.19	0.88	3,682.23	0.78
OPERATING EXPENSE-P	0.00	0.00	264.29	0.06
PERS RETIREMENT-W	2,068.29	1.45	6,677.89	1.41
PERS RETIREMENT-S	2,068.29	1.45	6,677.90	1.41
PERMITS/LICENSES/FEES-W	63.50	0.04	63.50	0.01
PG&E PUMPING COSTS-W	19,614.66	13.71	62,502.65	13.20
PG&E PUMPING COSTS-S	9,983.06	6.98	28,501.77	6.02
PG&E OFFICE UTILITIES-W	215.92	0.15	719.64	0.15
PG&E OFFICE UTILITIES-S	215.92	0.15	719.64	0.15
PG&E POOL UTILITIES	2,214.12	1.55	9,186.88	1.94
PROFESSIONAL FEES-W	577.50	0.40	2,145.00	0.45
PROFESSIONAL FEES-S	647.50	0.45	2,215.00	0.47
R&M INFRASTRUCTURE-W	2,508.78	1.75	4,632.03	0.98
R&M INFRASTRUCTURE-S	0.00	0.00	1,268.35	0.27
R&M INFRASTRUCTURE-P	0.00	0.00	5,814.32	1.23
RENTAL OF EQUIPMENT-W	100.00	0.07	264.58	0.06
REPAIRS/MAINT BLDG-W	242.50	0.17	812.17	0.17
REPAIRS/MAINT BLDG-S	242.50	0.17	1,145.04	0.24
REPAIRS/MAINT BLDG-P	50.00	0.03	150.00	0.03
REPAIRS/MAINT EQUIP-W	2.28	0.00	398.74	0.08
REPAIRS/MAINT EQUIP-S	492.28	0.34	858.29	0.18
TOOLS-W	1,418.25	0.99	2,783.29	0.59
TOOLS-S	1,418.27	0.99	3,012.60	0.64
TOOLS-P	0.00	0.00	449.20	0.09
SOCIAL SECURITY TAXES-W	1,189.70	0.83	2,926.92	0.62
SOCIAL SECURITY TAXES-S	896.29	0.63	2,666.09	0.56
SOCIAL SECURITY TAXES-P	117.94	0.08	2,136.23	0.45
TELEPHONE-W	442.29	0.31	1,321.93	0.28
TELEPHONE-S	442.30	0.31	1,321.96	0.28
TESTING EXPENSE-W	128.00	0.09	784.80	0.17
TESTING EXPENSE-S	142.00	0.10	444.80	0.09
TRAVEL EXPENSE-W	9.13	0.01	9.13	0.00
TRAVEL EXPENSE-S	9.12	0.01	9.12	0.00
VEHICLE REPAIRS & MAINT-W	112.50	0.08	145.32	0.03
VEHICLE REPAIRS & MAINT-S	112.50	0.08	145.35	0.03
WAGES & SALARIES PRODUCTION-W	11,228.83	7.85	24,425.98	5.16
WAGES & SALARIES PRODUCTION-S	9,054.92	6.33	27,012.16	5.71
WAGES & SALARIES PRODUCTION-P	4,924.69	3.44	36,179.17	7.64
OVERTIME PAID-W	267.60	0.19	854.83	0.18
OVERTIME PAID-S	1,986.25	1.39	4,410.09	0.93
OVERTIME PAID-P	0.00	0.00	1,297.87	0.27
SICK PAY-W	225.18	0.16	501.54	0.11
SICK PAY-S	225.18	0.16	501.53	0.11
VACATION PAY-W	35.96	0.03	1,711.35	0.36

	Current Month		Year to Date	
VACATION PAY-S	35.95	0.03	1,711.34	0.36
STAND BY TIME PAID-W	412.50	0.29	1,215.00	0.26
STAND BY TIME PAID-S	412.50	0.29	1,215.00	0.26
WORKERS COMP-W	0.00	0.00	4,244.50	0.90
WORKERS COMP-S	0.00	0.00	3,205.03	0.68
WORKERS COMP-P	0.00	0.00	1,212.71	0.26
PENALTIES & FINES	<u>422.06</u>	0.29	<u>423.06</u>	0.09
Total Expenses	<u>115,084.77</u>	80.43	<u>443,670.82</u>	93.72
Net Income	<u>\$ 28,004.59</u>	19.57	<u>\$ 29,705.09</u>	6.28

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BURNEY WATER DISTRICT  
Income Statement  
For the Three Months Ending September 30, 2017

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 44,750.10	\$ 46,066.50	\$ 140,194.97	\$ 138,865.03
RESIDENTIAL INCOME-S	44,377.41	44,616.84	133,675.69	133,809.53
RESIDENTIAL INCOME-P	8,264.41	8,263.20	24,767.15	24,787.44
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	30,708.88	32,430.08	91,358.99	101,956.65
COMMERCIAL INCOME-S	11,456.31	10,380.24	33,426.03	32,051.00
COMMERCIAL INCOME-P	1,053.75	1,095.60	3,191.69	3,267.98
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	4.00	44.00	22.00
NIGHT SWIM	0.00	0.00	860.00	780.00
GATE FEES-P	122.00	37.00	1,997.00	2,306.00
POOL PASS PURCHASES	0.00	0.00	560.00	311.00
VENDING INCOME-P	821.50	589.00	821.50	589.00
REPLACEMENT PASSES-P	0.00	0.00	35.00	45.00
AQUATIC PASS	25.00	485.00	835.00	1,750.00
POOL DONATIONS	0.00	0.00	0.00	1,000.00
POOL RENTAL FEES	150.00	1,897.50	2,585.75	3,281.50
MISCELLANEOUS INCOME - W	(2.50)	0.00	1.14	(46.65)
MISCELLANEOUS INCOME - S	(2.50)	0.00	0.00	(46.66)
OTHER BILLED INCOME-W	0.00	93.31	0.00	93.31
SERVICE CHARGE INCOME-W	187.50	50.00	675.00	562.50
SERVICE CHARGE INCOME-S	187.50	50.00	675.00	562.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	990.00	1,050.00	2,910.00	2,990.00
<b>Total Revenues</b>	<b>143,089.36</b>	<b>147,108.27</b>	<b>473,375.91</b>	<b>453,802.13</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>143,089.36</b>	<b>147,108.27</b>	<b>473,375.91</b>	<b>453,802.13</b>
Expenses				
AUDIT-W	0.00	5,700.00	0.00	5,700.00
ADVERTISING-S	0.00	0.00	122.00	0.00
BANK FEES-W	93.61	92.58	265.09	339.25
BANK FEES-S	93.61	92.57	265.09	339.24
CHEMICALS-S	0.00	(78.00)	1,169.94	2,139.05
CHEMICALS-P	0.00	0.00	1,622.08	1,344.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	24,943.50	25,203.06
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	22,560.75	25,683.09
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	8,446.26	8,498.01
DUES, FEES & SUBSCRIPTIONS-W	50.00	0.00	1,996.30	1,715.55



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
DUES, FEES & SUBSCRIPTIONS-S	2,266.25	0.00	6,738.55	1,855.54
ENGINEERING FEES-W	0.00	0.00	6,332.87	5,944.75
ENGINEERING FEES-S	3,032.00	2,350.00	67,907.14	18,581.50
GAS, FUEL & OIL-W	425.80	258.56	1,130.18	896.80
GAS, FUEL & OIL-S	425.80	258.55	1,143.39	923.97
HEALTH INSURANCE-W	3,848.38	7,181.38	11,545.14	11,802.83
HEALTH INSURANCE-S	3,848.38	7,181.38	11,545.14	11,802.83
INTEREST EXPENSE-W	129.19	228.12	500.58	(1,629.80)
INTEREST EXPENSE-S	129.20	228.12	500.58	(1,629.80)
LAB SUPPLIES-S	0.00	0.00	261.10	0.00
LIABILITY INSURANCE-P	0.00	0.00	0.00	(125.00)
MEALS EXPENSE-W	0.00	0.00	18.48	0.00
MEALS EXPENSE-S	0.00	0.00	18.48	0.00
MISC EXPENSE-W	0.00	0.03	0.00	0.03
MISC EXPENSE-S	0.00	0.03	0.00	0.03
OFFICE SUPPLIES-W	1,161.38	1,049.95	1,957.52	2,471.23
OFFICE SUPPLIES-S	1,161.42	1,049.91	1,957.61	2,471.14
OFFICE EQUIP LEASE-W	152.29	172.24	456.87	516.72
OFFICE EQUIP LEASE-S	152.30	172.24	456.90	516.72
OPERATING EXPENSE-W	1,229.79	811.88	2,831.47	2,616.33
OPERATING EXPENSE-S	1,258.19	1,026.44	3,682.23	5,700.24
OPERATING EXPENSE-P	0.00	21.48	264.29	253.17
OUTSIDE SERVICES - S	0.00	189,581.23	0.00	189,581.23
PERS RETIREMENT-W	2,068.29	2,415.60	6,677.89	9,123.85
PERS RETIREMENT-S	2,068.29	2,415.60	6,677.90	9,123.86
PERMITS/LICENSES/FEES-W	63.50	0.00	63.50	0.00
PG&E PUMPING COSTS-W	19,614.66	19,082.31	62,502.65	61,859.73
PG&E PUMPING COSTS-S	9,983.06	10,667.31	28,501.77	31,910.52
PG&E OFFICE UTILITIES-W	215.92	186.06	719.64	628.11
PG&E OFFICE UTILITIES-S	215.92	186.05	719.64	628.09
PG&E POOL UTILITIES	2,214.12	2,977.84	9,186.88	9,482.22
PROFESSIONAL FEES-W	577.50	477.50	2,145.00	2,474.48
PROFESSIONAL FEES-S	647.50	6,247.50	2,215.00	8,184.47
R&M INFRASTRUCTURE-W	2,508.78	4,526.84	4,632.03	6,269.46
R&M INFRASTRUCTURE-S	0.00	1,060.08	1,268.35	3,670.71
R&M INFRASTRUCTURE-P	0.00	345.43	5,814.32	1,643.26
RENTAL OF EQUIPMENT-W	100.00	25.35	264.58	88.06
RENTAL OF EQUIPMENT-S	0.00	17,315.26	0.00	18,583.11
REPAIRS/MAINT BLDG-W	242.50	764.19	812.17	3,798.16
REPAIRS/MAINT BLDG-S	242.50	1,845.24	1,145.04	2,244.92
REPAIRS/MAINT BLDG-P	50.00	77.52	150.00	127.52
REPAIRS/MAINT EQUIP-W	2.28	0.00	398.74	1,527.60
REPAIRS/MAINT EQUIP-S	492.28	159.10	858.29	2,734.67
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	0.00	0.00	137,937.50
TOOLS-W	1,418.25	468.09	2,783.29	1,035.17
TOOLS-S	1,418.27	732.90	3,012.60	1,480.45
TOOLS-P	0.00	0.00	449.20	(622.79)
SOCIAL SECURITY TAXES-W	1,189.70	1,040.12	2,926.92	3,208.20
SOCIAL SECURITY TAXES-S	896.29	939.44	2,666.09	3,313.89
SOCIAL SECURITY TAXES-P	117.94	232.30	2,136.23	3,006.91
TELEPHONE-W	442.29	438.23	1,321.93	1,293.03
TELEPHONE-S	442.30	438.23	1,321.96	1,293.03

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
TESTING EXPENSE-W	128.00	128.00	784.80	384.00
TESTING EXPENSE-S	142.00	1,302.00	444.80	1,520.23
TRAVEL EXPENSE-W	9.13	0.00	9.13	(0.47)
TRAVEL EXPENSE-S	9.12	0.00	9.12	(0.47)
VEHICLE REPAIRS & MAINT-W	112.50	58.72	145.32	453.66
VEHICLE REPAIRS & MAINT-S	112.50	58.72	145.35	453.60
WAGES & SALARIES PRODUCTION-W	11,228.83	18,033.86	24,425.98	35,061.82
WAGES & SALARIES PRODUCTION-S	9,054.92	4,744.30	27,012.16	24,271.84
WAGES & SALARIES PRODUCTION-P	4,924.69	3,445.07	36,179.17	34,153.02
OVERTIME PAID-W	267.60	324.75	854.83	599.57
OVERTIME PAID-S	1,986.25	539.33	4,410.09	2,493.76
OVERTIME PAID-P	0.00	126.04	1,297.87	1,533.57
SICK PAY-W	225.18	307.81	501.54	1,247.41
SICK PAY-S	225.18	307.80	501.53	1,247.40
VACATION PAY-W	35.96	(56.19)	1,711.35	1,926.42
VACATION PAY-S	35.95	(56.21)	1,711.34	1,926.40
STAND BY TIME PAID-W	412.50	412.50	1,215.00	1,410.00
STAND BY TIME PAID-S	412.50	412.50	1,215.00	1,410.00
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	422.06	0.00	423.06	0.00
Total Expenses	115,084.77	341,115.94	443,670.82	763,885.24
Net Income	\$ 28,004.59	(\$ 194,007.67)	\$ 29,705.09	(\$ 310,083.11)

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Sep 30, 2017  
10300.0 - CASH IN BANK  
Bank Statement Date: September 30, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		229,330.12
Add: Cash Receipts		152,772.13
Less: Cash Disbursements		(103,258.98)
Add (Less) Other		<u>(8,695.67)</u>
Ending GL Balance		<u><u>270,147.60</u></u>
Ending Bank Balance		312,198.43
Add back deposits in transit		
	Sep 30, 2017	2,605.86
	Sep 30, 2017	<u>1,003.10</u>
Total deposits in transit		3,608.96
(Less) outstanding checks		
	Aug 23, 2017	27811 (2,185.76)
	Sep 13, 2017	27847 (354.31)
	Sep 28, 2017	27864 (142.00)
	Sep 28, 2017	27865 (650.00)
	Sep 28, 2017	27866 (794.06)
	Sep 28, 2017	27867 (50.00)
	Sep 28, 2017	27868 (121.81)
	Sep 28, 2017	27869 (3,032.00)
	Sep 28, 2017	27870 (32,243.68)
	Sep 28, 2017	27871 (2,399.00)
	Sep 28, 2017	27872 (85.11)
	Sep 28, 2017	27873 (60.00)
	Sep 28, 2017	27874 (422.06)
	Sep 28, 2017	27875 (583.35)
	Sep 22, 2017	9335 (2,313.48)
	Sep 22, 2017	9338 <u>(223.17)</u>
Total outstanding checks		(45,659.79)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>270,147.60</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Sep 1, 2017 to Sep 30, 2017

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
27815	9/4/17	FRONTIER COMMUNICATIONS	10300.0	736.56
EFT	9/6/17	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,953.68
9316	9/8/17	MIKE A. SKELLY	10300.0	2,275.66
9317	9/8/17	KEITH T. MOORE	10300.0	1,144.74
9318	9/8/17	WILLIE L. LYONS	10300.0	1,545.02
9319	9/8/17	CAROLYN CAMPBELL	10300.0	598.25
9320	9/8/17	AMANDA R. ROGERS	10300.0	997.55
9321	9/8/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9322	9/8/17	STEPHANIE A. MCQUADE	10300.0	1,055.32
9323	9/8/17	DEBRA L. JACKSON	10300.0	688.64
9324	9/8/17	CHELSEA A. DAVIS	10300.0	280.98
9325	9/8/17	TRACY N. GEISLER	10300.0	107.35
9326	9/8/17	DEVIN T. MURRAY	10300.0	287.87
9327	9/8/17	CASSANDRA L. TAYLOR	10300.0	179.08
9328	9/8/17	CHRIS PHIPPS	10300.0	258.39
9329	9/8/17	BAILEY J. TURNER	10300.0	258.39
9330	9/8/17	ELIAS S. URLIE	10300.0	236.63
27816	9/8/17	DEBRA JACKSON	10300.0	18.25
EFT	9/8/17	NOR CAL LABORERS	10300.0	6,852.00
1079	9/12/17	RALPH LANE	10305.0	104.14
1078	9/13/17	JACQUELINE PORTIS	10305.0	38.84
1080	9/13/17	PHILLIP PARKER	10305.0	23.16
1081	9/13/17	KAREN McKIM	10305.0	95.91
27835	9/13/17	ANDERSON LANDFILL, INC	10300.0	85.00
27836	9/13/17	BASIC LABORATORY, INC.	10300.0	128.00
27837	9/13/17	BURNEY DISPOSAL	10300.0	674.42
27838	9/13/17	BURNEY SAW SHOP	10300.0	35.66
27839	9/13/17	CALIFORNIA SAFETY CO.	10300.0	175.00
27840	9/13/17	CalPERS	10300.0	3,000.61
27841	9/13/17	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	585.00
27842	9/13/17	FERGUSON ENTERPRISES INC #1423	10300.0	665.24
27843	9/13/17	LABORERS LOCAL 185	10300.0	210.00
27844	9/13/17	LES SCHWAB TIRE CENTER	10300.0	496.20
27845	9/13/17	OFFICE DEPOT	10300.0	22.51
27846	9/13/17	PACKWAY MATERIALS, INC	10300.0	521.84
27847	9/13/17	UNITED STATES POSTAL SERVICE	10300.0	354.31
27848	9/13/17	SDRMA	10300.0	8,662.24
27849	9/13/17	STREAMLINE	10300.0	200.00
27850	9/13/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	90.02
27851	9/13/17	TAMCO	10300.0	304.59
27852	9/13/17	TESORO COMMERCIAL FLEET	10300.0	632.17
Automatic	9/18/17	KS STATEBANK	10300.0	3,171.27
27853	9/21/17	AIR GAS USA	10300.0	27.29
27854	9/21/17	ARAMARK	10300.0	613.55
27855	9/21/17	HOVIS HARDWARE	10300.0	503.20
27856	9/21/17	NAPA SIERRA	10300.0	286.57
27857	9/21/17	SIERRA CHEMICAL CO	10300.0	1,263.61
27858	9/21/17	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	26.34
27859	9/21/17	State Water Resources Control Board	10300.0	2,526.00
27860	9/21/17	USA BLUE BOOK	10300.0	261.10
27861	9/21/17	FIRST NATIONAL BANK OMAHA	10300.0	3,484.71
9331	9/22/17	MIKE A. SKELLY	10300.0	2,135.34
9332	9/22/17	KEITH T. MOORE	10300.0	1,471.26
9333	9/22/17	WILLIE L. LYONS	10300.0	1,317.43
9334	9/22/17	AMANDA R. ROGERS	10300.0	1,016.57
9335	9/22/17	WILLIAM M. RODRIGUEZ	10300.0	2,313.48
9336	9/22/17	STEPHANIE A. MCQUADE	10300.0	947.29
9337	9/22/17	DEBRA L. JACKSON	10300.0	140.83

Check #	Date	Payee	Cash Account	Amount
9338	9/22/17	CAROLYN CAMPBELL	10300.0	223.17
27862	9/26/17	SHASTA COUNTY COUNTY CLERK	10300.0	50.00
27863	9/26/17	SHASTA COUNTY COUNTY CLERK	10300.0	2,266.25
27864	9/28/17	BASIC LABORATORY, INC.	10300.0	142.00
27865	9/28/17	DEBRA J. CRONE, CPA	10300.0	650.00
27866	9/28/17	FERGUSON ENTERPRISES INC #1423	10300.0	794.06
27867	9/28/17	MOUSEMAN PEST CONTROL	10300.0	50.00
27868	9/28/17	OFFICE DEPOT	10300.0	121.81
27869	9/28/17	PACE ENGINEERING	10300.0	3,032.00
27870	9/28/17	PG&E	10300.0	32,243.68
27871	9/28/17	PR DIAMOND PRODUCTS, INC.	10300.0	2,399.00
27872	9/28/17	SIERRA CHEMICAL CO	10300.0	85.11
27873	9/28/17	State Water Resources Control Board	10300.0	60.00
27874	9/28/17	U. S. TREASURY	10300.0	422.06
27875	9/28/17	USA BLUE BOOK	10300.0	583.35
Total				<u>103,521.03</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Sep 30, 2017  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: September 30, 2017

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		25,630.75
Add: Cash Receipts		3,900.00
Less: Cash Disbursements		(262.05)
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u>29,268.70</u>
Ending Bank Balance		29,268.98
Add back deposits in transit		<u>                    </u>
Total deposits in transit		
(Less) outstanding checks		<u>                    </u>
	Aug 17, 2017	1076
		<u>(0.28)</u>
Total outstanding checks		(0.28)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u>29,268.70</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Sep 30, 2017  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: September 30, 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	<u>                    </u>
Ending GL Balance	<u><u>20,290.68</u></u>
Ending Bank Balance	20,290.68
Add back deposits in transit	<u>                    </u>
Total deposits in transit	
(Less) outstanding checks	<u>                    </u>
Total outstanding checks	
Add (Less) Other	<u>                    </u>
Total other	
Unreconciled difference	<u>                    0.00</u>
Ending GL Balance	<u><u>20,290.68</u></u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Sep 30, 2017  
10312.0 - CASH IN BANK - DEBIT SRV RESER  
Bank Statement Date: September 30, 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> <u>                    </u> 100.00
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>                    </u> 0.00
Ending GL Balance	<u>                    </u> <u>                    </u> 100.00



BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Sep 30, 2017  
 10314.0 - CASH IN BANK - DEPREC RESERVE  
 Bank Statement Date: September 30, 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 Sep 30, 2017  
 10316.0 - CASH IN BANK-USDA CONSTRUCTION  
 Bank Statement Date: September 30, 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 Sep 30, 2017  
 10400.0 - ACH CLEARING  
 Bank Statement Date: September 30, 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>(14.99)</u>	
Ending GL Balance		<u>70.03</u>
Ending Bank Balance		70.03
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>70.03</u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Three Months Ending September 30, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	44,750.10	140,194.97
GRANT MONEY-W	0.00	14,726.00
COMMERCIAL INCOME-W	30,708.88	91,358.99
MISCELLANEOUS INCOME - W	(2.50)	1.14
SERVICE CHARGE INCOME-W	187.50	675.00
LATE FEE INCOME	990.00	2,910.00
	76,633.98	249,866.10
 <b><u>WATER EXPENSES</u></b>		
BANK FEES-W	93.61	265.09
DEPRECIATION EXPENSE-W	8,314.50	24,943.50
DUES, FEES & SUBSCRIPTIONS-W	50.00	1,996.30
ENGINEERING FEES-W	0.00	6,332.87
GAS, FUEL & OIL-W	425.80	1,130.18
HEALTH INSURANCE-W	3,848.38	11,545.14
INTEREST EXPENSE-W	129.19	500.58
MEALS EXPENSE-W	0.00	18.48
OFFICE SUPPLIES-W	1,161.38	1,957.52
OFFICE EQUIP LEASE-W	152.29	456.87
OPERATING EXPENSE-W	1,229.79	2,831.47
PERS RETIREMENT-W	2,068.29	6,677.89
PERMITS/LICENSES/FEES-W	63.50	63.50
PG&E PUMPING COSTS-W	19,614.66	62,502.65
PG&E OFFICE UTILITIES-W	215.92	719.64
PROFESSIONAL FEES-W	577.50	2,145.00
R&M INFRASTRUCTURE-W	2,508.78	4,632.03
RENTAL OF EQUIPMENT-W	100.00	264.58
REPAIRS/MAINT BLDG-W	242.50	812.17
REPAIRS/MAINT EQUIP-W	2.28	398.74
TOOLS-W	1,418.25	2,783.29
SOCIAL SECURITY TAXES-W	1,189.70	2,926.92
TELEPHONE-W	442.29	1,321.93
TESTING EXPENSE-W	128.00	784.80
TRAVEL EXPENSE-W	9.13	9.13
VEHICLE REPAIRS & MAINT-W	112.50	145.32
WAGES & SALARIES PRODUCTION-W	11,228.83	24,425.98
OVERTIME PAID-W	267.60	854.83
SICK PAY-W	225.18	501.54
VACATION PAY-W	35.96	1,711.35
STAND BY TIME PAID-W	412.50	1,215.00
WORKERS COMP-W	0.00	4,244.50
PENALTIES & FINES	422.06	423.06
	56,690.37	171,541.85
<b><u>TOTAL EXPENSES</u></b>		
	56,690.37	171,541.85
 <b>NET INCOME &lt;LOSS&gt; FROM WATER OPERATIONS</b>	<b>\$ 19,943.61</b>	<b>\$ 78,324.25</b>

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Three Months Ending September 30, 2017**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	44,377.41	133,675.69
GRANT MONEY-S	0.00	14,726.00
COMMERCIAL INCOME-S	11,456.31	33,426.03
MISCELLANEOUS INCOME - S	(2.50)	0.00
SERVICE CHARGE INCOME-S	187.50	675.00
	56,018.72	182,502.72
 TOTAL REVENUES	 56,018.72	 182,502.72
 <b><u>SEWER EXPENSES</u></b>		
ADVERTISING-S	0.00	122.00
BANK FEES-S	93.61	265.09
CHEMICALS-S	0.00	1,169.94
DEPRECIATION EXPENSE-S	7,520.25	22,560.75
DUES, FEES & SUBSCRIPTIONS-S	2,266.25	6,738.55
ENGINEERING FEES-S	3,032.00	67,907.14
GAS, FUEL & OIL-S	425.80	1,143.39
HEALTH INSURANCE-S	3,848.38	11,545.14
INTEREST EXPENSE-S	129.20	500.58
LAB SUPPLIES-S	0.00	261.10
MEALS EXPENSE-S	0.00	18.48
OFFICE SUPPLIES-S	1,161.42	1,957.61
OFFICE EQUIP LEASE-S	152.30	456.90
OPERATING EXPENSE-S	1,258.19	3,682.23
PERS RETIREMENT-S	2,068.29	6,677.90
PG&E PUMPING COSTS-S	9,983.06	28,501.77
PG&E OFFICE UTILITIES-S	215.92	719.64
PROFESSIONAL FEES-S	647.50	2,215.00
R&M INFRASTRUCTURE-S	0.00	1,268.35
REPAIRS/MAINT BLDG-S	242.50	1,145.04
REPAIRS/MAINT EQUIP-S	492.28	858.29
TOOLS-S	1,418.27	3,012.60
SOCIAL SECURITY TAXES-S	896.29	2,666.09
TELEPHONE-S	442.30	1,321.96
TESTING EXPENSE-S	142.00	444.80
TRAVEL EXPENSE-S	9.12	9.12
VEHICLE REPAIRS & MAINT-S	112.50	145.35
WAGES & SALARIES PRODUCTION-S	9,054.92	27,012.16
OVERTIME PAID-S	1,986.25	4,410.09
SICK PAY-S	225.18	501.53
VACATION PAY-S	35.95	1,711.34
STAND BY TIME PAID-S	412.50	1,215.00
WORKERS COMP-S	0.00	3,205.03
	48,272.23	205,369.96
 TOTAL EXPENSES	 48,272.23	 205,369.96
 NET INCOME <LOSS> FROM SEWER OPERATIONS	 \$ 7,746.49	 (\$ 22,867.24)

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

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,264.41	24,767.15
COMMERCIAL INCOME-P	1,053.75	3,191.69
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	122.00	1,997.00
POOL PASS PURCHASES	0.00	560.00
VENDING INCOME-P	821.50	821.50
REPLACEMENT PASSES-P	0.00	35.00
AQUATIC PASS	25.00	835.00
POOL RENTAL FEES	150.00	2,585.75
	<hr/>	
TOTAL REVENUES	10,436.66	41,007.09
	<hr/>	
<b><u>SEWER EXPENSES</u></b>		
CHEMICALS-P	0.00	1,622.08
DEPRECIATION EXPENSE-P	2,815.42	8,446.26
OPERATING EXPENSE-P	0.00	264.29
PG&E POOL UTILITIES	2,214.12	9,186.88
R&M INFRASTRUCTURE-P	0.00	5,814.32
REPAIRS/MAINT BLDG-P	50.00	150.00
TOOLS-P	0.00	449.20
SOCIAL SECURITY TAXES-P	117.94	2,136.23
WAGES & SALARIES PRODUCTION-P	4,924.69	36,179.17
OVERTIME PAID-P	0.00	1,297.87
WORKERS COMP-P	0.00	1,212.71
	<hr/>	
TOTAL EXPENSES	10,122.17	66,759.01
	<hr/>	
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>\$ 314.49</u>	<u>(\$ 25,751.92)</u>