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June 8, 2018

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

We have compiled the accompanying financial statements for the period ending May 31, 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 May are \$118,409.58
2. Total Expenses for the period are \$166,440.94
3. Net Income (Loss) for the period is (\$48,031.36)
4. YTD Revenue is \$1,517,238.73
5. YTD Expenses are \$1,503,146.35
6. YTD Net Income (Loss) is \$14,092.38
7. The reconciled checking balance is \$463,057.37

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

May 31, 2018

ASSETS

Current Assets	
IMPREST CASH-OFFICE	\$ 300.00
CASH BOX-POOL	50.00
CASH IN BANK	463,057.37
CASH IN BANK - CUST DEPOSITS	34,235.12
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	141,658.76
RETURNED CHECK	118.92
RETURNED CHECK	197.65
RETURNED CHECK	30.01
AR COMP GEN LATE FEES	10,403.11
Total Current Assets	1,019,596.87
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	(2,491,063.50)	
ACCUMULATED DEPRECIATION-S	(3,243,561.75)	
ACCUMULATED DEPRECIATION-P	(652,672.62)	
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Total Property and Equipment		4,257,104.41
Other Assets		
DEFERRED OUTFLOWS-W	28,990.00	
DEFERRED OUTFLOWS-S	26,402.00	
DEFERRED OUTFLOWS-P	12,656.00	
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Total Other Assets		68,048.00
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Total Assets		\$ 5,344,749.28
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LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 74,921.09	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	(3.50)	
FEDERAL WITHHELD PAYABLE	(51.29)	
FICA TAXES PAYABLE W-S-P	(51.04)	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	181.00	
CAL- PERS	1,418.33	
CUSTOMER DEPOSITS-W	7,718.52	
CUSTOMER DEPOSITS-S	12,040.41	
CUSTOMER DEPOSITS-P	2,614.00	
DEFERRED REVENUE - P	7,130.00	
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Total Current Liabilities		161,614.33
Long-Term Liabilities		
LOAN - KS STATE BANK	62,528.59	
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	
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Total Long-Term Liabilities		694,446.59

Total Liabilities		<u>856,060.92</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	17,706.62	
DESIGNATED (NEW EQUITY ACCT)	531,324.21	
RETAINED EARNINGS	267,859.80	
Net Income	<u>14,092.38</u>	
Total Capital		<u>4,488,688.36</u>
Total Liabilities & Capital		<u>\$ 5,344,749.28</u>

BURNEY WATER DISTRICT
Income Statement
For the Eleven Months Ending May 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 30,398.56	25.67	\$ 370,216.96	24.40
RESIDENTIAL INCOME-S	44,228.13	37.35	487,457.52	32.13
RESIDENTIAL INCOME-P	8,861.20	7.48	91,321.50	6.02
GRANT MONEY-S	0.00	0.00	156,269.00	10.30
COMMERCIAL INCOME-W	22,255.46	18.80	254,426.91	16.77
COMMERCIAL INCOME-S	9,310.55	7.86	105,145.44	6.93
COMMERCIAL INCOME-P	1,045.68	0.88	11,514.04	0.76
SWIMMING LESSONS	0.00	0.00	5,100.00	0.34
MOMMY & ME	0.00	0.00	210.00	0.01
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	0.13
POOL PASS PURCHASES	0.00	0.00	560.00	0.04
VENDING INCOME-P	0.00	0.00	821.50	0.05
REPLACEMENT PASSES-P	0.00	0.00	35.00	0.00
AQUATIC PASS	0.00	0.00	835.00	0.06
POOL DONATIONS	200.00	0.17	540.00	0.04
POOL RENTAL FEES	0.00	0.00	2,585.75	0.17
MISCELLANEOUS INCOME - W	0.00	0.00	701.15	0.05
MISCELLANEOUS INCOME - S	0.00	0.00	700.01	0.05
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	0.01
OTHER BILLED INCOME-W	50.00	0.04	4,335.32	0.29
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.16
SERVICE CHARGE INCOME-W	500.00	0.42	2,537.50	0.17
SERVICE CHARGE INCOME-S	500.00	0.42	2,537.50	0.17
LATE FEE INCOME	1,060.00	0.90	11,310.00	0.75
INTEREST INCOME-W	0.00	0.00	1,283.69	0.08
INTEREST INCOME-S	0.00	0.00	702.43	0.05
INTEREST INCOME-P	0.00	0.00	616.51	0.04
	<u>118,409.58</u>	100.00	<u>1,517,238.73</u>	100.00
Total Revenues				
Cost of Sales				
<u>0.00</u>				
Total Cost of Sales				
<u>0.00</u>				
Gross Profit				
<u>118,409.58</u> 100.00 <u>1,517,238.73</u> 100.00				
Expenses				
ADVERTISING-W	26.50	0.02	281.50	0.02
ADVERTISING-S	26.50	0.02	148.50	0.01
BANK FEES-W	0.00	0.00	696.46	0.05
BANK FEES-S	0.00	0.00	696.46	0.05
CHEMICALS-W	0.00	0.00	9.64	0.00
CHEMICALS-S	0.00	0.00	1,415.54	0.09
CHEMICALS-P	312.54	0.26	2,562.77	0.17
DEPRECIATION EXPENSE-W	8,314.50	7.02	91,459.50	6.03
DEPRECIATION EXPENSE-S	7,520.25	6.35	82,722.75	5.45

	Current Month		Year to Date	
DEPRECIATION EXPENSE-P	2,815.42	2.38	30,969.62	2.04
DUES, FEES & SUBSCRIPTIONS-W	500.00	0.42	12,543.54	0.83
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	23,618.81	1.56
ENGINEERING FEES-W	0.00	0.00	83,351.19	5.49
ENGINEERING FEES-S	1,203.50	1.02	141,599.82	9.33
GAS, FUEL & OIL-W	32.95	0.03	4,924.08	0.32
GAS, FUEL & OIL-S	32.96	0.03	4,932.56	0.33
HEALTH INSURANCE-W	3,848.38	3.25	42,589.87	2.81
HEALTH INSURANCE-S	3,848.38	3.25	42,589.87	2.81
INTEREST EXPENSE-W	146.17	0.12	1,807.10	0.12
INTEREST EXPENSE-S	146.17	0.12	1,807.08	0.12
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	0.00	0.00	810.00	0.05
LEGAL EXPENSE-W	0.00	0.00	788.00	0.05
LEGAL EXPENSE-S	0.00	0.00	788.00	0.05
LIABILITY INSURANCE-W	21,686.95	18.32	21,686.95	1.43
LIABILITY INSURANCE-S	12,555.60	10.60	12,555.60	0.83
LIABILITY INSURANCE-P	3,804.73	3.21	3,804.73	0.25
MEALS EXPENSE-W	11.95	0.01	89.83	0.01
MEALS EXPENSE-S	0.00	0.00	40.63	0.00
MEALS EXPENSE-P	23.07	0.02	23.07	0.00
MISC EXPENSE-W	13.25	0.01	13.25	0.00
MISC EXPENSE-S	13.25	0.01	13.25	0.00
OFFICE SUPPLIES-W	59.40	0.05	8,570.04	0.56
OFFICE SUPPLIES-S	59.41	0.05	6,212.06	0.41
OFFICE SUPPLIES-P	191.85	0.16	228.00	0.02
OFFICE EQUIP LEASE-W	0.00	0.00	1,675.19	0.11
OFFICE EQUIP LEASE-S	0.00	0.00	1,675.30	0.11
OPERATING EXPENSE-W	806.10	0.68	10,623.20	0.70
OPERATING EXPENSE-S	688.14	0.58	11,271.92	0.74
OPERATING EXPENSE-P	209.98	0.18	501.55	0.03
PERS RETIREMENT-W	3,442.48	2.91	31,780.78	2.09
PERS RETIREMENT-S	3,442.50	2.91	31,781.90	2.09
PERMITS/LICENSES/FEES-W	130.00	0.11	954.74	0.06
PERMITS/LICENSES/FEES-S	0.00	0.00	3,009.98	0.20
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	0.06
PG&E PUMPING COSTS-W	11,193.95	9.45	148,899.42	9.81
PG&E PUMPING COSTS-S	8,134.93	6.87	102,374.77	6.75
PG&E OFFICE UTILITIES-W	192.48	0.16	3,847.43	0.25
PG&E OFFICE UTILITIES-S	192.48	0.16	3,847.43	0.25
PG&E POOL UTILITIES	355.01	0.30	10,700.57	0.71
PROFESSIONAL FEES-W	600.00	0.51	16,529.75	1.09
PROFESSIONAL FEES-S	620.00	0.52	16,557.25	1.09
RENT EXPENSE-P	445.00	0.38	445.00	0.03
R&M INFRASTRUCTURE-W	998.05	0.84	21,623.91	1.43
R&M INFRASTRUCTURE-S	9,030.47	7.63	12,777.96	0.84
R&M INFRASTRUCTURE-P	785.43	0.66	6,599.75	0.43
RENTAL OF EQUIPMENT-W	0.00	0.00	547.16	0.04
REPAIRS/MAINT BLDG-W	30.93	0.03	1,821.84	0.12
REPAIRS/MAINT BLDG-S	4.34	0.00	4,534.76	0.30
REPAIRS/MAINT BLDG-P	50.00	0.04	450.00	0.03
REPAIRS/MAINT EQUIP-W	286.94	0.24	2,759.07	0.18
REPAIRS/MAINT EQUIP-S	286.95	0.24	3,610.66	0.24
REPAIRS/MAINT EQUIP-P	53.43	0.05	53.43	0.00
SEMINARS & EDUCATION-W	0.00	0.00	1,017.89	0.07

	Current Month		Year to Date	
SEMINARS & EDUCATION-S	0.00	0.00	1,262.90	0.08
SEMINARS & EDUCATION-P	0.00	0.00	294.41	0.02
TOOLS-W	43.78	0.04	3,140.10	0.21
TOOLS-S	7.71	0.01	3,311.69	0.22
TOOLS-P	0.00	0.00	477.17	0.03
SOCIAL SECURITY TAXES-W	978.04	0.83	11,563.13	0.76
SOCIAL SECURITY TAXES-S	810.73	0.68	10,940.77	0.72
SOCIAL SECURITY TAXES-P	270.34	0.23	2,333.37	0.15
TELEPHONE-W	414.69	0.35	4,864.43	0.32
TELEPHONE-S	414.71	0.35	4,864.52	0.32
TESTING EXPENSE-W	221.00	0.19	2,399.80	0.16
TESTING EXPENSE-S	0.00	0.00	2,520.60	0.17
TRAVEL EXPENSE-W	62.50	0.05	592.58	0.04
TRAVEL EXPENSE-S	62.50	0.05	98.83	0.01
TRAVEL EXPENSE-P	241.36	0.20	962.25	0.06
VEHICLE REPAIRS & MAINT-W	111.58	0.09	3,627.36	0.24
VEHICLE REPAIRS & MAINT-S	111.60	0.09	3,670.95	0.24
WAGES & SALARIES PRODUCTION-W	10,496.02	8.86	118,844.47	7.83
WAGES & SALARIES PRODUCTION-S	7,805.97	6.59	112,548.50	7.42
WAGES & SALARIES PRODUCTION-P	2,691.66	2.27	37,493.98	2.47
OVERTIME PAID-W	190.99	0.16	3,460.40	0.23
OVERTIME PAID-S	693.85	0.59	13,751.86	0.91
OVERTIME PAID-P	841.39	0.71	2,371.64	0.16
SICK PAY-W	481.74	0.41	4,492.22	0.30
SICK PAY-S	481.73	0.41	4,492.15	0.30
VACATION PAY-W	1,226.48	1.04	12,217.87	0.81
VACATION PAY-S	1,226.48	1.04	12,217.80	0.81
STAND BY TIME PAID-W	390.00	0.33	4,732.50	0.31
STAND BY TIME PAID-S	390.00	0.33	4,732.50	0.31
WORKERS COMP-W	13,034.40	11.01	17,278.90	1.14
WORKERS COMP-S	9,842.30	8.31	13,047.33	0.86
WORKERS COMP-P	3,724.12	3.15	4,936.83	0.33
PENALTIES & FINES	0.00	0.00	40.00	0.00
Total Expenses	<u>166,440.94</u>	140.56	<u>1,503,146.35</u>	99.07
Net Income	<u>(\$ 48,031.36)</u>	(40.56)	<u>\$ 14,092.38</u>	0.93

BURNEY WATER DISTRICT
Income Statement
For the Eleven Months Ending May 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 30,398.56	\$ 29,880.40	\$ 370,216.96	\$ 363,717.99
RESIDENTIAL INCOME-S	44,228.13	44,862.60	487,457.52	491,984.69
RESIDENTIAL INCOME-P	8,861.20	8,251.35	91,321.50	90,827.51
GRANT MONEY-S	0.00	0.00	156,269.00	221,934.00
COMMERCIAL INCOME-W	22,255.46	18,516.42	254,426.91	244,370.35
COMMERCIAL INCOME-S	9,310.55	10,310.22	105,145.44	109,541.29
COMMERCIAL INCOME-P	1,045.68	1,063.93	11,514.04	11,793.31
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	540.00	1,000.00
POOL RENTAL FEES	0.00	150.00	2,585.75	4,882.75
MISCELLANEOUS INCOME - W	0.00	0.00	701.15	(45.59)
MISCELLANEOUS INCOME - S	0.00	0.00	700.01	(45.60)
MISCELLANEOUS INCOME - P	0.00	0.00	125.00	231.70
OTHER BILLED INCOME-W	50.00	722.02	4,335.32	2,849.76
OTHER BILLED INCOME-S	0.00	0.00	2,450.00	0.00
SERVICE CHARGE INCOME-W	500.00	125.00	2,537.50	1,837.50
SERVICE CHARGE INCOME-S	500.00	125.00	2,537.50	1,837.50
SERVICE CHARGE INCOME-P	0.00	0.00	0.00	25.00
LATE FEE INCOME	1,060.00	1,020.00	11,310.00	11,550.00
INTEREST INCOME-W	0.00	0.00	1,283.69	886.92
INTEREST INCOME-S	0.00	0.00	702.43	485.07
INTEREST INCOME-P	0.00	0.00	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	118,409.58	115,026.94	1,517,238.73	1,579,256.05
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	118,409.58	115,026.94	1,517,238.73	1,579,256.05
Expenses				
AUDIT-W	0.00	0.00	0.00	6,700.00
AUDIT-S	0.00	0.00	0.00	550.00
ADVERTISING-W	26.50	0.00	281.50	102.00
ADVERTISING-S	26.50	0.00	148.50	102.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
BANK FEES-W	0.00	68.53	696.46	950.40
BANK FEES-S	0.00	68.54	696.46	950.41
CHEMICALS-W	0.00	0.00	9.64	74.96
CHEMICALS-S	0.00	0.00	1,415.54	5,198.00
CHEMICALS-P	312.54	0.00	2,562.77	1,224.75
DEPRECIATION EXPENSE-W	8,314.50	7,403.06	91,459.50	84,427.54
DEPRECIATION EXPENSE-S	7,520.25	8,083.09	82,722.75	90,347.81
DEPRECIATION EXPENSE-P	2,815.42	3,098.01	30,969.62	33,282.09
DUES, FEES & SUBSCRIPTIONS-W	500.00	0.00	12,543.54	11,618.84
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	23,618.81	4,178.54
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	0.00	300.00
ENGINEERING FEES-W	0.00	16,295.73	83,351.19	19,972.96
ENGINEERING FEES-S	1,203.50	0.00	141,599.82	49,670.62
GAS, FUEL & OIL-W	32.95	372.01	4,924.08	4,138.32
GAS, FUEL & OIL-S	32.96	318.79	4,932.56	3,738.74
HEALTH INSURANCE-W	3,848.38	7,181.38	42,589.87	42,847.56
HEALTH INSURANCE-S	3,848.38	7,181.38	42,589.87	42,847.56
INTEREST EXPENSE-W	146.17	195.92	1,807.10	50.72
INTEREST EXPENSE-S	146.17	195.91	1,807.08	50.73
LAB SUPPLIES-W	0.00	0.00	55.00	0.00
LAB SUPPLIES-S	0.00	0.00	810.00	482.34
LEGAL EXPENSE-W	0.00	164.50	788.00	3,000.00
LEGAL EXPENSE-S	0.00	164.50	788.00	3,000.00
LIABILITY INSURANCE-W	21,686.95	19,881.70	21,686.95	19,906.70
LIABILITY INSURANCE-S	12,555.60	11,213.15	12,555.60	11,238.15
LIABILITY INSURANCE-P	3,804.73	3,613.77	3,804.73	3,488.77
MEALS EXPENSE-W	11.95	99.24	89.83	230.39
MEALS EXPENSE-S	0.00	22.95	40.63	154.04
MEALS EXPENSE-P	23.07	0.00	23.07	0.00
MISC EXPENSE-W	13.25	0.00	13.25	0.00
MISC EXPENSE-S	13.25	0.00	13.25	0.00
OFFICE SUPPLIES-W	59.40	447.17	8,570.04	6,692.65
OFFICE SUPPLIES-S	59.41	447.17	6,212.06	6,630.99
OFFICE SUPPLIES-P	191.85	183.03	228.00	183.03
OFFICE EQUIP LEASE-W	0.00	99.21	1,675.19	1,825.57
OFFICE EQUIP LEASE-S	0.00	99.20	1,675.30	1,825.53
OPERATING EXPENSE-W	806.10	923.39	10,623.20	10,165.31
OPERATING EXPENSE-S	688.14	1,303.96	11,271.92	17,576.92
OPERATING EXPENSE-P	209.98	152.53	501.55	405.70
OUTSIDE SERVICES - W	0.00	0.00	0.00	4,364.49
OUTSIDE SERVICES - S	0.00	0.00	0.00	195,088.82
PERS RETIREMENT-W	3,442.48	3,097.74	31,780.78	34,845.68
PERS RETIREMENT-S	3,442.50	3,097.74	31,781.90	33,569.89
PERMITS/LICENSES/FEES-W	130.00	5.00	954.74	17,170.22
PERMITS/LICENSES/FEES-S	0.00	175.00	3,009.98	1,520.68
PERMITS/LICENSES/FEES-P	0.00	0.00	884.86	860.14
PG&E PUMPING COSTS-W	11,193.95	9,815.02	148,899.42	140,839.67
PG&E PUMPING COSTS-S	8,134.93	8,503.04	102,374.77	105,430.00
PG&E OFFICE UTILITIES-W	192.48	214.11	3,847.43	3,997.95
PG&E OFFICE UTILITIES-S	192.48	214.11	3,847.43	3,958.58
PG&E POOL UTILITIES	355.01	1,756.74	10,700.57	12,867.03
PROFESSIONAL FEES-W	600.00	802.50	16,529.75	9,116.98
PROFESSIONAL FEES-S	620.00	872.50	16,557.25	15,561.97
RENT EXPENSE-P	445.00	0.00	445.00	0.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
R&M INFRASTRUCTURE-W	998.05	5,084.43	21,623.91	35,905.99
R&M INFRASTRUCTURE-S	9,030.47	812.57	12,777.96	15,786.48
R&M INFRASTRUCTURE-P	785.43	1,485.66	6,599.75	3,180.35
RENTAL OF EQUIPMENT-W	0.00	27.29	547.16	352.86
RENTAL OF EQUIPMENT-S	0.00	0.00	0.00	12,675.62
REPAIRS/MAINT BLDG-W	30.93	0.00	1,821.84	7,322.79
REPAIRS/MAINT BLDG-S	4.34	208.90	4,534.76	7,294.03
REPAIRS/MAINT BLDG-P	50.00	196.55	450.00	524.07
REPAIRS/MAINT EQUIP-W	286.94	2,435.04	2,759.07	4,989.23
REPAIRS/MAINT EQUIP-S	286.95	893.36	3,610.66	4,517.93
REPAIRS/MAINT EQUIP-P	53.43	30.00	53.43	30.00
SEMINARS & EDUCATION-W	0.00	253.96	1,017.89	1,443.01
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	43.78	125.36	3,140.10	2,758.16
TOOLS-S	7.71	9.16	3,311.69	3,078.71
TOOLS-P	0.00	281.74	477.17	(341.05)
SOCIAL SECURITY TAXES-W	978.04	1,020.83	11,563.13	11,861.22
SOCIAL SECURITY TAXES-S	810.73	938.41	10,940.77	12,250.84
SOCIAL SECURITY TAXES-P	270.34	127.94	2,333.37	3,199.84
TELEPHONE-W	414.69	435.71	4,864.43	4,818.05
TELEPHONE-S	414.71	435.72	4,864.52	4,818.00
TESTING EXPENSE-W	221.00	128.00	2,399.80	1,509.00
TESTING EXPENSE-S	0.00	98.00	2,520.60	2,464.23
TRAVEL EXPENSE-W	62.50	0.00	592.58	1,530.21
TRAVEL EXPENSE-S	62.50	0.00	98.83	1,561.09
TRAVEL EXPENSE-P	241.36	0.00	962.25	0.00
VEHICLE REPAIRS & MAINT-W	111.58	146.42	3,627.36	1,724.71
VEHICLE REPAIRS & MAINT-S	111.60	146.45	3,670.95	1,740.38
WAGES & SALARIES PRODUCTION-W	10,496.02	9,301.81	118,844.47	130,960.46
WAGES & SALARIES PRODUCTION-S	7,805.97	9,301.76	112,548.50	116,509.69
WAGES & SALARIES PRODUCTION-P	2,691.66	3,155.73	37,493.98	38,073.82
OVERTIME PAID-W	190.99	513.42	3,460.40	2,629.72
OVERTIME PAID-S	693.85	917.80	13,751.86	13,672.52
OVERTIME PAID-P	841.39	0.00	2,371.64	1,617.99
SICK PAY-W	481.74	914.31	4,492.22	5,172.97
SICK PAY-S	481.73	914.31	4,492.15	5,172.95
VACATION PAY-W	1,226.48	741.98	12,217.87	6,604.39
VACATION PAY-S	1,226.48	741.99	12,217.80	6,604.41
STAND BY TIME PAID-W	390.00	390.00	4,732.50	4,922.50
STAND BY TIME PAID-S	390.00	390.00	4,732.50	4,922.50
WORKERS COMP-W	13,034.40	14,064.85	17,278.90	16,445.19
WORKERS COMP-S	9,842.30	10,620.39	13,047.33	12,417.79
WORKERS COMP-P	3,724.12	4,018.53	4,936.83	4,698.62
PENALTIES & FINES	0.00	0.00	40.00	0.00
Total Expenses	166,440.94	189,139.70	1,503,146.35	1,725,335.56
Net Income	(\$ 48,031.36)	(\$ 74,112.76)	\$ 14,092.38	(\$ 146,079.51)

BURNEY WATER DISTRICT

Account Reconciliation

As of May 31, 2018

10300.0 - CASH IN BANK

Bank Statement Date: May 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			466,665.98
Add: Cash Receipts			106,495.40
Less: Cash Disbursements			(102,233.23)
Add (Less) Other			<u>(7,870.78)</u>
Ending GL Balance			<u>463,057.37</u>
Ending Bank Balance			500,780.36
Add back deposits in transit			
	May 31, 2018		798.09
	May 31, 2018		<u>1,818.22</u>
Total deposits in transit			2,616.31
(Less) outstanding checks			
	May 3, 2018	28129	(650.00)
	May 11, 2018	28148	(650.00)
	May 18, 2018	28150	(574.92)
	May 18, 2018	28151	(9,025.00)
	May 18, 2018	28152	(128.00)
	May 18, 2018	28153	(1,242.23)
	May 18, 2018	28154	(100.00)
	May 18, 2018	28155	(119.03)
	May 18, 2018	28156	(50.00)
	May 18, 2018	28157	(1,203.50)
	May 18, 2018	28158	(70.00)
	May 18, 2018	28159	(851.35)
	May 24, 2018	28161	(175.00)
	May 24, 2018	28162	(3,000.61)
	May 24, 2018	28163	(53.00)
	May 24, 2018	28164	(498.00)
	May 24, 2018	28165	(113.81)
	May 24, 2018	28166	(900.00)
	May 24, 2018	28167	(571.99)
	May 31, 2018	28168	(20,068.85)
	May 31, 2018	28169	(43.81)
	May 31, 2018	28170	(216.00)
	May 18, 2018	9457	<u>(34.20)</u>
Total outstanding checks			(40,339.30)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u>463,057.37</u>

BURNEY WATER DISTRICT

Check Register

For the Period From May 1, 2018 to May 31, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28127	5/3/18	BASIC LABORATORY, INC.	10300.0	374.80
28128	5/3/18	BURNEY DISPOSAL	10300.0	645.01
28129	5/3/18	DEBRA J. CRONE, CPA	10300.0	650.00
28130	5/3/18	FRONTIER COMMUNICATIONS	10300.0	704.14
28131	5/3/18	HARVEST PRINTING	10300.0	1,070.24
28132	5/3/18	STEPHANIE MCQUADE	10300.0	263.78
28133	5/3/18	NAPA SIERRA	10300.0	69.61
28134	5/3/18	OFFICE DEPOT	10300.0	56.60
28135	5/3/18	PG&E	10300.0	19,247.53
28136	5/3/18	SICKLER ELECTRIC	10300.0	220.96
28137	5/3/18	STREAMLINE	10300.0	200.00
28138	5/3/18	TAMCO	10300.0	304.59
28139	5/3/18	TESORO COMMERCIAL FLEET	10300.0	850.49
28140	5/3/18	USA BLUE BOOK	10300.0	96.27
894	5/3/18	CASH	10300.0	50.00
9446	5/4/18	MIKE A. SKELLY	10300.0	1,609.61
9447	5/4/18	KEITH T. MOORE	10300.0	1,270.31
9448	5/4/18	WILLIE L. LYONS	10300.0	1,440.47
9449	5/4/18	CAROLYN CAMPBELL	10300.0	1,310.79
9450	5/4/18	AMANDA R. ROGERS	10300.0	1,009.83
9451	5/4/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9452	5/4/18	STEPHANIE A. MCQUADE	10300.0	1,467.73
EFT	5/8/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
EFT	5/8/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
EFT	5/8/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,214.90
28141	5/9/18	AIR GAS USA	10300.0	28.15
28142	5/9/18	PACKWAY MATERIALS, INC	10300.0	172.19
28143	5/9/18	AT&T MOBILITY	10300.0	122.37
28144	5/9/18	LABORERS LOCAL 185	10300.0	216.00
28145	5/9/18	PRECISION LUBE EXPRESS	10300.0	43.41
28146	5/9/18	USA BLUE BOOK	10300.0	223.59
28147	5/10/18	HOVIS HARDWARE	10300.0	295.26
EFT	5/10/18	NOR CAL LABORERS	10300.0	6,840.00
28148	5/11/18	DEBRA J. CRONE, CPA	10300.0	650.00
28149	5/11/18	RODRIGUEZ, WILLIE	10300.0	190.91
	5/16/18	KS STATEBANK	10300.0	3,171.27
9453	5/18/18	MIKE A. SKELLY	10300.0	2,139.46
9454	5/18/18	KEITH T. MOORE	10300.0	1,119.37
9455	5/18/18	WILLIE L. LYONS	10300.0	1,542.32
9456	5/18/18	CAROLYN CAMPBELL	10300.0	1,109.32
9457	5/18/18	AMANDA R. ROGERS	10300.0	34.20
9458	5/18/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9459	5/18/18	STEPHANIE A. MCQUADE	10300.0	1,200.82
9460	5/18/18	MARGARITA ANGEL	10300.0	350.34
28150	5/18/18	ARAMARK	10300.0	574.92
28151	5/18/18	THE BARBER-WEBB COMPANY	10300.0	9,025.00
28152	5/18/18	BASIC LABORATORY, INC.	10300.0	128.00
28153	5/18/18	FERGUSON ENTERPRISES INC #1423	10300.0	1,242.23
28154	5/18/18	LES SCHWAB TIRE CENTER	10300.0	100.00
28155	5/18/18	STEPHANIE MCQUADE	10300.0	119.03
28156	5/18/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28157	5/18/18	PACE ENGINEERING	10300.0	1,203.50
28158	5/18/18	State Water Resources Control Board	10300.0	70.00
28159	5/18/18	FIRST NATIONAL BANK OMAHA	10300.0	851.35
28161	5/24/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28162	5/24/18	CaIPERS	10300.0	3,000.61
28163	5/24/18	MOUNTAIN ECHO	10300.0	53.00
28164	5/24/18	TONY PELLEGRINO	10300.0	498.00

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
28165	5/24/18	PRECISION LUBE EXPRESS	10300.0	113.81
28166	5/24/18	SINGLETON AUMAN PC	10300.0	900.00
28167	5/24/18	Zee Medical Service Company #72	10300.0	571.99
28168	5/31/18	PG&E	10300.0	20,068.85
28009V	5/31/18	AMANDA ROGERS	10300.0	-43.81
28169	5/31/18	AMANDA ROGERS	10300.0	43.81
28055V	5/31/18	LABORERS LOCAL 185	10300.0	-216.00
28170	5/31/18	LABORERS LOCAL 185	10300.0	216.00
Total				<u>102,233.23</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of May 31, 2018
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: May 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	33,535.12
Add: Cash Receipts	700.00
Less: Cash Disbursements	
Add (Less) Other	_____
Ending GL Balance	34,235.12
Ending Bank Balance	34,260.81
Add back deposits in transit	_____
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)
Total outstanding checks	(25.69)
Add (Less) Other	_____
Total other	
Unreconciled difference	0.00
Ending GL Balance	34,235.12

BURNEY WATER DISTRICT
 Account Reconciliation
 As of May 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: May 31, 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	<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 May 31, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: May 31, 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 May 31, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: May 31, 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 May 31, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: May 31, 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 May 31, 2018
 10400.0 - ACH CLEARING
 Bank Statement Date: May 31, 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 Eleven Months Ending May 31, 2018**

<u>WATER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-W	30,398.56	370,216.96
COMMERCIAL INCOME-W	22,255.46	254,426.91
MISCELLANEOUS INCOME - W	0.00	701.15
OTHER BILLED INCOME-W	50.00	4,335.32
SERVICE CHARGE INCOME-W	500.00	2,537.50
LATE FEE INCOME	1,060.00	11,310.00
INTEREST INCOME-W	0.00	1,283.69
TOTAL REVENUES	54,264.02	644,811.53

WATER EXPENSES

ADVERTISING-W	26.50	281.50
BANK FEES-W	0.00	696.46
CHEMICALS-W	0.00	9.64
DEPRECIATION EXPENSE-W	8,314.50	91,459.50
DUES, FEES & SUBSCRIPTIONS-W	500.00	12,543.54
ENGINEERING FEES-W	0.00	83,351.19
GAS, FUEL & OIL-W	32.95	4,924.08
HEALTH INSURANCE-W	3,848.38	42,589.87
INTEREST EXPENSE-W	146.17	1,807.10
LAB SUPPLIES-W	0.00	55.00
LEGAL EXPENSE-W	0.00	788.00
LIABILITY INSURANCE-W	21,686.95	21,686.95
MEALS EXPENSE-W	11.95	89.83
MISC EXPENSE-W	13.25	13.25
OFFICE SUPPLIES-W	59.40	8,570.04
OFFICE EQUIP LEASE-W	0.00	1,675.19
OPERATING EXPENSE-W	806.10	10,623.20
PERS RETIREMENT-W	3,442.48	31,780.78
PERMITS/LICENSES/FEES-W	130.00	954.74
PG&E PUMPING COSTS-W	11,193.95	148,899.42
PG&E OFFICE UTILITIES-W	192.48	3,847.43
PROFESSIONAL FEES-W	600.00	16,529.75
R&M INFRASTRUCTURE-W	998.05	21,623.91
RENTAL OF EQUIPMENT-W	0.00	547.16
REPAIRS/MAINT BLDG-W	30.93	1,821.84
REPAIRS/MAINT EQUIP-W	286.94	2,759.07
SEMINARS & EDUCATION-W	0.00	1,017.89
TOOLS-W	43.78	3,140.10
SOCIAL SECURITY TAXES-W	978.04	11,563.13
TELEPHONE-W	414.69	4,864.43
TESTING EXPENSE-W	221.00	2,399.80
TRAVEL EXPENSE-W	62.50	592.58
VEHICLE REPAIRS & MAINT-W	111.58	3,627.36
WAGES & SALARIES PRODUCTION-W	10,496.02	118,844.47
OVERTIME PAID-W	190.99	3,460.40
SICK PAY-W	481.74	4,492.22
VACATION PAY-W	1,226.48	12,217.87
STAND BY TIME PAID-W	390.00	4,732.50

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
WORKERS COMP-W	13,034.40	17,278.90
PENALTIES & FINES	0.00	40.00
	<hr/>	
TOTAL EXPENSES	79,972.20	698,200.09
	<hr/>	
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>(\$ 25,708.18)</u>	<u>(\$ 53,388.56)</u>
	<hr/>	

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Eleven Months Ending May 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	44,228.13	487,457.52
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-S	9,310.55	105,145.44
MISCELLANEOUS INCOME - S	0.00	700.01
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-S	500.00	2,537.50
INTEREST INCOME-S	0.00	702.43
	<hr/>	
TOTAL REVENUES	54,038.68	755,261.90
	<hr/>	
<u>SEWER EXPENSES</u>		
ADVERTISING-S	26.50	148.50
BANK FEES-S	0.00	696.46
CHEMICALS-S	0.00	1,415.54
DEPRECIATION EXPENSE-S	7,520.25	82,722.75
DUES, FEES & SUBSCRIPTIONS-S	0.00	23,618.81
ENGINEERING FEES-S	1,203.50	141,599.82
GAS, FUEL & OIL-S	32.96	4,932.56
HEALTH INSURANCE-S	3,848.38	42,589.87
INTEREST EXPENSE-S	146.17	1,807.08
LAB SUPPLIES-S	0.00	810.00
LEGAL EXPENSE-S	0.00	788.00
LIABILITY INSURANCE-S	12,555.60	12,555.60
MEALS EXPENSE-S	0.00	40.63
MISC EXPENSE-S	13.25	13.25
OFFICE SUPPLIES-S	59.41	6,212.06
OFFICE EQUIP LEASE-S	0.00	1,675.30
OPERATING EXPENSE-S	688.14	11,271.92
PERS RETIREMENT-S	3,442.50	31,781.90
PERMITS/LICENSES/FEES-S	0.00	3,009.98
PG&E PUMPING COSTS-S	8,134.93	102,374.77
PG&E OFFICE UTILITIES-S	192.48	3,847.43
PROFESSIONAL FEES-S	620.00	16,557.25
R&M INFRASTRUCTURE-S	9,030.47	12,777.96
REPAIRS/MAINT BLDG-S	4.34	4,534.76
REPAIRS/MAINT EQUIP-S	286.95	3,610.66
SEMINARS & EDUCATION-S	0.00	1,262.90
TOOLS-S	7.71	3,311.69
SOCIAL SECURITY TAXES-S	810.73	10,940.77
TELEPHONE-S	414.71	4,864.52
TESTING EXPENSE-S	0.00	2,520.60
TRAVEL EXPENSE-S	62.50	98.83
VEHICLE REPAIRS & MAINT-S	111.60	3,670.95
WAGES & SALARIES PRODUCTION-S	7,805.97	112,548.50
OVERTIME PAID-S	693.85	13,751.86
SICK PAY-S	481.73	4,492.15
VACATION PAY-S	1,226.48	12,217.80
STAND BY TIME PAID-S	390.00	4,732.50
WORKERS COMP-S	9,842.30	13,047.33

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	69,653.41	698,853.26
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>(\$ 15,614.73) \$</u>	<u>56,408.64</u>

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Eleven Months Ending May 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,861.20	91,321.50
COMMERCIAL INCOME-P	1,045.68	11,514.04
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	540.00
POOL RENTAL FEES	0.00	2,585.75
MISCELLANEOUS INCOME	0.00	125.00
INTEREST INCOME-P	0.00	616.51
TOTAL REVENUES	10,106.88	117,165.30
 <u>POOL EXPENSES</u>		
CHEMICALS-P	312.54	2,562.77
DEPRECIATION EXPENSE-P	2,815.42	30,969.62
LIABILITY INSURANCE-P	3,804.73	3,804.73
MEALS EXPENSE-P	23.07	23.07
OFFICE EXPENSE-P	191.85	228.00
OPERATING EXPENSE-P	209.98	501.55
PERMITS/LICENSES/FEES-P	0.00	884.86
PG&E POOL UTILITIES	355.01	10,700.57
RENT EXPENSE-P	445.00	445.00
R&M INFRASTRUCTURE-P	785.43	6,599.75
REPAIRS/MAINT BLDG-P	50.00	450.00
REPAIRS/MAINT EQUIP-P	53.43	53.43
SEMINARS & EDUCATION-P	0.00	294.41
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-P	270.34	2,333.37
TRAVEL EXPENSE-P	241.36	962.25
WAGES & SALARIES PRODUCTION-P	2,691.66	37,493.98
OVERTIME PAID-P	841.39	2,371.64
WORKERS COMP-P	3,724.12	4,936.83
TOTAL EXPENSES	16,815.33	106,093.00
NET INCOME <LOSS> FROM POOL OPERATIONS	(\$ 6,708.45) \$	11,072.30