



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

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  
Income Statement  
For the Eleven Months Ending May 31, 2018

	Current Month	Year to Date
Revenues		
RESIDENTIAL INCOME-W	\$ 30,398.56	\$ 370,216.96
RESIDENTIAL INCOME-S	44,228.13	487,457.52
RESIDENTIAL INCOME-P	8,861.20	91,321.50
GRANT MONEY-S	0.00	156,269.00
COMMERCIAL INCOME-W	22,255.46	254,426.91
COMMERCIAL INCOME-S	9,310.55	105,145.44
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 - W	0.00	701.15
MISCELLANEOUS INCOME - S	0.00	700.01
MISCELLANEOUS INCOME - P	0.00	125.00
OTHER BILLED INCOME-W	50.00	4,335.32
OTHER BILLED INCOME-S	0.00	2,450.00
SERVICE CHARGE INCOME-W	500.00	2,537.50
SERVICE CHARGE INCOME-S	500.00	2,537.50
LATE FEE INCOME	1,060.00	11,310.00
INTEREST INCOME-W	0.00	1,283.69
INTEREST INCOME-S	0.00	702.43
INTEREST INCOME-P	0.00	616.51
	<hr/>	<hr/>
Total Revenues	118,409.58	1,517,238.73
	<hr/>	<hr/>
Cost of Sales		
	<hr/>	<hr/>
Total Cost of Sales	0.00	0.00
	<hr/>	<hr/>
Gross Profit	118,409.58	1,517,238.73
	<hr/>	<hr/>
Expenses		
ADVERTISING-W	26.50	281.50
ADVERTISING-S	26.50	148.50
BANK FEES-W	0.00	696.46
BANK FEES-S	0.00	696.46
CHEMICALS-W	0.00	9.64
CHEMICALS-S	0.00	1,415.54
CHEMICALS-P	312.54	2,562.77
DEPRECIATION EXPENSE-W	8,314.50	91,459.50
DEPRECIATION EXPENSE-S	7,520.25	82,722.75

	Current Month	Year to Date
DEPRECIATION EXPENSE-P	2,815.42	30,969.62
DUES, FEES & SUBSCRIPTIONS-W	500.00	12,543.54
DUES, FEES & SUBSCRIPTIONS-S	0.00	23,618.81
ENGINEERING FEES-W	0.00	83,351.19
ENGINEERING FEES-S	1,203.50	141,599.82
GAS, FUEL & OIL-W	32.95	4,924.08
GAS, FUEL & OIL-S	32.96	4,932.56
HEALTH INSURANCE-W	3,848.38	42,589.87
HEALTH INSURANCE-S	3,848.38	42,589.87
INTEREST EXPENSE-W	146.17	1,807.10
INTEREST EXPENSE-S	146.17	1,807.08
LAB SUPPLIES-W	0.00	55.00
LAB SUPPLIES-S	0.00	810.00
LEGAL EXPENSE-W	0.00	788.00
LEGAL EXPENSE-S	0.00	788.00
LIABILITY INSURANCE-W	21,686.95	21,686.95
LIABILITY INSURANCE-S	12,555.60	12,555.60
LIABILITY INSURANCE-P	3,804.73	3,804.73
MEALS EXPENSE-W	11.95	89.83
MEALS EXPENSE-S	0.00	40.63
MEALS EXPENSE-P	23.07	23.07
MISC EXPENSE-W	13.25	13.25
MISC EXPENSE-S	13.25	13.25
OFFICE SUPPLIES-W	59.40	8,570.04
OFFICE SUPPLIES-S	59.41	6,212.06
OFFICE SUPPLIES-P	191.85	228.00
OFFICE EQUIP LEASE-W	0.00	1,675.19
OFFICE EQUIP LEASE-S	0.00	1,675.30
OPERATING EXPENSE-W	806.10	10,623.20
OPERATING EXPENSE-S	688.14	11,271.92
OPERATING EXPENSE-P	209.98	501.55
PERS RETIREMENT-W	3,442.48	31,780.78
PERS RETIREMENT-S	3,442.50	31,781.90
PERMITS/LICENSES/FEES-W	130.00	954.74
PERMITS/LICENSES/FEES-S	0.00	3,009.98
PERMITS/LICENSES/FEES-P	0.00	884.86
PG&E PUMPING COSTS-W	11,193.95	148,899.42
PG&E PUMPING COSTS-S	8,134.93	102,374.77
PG&E OFFICE UTILITIES-W	192.48	3,847.43
PG&E OFFICE UTILITIES-S	192.48	3,847.43
PG&E POOL UTILITIES	355.01	10,700.57
PROFESSIONAL FEES-W	600.00	16,529.75
PROFESSIONAL FEES-S	620.00	16,557.25
RENT EXPENSE-P	445.00	445.00
R&M INFRASTRUCTURE-W	998.05	21,623.91
R&M INFRASTRUCTURE-S	9,030.47	12,777.96
R&M INFRASTRUCTURE-P	785.43	6,599.75
RENTAL OF EQUIPMENT-W	0.00	547.16
REPAIRS/MAINT BLDG-W	30.93	1,821.84
REPAIRS/MAINT BLDG-S	4.34	4,534.76
REPAIRS/MAINT BLDG-P	50.00	450.00
REPAIRS/MAINT EQUIP-W	286.94	2,759.07
REPAIRS/MAINT EQUIP-S	286.95	3,610.66
REPAIRS/MAINT EQUIP-P	53.43	53.43
SEMINARS & EDUCATION-W	0.00	1,017.89

	Current Month	Year to Date
SEMINARS & EDUCATION-S	0.00	1,262.90
SEMINARS & EDUCATION-P	0.00	294.41
TOOLS-W	43.78	3,140.10
TOOLS-S	7.71	3,311.69
TOOLS-P	0.00	477.17
SOCIAL SECURITY TAXES-W	978.04	11,563.13
SOCIAL SECURITY TAXES-S	810.73	10,940.77
SOCIAL SECURITY TAXES-P	270.34	2,333.37
TELEPHONE-W	414.69	4,864.43
TELEPHONE-S	414.71	4,864.52
TESTING EXPENSE-W	221.00	2,399.80
TESTING EXPENSE-S	0.00	2,520.60
TRAVEL EXPENSE-W	62.50	592.58
TRAVEL EXPENSE-S	62.50	98.83
TRAVEL EXPENSE-P	241.36	962.25
VEHICLE REPAIRS & MAINT-W	111.58	3,627.36
VEHICLE REPAIRS & MAINT-S	111.60	3,670.95
WAGES & SALARIES PRODUCTION-W	10,496.02	118,844.47
WAGES & SALARIES PRODUCTION-S	7,805.97	112,548.50
WAGES & SALARIES PRODUCTION-P	2,691.66	37,493.98
OVERTIME PAID-W	190.99	3,460.40
OVERTIME PAID-S	693.85	13,751.86
OVERTIME PAID-P	841.39	2,371.64
SICK PAY-W	481.74	4,492.22
SICK PAY-S	481.73	4,492.15
VACATION PAY-W	1,226.48	12,217.87
VACATION PAY-S	1,226.48	12,217.80
STAND BY TIME PAID-W	390.00	4,732.50
STAND BY TIME PAID-S	390.00	4,732.50
WORKERS COMP-W	13,034.40	17,278.90
WORKERS COMP-S	9,842.30	13,047.33
WORKERS COMP-P	3,724.12	4,936.83
PENALTIES & FINES	0.00	40.00
	<hr/>	<hr/>
Total Expenses	166,440.94	1,503,146.35
	<hr/>	<hr/>
Net Income	(\$ 48,031.36) \$	14,092.38
	<hr/>	<hr/>

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	CalPERS	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

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>