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February 18, 2024

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

We have compiled the accompanying financial statements for the period ending Decemberr 31, 2023. 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 December are \$231,745.00
2. Total Expenses for the period are \$128,457.60
3. Net Income (Loss) for the period is \$103,287.40
4. YTD Revenue is \$3,682,457.15
5. YTD Expenses are \$1,065,021.87
6. YTD Net Income (Loss) is \$2,617,435.28
7. The reconciled checking balance is \$453,608.43

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

Thank you,

Debra J. Crone, CPA

Burney Water District
Balance Sheet
As of December 31, 2023

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ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	453,608.43
10305.0 · CASH IN BANK CUST DEPOSITS	35,569.66
10310.0 · CASH IN BANK CAPITAL IMP	6,058.58
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,110.04
10520.1 · WATER RESERVE 29170	108,844.59
10530.2 · SEWER RESERVE 29180	25,151.14
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,271.55
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,530.49
10560.3 · SWIMMING POOL RESERVE 29200	122,040.07
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,506.37
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,506.37

Total Checking/Savings 1,003,690.68

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	172,641.04
11000.1 · RETURNED CHECK	1,626.87
11000.2 · RETURNED CHECK(2)	1,335.84
11000.3 · RETURNED CHECK(1)	267.42
11001.0 · AR COMP GEN LATE FEES	21,893.21

Total Other Current Assets 197,764.38

Total Current Assets

1,201,455.06

Fixed Assets

15000.1 · LANDW	6,985.92
15000.2 · LANDS	259,379.70
15000.3 · LANDP	75,000.00
15010.1 · LANDWASHBURN BUE PARKW	15,401.67
15020.1 · LANDBURNEY CIVIC PARKW	42,970.76
15100.1 · LAND IMPROVEMENTSW	329.24
15200.1 · BUILDINGSW	76,046.08
15200.2 · BUILDINGSS	64,811.31
15210.1 · PUMPING PLANTW	199,128.47
15220.2 · SEWER COLLECTION PLANTS	1,876,951.67
15230.2 · SEWER TREATMENT PLANTS	2,286,827.16
15240.1 · TRANSMISSION/DISTRIBUTION PLW	4,774,701.83
15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28
15250.3 · BUILDINGSWIMMING POOL	539,594.91

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15300.1 · BUILDING IMPROVEMENTSW	189,105.26
15300.2 · BUILDING IMPROVEMENTSS	38,847.20
15300.3 · GROUNDS & IMPROVEMENTSPOOL	42,107.00
15310.3 · POOL EXPANSION/SOLAR PROJECT	135,821.27
15400.1 · EQUIPMENTWATER	158,609.13
15400.2 · EQUIPMENTSEWER	267,611.90
15400.3 · EQUIPMENTPOOL	53,175.07
15410.3 · EQUIPMENT GRANTP	482,294.18
15500.1 · OFFICE FURNITURE/EQUIPMENTW	9,752.18
15500.2 · OFFICE FURNITURE/EQUIPMENTS	20,199.72
15500.3 · OFFICE FURNITURE/EQUIPMENTP	3,991.97
15600.1 · VEHICLESW	95,198.87
15600.2 · VEHICLES	99,283.74
16920.1 · WORK IN PROGRESS W	755,500.42
16920.2 · WORK IN PROGRESS S	10,914,324.45
16920.4 · WORK IN PROGRESS - PARKS	230,156.51
17000.1 · ACCUMULATED DEPRECIATIONW	-3,038,090.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,869,243.00
17000.3 · ACCUMULATED DEPRECIATIONP	-863,639.02
Total Fixed Assets	15,957,087.85
Other Assets	
19700.1 · DEFERRED OUTFLOWSW	177,991.00
19700.2 · DEFERRED OUTFLOWSS	207,436.00
19700.3 · DEFERRED OUTFLOWSP(1)	50,079.00
Total Other Assets	435,506.00
TOTAL ASSETS	17,594,048.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	745,546.89
Total Accounts Payable	745,546.89
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-192.09
23850.0 · UNION DUES	-10.90
23950.0 · CAL PERS	-1,854.43
24400.1 · CUSTOMER DEPOSITSW	12,068.68
24400.2 · CUSTOMER DEPOSITSS	15,783.11
24400.3 · CUSTOMER DEPOSITSP	3,210.07
Total Other Current Liabilities	54,054.65
Total Current Liabilities	799,601.54
Long Term Liabilities	
27001.0 · CO BANK LOC	414,773.86
27500.1 · NET PENSION LIABILITYW	243,679.00

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27500.2 · NET PENSION LIABILITYS	283,990.00
27500.3 · NET PENSION LIABILITYP	68,561.00
27700.1 · DEFERRED INFLOWSW	386,959.00
27700.2 · DEFERRED INFLOWSS	450,972.00
27700.3 · DEFERRED INFLOWSP	108,874.00
Total Long Term Liabilities	1,957,808.86
Total Liabilities	2,757,410.40
Equity	
32000 · Retained Earnings	6,850,691.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-41,787.57
37000.1 · CAPITAL CONTRIBUTIONSW	2,571,691.02
37000.2 · CAPITAL CONTRIBUTIONSS	120,484.00
37000.3 · CAPITAL CONTRIBUTIONSP	965,530.33
38000.0 · RESERVE FOR BOND SINKING FUND	23,542.91
38100.0 · DESIGNATED (NEW EQUITY ACCT)	531,324.21
39005 · RETAINED EARNINGS(1)	765,874.03
Net Income	2,617,435.28
Total Equity	14,836,638.51
TOTAL LIABILITIES & EQUITY	17,594,048.91

Burney Water District
Profit & Loss YTD Comparison
December 2023

	<u>Dec 23</u>	<u>Jul - Dec 23</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	33,496.80	269,165.72	14.45%
40000.2 · RESIDENTIAL INCOMES	43,192.94	259,443.93	18.64%
40000.3 · RESIDENTIAL INCOME P	9,699.51	58,312.54	4.19%
40500.2 · GRANT MONEYS	105,395.00	2,808,111.00	45.48%
41000.1 · COMMERCIAL INCOME W	23,960.72	180,337.34	10.34%
41000.2 · COMMERCIAL INCOMES	7,072.91	46,429.05	3.05%
41000.3 · COMMERCIAL INCOME P	1,218.00	7,329.00	0.53%
42000.3 · SWIMMING LESSONS	0.00	9,810.00	0.0%
42031.3 · LITTLE SWIMMERS	0.00	36.00	0.0%
42035.3 · NIGHT SWIM	0.00	1,548.00	0.0%
42100.3 · GATE FEES P	0.00	3,923.00	0.0%
42200.3 · POOL PASS PURCHASES	0.00	822.00	0.0%
42400.3 · VENDING INCOME P	0.00	561.00	0.0%
42500.3 · REPLACEMENT PASSESP	0.00	10.00	0.0%
42700.3 · AQUATIC PASS	0.00	1,110.00	0.0%
42900.3 · POOL RENTAL FEES	0.00	2,563.00	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	836.36	4,080.12	0.36%
47000.1 · OTHER BILLED INCOME W	2,204.90	3,404.90	0.95%
48200.1 · SERVICE CHARGE INCOME W	0.00	675.00	0.0%
48200.2 · SERVICE CHARGE INCOMES	0.00	75.00	0.0%
48300.1 · LATE FEE INCOME W	1,529.58	7,146.52	0.66%
48300.2 · LATE FEE INCOMES	1,386.48	6,074.01	0.6%
48300.3 · LATE FEE INCOME P	263.94	1,219.47	0.11%
49000.1 · INTEREST INCOME W	9.10	49.04	0.0%
49000.2 · INTEREST INCOMES	9.10	49.03	0.0%
49100.1 · DIVIDEND INCOME W	678.07	4,573.17	0.29%
49100.2 · DIVIDEND INCOME S	419.45	3,035.64	0.18%
49100.3 · DIVIDEND INCOME P	372.14	2,212.67	0.16%
Total Income	<u>231,745.00</u>	<u>3,682,457.15</u>	<u>100.0%</u>
Gross Profit	231,745.00	3,682,457.15	100.0%
Expense			
60100.1 · AUDIT W	416.00	8,352.50	0.18%
60100.2 · AUDITS	419.00	7,613.00	0.18%
60100.3 · AUDIT P	165.00	1,534.50	0.07%
60900.1 · BANK FEES W	0.00	20.00	0.0%
60900.2 · BANK FEES S	15.00	1,269.26	0.01%
62500.1 · CHEMICALS W	0.00	2,592.67	0.0%
62500.2 · CHEMICALS S	0.00	279.83	0.0%
62500.3 · CHEMICALS P	0.00	3,264.41	0.0%

	<u>Dec 23</u>	<u>Jul - Dec 23</u>	<u>% of Income</u>
62600.1 · DEPRECIATION EXPENSEW	8,126.00	48,756.00	3.51%
62600.2 · DEPRECIATION EXPENSES	8,851.00	53,106.00	3.82%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	20,893.02	1.5%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	161.24	6,924.85	0.07%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	129.48	6,723.73	0.06%
62900.1 · ENGINEERING FEESW	266.00	21,560.36	0.12%
62900.2 · ENGINEERING FEES	720.00	17,831.14	0.31%
63000.1 · GAS, FUEL & OILW	263.63	3,625.34	0.11%
63000.2 · GAS, FUEL & OILS	250.46	3,511.31	0.11%
63500.1 · HEALTH INSURANCEW	4,830.00	29,670.00	2.08%
63500.2 · HEALTH INSURANCES	4,830.00	29,670.00	2.08%
63600.1 · LIFE INSURANCE-W	54.38	326.26	0.02%
63600.2 · LIFE INSURANCE-S	54.38	326.25	0.02%
64000.1 · INTEREST EXPENSEW	0.00	11.49	0.0%
64000.2 · INTEREST EXPENSES	0.00	21,839.74	0.0%
64300.2 · LAB SUPPLIES	0.00	596.05	0.0%
64500.1 · LEGAL EXPENSEW	437.25	13,299.35	0.19%
64500.2 · LEGAL EXPENSES	437.25	8,233.85	0.19%
64900.1 · MEALS EXPENSEW	7.86	71.62	0.0%
64900.2 · MEALS EXPENSES	7.87	56.32	0.0%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65400.1 · OFFICE SUPPLIESW	515.84	3,865.53	0.22%
65400.2 · OFFICE SUPPLIES	515.87	4,153.08	0.22%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65450.1 · OFFICE EQUIP LEASEW	0.00	112.29	0.0%
65500.1 · OPERATING EXPENSEW	680.84	7,920.57	0.29%
65500.2 · OPERATING EXPENSES	1,568.18	11,543.69	0.68%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	4,860.29	30,077.65	2.1%
66000.2 · PERS RETIREMENTS	4,860.30	30,077.72	2.1%
66100.1 · PERMITS/LICENSES/FEESW	0.00	366.46	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	33,409.00	0.0%
66100.3 · PERMITS/LICENSES/FEESP	722.56	722.56	0.31%
66400.1 · PG&E PUMPING COSTSW	20,803.87	169,504.07	8.98%
66400.2 · PG&E PUMPING COSTSS	12,676.43	45,239.47	5.47%
66500.1 · PG&E OFFICE UTILITIESW	642.02	2,129.76	0.28%
66500.2 · PG&E OFFICE UTILITIESS	642.02	2,129.79	0.28%
66500.3 · PG&E POOL UTILITIES	56.15	788.74	0.02%
66700.1 · PROFESSIONAL FEESW	675.00	9,819.23	0.29%
66700.2 · PROFESSIONAL FEES	745.00	10,059.25	0.32%
67100.1 · R&M INFRASTRUCTUREW	3,079.61	43,781.46	1.33%
67100.2 · R&M INFRASTRUCTURES	2.55	2,869.82	0.0%
67100.3 · R&M INFRASTRUCTUREP	0.00	6,722.16	0.0%
67200.1 · RENTAL OF EQUIPMENTW	102.41	1,502.99	0.04%

	<u>Dec 23</u>	<u>Jul - Dec 23</u>	<u>% of Income</u>
67200.2 · RENTAL OF EQUIPMENTS	0.00	6,747.87	0.0%
67300.1 · REPAIRS/MAINT BLDGW	125.00	9,330.96	0.05%
67300.2 · REPAIRS/MAINT BLDGS	164.56	1,127.19	0.07%
67300.3 · REPAIRS/MAINT BLDGP	50.00	400.00	0.02%
67400.1 · REPAIRS/MAINT EQUIPW	0.00	488.99	0.0%
67400.2 · REPAIRS/MAINT EQUIPS	268.38	744.51	0.12%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	317.75	0.0%
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	56.50	0.0%
67700.3 · SEMINARS/EDUCATION/CERTS-P	194.20	194.20	0.08%
68000.1 · TOOLSW	3,289.08	5,645.22	1.42%
68000.2 · TOOLSS	95.02	664.94	0.04%
68500.1 · SOCIAL SECURITY TAXESW	1,221.36	8,133.79	0.53%
68500.2 · SOCIAL SECURITY TAXESS	1,232.68	6,651.34	0.53%
68500.3 · SOCIAL SECURITY TAXESP	0.00	5,383.72	0.0%
69000.1 · TELEPHONEW	829.03	4,720.12	0.36%
69000.2 · TELEPHONES	829.03	4,720.16	0.36%
69000.3 · TELEPHONEP	146.15	512.12	0.06%
69200.1 · TESTING EXPENSEW	209.88	5,521.56	0.09%
69200.2 · TESTING EXPENSES	448.28	2,486.56	0.19%
69500.1 · TRAVEL EXPENSEW	0.00	2,520.67	0.0%
69500.2 · TRAVEL EXPENSES	0.00	664.10	0.0%
69500.3 · TRAVEL EXPENSEP	0.00	439.31	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	108.67	2,330.42	0.05%
72000.2 · VEHICLE REPAIRS & MAINTS	94.21	2,316.06	0.04%
75500.1 · WAGES & SALARIES PRODUCTIONW	14,056.18	86,328.53	6.07%
75500.2 · WAGES & SALARIES PRODUCTIONS	13,599.58	74,233.18	5.87%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	67,906.27	0.0%
75600.1 · OVERTIME PAIDW	158.58	10,110.37	0.07%
75600.2 · OVERTIME PAIDS	763.38	3,466.09	0.33%
75600.3 · OVERTIME PAIDP	0.00	2,144.10	0.0%
75610.1 · OVERTIME PDDOUBLE W	0.00	693.64	0.0%
75700.1 · SICK PAYW	312.82	2,543.61	0.14%
75700.2 · SICK PAYS	312.82	2,543.58	0.14%
75800.1 · VACATION PAYW	1,092.90	3,930.92	0.47%
75800.2 · VACATION PAYS	1,092.90	3,930.86	0.47%
76000.1 · STAND BY TIME PAIDW	345.00	2,580.00	0.15%
76000.2 · STAND BY TIME PAIDS	345.00	2,580.00	0.15%
76500.1 · WORKERS COMPW	0.00	-624.32	0.0%
76500.2 · WORKERS COMPS	0.00	-730.27	0.0%
76500.3 · WORKERS COMPP	0.00	-275.48	0.0%
Total Expense	<u>128,457.60</u>	<u>1,065,021.87</u>	<u>55.43%</u>
Net Income	<u>103,287.40</u>	<u>2,617,435.28</u>	<u>44.57%</u>

Burney Water District
Profit & Loss YTD Comparison
December 2023

	<u>Dec 23</u>	<u>Dec 22</u>	<u>% Change</u>	<u>Jul - Dec 23</u>
Income				
40000.1 · RESIDENTIAL INCOME W	33,496.80	33,719.15	-0.66%	269,165.72
40000.2 · RESIDENTIAL INCOMES	43,192.94	42,971.70	0.52%	259,443.93
40000.3 · RESIDENTIAL INCOME P	9,699.51	9,652.77	0.48%	58,312.54
40500.1 · GRANT MONEY W	0.00	103,523.00	-100.0%	0.00
40500.2 · GRANT MONEYS	105,395.00	826,204.00	-87.24%	2,808,111.00
41000.1 · COMMERCIAL INCOME W	23,960.72	27,131.86	-11.69%	180,337.34
41000.2 · COMMERCIAL INCOMES	7,072.91	7,540.38	-6.2%	46,429.05
41000.3 · COMMERCIAL INCOME P	1,218.00	1,246.00	-2.25%	7,329.00
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	9,810.00
42031.3 · LITTLE SWIMMERS	0.00	0.00	0.0%	36.00
42035.3 · NIGHT SWIM	0.00	0.00	0.0%	1,548.00
42100.3 · GATE FEES P	0.00	0.00	0.0%	3,923.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	822.00
42400.3 · VENDING INCOME P	0.00	0.00	0.0%	561.00
42500.3 · REPLACEMENT PASSES P	0.00	0.00	0.0%	10.00
42700.3 · AQUATIC PASS	0.00	0.00	0.0%	1,110.00
42900.3 · POOL RENTAL FEES	0.00	0.00	0.0%	2,563.00
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	836.36	396.00	111.2%	4,080.12
47000.1 · OTHER BILLED INCOME W	2,204.90	100.00	2,104.9%	3,404.90
48200.1 · SERVICE CHARGE INCOME W	0.00	50.00	-100.0%	675.00
48200.2 · SERVICE CHARGE INCOMES	0.00	50.00	-100.0%	75.00
48300.1 · LATE FEE INCOME W	1,529.58	530.58	188.29%	7,146.52
48300.2 · LATE FEE INCOMES	1,386.48	499.50	177.57%	6,074.01
48300.3 · LATE FEE INCOME P	263.94	79.92	230.26%	1,219.47
49000.1 · INTEREST INCOME W	9.10	23.46	-61.21%	49.04
49000.2 · INTEREST INCOMES	9.10	23.46	-61.21%	49.03
49100.1 · DIVIDEND INCOME W	678.07	522.59	29.75%	4,573.17
49100.2 · DIVIDEND INCOME S	419.45	360.68	16.29%	3,035.64
49100.3 · DIVIDEND INCOME P	372.14	232.98	59.73%	2,212.67
Total Income	<u>231,745.00</u>	<u>1,054,858.03</u>	<u>-78.03%</u>	<u>3,682,457.15</u>
Gross Profit	231,745.00	1,054,858.03	-78.03%	3,682,457.15
Expense				
60100.1 · AUDIT W	416.00	0.00	100.0%	8,352.50
60100.2 · AUDITS	419.00	0.00	100.0%	7,613.00
60100.3 · AUDIT P	165.00	0.00	100.0%	1,534.50
60900.1 · BANK FEES W	0.00	15.48	-100.0%	20.00
60900.2 · BANK FEES S	15.00	225.02	-93.33%	1,269.26
62500.1 · CHEMICALS W	0.00	0.00	0.0%	2,592.67
62500.2 · CHEMICALS S	0.00	11.57	-100.0%	279.83

	<u>Dec 23</u>	<u>Dec 22</u>	<u>% Change</u>	<u>Jul - Dec 23</u>
62500.3 · CHEMICALSP	0.00	0.00	0.0%	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	48,756.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	53,106.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	20,893.02
62700.1 · DUES, FEES & SUBSCRIPTIONSW	161.24	0.00	100.0%	6,924.85
62700.2 · DUES, FEES & SUBSCRIPTIONSS	129.48	0.00	100.0%	6,723.73
62900.1 · ENGINEERING FEESW	266.00	1,336.62	-80.1%	21,560.36
62900.2 · ENGINEERING FEES	720.00	232.63	209.5%	17,831.14
63000.1 · GAS, FUEL & OILW	263.63	640.09	-58.81%	3,625.34
63000.2 · GAS, FUEL & OILS	250.46	640.10	-60.87%	3,511.31
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	29,670.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	29,670.00
63600.1 · LIFE INSURANCE-W	54.38	64.12	-15.19%	326.26
63600.2 · LIFE INSURANCE-S	54.38	64.13	-15.2%	326.25
64000.1 · INTEREST EXPENSEW	0.00	42.81	-100.0%	11.49
64000.2 · INTEREST EXPENSES	0.00	4,669.71	-100.0%	21,839.74
64300.2 · LAB SUPPLIES	0.00	0.00	0.0%	596.05
64500.1 · LEGAL EXPENSEW	437.25	528.75	-17.31%	13,299.35
64500.2 · LEGAL EXPENSES	437.25	528.75	-17.31%	8,233.85
64900.1 · MEALS EXPENSEW	7.86	0.00	100.0%	71.62
64900.2 · MEALS EXPENSES	7.87	0.00	100.0%	56.32
64900.3 · MEALS EXPENSEP	0.00	0.00	0.0%	104.00
65400.1 · OFFICE SUPPLIESW	515.84	1,956.31	-73.63%	3,865.53
65400.2 · OFFICE SUPPLIES	515.87	1,956.35	-73.63%	4,153.08
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65450.1 · OFFICE EQUIP LEASEW	0.00	0.00	0.0%	112.29
65500.1 · OPERATING EXPENSEW	680.84	1,073.40	-36.57%	7,920.57
65500.2 · OPERATING EXPENSES	1,568.18	2,579.38	-39.2%	11,543.69
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	2,258.98
66000.1 · PERS RETIREMENTW	4,860.29	4,938.22	-1.58%	30,077.65
66000.2 · PERS RETIREMENTS	4,860.30	4,938.26	-1.58%	30,077.72
66100.1 · PERMITS/LICENSES/FEESW	0.00	4,447.21	-100.0%	366.46
66100.2 · PERMITS/LICENSES/FEES	0.00	29,744.63	-100.0%	33,409.00
66100.3 · PERMITS/LICENSES/FEESP	722.56	657.16	9.95%	722.56
66400.1 · PG&E PUMPING COSTSW	20,803.87	17,436.58	19.31%	169,504.07
66400.2 · PG&E PUMPING COSTSS	12,676.43	6,634.56	91.07%	45,239.47
66500.1 · PG&E OFFICE UTILITIESW	642.02	659.50	-2.65%	2,129.76
66500.2 · PG&E OFFICE UTILITIES	642.02	659.51	-2.65%	2,129.79
66500.3 · PG&E POOL UTILITIES	56.15	53.42	5.11%	788.74
66700.1 · PROFESSIONAL FEESW	675.00	595.00	13.45%	9,819.23
66700.2 · PROFESSIONAL FEES	745.00	665.00	12.03%	10,059.25
67100.1 · R&M INFRASTRUCTUREW	3,079.61	4,227.08	-27.15%	43,781.46
67100.2 · R&M INFRASTRUCTURES	2.55	963.85	-99.74%	2,869.82
67100.3 · R&M INFRASTRUCTUREP	0.00	0.00	0.0%	6,722.16

	Dec 23	Dec 22	% Change	Jul - Dec 23
67200.1 · RENTAL OF EQUIPMENTW	102.41	84.20	21.63%	1,502.99
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,606.18	-100.0%	6,747.87
67300.1 · REPAIRS/MAINT BLDGW	125.00	0.00	100.0%	9,330.96
67300.2 · REPAIRS/MAINT BLDGS	164.56	0.00	100.0%	1,127.19
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	400.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	129.64	-100.0%	488.99
67400.2 · REPAIRS/MAINT EQUIPS	268.38	-49.39	643.39%	744.51
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	285.00	-100.0%	317.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	0.00	0.0%	56.50
67700.3 · SEMINARS/EDUCATION/CERTS-P	194.20	0.00	100.0%	194.20
68000.1 · TOOLSW	3,289.08	162.11	1,928.92%	5,645.22
68000.2 · TOOLSS	95.02	152.70	-37.77%	664.94
68500.1 · SOCIAL SECURITY TAXESW	1,221.36	1,174.99	3.95%	8,133.79
68500.2 · SOCIAL SECURITY TAXESS	1,232.68	1,231.12	0.13%	6,651.34
68500.3 · SOCIAL SECURITY TAXESP	0.00	0.00	0.0%	5,383.72
69000.1 · TELEPHONEW	829.03	619.72	33.78%	4,720.12
69000.2 · TELEPHONES	829.03	619.73	33.77%	4,720.16
69000.3 · TELEPHONEP	146.15	163.13	-10.41%	512.12
69200.1 · TESTING EXPENSEW	209.88	210.25	-0.18%	5,521.56
69200.2 · TESTING EXPENSES	448.28	250.65	78.85%	2,486.56
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	2,520.67
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	664.10
69500.3 · TRAVEL EXPENSEP	0.00	0.00	0.0%	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	108.67	1,187.08	-90.85%	2,330.42
72000.2 · VEHICLE REPAIRS & MAINTS	94.21	1,187.11	-92.06%	2,316.06
75500.1 · WAGES & SALARIES PRODUCTIONW	14,056.18	13,758.07	2.17%	86,328.53
75500.2 · WAGES & SALARIES PRODUCTIONS	13,599.58	14,444.31	-5.85%	74,233.18
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	0.00	0.0%	67,906.27
75600.1 · OVERTIME PAIDW	158.58	359.01	-55.83%	10,110.37
75600.2 · OVERTIME PAIDS	763.38	439.23	73.8%	3,466.09
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	2,144.10
75610.1 · OVERTIME PDDOUBLE W	0.00	0.00	0.0%	693.64
75700.1 · SICK PAYW	312.82	224.63	39.26%	2,543.61
75700.2 · SICK PAYS	312.82	224.63	39.26%	2,543.58
75800.1 · VACATION PAYW	1,092.90	566.19	93.03%	3,930.92
75800.2 · VACATION PAYS	1,092.90	566.17	93.03%	3,930.86
76000.1 · STAND BY TIME PAIDW	345.00	435.00	-20.69%	2,580.00
76000.2 · STAND BY TIME PAIDS	345.00	435.00	-20.69%	2,580.00
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-624.32
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-730.27
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-275.48
99500.0 · PENALTIES & FINES	0.00	39.00	-100.0%	0.00
Total Expense	128,457.60	164,225.66	-21.78%	1,065,021.87

Net Income

<u>Dec 23</u>	<u>Dec 22</u>	<u>% Change</u>	<u>Jul - Dec 23</u>
<u>103,287.40</u>	<u>890,632.37</u>	<u>-88.4%</u>	<u>2,617,435.28</u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 12/31/2023

	<u>Dec 31, 23</u>
Beginning Balance	606,963.79
Cleared Transactions	
Checks and Payments - 59 items	-585,153.00
Deposits and Credits - 49 items	437,926.14
Total Cleared Transactions	<u>-147,226.86</u>
Cleared Balance	<u>459,736.93</u>
Uncleared Transactions	
Checks and Payments - 10 items	-13,988.84
Deposits and Credits - 14 items	7,860.34
Total Uncleared Transactions	<u>-6,128.50</u>
Register Balance as of 12/31/2023	<u>453,608.43</u>
New Transactions	
Checks and Payments - 88 items	-892,769.91
Deposits and Credits - 40 items	327,638.39
Total New Transactions	<u>-565,131.52</u>
Ending Balance	<u>-111,523.09</u>

Burney Water District
Check Register
December 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Dec 23	12/01/2023	ACH120123-1	STATE FARM LIFE INS	-217.50
	12/03/2023	30671	LIEBERT CASSIDY WHITMORE	-8,955.70
	12/03/2023	30672	ODP	-304.52
	12/03/2023	30673	RAINBOW INTERNATIONAL RESTORATION	-6,145.52
	12/03/2023	30674	RTA CONSTRUCTION	-124,697.20
	12/03/2023	30675	XLEM WATER SOLUTIONS	-1,520.00
	12/03/2023	30676	RTA CONSTRUCTION	-100,219.47
	12/03/2023	30677	Multiple Pump Service	0.00
	12/07/2023	EFT120723-1	CalPERS	-6,697.00
	12/08/2023	DD1207	AMANDA R ROGERS	0.00
	12/08/2023	DD1208	CODY A MARTIN	0.00
	12/08/2023	DD1210	KEITH T MOORE	0.00
	12/08/2023	DD1211	MARGARITA ANGEL {1}	0.00
	12/08/2023	DD1212	MIKE A SKELLY	0.00
	12/08/2023	DD1213	STEPHANIE A MCQUADE	0.00
	12/08/2023	DD1209	DAVID ZEVELY	0.00
	12/08/2023	EFT120823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-285.00
	12/08/2023	EFT120823-2	NOR CAL LABORERS	-11,408.00
	12/11/2023	EFT121123-1	PITNEY BOWES GLOBAL FINANCIAL	-1,250.05
	12/11/2023	EFT121123-2	Pitney Bowes PP	-705.50
	12/12/2023	30678	CALIFORNIA SAFETY CO.	-180.00
	12/12/2023	30679	COOK CONCRETE	-572.72
	12/12/2023	30680	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-180.00
	12/12/2023	30681	FERGUSON WATERWORKS #1423	-11,420.74
	12/12/2023	30682	FRONTIER COMMUNICATIONS	-1,452.29
	12/12/2023	30683	HOVIS HARDWARE	-164.34
	12/12/2023	30684	LES SCHWAB	-1,482.59
	12/12/2023	30685	NAPA SIERRA	-555.51
	12/12/2023	30686	ONSOLVE, LLC	-90.00
	12/12/2023	30687	PACE ANALYTICAL SERVICES LLC	-209.88
	12/12/2023	30688	PACE ENGINEERING	-2,356.00
	12/12/2023	30689	SHASTA COUNTY DEPT OF RESOURCE MGMT	-722.56
	12/12/2023	30690	SINGLETON AUMAN PC	-16,500.00
	12/12/2023	30691	State Water Resources Control Board	-3,746.00
	12/12/2023	30692	SUPERIOR AVE STEEL & SUPPLY, INC.	-55.66
	12/12/2023	30693	WASTE MANAGEMENT	-990.91
	12/12/2023	30694	State Water Resources Control Board	-28,785.00
	12/12/2023	30695	State Water Resources Control Board	-868.00
	12/13/2023	EFT121323-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-5,469.66
	12/13/2023	EFT121323-2	CalPERS	-6,697.00
	12/14/2023	EFT121423-1	TESORO COMMERCIAL FLEET	-1,041.67

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
12/17/2023	30696	Access Information Management	-95.94
12/17/2023	30697	AIR GAS USA	-99.77
12/17/2023	30698	PAGE ANALYTICAL SERVICES LLC	-1,118.16
12/17/2023	30699	PAT NUGENT	-320.00
12/18/2023	EFT121823-1	PG&E	-31,126.88
12/18/2023	Refund Chk	LINCOLN AQUATICS	-7,644.27
12/19/2023	30700	ARAMARK	-1,002.33
12/19/2023	30701	AT&T MOBILITY	-227.36
12/19/2023	30702	LEO S. JONES PROPANE SERVICE, INC.	-13.17
12/19/2023	30703	UPEC 792	-247.50
12/20/2023	ACH122023-1	CoBANK	-2,900.60
12/22/2023	DD1214	AMANDA R ROGERS	0.00
12/22/2023	DD1215	CODY A MARTIN	0.00
12/22/2023	DD1216	DAVID ZEVELY	0.00
12/22/2023	DD1217	KEITH T MOORE	0.00
12/22/2023	DD1218	MARGARITA ANGEL {1}	0.00
12/22/2023	DD1219	MIKE A SKELLY	0.00
12/22/2023	DD1220	STEPHANIE A MCQUADE	0.00
12/27/2023	EFT122723-1	Pitney Bowes PP	-834.17
12/29/2023	EFT122923-1	FIRST NATIONAL BANK OMAHA	-1,405.92
12/31/2023		ZEVELY	0.00
			<u><u>-392,982.06</u></u>

Dec 23

**Burney Water District
Reconciliation Summary**

10305.0 - CASH IN BANK CUST DEPOSITS, Period Ending 12/31/2023

	<u>Dec 31, 23</u>
Beginning Balance	34,204.78
Cleared Transactions	
Deposits and Credits - 8 items	2,600.62
Total Cleared Transactions	<u>2,600.62</u>
Cleared Balance	<u>36,805.40</u>
Uncleared Transactions	
Checks and Payments - 10 items	-1,835.74
Deposits and Credits - 3 items	600.00
Total Uncleared Transactions	<u>-1,235.74</u>
Register Balance as of 12/31/2023	<u>35,569.66</u>
New Transactions	
Checks and Payments - 1 item	-33.48
Total New Transactions	<u>-33.48</u>
Ending Balance	<u>35,536.18</u>

Burney Water District
Reconciliation Summary
10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 12/31/2023

	<u>Dec 31, 23</u>
Beginning Balance	6,058.58
Cleared Balance	6,058.58
Register Balance as of 12/31/2023	6,058.58
Ending Balance	6,058.58

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 12/31/2023

	<u>Dec 31, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 12/31/2023	2,600.00
Ending Balance	2,600.00