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October 3, 2023

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

We have compiled the accompanying financial statements for the period ending April 30, 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 April are \$1,060,625.92
2. Total Expenses for the period are \$154,109.24
3. Net Income (Loss) for the period is \$906,516.68
4. YTD Revenue is \$7,372,144.84
5. YTD Expenses are \$1,506,742.45
6. YTD Net Income (Loss) is \$5,865,402.39
7. The reconciled checking balance is \$578,548.76

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

Thank you,

Debra J. Crone, CPA

Balance Sheet

As of April 30, 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	578,548.76
10305.0 · CASH IN BANK CUST DEPOSITS	37,998.97
10310.0 · CASH IN BANK CAPITAL IMP	61,050.98
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,079.94
10520.1 · WATER RESERVE 29170	105,893.29
10530.2 · SEWER RESERVE 29180	24,469.17
10540.2 · CASH FISCAL AGENT 4	20,883.62
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,837.14
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,096.08
10560.3 · SWIMMING POOL RESERVE 29200	118,730.96
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,879.07
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,879.07

Total Checking/Savings

1,270,297.05

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	163,833.98
11000.1 · RETURNED CHECK	1,416.71
11000.2 · RETURNED CHECK(2)	1,387.64
11000.3 · RETURNED CHECK(1)	282.22
11001.0 · AR COMP GEN LATE FEES	20,537.76
11700.0 · EMPLOYEE ADVANCES	661.00

Total Other Current Assets

188,119.31

Total Current Assets

1,458,416.36

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	4,004,192.57
15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28

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15250.3 · BUILDINGSWIMMING POOL	539,594.91
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	149,315.92
15400.2 · EQUIPMENTSEWER	236,441.67
15400.3 · EQUIPMENTPOOL	53,175.07
15410.3 · EQUIPMENT GRANTP	464,076.71
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	1,911,556.70
16920.2 · WORK IN PROGRESS S	6,940,198.73
16920.3 · WORK IN PROGRESS POOL	53,047.33
17000.1 · ACCUMULATED DEPRECIATIONW	-2,968,809.50
17000.2 · ACCUMULATED DEPRECIATIONS	-3,800,110.30
17000.3 · ACCUMULATED DEPRECIATIONP	-834,839.20
Total Fixed Assets	12,299,932.08
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	14,193,854.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	1,149,288.04
Total Accounts Payable	1,149,288.04
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	23,107.66
23300.0 · INSURANCE WITHHOLDINGS	255.63
23850.0 · UNION DUES	317.85
23950.0 · CAL PERS	-0.99
24400.1 · CUSTOMER DEPOSITSW	9,094.68
24400.2 · CUSTOMER DEPOSITSS	13,238.11
24400.3 · CUSTOMER DEPOSITSP	2,829.07
Total Other Current Liabilities	48,842.01
Total Current Liabilities	1,198,130.05
Long Term Liabilities	
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Apr 30, 23</u>
27500.2 · NET PENSION LIABILITIES	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	<u>1,543,035.00</u>
Total Liabilities	2,741,165.05
Equity	
32000 · Retained Earnings	221,368.17
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-41,720.90
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	20,883.14
38100.0 · DESIGNATED (NEW EQUITY ACCT)	531,324.21
39005 · RETAINED EARNINGS(1)	765,874.03
Net Income	5,865,402.39
Total Equity	<u>11,452,689.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,193,854.44</u></u>

Profit & Loss YTD Comparison

April 2023

	Apr 23	Jul '22 - Apr 23	% of Income
Income			
40000.1 · RESIDENTIAL INCOME W	37,072.07	410,133.99	3.5%
40000.2 · RESIDENTIAL INCOMES	43,170.89	431,423.12	4.07%
40000.3 · RESIDENTIAL INCOME P	9,690.27	96,830.72	0.91%
40500.1 · GRANT MONEY W	193,501.02	834,538.00	18.24%
40500.2 · GRANT MONEYS	740,396.00	5,160,170.00	69.81%
41000.1 · COMMERCIAL INCOME W	23,063.22	276,854.93	2.17%
41000.2 · COMMERCIAL INCOMES	7,358.76	79,278.61	0.69%
41000.3 · COMMERCIAL INCOME P	1,231.77	12,422.27	0.12%
42000.3 · SWIMMING LESSONS	0.00	8,605.00	0.0%
42031.3 · LITTLE SWIMMERS	0.00	33.00	0.0%
42035.3 · NIGHT SWIM	0.00	892.00	0.0%
42100.3 · GATE FEES P	0.00	3,477.00	0.0%
42200.3 · POOL PASS PURCHASES	0.00	450.00	0.0%
42400.3 · VENDING INCOME P	0.00	237.00	0.0%
42500.3 · REPLACEMENT PASSES P	0.00	25.00	0.0%
42700.3 · AQUATIC PASS	0.00	615.00	0.0%
42900.3 · POOL RENTAL FEES	0.00	3,529.00	0.0%
46000.1 · MISCELLANEOUS INCOME W	0.00	4,978.84	0.0%
46000.2 · MISCELLANEOUS INCOME S	0.00	588.06	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	30.05	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	3,942.34	0.04%
47000.1 · OTHER BILLED INCOME W	0.00	14,094.20	0.0%
47000.2 · OTHER BILLED INCOMES	0.00	631.36	0.0%
48200.1 · SERVICE CHARGE INCOME W	62.50	262.50	0.01%
48200.2 · SERVICE CHARGE INCOMES	62.50	262.50	0.01%
48200.3 · SERVICE CHARGE INCOME P	0.00	-4.68	0.0%
48300.1 · LATE FEE INCOME W	1,496.14	7,416.48	0.14%
48300.2 · LATE FEE INCOMES	1,408.50	6,883.46	0.13%
48300.3 · LATE FEE INCOME P	225.36	1,131.37	0.02%
49000.1 · INTEREST INCOME W	9.67	147.58	0.0%
49000.2 · INTEREST INCOMES	9.67	147.69	0.0%
49000.3 · INTEREST INCOME P	0.00	0.07	0.0%
49100.1 · DIVIDEND INCOME W	688.93	5,708.62	0.07%
49100.2 · DIVIDEND INCOME S	475.51	4,122.77	0.05%
49100.3 · DIVIDEND INCOME P	307.14	2,286.99	0.03%
Total Income	1,060,625.92	7,372,144.84	100.0%
Gross Profit	1,060,625.92	7,372,144.84	100.0%
Expense			
60100.1 · AUDIT W	0.00	7,552.40	0.0%
60100.2 · AUDITS	0.00	7,110.00	0.0%

	<u>Apr 23</u>	<u>Jul '22 - Apr 23</u>	<u>% of Income</u>
60100.3 · AUDITP	0.00	1,137.60	0.0%
60900.1 · BANK FEESW	0.00	65.00	0.0%
60900.2 · BANK FEES	362.27	1,842.74	0.03%
60900.3 · BANK FEESP	0.00	15.00	0.0%
62500.2 · CHEMICALSS	0.00	11.57	0.0%
62500.3 · CHEMICALSP	0.00	5,520.11	0.0%
62600.1 · DEPRECIATION EXPENSEW	7,698.75	76,987.50	0.73%
62600.2 · DEPRECIATION EXPENSES	9,018.33	90,183.30	0.85%
62600.3 · DEPRECIATION EXPENSEP	3,387.92	33,879.20	0.32%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	582.00	11,345.46	0.06%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	0.00	9,863.47	0.0%
62900.1 · ENGINEERING FEESW	0.00	7,836.99	0.0%
62900.2 · ENGINEERING FEES	1,700.75	11,238.01	0.16%
63000.1 · GAS, FUEL & OILW	321.52	6,470.39	0.03%
63000.2 · GAS, FUEL & OILS	321.53	6,470.51	0.03%
63500.1 · HEALTH INSURANCEW	4,140.00	46,630.00	0.39%
63500.2 · HEALTH INSURANCES	4,140.00	46,630.00	0.39%
63600.1 · LIFE INSURANCE-W	54.37	759.71	0.01%
63600.2 · LIFE INSURANCE-S	54.38	759.80	0.01%
64000.1 · INTEREST EXPENSEW	0.00	130.80	0.0%
64000.2 · INTEREST EXPENSES	666.17	23,453.95	0.06%
64300.2 · LAB SUPPLIESS	246.96	4,852.67	0.02%
64500.1 · LEGAL EXPENSEW	2,048.25	23,079.15	0.19%
64500.2 · LEGAL EXPENSES	2,048.25	20,022.30	0.19%
64900.1 · MEALS EXPENSEW	72.53	805.41	0.01%
64900.2 · MEALS EXPENSES	72.59	133.48	0.01%
65000.1 · MISC EXPENSEW	0.00	22.50	0.0%
65000.2 · MISC EXPENSES	0.00	4,580.00	0.0%
65400.1 · OFFICE SUPPLIESW	1,408.19	9,714.85	0.13%
65400.2 · OFFICE SUPPLIESS	1,408.22	9,980.03	0.13%
65400.3 · OFFICE SUPPLIESP	0.00	336.66	0.0%
65500.1 · OPERATING EXPENSEW	1,100.65	15,073.63	0.1%
65500.2 · OPERATING EXPENSES	5,270.62	21,626.41	0.5%
65500.3 · OPERATING EXPENSEP	60.55	1,007.35	0.01%
66000.1 · PERS RETIREMENTW	4,702.90	50,363.54	0.44%
66000.2 · PERS RETIREMENTS	4,702.94	50,363.88	0.44%
66100.1 · PERMITS/LICENSES/FEESW	0.00	4,653.71	0.0%
66100.2 · PERMITS/LICENSES/FEES	652.00	31,266.93	0.06%
66100.3 · PERMITS/LICENSES/FEESP	0.00	914.55	0.0%
66400.1 · PG&E PUMPING COSTSW	17,414.82	223,349.85	1.64%
66400.2 · PG&E PUMPING COSTSS	8,507.55	73,418.08	0.8%
66500.1 · PG&E OFFICE UTILITIESW	456.10	4,720.37	0.04%
66500.2 · PG&E OFFICE UTILITIESS	456.11	4,720.43	0.04%
66500.3 · PG&E POOL UTILITIES	54.23	1,543.16	0.01%

	<u>Apr 23</u>	<u>Jul '22 - Apr 23</u>	<u>% of Income</u>
66700.1 · PROFESSIONAL FEESW	1,037.38	8,139.25	0.1%
66700.2 · PROFESSIONAL FEES	737.00	9,833.09	0.07%
66700.3 · PROFESSIONAL FEESP	0.00	390.25	0.0%
67100.1 · R&M INFRASTRUCTUREW	931.39	22,459.76	0.09%
67100.2 · R&M INFRASTRUCTURES	1,732.76	11,771.21	0.16%
67100.3 · R&M INFRASTRUCTUREP	8,478.69	9,148.51	0.8%
67200.1 · RENTAL OF EQUIPMENTW	90.80	2,181.00	0.01%
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	28,846.51	0.25%
67300.1 · REPAIRS/MAINT BLDGW	0.00	750.59	0.0%
67300.2 · REPAIRS/MAINT BLDGS	0.00	1,830.80	0.0%
67300.3 · REPAIRS/MAINT BLDGP	0.00	450.00	0.0%
67400.1 · REPAIRS/MAINT EQUIPW	2,321.10	4,366.00	0.22%
67400.2 · REPAIRS/MAINT EQUIPS	2,279.07	5,800.78	0.22%
67400.3 · REPAIRS/MAINT EQUIPP	1,833.50	1,833.50	0.17%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	3,909.00	0.0%
67700.2 · SEMINARS/EDUCATION/CERTS-S	205.00	205.00	0.02%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	650.00	0.0%
68000.1 · TOOLSW	0.00	3,358.72	0.0%
68000.2 · TOOLSS	13,364.72	16,205.11	1.26%
68000.3 · TOOLSP	0.00	73.49	0.0%
68500.1 · SOCIAL SECURITY TAXESW	996.77	11,904.39	0.09%
68500.2 · SOCIAL SECURITY TAXESS	1,222.63	12,592.19	0.12%
68500.3 · SOCIAL SECURITY TAXESP	0.00	3,549.22	0.0%
69000.1 · TELEPHONEW	658.51	6,600.98	0.06%
69000.2 · TELEPHONES	658.52	6,601.06	0.06%
69000.3 · TELEPHONEP	105.98	1,066.34	0.01%
69200.1 · TESTING EXPENSEW	401.98	2,261.92	0.04%
69200.2 · TESTING EXPENSES	1,110.72	5,790.04	0.11%
69500.1 · TRAVEL EXPENSEW	590.02	1,038.46	0.06%
69500.2 · TRAVEL EXPENSES	590.02	1,038.46	0.06%
72000.1 · VEHICLE REPAIRS & MAINTW	6.74	4,015.04	0.0%
72000.2 · VEHICLE REPAIRS & MAINTS	6.75	4,015.35	0.0%
75500.1 · WAGES & SALARIES PRODUCTIONW	11,276.57	132,327.65	1.06%
75500.2 · WAGES & SALARIES PRODUCTIONS	13,025.12	137,969.05	1.23%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	44,500.45	0.0%
75600.1 · OVERTIME PAIDW	79.07	4,931.37	0.01%
75600.2 · OVERTIME PAIDS	1,282.69	8,891.09	0.12%
75600.3 · OVERTIME PAIDP	0.00	1,534.16	0.0%
75700.1 · SICK PAYW	749.45	5,258.53	0.07%
75700.2 · SICK PAYS	749.44	5,258.45	0.07%
75800.1 · VACATION PAYW	534.61	6,299.43	0.05%
75800.2 · VACATION PAYS	534.61	6,299.37	0.05%
76000.1 · STAND BY TIME PAIDW	390.00	4,440.00	0.04%
76000.2 · STAND BY TIME PAIDS	390.00	4,440.00	0.04%

	<u>Apr 23</u>	<u>Jul '22 - Apr 23</u>	<u>% of Income</u>
76500.1 · WORKERS COMPW	0.00	-298.16	0.0%
76500.2 · WORKERS COMPS	0.00	-258.33	0.0%
76500.3 · WORKERS COMPP	0.00	-47.08	0.0%
99500.0 · PENALTIES & FINES	0.00	78.00	0.0%
Total Expense	<u>154,109.24</u>	<u>1,506,742.45</u>	<u>14.53%</u>
Net Income	<u><u>906,516.68</u></u>	<u><u>5,865,402.39</u></u>	<u><u>85.47%</u></u>

Profit & Loss YTD Comparison

April 2023

	<u>Apr 23</u>	<u>Apr 22</u>	<u>% Change</u>	<u>Jul '22 - Apr 23</u>
40000.1 · RESIDENTIAL INCOME W	37,072.07	34,957.74	6.05%	410,133.99
40000.2 · RESIDENTIAL INCOMES	43,170.89	44,327.80	-2.61%	431,423.12
40000.3 · RESIDENTIAL INCOME P	9,690.27	9,698.60	-0.09%	96,830.72
40500.1 · GRANT MONEY W	193,501.02	0.00	100.0%	834,538.00
40500.2 · GRANT MONEYS	740,396.00	0.00	100.0%	5,160,170.00
41000.1 · COMMERCIAL INCOME W	23,063.22	25,206.46	-8.5%	276,854.93
41000.2 · COMMERCIAL INCOMES	7,358.76	8,282.52	-11.15%	79,278.61
41000.3 · COMMERCIAL INCOME P	1,231.77	1,252.07	-1.62%	12,422.27
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	8,605.00
42031.3 · LITTLE SWIMMERS	0.00	0.00	0.0%	33.00
42035.3 · NIGHT SWIM	0.00	0.00	0.0%	892.00
42100.3 · GATE FEES P	0.00	0.00	0.0%	3,477.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	450.00
42400.3 · VENDING INCOME P	0.00	0.00	0.0%	237.00
42500.3 · REPLACEMENT PASSES P	0.00	0.00	0.0%	25.00
42700.3 · AQUATIC PASS	0.00	0.00	0.0%	615.00
42900.3 · POOL RENTAL FEES	0.00	0.00	0.0%	3,529.00
46000.1 · MISCELLANEOUS INCOME W	0.00	131.13	-100.0%	4,978.84
46000.2 · MISCELLANEOUS INCOME S	0.00	131.14	-100.0%	588.06
46000.3 · MISCELLANEOUS INCOME P	0.00	129.05	-100.0%	30.05
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	0.00	100.0%	3,942.34
47000.1 · OTHER BILLED INCOME W	0.00	0.00	0.0%	14,094.20
47000.2 · OTHER BILLED INCOMES	0.00	0.00	0.0%	631.36
48200.1 · SERVICE CHARGE INCOME W	62.50	25.00	150.0%	262.50
48200.2 · SERVICE CHARGE INCOMES	62.50	25.00	150.0%	262.50
48200.3 · SERVICE CHARGE INCOME P	0.00	0.00	0.0%	-4.68
48300.1 · LATE FEE INCOME W	1,496.14	636.96	134.89%	7,416.48
48300.2 · LATE FEE INCOMES	1,408.50	559.02	151.96%	6,883.46
48300.3 · LATE FEE INCOME P	225.36	104.02	116.65%	1,131.37
49000.1 · INTEREST INCOME W	9.67	16.65	-41.92%	147.58
49000.2 · INTEREST INCOMES	9.67	16.65	-41.92%	147.69
49000.3 · INTEREST INCOME P	0.00	0.00	0.0%	0.07
49100.1 · DIVIDEND INCOME W	688.93	286.21	140.71%	5,708.62
49100.2 · DIVIDEND INCOME S	475.51	228.60	108.01%	4,122.77
49100.3 · DIVIDEND INCOME P	307.14	82.88	270.58%	2,286.99
	<u>1,060,625.92</u>	<u>126,097.50</u>	<u>741.12%</u>	<u>7,372,144.84</u>
Gross Profit	1,060,625.92	126,097.50	741.12%	7,372,144.84
60100.1 · AUDIT W	0.00	0.00	0.0%	7,552.40
60100.2 · AUDITS	0.00	0.00	0.0%	7,110.00

	<u>Apr 23</u>	<u>Apr 22</u>	<u>% Change</u>	<u>Jul '22 - Apr 23</u>
60100.3 · AUDITP	0.00	0.00	0.0%	1,137.60
60900.1 · BANK FEESW	0.00	15.00	-100.0%	65.00
60900.2 · BANK FEES	362.27	15.00	2,315.13%	1,842.74
60900.3 · BANK FEESP	0.00	0.00	0.0%	15.00
62500.2 · CHEMICALSS	0.00	0.00	0.0%	11.57
62500.3 · CHEMICALSP	0.00	3,392.50	-100.0%	5,520.11
62600.1 · DEPRECIATION EXPENSEW	7,698.75	8,327.42	-7.55%	76,987.50
62600.2 · DEPRECIATION EXPENSES	9,018.33	9,404.83	-4.11%	90,183.30
62600.3 · DEPRECIATION EXPENSEP	3,387.92	3,253.25	4.14%	33,879.20
62700.1 · DUES, FEES & SUBSCRIPTIONSW	582.00	0.00	100.0%	11,345.46
62700.2 · DUES, FEES & SUBSCRIPTIONSS	0.00	0.00	0.0%	9,863.47
62900.1 · ENGINEERING FEESW	0.00	647.49	-100.0%	7,836.99
62900.2 · ENGINEERING FEES	1,700.75	2,485.76	-31.58%	11,238.01
63000.1 · GAS, FUEL & OILW	321.52	733.71	-56.18%	6,470.39
63000.2 · GAS, FUEL & OILS	321.53	733.73	-56.18%	6,470.51
63500.1 · HEALTH INSURANCEW	4,140.00	4,690.00	-11.73%	46,630.00
63500.2 · HEALTH INSURANCES	4,140.00	4,690.00	-11.73%	46,630.00
63600.1 · LIFE INSURANCE-W	54.37	0.00	100.0%	759.71
63600.2 · LIFE INSURANCE-S	54.38	0.00	100.0%	759.80
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	130.80
64000.2 · INTEREST EXPENSES	666.17	0.00	100.0%	23,453.95
64300.2 · LAB SUPPLIESS	246.96	84.85	191.06%	4,852.67
64500.1 · LEGAL EXPENSEW	2,048.25	0.00	100.0%	23,079.15
64500.2 · LEGAL EXPENSES	2,048.25	0.00	100.0%	20,022.30
64900.1 · MEALS EXPENSEW	72.53	0.00	100.0%	805.41
64900.2 · MEALS EXPENSES	72.59	0.00	100.0%	133.48
65000.1 · MISC EXPENSEW	0.00	0.00	0.0%	22.50
65000.2 · MISC EXPENSES	0.00	0.00	0.0%	4,580.00
65400.1 · OFFICE SUPPLIESW	1,408.19	468.14	200.81%	9,714.85
65400.2 · OFFICE SUPPLIESS	1,408.22	438.14	221.41%	9,980.03
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	336.66
65500.1 · OPERATING EXPENSEW	1,100.65	1,346.65	-18.27%	15,073.63
65500.2 · OPERATING EXPENSES	5,270.62	2,042.06	158.1%	21,626.41
65500.3 · OPERATING EXPENSEP	60.55	79.85	-24.17%	1,007.35
66000.1 · PERS RETIREMENTW	4,702.90	4,473.23	5.13%	50,363.54
66000.2 · PERS RETIREMENTS	4,702.94	4,473.26	5.14%	50,363.88
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	4,653.71
66100.2 · PERMITS/LICENSES/FEES	652.00	0.00	100.0%	31,266.93
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	914.55
66400.1 · PG&E PUMPING COSTSW	17,414.82	18,523.01	-5.98%	223,349.85
66400.2 · PG&E PUMPING COSTSS	8,507.55	7,678.87	10.79%	73,418.08
66500.1 · PG&E OFFICE UTILITIESW	456.10	315.99	44.34%	4,720.37
66500.2 · PG&E OFFICE UTILITIESS	456.11	315.99	44.34%	4,720.43
66500.3 · PG&E POOL UTILITIES	54.23	52.32	3.65%	1,543.16

	<u>Apr 23</u>	<u>Apr 22</u>	<u>% Change</u>	<u>Jul '22 - Apr 23</u>
66700.1 · PROFESSIONAL FEESW	1,037.38	675.00	53.69%	8,139.25
66700.2 · PROFESSIONAL FEES	737.00	745.00	-1.07%	9,833.09
66700.3 · PROFESSIONAL FEESP	0.00	0.00	0.0%	390.25
67100.1 · R&M INFRASTRUCTUREW	931.39	0.00	100.0%	22,459.76
67100.2 · R&M INFRASTRUCTURES	1,732.76	0.00	100.0%	11,771.21
67100.3 · R&M INFRASTRUCTUREP	8,478.69	3,010.00	181.68%	9,148.51
67200.1 · RENTAL OF EQUIPMENTW	90.80	74.74	21.49%	2,181.00
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	2,606.18	0.0%	28,846.51
67300.1 · REPAIRS/MAINT BLDGW	0.00	0.00	0.0%	750.59
67300.2 · REPAIRS/MAINT BLDGS	0.00	46.34	-100.0%	1,830.80
67300.3 · REPAIRS/MAINT BLDGP	0.00	50.00	-100.0%	450.00
67400.1 · REPAIRS/MAINT EQUIPW	2,321.10	2,072.66	11.99%	4,366.00
67400.2 · REPAIRS/MAINT EQUIPS	2,279.07	2,072.70	9.96%	5,800.78
67400.3 · REPAIRS/MAINT EQUIPP	1,833.50	0.00	100.0%	1,833.50
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	0.00	0.0%	3,909.00
67700.2 · SEMINARS/EDUCATION/CERTS-S	205.00	0.00	100.0%	205.00
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	650.00
68000.1 · TOOLSW	0.00	18.22	-100.0%	3,358.72
68000.2 · TOOLSS	13,364.72	18.23	73,211.68%	16,205.11
68000.3 · TOOLSP	0.00	0.00	0.0%	73.49
68500.1 · SOCIAL SECURITY TAXESW	996.77	1,765.85	-43.55%	11,904.39
68500.2 · SOCIAL SECURITY TAXESS	1,222.63	1,780.05	-31.32%	12,592.19
68500.3 · SOCIAL SECURITY TAXESP	0.00	7.06	-100.0%	3,549.22
69000.1 · TELEPHONEW	658.51	562.48	17.07%	6,600.98
69000.2 · TELEPHONES	658.52	562.49	17.07%	6,601.06
69000.3 · TELEPHONEP	105.98	54.81	93.36%	1,066.34
69200.1 · TESTING EXPENSEW	401.98	153.60	161.71%	2,261.92
69200.2 · TESTING EXPENSES	1,110.72	362.40	206.49%	5,790.04
69500.1 · TRAVEL EXPENSEW	590.02	0.00	100.0%	1,038.46
69500.2 · TRAVEL EXPENSES	590.02	0.00	100.0%	1,038.46
72000.1 · VEHICLE REPAIRS & MAINTW	6.74	873.89	-99.23%	4,015.04
72000.2 · VEHICLE REPAIRS & MAINTS	6.75	873.94	-99.23%	4,015.35
75500.1 · WAGES & SALARIES PRODUCTIONW	11,276.57	19,541.74	-42.3%	132,327.65
75500.2 · WAGES & SALARIES PRODUCTIONS	13,025.12	19,612.34	-33.59%	137,969.05
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	91.38	-100.0%	44,500.45
75600.1 · OVERTIME PAIDW	79.07	975.57	-91.9%	4,931.37
75600.2 · OVERTIME PAIDS	1,282.69	1,088.24	17.87%	8,891.09
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	1,534.16
75700.1 · SICK PAYW	749.45	413.87	81.08%	5,258.53
75700.2 · SICK PAYS	749.44	413.85	81.09%	5,258.45
75800.1 · VACATION PAYW	534.61	1,568.51	-65.92%	6,299.43
75800.2 · VACATION PAYS	534.61	1,568.49	-65.92%	6,299.37
76000.1 · STAND BY TIME PAIDW	390.00	585.00	-33.33%	4,440.00
76000.2 · STAND BY TIME PAIDS	390.00	585.00	-33.33%	4,440.00

	<u>Apr 23</u>	<u>Apr 22</u>	<u>% Change</u>	<u>Jul '22 - Apr 23</u>
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-298.16
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-258.33
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-47.08
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	78.00
	<u>154,109.24</u>	<u>143,510.68</u>	<u>7.39%</u>	<u>1,506,742.45</u>
Net Income	<u>906,516.68</u>	<u>-17,413.18</u>	<u>5,305.92%</u>	<u>5,865,402.39</u>

Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 04/30/2023

	<u>Apr 30, 23</u>
Beginning Balance	285,990.67
Cleared Transactions	
Checks and Payments - 52 items	-1,367,103.29
Deposits and Credits - 49 items	1,446,433.70
Total Cleared Transactions	<u>79,330.41</u>
Cleared Balance	<u><u>365,321.08</u></u>
Uncleared Transactions	
Checks and Payments - 8 items	-4,035.39
Deposits and Credits - 11 items	217,263.07
Total Uncleared Transactions	<u>213,227.68</u>
Register Balance as of 04/30/2023	<u><u>578,548.76</u></u>
New Transactions	
Checks and Payments - 308 items	-3,731,907.05
Deposits and Credits - 299 items	1,498,711.03
Total New Transactions	<u>-2,233,196.02</u>
Ending Balance	<u><u>-1,654,647.26</u></u>

Check Register

April 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Apr 23				
	04/01/2023	ACH040123	STATE FARM LIFE INS	-256.50
	04/05/2023	EFT040523-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-5,084.82
	04/05/2023	EFT040523-2	CalPERS	-6,901.33
	04/05/2023	EFT040523-3	NOR CAL LABORERS	-9,982.00
	04/05/2023	EFT040523-5	TESORO COMMERCIAL FLEET	-2,583.76
	04/05/2023	EFT040523-4	CalPERS	-155.37
	04/06/2023	30369	BAT ELECTRIC	-800.00
	04/06/2023	30370	FERGUSON WATERWORKS #1423	-1,738.53
	04/06/2023	30371	HOVIS HARDWARE	-109.74
	04/06/2023	30372	Multiple Pump Service	-2,606.18
	04/06/2023	30373	NAPA SIERRA	-449.25
	04/06/2023	30374	PACE ANALYTICAL SERVICES LLC	-662.44
	04/06/2023	30375	RTA CONSTRUCTION	-605,605.07
	04/06/2023	30376	ZEVELY	-145.12
	04/06/2023	30377	USA BLUE BOOK (1)	-151.42
	04/06/2023	EFT040623-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-325.00
	04/11/2023	30378	ARAMARK	-861.75
	04/11/2023	30379	CALIFORNIA SAFETY CO.	-180.00
	04/11/2023	30380	FRONTIER COMMUNICATIONS	-1,131.96
	04/11/2023	30381	ODP	-68.46
	04/11/2023	30382	PACE ENGINEERING	-44,037.75
	04/11/2023	30383	PACKWAY MATERIALS, INC	-468.48
	04/11/2023	30384	QUICKSILVER	-997.43
	04/11/2023	30385	UBEO	-224.00
	04/11/2023	30386	UPEC 792	-247.50
	04/11/2023	30387	WASTE MANAGEMENT	-876.12
	04/14/2023	DD1090	AMANDA R ROGERS	0.00
	04/14/2023	DD1092	KEITH T MOORE	0.00
	04/14/2023	DD1093	MARGARITA ANGEL {1}	0.00
	04/14/2023	DD1094	MIKE A SKELLY	0.00
	04/14/2023	DD1095	STEPHANIE A MCQUADE	0.00
	04/14/2023	DD1091	DAVID ZEVELY	0.00
	04/14/2023	EFT041423-1	FIRST NATIONAL BANK OMAHA	-3,451.15
	04/17/2023	EFT041723-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,440.91
	04/17/2023	EFT041723-2	CalPERS	-7,047.50
	04/20/2023	30388	AIR GAS USA	-94.34
	04/20/2023	30389	CINTAS CORP	-688.29
	04/20/2023	30390	ED STAUB & SONS (1)	-317.45
	04/20/2023	30391	PACE ANALYTICAL SERVICES LLC	-256.48
	04/20/2023	30392	RDO EQUIPMENT	-561.48
	04/20/2023	30393	STATE WATER RESOURCES CONTROL BOARD	-652.00

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
04/20/2023	30394	ZEVELY	-277.72
04/20/2023	ACH042023-1	CoBANK	-322.92
04/22/2023	30395	FERGUSON WATERWORKS #1423	-846.20
04/22/2023	30396	MOUSEMAN PEST CONTROL	-50.00
04/22/2023	30397	QUICKSILVER	-1,187.43
04/22/2023	30398	SUPERIOR AVE STEEL & SUPPLY, INC.	-4.61
04/26/2023	EFT042623-1	Pitney Bowes PP	-705.50
04/28/2023	DD1096	AMANDA R ROGERS	0.00
04/28/2023	DD1098	KEITH T MOORE	0.00
04/28/2023	DD1099	MARGARITA ANGEL {1}	0.00
04/28/2023	DD1100	MIKE A SKELLY	0.00
04/28/2023	DD1101	STEPHANIE A MCQUADE	0.00
04/28/2023	DD1097	DAVID ZEVELY	0.00
			<u><u>-705,553.96</u></u>

Apr 23

Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 04/30/2023

Apr 30, 23

Beginning Balance	<u>38,138.32</u>
Cleared Transactions	
Deposits and Credits - 4 items	<u>500.63</u>
Total Cleared Transactions	<u>500.63</u>
Cleared Balance	<u><u>38,638.95</u></u>
Uncleared Transactions	
Checks and Payments - 10 items	<u>-1,339.98</u>
Deposits and Credits - 2 items	<u>700.00</u>
Total Uncleared Transactions	<u>-639.98</u>
Register Balance as of 04/30/2023	<u><u>37,998.97</u></u>
New Transactions	
Checks and Payments - 10 items	<u>-493.50</u>
Total New Transactions	<u>-493.50</u>
Ending Balance	<u><u>37,505.47</u></u>

Reconciliation Summary

10310.0 - CASH IN BANK CAPITAL IMP, Period Ending 04/23/2023

Apr 23, 23

Beginning Balance	61,049.37
Cleared Transactions	
Deposits and Credits - 1 item	1.61
Total Cleared Transactions	<u>1.61</u>
Cleared Balance	<u>61,050.98</u>
Register Balance as of 04/23/2023	61,050.98
Ending Balance	61,050.98

Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 04/06/2023

Apr 6, 23

Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 04/06/2023	2,600.00
Ending Balance	2,600.00