



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

September 17, 2024

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, 2024. 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 \$273,908.70
2. Total Expenses for the period are \$153,397.37
3. Net Income (Loss) for the period is \$120,511.33
4. YTD Revenue is \$3,377,580.31
5. YTD Expenses are \$1,814,438.02
6. YTD Net Income (Loss) is \$1,563,142.29
7. The reconciled checking balance is \$502,382.46

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

Thank you,

Debra J. Crone, CPA

**Burney Water District**  
**Profit & Loss YTD Comparison**  
**May 2024**

	<u>May 24</u>	<u>Jul '23 - May 24</u>
<b>Income</b>		
40000.1 · RESIDENTIAL INCOME W	40,464.15	458,273.21
40000.2 · RESIDENTIAL INCOMES	44,498.81	479,586.89
40000.3 · RESIDENTIAL INCOME P	9,960.09	107,804.85
40500.1 · GRANT MONEY W	34.00	34.00
40500.2 · GRANT MONEYS	28,708.00	1,649,728.00
40500.4 · GRANT - PARKS	107,962.00	177,952.00
41000.1 · COMMERCIAL INCOME W	29,539.14	294,701.92
41000.2 · COMMERCIAL INCOMES	6,882.47	81,065.41
41000.3 · COMMERCIAL INCOME P	1,218.00	13,395.43
42000.3 · SWIMMING LESSONS	0.00	9,910.00
42031.3 · LITTLE SWIMMERS	0.00	36.00
42035.3 · NIGHT SWIM	0.00	1,548.00
42100.3 · GATE FEES P	0.00	3,923.00
42200.3 · POOL PASS PURCHASES	0.00	822.00
42400.3 · VENDING INCOME P	0.00	561.00
42500.3 · REPLACEMENT PASSES P	0.00	10.00
42700.3 · AQUATIC PASS	0.00	1,110.00
42900.3 · POOL RENTAL FEES	0.00	2,738.00
46000.1 · MISCELLANEOUS INCOME W	0.00	504.12
46000.2 · MISCELLANEOUS INCOME S	0.00	504.14
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	5,334.66
47000.1 · OTHER BILLED INCOME W	0.00	22,282.35
47000.2 · OTHER BILLED INCOMES	0.00	18,016.00
48200.1 · SERVICE CHARGE INCOME W	25.00	887.50
48200.2 · SERVICE CHARGE INCOMES	25.00	287.50
48300.1 · LATE FEE INCOME W	1,370.85	13,707.80
48300.2 · LATE FEE INCOMES	1,242.60	12,021.46
48300.3 · LATE FEE INCOME P	236.55	2,351.66
49000.1 · INTEREST INCOME W	10.18	106.41
49000.2 · INTEREST INCOMES	10.17	106.40
49100.1 · DIVIDEND INCOME W	794.34	8,309.42
49100.2 · DIVIDEND INCOME S	435.96	5,291.50
49100.3 · DIVIDEND INCOME P	491.39	4,318.68
<b>Total Income</b>	<u>273,908.70</u>	<u>3,377,580.31</u>
<b>Gross Profit</b>	273,908.70	3,377,580.31
<b>Expense</b>		
60100.1 · AUDIT W	0.00	8,352.50
60100.2 · AUDITS	0.00	7,613.00
60100.3 · AUDIT P	0.00	1,534.50

	<u>May 24</u>	<u>Jul '23 - May 24</u>
60900.1 · BANK FEESW	10.00	107.50
60900.2 · BANK FEES	440.56	3,418.88
62500.1 · CHEMICALSW	0.00	9,399.27
62500.2 · CHEMICALSS	0.00	279.83
62500.3 · CHEMICALSP	0.00	7,206.51
62600.1 · DEPRECIATION EXPENSEW	8,126.00	89,386.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	97,361.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	38,303.87
62700.1 · DUES, FEES & SUBSCRIPTIONSW	280.97	17,853.11
62700.2 · DUES, FEES & SUBSCRIPTIONSS	280.95	10,449.57
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	750.00
62900.1 · ENGINEERING FEESW	0.00	20,838.11
62900.2 · ENGINEERING FEES	0.00	14,666.14
63000.1 · GAS, FUEL & OILW	607.14	6,846.53
63000.2 · GAS, FUEL & OILS	607.15	8,592.41
63500.1 · HEALTH INSURANCEW	4,970.00	53,670.00
63500.2 · HEALTH INSURANCES	4,970.00	53,670.00
63600.1 · LIFE INSURANCE-W	57.19	603.77
63600.2 · LIFE INSURANCE-S	57.19	603.75
64000.1 · INTEREST EXPENSEW	0.00	22.78
64000.2 · INTEREST EXPENSES	716.35	31,639.95
64300.2 · LAB SUPPLIESS	0.00	868.68
64500.1 · LEGAL EXPENSEW	2,708.75	30,485.65
64500.2 · LEGAL EXPENSES	2,708.75	15,851.15
64900.1 · MEALS EXPENSEW	43.50	585.66
64900.2 · MEALS EXPENSES	43.49	199.42
64900.3 · MEALS EXPENSEP	0.00	104.00
65000.1 · MISC EXPENSEW	0.00	14.30
65400.1 · OFFICE SUPPLIESW	589.40	6,900.46
65400.2 · OFFICE SUPPLIESS	589.37	7,188.06
65400.3 · OFFICE SUPPLIESP	1,046.33	1,195.21
65450.1 · OFFICE EQUIP LEASEW	112.30	2,593.03
65450.2 · OFFICE EQUIP LEASES	112.29	2,593.07
65500.1 · OPERATING EXPENSEW	810.80	13,309.58
65500.2 · OPERATING EXPENSES	1,926.33	24,604.65
65500.3 · OPERATING EXPENSEP	874.59	3,507.19
65500.4 · OPERATING EXPENSE-PARKS	0.00	18.33
66000.1 · PERS RETIREMENTW	3,979.56	52,886.65
66000.2 · PERS RETIREMENTS	3,979.57	52,886.73
66100.1 · PERMITS/LICENSES/FEESW	0.00	750.35
66100.2 · PERMITS/LICENSES/FEES	0.00	34,828.91
66100.3 · PERMITS/LICENSES/FEESP	0.00	989.95
66400.1 · PG&E PUMPING COSTSW	27,196.54	280,421.93
66400.2 · PG&E PUMPING COSTSS	15,574.94	135,684.95

	May 24	Jul '23 - May 24
66500.1 · PG&E OFFICE UTILITIESW	331.08	5,081.92
66500.2 · PG&E OFFICE UTILITIES	331.09	4,807.04
66500.3 · PG&E POOL UTILITIES	52.46	1,002.44
66700.1 · PROFESSIONAL FEESW	735.22	15,843.19
66700.2 · PROFESSIONAL FEES	805.21	13,433.21
66700.3 · PROFESSIONAL FEESP	360.00	360.00
67000.3 · RENT EXPENSEP	0.00	350.00
67100.1 · R&M INFRASTRUCTUREW	1,357.16	48,328.05
67100.2 · R&M INFRASTRUCTURES	212.33	7,034.71
67100.3 · R&M INFRASTRUCTUREP	11,410.56	18,638.63
67200.1 · RENTAL OF EQUIPMENTW	107.99	1,243.28
67200.2 · RENTAL OF EQUIPMENTS	0.00	5,741.74
67300.1 · REPAIRS/MAINT BLDGW	16.39	9,498.48
67300.2 · REPAIRS/MAINT BLDGS	38.59	1,260.46
67300.3 · REPAIRS/MAINT BLDGP	55.76	655.76
67400.1 · REPAIRS/MAINT EQUIPW	769.01	2,882.93
67400.2 · REPAIRS/MAINT EQUIPS	1,285.03	3,851.15
67400.3 · REPAIRS/MAINT EQUIPP	160.93	437.66
67700.1 · SEMINARS/EDUCATION/CERTS-W	60.00	820.04
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	120.47
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	194.20
68000.1 · TOOLSW	8.20	6,688.90
68000.2 · TOOLSS	8.20	2,639.08
68000.3 · TOOLSP	1.91	1.91
68500.1 · SOCIAL SECURITY TAXESW	1,086.68	14,617.16
68500.2 · SOCIAL SECURITY TAXES	1,037.48	13,493.27
68500.3 · SOCIAL SECURITY TAXESP	269.91	5,675.07
69000.1 · TELEPHONEW	892.31	9,093.71
69000.2 · TELEPHONES	892.32	9,093.77
69000.3 · TELEPHONEP	159.11	1,310.97
69200.1 · TESTING EXPENSEW	226.44	6,980.20
69200.2 · TESTING EXPENSES	730.96	5,695.12
69200.3 · TESTING EXPENSEP	578.30	578.30
69500.1 · TRAVEL EXPENSEW	0.00	3,164.47
69500.2 · TRAVEL EXPENSES	0.00	664.10
69500.3 · TRAVEL EXPENSEP	0.00	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	1,744.69	4,646.86
72000.2 · VEHICLE REPAIRS & MAINTS	1,744.71	4,632.59
75000.1 · WAGES & SALARIES ADMINW	3,932.80	11,798.40
75000.2 · WAGES & SALARIES ADMINS	3,932.80	11,798.40
75500.1 · WAGES & SALARIES PRODUCTIONW	4,044.17	138,375.95
75500.2 · WAGES & SALARIES PRODUCTIONS	6,686.10	134,065.81
75500.3 · WAGES & SALARIES PRODUCTIONP	6,928.75	75,115.37
75600.1 · OVERTIME PAIDW	303.64	11,884.70

	<u>May 24</u>	<u>Jul '23 - May 24</u>
75600.2 · OVERTIME PAIDS	606.84	7,488.72
75600.3 · OVERTIME PAIDP	104.09	2,248.19
75610.1 · OVERTIME PDDOUBLE W	0.00	693.64
75700.1 · SICK PAYW	82.84	4,185.36
75700.2 · SICK PAYS	82.84	4,185.31
75800.1 · VACATION PAYW	1,157.14	11,098.13
75800.2 · VACATION PAYS	1,157.15	11,098.07
76000.1 · STAND BY TIME PAIDW	390.00	4,597.50
76000.2 · STAND BY TIME PAIDS	390.00	4,597.50
76500.1 · WORKERS COMPW	0.00	-624.32
76500.2 · WORKERS COMPS	0.00	-730.27
76500.3 · WORKERS COMPP	0.00	-275.48
99500.0 · PENALTIES & FINES	0.00	200.00
<b>Total Expense</b>	<u>153,397.37</u>	<u>1,814,438.02</u>
<b>Net Income</b>	<u><b>120,511.33</b></u>	<u><b>1,563,142.29</b></u>

**Burney Water District**  
**Check Register**  
**May 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
May 24	05/01/2024	ACH050124-1	STATE FARM LIFE INS	-228.75
	05/01/2024	EFT050124-1	NOR CAL LABORERS	-10,787.00
	05/01/2024	EFT050124-2	NOR CAL LABORERS	-9,246.00
	05/01/2024	EFT050124-3	FIRST NATIONAL BANK OMAHA	-2,493.68
	05/03/2024	EFT050324-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,313.66
	05/03/2024	EFT050324-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-608.46
	05/03/2024	EFT050324-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,313.66
	05/04/2024	EFT050424-1	GLOFOX	-375.00
	05/06/2024	30844	BURNEY CHAMBER OF COMMERCE	-95.00
	05/06/2024	30845	DEBRA J. CRONE, CPA	-800.00
	05/06/2024	30846	MIKE'S AUTOMOTIVE & TRANSMISSION	-905.07
	05/06/2024	30847	MIKE'S COMPUTERS & IT SERVICES	-431.74
	05/06/2024	30848	PACE ANALYTICAL SERVICES LLC	-76.44
	05/06/2024	30849	THATCHER COMPANY	-3,942.10
	05/06/2024	30850	UPEC 792	-202.00
	05/06/2024	30851	ZITO MEDIA	-124.54
	05/06/2024	EFT050624-1	TESORO COMMERCIAL FLEET	-1,500.66
	05/06/2024		TESORO COMMERCIAL FLEET	0.00
	05/08/2024	EFT050824-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-104.24
	05/10/2024	DD1281	CODY A MARTIN	0.00
	05/10/2024	DD1282	DAVID ZEVELY	0.00
	05/10/2024	DD1283	KEITH T MOORE	0.00
	05/10/2024	DD1284	MARGARITA ANGEL {1}	0.00
	05/10/2024	DD1285	MIKE A SKELLY	0.00
	05/10/2024	DD1286	STEPHANIE A MCQUADE	0.00
	05/10/2024	EFT051024-1	PITNEY BOWES GLOBAL FINANCIAL	-1,250.05
	05/10/2024	EFT051024-2	Pitney Bowes PP	-854.63
	05/13/2024	30852	CALIFORNIA SAFETY CO.	-180.00
	05/13/2024	30853	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-3,000.00
	05/13/2024	30854	FRONTIER COMMUNICATIONS	-1,553.70
	05/13/2024	30855	GUISTON'S POOL	-927.92
	05/13/2024	30856	LES SCHWAB	-2,335.52
	05/13/2024	30857	MIKE'S COMPUTERS & IT SERVICES	-207.93
	05/13/2024	30858	PG&E	-37,941.37
	05/13/2024	30859	UPEC 792	-202.00
	05/13/2024	30860	Vestis	-942.83
	05/13/2024	30861	WASTE MANAGEMENT	-931.10
	05/13/2024	EFT051324-1	PITNEY BOWES GLOBAL FINANCIAL	-224.59
	05/14/2024	EFT051424-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,313.66
	05/14/2024	EFT051424-2	CalPERS	-6,697.00
	05/15/2024	30862	AIR GAS USA	-105.17

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
05/15/2024	30863	AT&T MOBILITY	-227.34
05/15/2024	30864	HOVIS HARDWARE	-321.30
05/15/2024	30865	NAPA SIERRA	-316.96
05/15/2024	30866	ODP	-267.50
05/15/2024	30867	SUPERIOR AVE STEEL & SUPPLY, INC.	-22.27
05/15/2024	EFT051524-1	ZITO MEDIA	-124.54
05/15/2024	EFT051524-2	TESORO COMMERCIAL FLEET	-474.67
05/20/2024	EFT052024-1	CoBANK	-1,635.85
05/21/2024	30868	PACE ENGINEERING	-8,136.80
05/21/2024	30869	RTA CONSTRUCTION	-61,586.39
05/24/2024	DD1287	CODY A MARTIN	0.00
05/24/2024	DD1288	DAVID ZEVELY	0.00
05/24/2024	DD1289	KEITH T MOORE	0.00
05/24/2024	DD1290	MARGARITA ANGEL {1}	0.00
05/24/2024	DD1291	MIKE A SKELLY	0.00
05/24/2024	10690	PAIGE M PFADT	-921.47
05/24/2024	DD1292	STEPHANIE A MCQUADE	0.00
05/24/2024	10689	CEDALIA TRYAN	-489.61
05/27/2024	30879	BURNEY RAIDER OFFICE SERVICES	-33.03
05/27/2024	30880	C&A RUBBER STAMPS	-65.79
05/27/2024	30878	SWRCB-DWOCF	-60.00
05/28/2024	30870	FERGUSON WATERWORKS #1423	0.00
05/28/2024	30871	MOUSEMAN PEST CONTROL	-50.00
05/28/2024	30872	PACE ENGINEERING	-2,082.50
05/28/2024	30873	PACE SUPPLY CORP	-202.77
05/28/2024	30874	SCP DISTRIBUTORS LLC	-2,067.47
05/28/2024	30875	TP TILE, LLC	-1,275.00
05/28/2024	30876	FERGUSON WATERWORKS #1423	-1,434.67
			<u><u>-178,011.40</u></u>

May 24