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May 3, 2024

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

We have compiled the accompanying financial statements for the period ending January 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 January are \$588,933.61
2. Total Expenses for the period are \$161,257.25
3. Net Income (Loss) for the period is \$427,676.36
4. YTD Revenue is \$4,271,390.76
5. YTD Expenses are \$1,240,392.68
6. YTD Net Income (Loss) is \$3,030,998.08
7. The reconciled checking balance is \$436,231.75

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 January 31, 2024

Jan 31, 24

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	436,231.75
10305.0 · CASH IN BANK CUST DEPOSITS	36,336.82
10310.0 · CASH IN BANK CAPITAL IMP	6,058.63
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,113.92
10520.1 · WATER RESERVE 29170	109,224.85
10530.2 · SEWER RESERVE 29180	25,239.01
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,456.37
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,715.30
10560.3 · SWIMMING POOL RESERVE 29200	122,466.43
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,714.26
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,714.26

Total Checking/Savings 988,764.99

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	135,721.36
11000.1 · RETURNED CHECK	1,951.53
11000.2 · RETURNED CHECK(2)	1,365.17
11000.3 · RETURNED CHECK(1)	274.42
11001.0 · AR COMP GEN LATE FEES	20,680.26

Total Other Current Assets 159,992.74

Total Current Assets

1,148,757.73

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

Jan 31, 24

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 · VEHICLESS	99,283.74
16920.1 · WORK IN PROGRESS W	755,860.42
16920.2 · WORK IN PROGRESS S	11,167,870.37
16920.4 · WORK IN PROGRESS - PARKS	237,445.61
17000.1 · ACCUMULATED DEPRECIATIONW	-3,046,216.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,878,094.00
17000.3 · ACCUMULATED DEPRECIATIONP	-867,121.19
Total Fixed Assets	16,197,823.70
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	17,782,087.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	557,432.80
Total Accounts Payable	557,432.80
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-60.29
23850.0 · UNION DUES	-10.90
23950.0 · CAL PERS	-1,704.69
24400.1 · CUSTOMER DEPOSITSW	11,429.68
24400.2 · CUSTOMER DEPOSITSS	16,074.11
24400.3 · CUSTOMER DEPOSITSP	3,258.07
Total Other Current Liabilities	54,036.19
Total Current Liabilities	611,468.99
Long Term Liabilities	
27001.0 · CO BANK LOC	378,232.13
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Jan 31, 24</u>
27500.2 · NET PENSION LIABILTY	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>1,921,267.13</u>
Total Liabilities	<u>2,532,736.12</u>
Equity	
32000 · Retained Earnings	6,849,841.30
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	<u>3,030,998.08</u>
Total Equity	<u>15,249,351.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,782,087.43</u></u>

Burney Water District
Profit & Loss YTD Comparison
January 2024

	<u>Jan 24</u>	<u>Jul '23 - Jan 24</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	34,187.86	303,353.58	5.81%
40000.2 · RESIDENTIAL INCOMES	42,814.16	302,258.09	7.27%
40000.3 · RESIDENTIAL INCOME P	9,674.00	67,986.54	1.64%
40500.2 · GRANT MONEYS	467,609.00	3,275,720.00	79.4%
41000.1 · COMMERCIAL INCOME W	20,146.56	200,483.90	3.42%
41000.2 · COMMERCIAL INCOMES	6,969.26	53,398.31	1.18%
41000.3 · COMMERCIAL INCOME P	1,211.00	8,540.00	0.21%
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%
46000.1 · MISCELLANEOUS INCOME W	1,507.01	1,507.01	0.26%
46000.2 · MISCELLANEOUS INCOME S	850.34	850.34	0.14%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	4,080.12	0.0%
47000.1 · OTHER BILLED INCOME W	0.00	3,404.90	0.0%
48200.1 · SERVICE CHARGE INCOME W	12.50	687.50	0.0%
48200.2 · SERVICE CHARGE INCOMES	12.50	87.50	0.0%
48300.1 · LATE FEE INCOME W	1,073.07	8,219.59	0.18%
48300.2 · LATE FEE INCOMES	972.69	7,046.70	0.17%
48300.3 · LATE FEE INCOME P	185.17	1,404.64	0.03%
49000.1 · INTEREST INCOME W	12.35	61.39	0.0%
49000.2 · INTEREST INCOMES	12.36	61.39	0.0%
49100.1 · DIVIDEND INCOME W	776.85	5,350.02	0.13%
49100.2 · DIVIDEND INCOME S	480.57	3,516.21	0.08%
49100.3 · DIVIDEND INCOME P	426.36	2,639.03	0.07%
Total Income	<u>588,933.61</u>	<u>4,271,390.76</u>	<u>100.0%</u>
Gross Profit	588,933.61	4,271,390.76	100.0%
Expense			
60100.1 · AUDIT W	0.00	8,352.50	0.0%
60100.2 · AUDITS	0.00	7,613.00	0.0%
60100.3 · AUDIT P	0.00	1,534.50	0.0%
60900.1 · BANK FEES W	62.50	82.50	0.01%
60900.2 · BANK FEES S	370.19	1,909.32	0.06%
62500.1 · CHEMICALS W	0.00	9,399.27	0.0%

	Jan 24	Jul '23 - Jan 24	% of Income
62500.2 · CHEMICALSS	0.00	279.83	0.0%
62500.3 · CHEMICALSP	0.00	3,264.41	0.0%
62600.1 · DEPRECIATION EXPENSEW	8,126.00	56,882.00	1.38%
62600.2 · DEPRECIATION EXPENSES	8,851.00	61,957.00	1.5%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	24,375.19	0.59%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	2,520.04	14,131.31	0.43%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,575.04	8,298.77	0.27%
62900.1 · ENGINEERING FEESW	5,242.75	26,803.11	0.89%
62900.2 · ENGINEERING FEES	0.00	17,831.14	0.0%
63000.1 · GAS, FUEL & OILW	480.92	4,106.26	0.08%
63000.2 · GAS, FUEL & OILS	2,537.07	6,048.38	0.43%
63500.1 · HEALTH INSURANCEW	4,830.00	34,500.00	0.82%
63500.2 · HEALTH INSURANCES	4,830.00	34,500.00	0.82%
63600.1 · LIFE INSURANCE-W	0.00	326.26	0.0%
63600.2 · LIFE INSURANCE-S	0.00	326.25	0.0%
64000.1 · INTEREST EXPENSEW	0.00	11.49	0.0%
64000.2 · INTEREST EXPENSES	2,469.77	26,660.18	0.42%
64300.2 · LAB SUPPLIES	132.47	728.52	0.02%
64500.1 · LEGAL EXPENSEW	11,621.30	24,920.65	1.97%
64500.2 · LEGAL EXPENSES	2,052.30	10,286.15	0.35%
64900.1 · MEALS EXPENSEW	0.00	71.62	0.0%
64900.2 · MEALS EXPENSES	14.47	70.79	0.0%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65000.1 · MISC EXPENSEW	14.30	14.30	0.0%
65400.1 · OFFICE SUPPLIESW	623.87	4,489.40	0.11%
65400.2 · OFFICE SUPPLIES	623.89	4,776.97	0.11%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65450.1 · OFFICE EQUIP LEASEW	737.31	849.60	0.13%
65450.2 · OFFICE EQUIP LEASES	737.33	737.33	0.13%
65500.1 · OPERATING EXPENSEW	1,393.49	9,314.06	0.24%
65500.2 · OPERATING EXPENSES	3,449.61	14,993.30	0.59%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	4,744.94	34,822.59	0.81%
66000.2 · PERS RETIREMENTS	4,744.94	34,822.66	0.81%
66100.1 · PERMITS/LICENSES/FEESW	373.89	740.35	0.06%
66100.2 · PERMITS/LICENSES/FEES	522.91	33,931.91	0.09%
66100.3 · PERMITS/LICENSES/FEESP	267.39	989.95	0.05%
66400.1 · PG&E PUMPING COSTSW	20,910.39	190,414.46	3.55%
66400.2 · PG&E PUMPING COSTSS	16,842.16	62,081.63	2.86%
66500.1 · PG&E OFFICE UTILITIESW	789.12	2,918.88	0.13%
66500.2 · PG&E OFFICE UTILITIES	789.13	2,918.92	0.13%
66500.3 · PG&E POOL UTILITIES	53.28	842.02	0.01%
66700.1 · PROFESSIONAL FEESW	529.50	10,348.73	0.09%
66700.2 · PROFESSIONAL FEES	599.50	10,658.75	0.1%

	<u>Jan 24</u>	<u>Jul '23 - Jan 24</u>	<u>% of Income</u>
67100.1 · R&M INFRASTRUCTUREW	13.07	43,794.53	0.0%
67100.2 · R&M INFRASTRUCTURES	595.30	3,465.12	0.1%
67100.3 · R&M INFRASTRUCTUREP	0.00	6,722.16	0.0%
67200.1 · RENTAL OF EQUIPMENTW	210.60	1,713.59	0.04%
67200.2 · RENTAL OF EQUIPMENTS	0.00	6,747.87	0.0%
67300.1 · REPAIRS/MAINT BLDGW	77.55	9,408.51	0.01%
67300.2 · REPAIRS/MAINT BLDGS	0.00	1,127.19	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	450.00	0.01%
67400.1 · REPAIRS/MAINT EQUIPW	903.77	1,392.76	0.15%
67400.2 · REPAIRS/MAINT EQUIPS	826.05	1,570.56	0.14%
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	0.00	194.20	0.0%
68000.1 · TOOLSW	754.94	6,400.16	0.13%
68000.2 · TOOLSS	1,571.63	2,236.57	0.27%
68500.1 · SOCIAL SECURITY TAXESW	1,163.46	9,297.25	0.2%
68500.2 · SOCIAL SECURITY TAXESS	1,267.93	7,919.27	0.22%
68500.3 · SOCIAL SECURITY TAXESP	0.00	5,383.72	0.0%
69000.1 · TELEPHONEW	864.73	5,584.85	0.15%
69000.2 · TELEPHONES	864.73	5,584.89	0.15%
69000.3 · TELEPHONEP	160.21	672.33	0.03%
69200.1 · TESTING EXPENSEW	226.44	5,748.00	0.04%
69200.2 · TESTING EXPENSES	1,209.36	3,695.92	0.21%
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	284.91	2,615.33	0.05%
72000.2 · VEHICLE REPAIRS & MAINTS	284.93	2,600.99	0.05%
75500.1 · WAGES & SALARIES PRODUCTIONW	13,501.58	99,830.11	2.29%
75500.2 · WAGES & SALARIES PRODUCTIONS	14,426.86	88,660.04	2.45%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	67,906.27	0.0%
75600.1 · OVERTIME PAIDW	219.06	10,329.43	0.04%
75600.2 · OVERTIME PAIDS	661.44	4,127.53	0.11%
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	344.50	2,888.11	0.06%
75700.2 · SICK PAYS	344.50	2,888.08	0.06%
75800.1 · VACATION PAYW	924.88	4,855.80	0.16%
75800.2 · VACATION PAYS	924.88	4,855.74	0.16%
76000.1 · STAND BY TIME PAIDW	217.50	2,797.50	0.04%
76000.2 · STAND BY TIME PAIDS	217.50	2,797.50	0.04%
76500.1 · WORKERS COMPW	0.00	-624.32	0.0%
76500.2 · WORKERS COMPS	0.00	-730.27	0.0%

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See Engagement Letter Dated June 30, 2011

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	Jan 24	Jul '23 - Jan 24	% of Income
76500.3 · WORKERS COMPP	0.00	-275.48	0.0%
99500.0 · PENALTIES & FINES	200.00	200.00	0.03%
Total Expense	161,257.25	1,240,392.68	27.38%
Net Income	427,676.36	3,030,998.08	72.62%

Burney Water District
Profit & Loss YTD Comparison
January 2024

	<u>Jan 24</u>	<u>Jan 23</u>	<u>% Change</u>	<u>Jul '23 - Jan 24</u>
Income				
40000.1 · RESIDENTIAL INCOME W	34,187.86	43,941.45	-22.2%	303,353.58
40000.2 · RESIDENTIAL INCOMES	42,814.16	42,930.60	-0.27%	302,258.09
40000.3 · RESIDENTIAL INCOME P	9,674.00	9,653.22	0.22%	67,986.54
40500.2 · GRANT MONEYS	467,609.00	567,178.00	-17.56%	3,275,720.00
41000.1 · COMMERCIAL INCOME W	20,146.56	13,503.71	49.19%	200,483.90
41000.2 · COMMERCIAL INCOMES	6,969.26	7,440.85	-6.34%	53,398.31
41000.3 · COMMERCIAL INCOME P	1,211.00	1,243.74	-2.63%	8,540.00
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 PASSESP	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
46000.1 · MISCELLANEOUS INCOME W	1,507.01	0.02	7,534,950.0%	1,507.01
46000.2 · MISCELLANEOUS INCOME S	850.34	0.01	8,503,300.0%	850.34
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	396.00	-100.0%	4,080.12
47000.1 · OTHER BILLED INCOME W	0.00	1,635.17	-100.0%	3,404.90
47000.2 · OTHER BILLED INCOMES	0.00	606.36	-100.0%	0.00
48200.1 · SERVICE CHARGE INCOME W	12.50	0.00	100.0%	687.50
48200.2 · SERVICE CHARGE INCOMES	12.50	0.00	100.0%	87.50
48300.1 · LATE FEE INCOME W	1,073.07	1,247.58	-13.99%	8,219.59
48300.2 · LATE FEE INCOMES	972.69	1,174.50	-17.18%	7,046.70
48300.3 · LATE FEE INCOME P	185.17	187.92	-1.46%	1,404.64
49000.1 · INTEREST INCOME W	12.35	9.58	28.91%	61.39
49000.2 · INTEREST INCOMES	12.36	9.57	29.15%	61.39
49100.1 · DIVIDEND INCOME W	776.85	583.43	33.15%	5,350.02
49100.2 · DIVIDEND INCOME S	480.57	402.68	19.34%	3,516.21
49100.3 · DIVIDEND INCOME P	426.36	260.10	63.92%	2,639.03
Total Income	588,933.61	692,404.49	-14.94%	4,271,390.76
Gross Profit	588,933.61	692,404.49	-14.94%	4,271,390.76
Expense				
60100.1 · AUDIT W	0.00	7,552.40	-100.0%	8,352.50
60100.2 · AUDITS	0.00	7,110.00	-100.0%	7,613.00
60100.3 · AUDIT P	0.00	1,137.60	-100.0%	1,534.50
60900.1 · BANK FEES W	62.50	4.05	1,443.21%	82.50
60900.2 · BANK FEES S	370.19	307.32	20.46%	1,909.32

	<u>Jan 24</u>	<u>Jan 23</u>	<u>% Change</u>	<u>Jul '23 - Jan 24</u>
62500.1 · CHEMICALSW	0.00	0.00	0.0%	9,399.27
62500.2 · CHEMICALSS	0.00	0.00	0.0%	279.83
62500.3 · CHEMICALSP	0.00	0.00	0.0%	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	56,882.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	61,957.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	24,375.19
62700.1 · DUES, FEES & SUBSCRIPTIONSW	2,520.04	0.00	100.0%	14,131.31
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,575.04	0.00	100.0%	8,298.77
62900.1 · ENGINEERING FEESW	5,242.75	82.50	6,254.85%	26,803.11
62900.2 · ENGINEERING FEES	0.00	334.50	-100.0%	17,831.14
63000.1 · GAS, FUEL & OILW	480.92	470.09	2.3%	4,106.26
63000.2 · GAS, FUEL & OILS	2,537.07	470.10	439.69%	6,048.38
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	34,500.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	34,500.00
63600.1 · LIFE INSURANCE-W	0.00	0.00	0.0%	326.26
63600.2 · LIFE INSURANCE-S	0.00	0.00	0.0%	326.25
64000.1 · INTEREST EXPENSEW	0.00	14.18	-100.0%	11.49
64000.2 · INTEREST EXPENSES	2,469.77	489.61	404.44%	26,660.18
64300.2 · LAB SUPPLIESS	132.47	3,876.69	-96.58%	728.52
64500.1 · LEGAL EXPENSEW	11,621.30	0.00	100.0%	24,920.65
64500.2 · LEGAL EXPENSES	2,052.30	0.00	100.0%	10,286.15
64900.1 · MEALS EXPENSEW	0.00	0.00	0.0%	71.62
64900.2 · MEALS EXPENSES	14.47	0.00	100.0%	70.79
64900.3 · MEALS EXPENSEP	0.00	0.00	0.0%	104.00
65000.1 · MISC EXPENSEW	14.30	22.50	-36.44%	14.30
65400.1 · OFFICE SUPPLIESW	623.87	476.19	31.01%	4,489.40
65400.2 · OFFICE SUPPLIESS	623.89	476.21	31.01%	4,776.97
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65450.1 · OFFICE EQUIP LEASEW	737.31	0.00	100.0%	849.60
65450.2 · OFFICE EQUIP LEASES	737.33	0.00	100.0%	737.33
65500.1 · OPERATING EXPENSEW	1,393.49	1,268.95	9.81%	9,314.06
65500.2 · OPERATING EXPENSES	3,449.61	1,480.19	133.05%	14,993.30
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	2,258.98
66000.1 · PERS RETIREMENTW	4,744.94	4,959.80	-4.33%	34,822.59
66000.2 · PERS RETIREMENTS	4,744.94	4,959.82	-4.33%	34,822.66
66100.1 · PERMITS/LICENSES/FEESW	373.89	101.50	268.37%	740.35
66100.2 · PERMITS/LICENSES/FEES	522.91	765.30	-31.67%	33,931.91
66100.3 · PERMITS/LICENSES/FEESP	267.39	257.39	3.89%	989.95
66400.1 · PG&E PUMPING COSTSW	20,910.39	17,291.67	20.93%	190,414.46
66400.2 · PG&E PUMPING COSTSS	16,842.16	8,087.49	108.25%	62,081.63
66500.1 · PG&E OFFICE UTILITIESW	789.12	765.24	3.12%	2,918.88
66500.2 · PG&E OFFICE UTILITIESS	789.13	765.24	3.12%	2,918.92
66500.3 · PG&E POOL UTILITIES	53.28	55.19	-3.46%	842.02
66700.1 · PROFESSIONAL FEESW	529.50	907.50	-41.65%	10,348.73

	Jan 24	Jan 23	% Change	Jul '23 - Jan 24
66700.2 · PROFESSIONAL FEES	599.50	1,783.30	-66.38%	10,658.75
67100.1 · R&M INFRASTRUCTUREW	13.07	5,069.85	-99.74%	43,794.53
67100.2 · R&M INFRASTRUCTURES	595.30	274.05	117.22%	3,465.12
67100.3 · R&M INFRASTRUCTUREP	0.00	0.00	0.0%	6,722.16
67200.1 · RENTAL OF EQUIPMENTW	210.60	84.20	150.12%	1,713.59
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,606.18	-100.0%	6,747.87
67300.1 · REPAIRS/MAINT BLDGW	77.55	0.00	100.0%	9,408.51
67300.2 · REPAIRS/MAINT BLDGS	0.00	997.43	-100.0%	1,127.19
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	450.00
67400.1 · REPAIRS/MAINT EQUIPW	903.77	331.98	172.24%	1,392.76
67400.2 · REPAIRS/MAINT EQUIPS	826.05	332.00	148.81%	1,570.56
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	1,095.00	-100.0%	317.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	0.00	0.0%	56.50
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	194.20
68000.1 · TOOLSW	754.94	212.56	255.17%	6,400.16
68000.2 · TOOLSS	1,571.63	154.24	918.95%	2,236.57
68500.1 · SOCIAL SECURITY TAXESW	1,163.46	1,135.63	2.45%	9,297.25
68500.2 · SOCIAL SECURITY TAXESS	1,267.93	1,317.26	-3.75%	7,919.27
68500.3 · SOCIAL SECURITY TAXESP	0.00	0.00	0.0%	5,383.72
69000.1 · TELEPHONEW	864.73	638.72	35.39%	5,584.85
69000.2 · TELEPHONES	864.73	638.72	35.39%	5,584.89
69000.3 · TELEPHONEP	160.21	110.74	44.67%	672.33
69200.1 · TESTING EXPENSEW	226.44	178.88	26.59%	5,748.00
69200.2 · TESTING EXPENSES	1,209.36	362.40	233.71%	3,695.92
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	284.91	78.59	262.53%	2,615.33
72000.2 · VEHICLE REPAIRS & MAINTS	284.93	78.61	262.46%	2,600.99
75500.1 · WAGES & SALARIES PRODUCTIONW	13,501.58	12,964.82	4.14%	99,830.11
75500.2 · WAGES & SALARIES PRODUCTIONS	14,426.86	14,994.89	-3.79%	88,660.04
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	0.00	0.0%	67,906.27
75600.1 · OVERTIME PAIDW	219.06	377.62	-41.99%	10,329.43
75600.2 · OVERTIME PAIDS	661.44	722.95	-8.51%	4,127.53
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	344.50	803.25	-57.11%	2,888.11
75700.2 · SICK PAYS	344.50	803.25	-57.11%	2,888.08
75800.1 · VACATION PAYW	924.88	49.82	1,756.44%	4,855.80
75800.2 · VACATION PAYS	924.88	49.83	1,756.07%	4,855.74
76000.1 · STAND BY TIME PAIDW	217.50	435.00	-50.0%	2,797.50
76000.2 · STAND BY TIME PAIDS	217.50	435.00	-50.0%	2,797.50
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-624.32

	<u>Jan 24</u>	<u>Jan 23</u>	<u>% Change</u>	<u>Jul '23 - Jan 24</u>
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	200.00	0.00	100.0%	200.00
Total Expense	161,257.25	143,140.99	12.66%	1,240,392.68
Net Income	<u>427,676.36</u>	<u>549,263.50</u>	<u>-22.14%</u>	<u>3,030,998.08</u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 01/31/2024

	<u>Jan 31, 24</u>
Beginning Balance	459,736.93
Cleared Transactions	
Checks and Payments - 61 items	-1,015,207.72
Deposits and Credits - 63 items	1,003,115.97
Total Cleared Transactions	<u>-12,091.75</u>
Cleared Balance	<u>447,645.18</u>
Uncleared Transactions	
Checks and Payments - 24 items	-18,694.39
Deposits and Credits - 13 items	7,280.96
Total Uncleared Transactions	<u>-11,413.43</u>
Register Balance as of 01/31/2024	<u>436,231.75</u>
New Transactions	
Checks and Payments - 142 items	-947,457.22
Deposits and Credits - 110 items	1,056,552.22
Total New Transactions	<u>109,095.00</u>
Ending Balance	<u>545,326.75</u>

Burney Water District
Check Register
January 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Jan 24	01/01/2024	ACH010124-1	STATE FARM LIFE INS	-217.50
	01/04/2024	30704	DEBRA J. CRONE, CPA	-800.00
	01/04/2024	30705	LIEBERT CASSIDY WHITMORE	-966.00
	01/04/2024	30706	MIKE'S COMPUTERS & IT SERVICES	-120.00
	01/04/2024	30707	MOUSEMAN PEST CONTROL	-50.00
	01/04/2024	30708	ODP	-31.88
	01/04/2024	30709	ZITO MEDIA	-124.54
	01/05/2024	DD1221	AMANDA R ROGERS	0.00
	01/05/2024	10686	KEITH T MOORE	-1,632.13
	01/05/2024	DD1224	MARGARITA ANGEL {1}	0.00
	01/05/2024	DD1225	MIKE A SKELLY	0.00
	01/05/2024	DD1226	STEPHANIE A MCQUADE	0.00
	01/05/2024	DD1222	CODY A MARTIN	0.00
	01/05/2024	DD1223	DAVID ZEVELY	0.00
	01/05/2024	DD1227	CODY A MARTIN	0.00
	01/05/2024	EFT010524-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-5,756.25
	01/08/2024	EFT010824-1	NOR CAL LABORERS	-9,982.00
	01/08/2024	EFT010824-2	TESORO COMMERCIAL FLEET	-500.92
	01/09/2024	EFT010924-1	PITNEY BOWES GLOBAL FINANCIAL	-224.59
	01/10/2024	EFT011024-1	CalPERS	-6,697.00
	01/11/2024	30710	AMERICAN DOOR	-250.00
	01/11/2024	30711	BACKFLOW APPARATUS & VALVE CO	-61.01
	01/11/2024	30712	CALIFORNIA SAFETY CO.	-180.00
	01/11/2024	30713	FERGUSON WATERWORKS #1423	-1,791.08
	01/11/2024	30714	FRONTIER COMMUNICATIONS	-1,452.31
	01/11/2024	30715	GRAINGER	-268.38
	01/11/2024	30716	HOVIS HARDWARE	-382.98
	01/11/2024	30717	LES SCHWAB	-72.62
	01/11/2024	30718	LIEBERT CASSIDY WHITMORE	-5,065.50
	01/11/2024	30719	NAPA SIERRA	-238.91
	01/11/2024	30720	ODP	-162.86
	01/11/2024	30721	PACE ANALYTICAL SERVICES LLC	-693.44
	01/11/2024	30722	PACE ENGINEERING	-99,217.00
	01/11/2024	30723	PG&E	-34,820.49
	01/11/2024	30724	RTA CONSTRUCTION	-101,450.50
	01/11/2024	30725	SUPERIOR AVE STEEL & SUPPLY, INC.	-64.85
	01/11/2024	30726	RTA CONSTRUCTION	-276,770.85
	01/11/2024	30727	USA BLUE BOOK (1)	-3,152.01
	01/19/2024	DD1228	AMANDA R ROGERS	0.00
	01/19/2024	DD1229	CODY A MARTIN	0.00
	01/19/2024	DD1231	KEITH T MOORE	0.00

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
01/19/2024	DD1232	MARGARITA ANGEL {1}	0.00
01/19/2024	DD1233	MIKE A SKELLY	0.00
01/19/2024	DD1234	STEPHANIE A MCQUADE	0.00
01/19/2024	DD1230	DAVID ZEVELY	0.00
01/19/2024	30728	AIR GAS USA	-102.41
01/19/2024	30729	AT&T MOBILITY	-227.42
01/19/2024	30730	PACE ANALYTICAL SERVICES LLC	-226.44
01/19/2024	30731	PACKWAY MATERIALS, INC	-1,100.00
01/19/2024	30732	SUPERIOR AVE STEEL & SUPPLY, INC.	-33.89
01/19/2024	30733	UPEC 792	-252.50
01/19/2024	30734	USA BLUE BOOK (1)	-812.44
01/19/2024	30735	WASTE MANAGEMENT	-960.19
01/19/2024	EFT011924-1	CalPERS	-430.71
01/20/2024	ACH012024-1	CoBANK	-2,620.54
01/22/2024	EFT012224-1	FIRST NATIONAL BANK OMAHA	-4,965.96
01/23/2024	30736	AIR GAS USA	-108.19
01/23/2024	30737	LIEBERT CASSIDY WHITMORE	-874.50
01/23/2024	30738	MOUSEMAN PEST CONTROL	-50.00
01/23/2024	30739	SUPERIOR AVE STEEL & SUPPLY, INC.	-18.02
01/23/2024	30740	UBEO	-164.31
01/23/2024	30741	USA BLUE BOOK (1)	-55.13
01/23/2024	EFT012324-1	Pitney Bowes PP	-834.17
01/24/2024	EFT012424-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,887.74
01/26/2024	EFT012624-1	PITNEY BOWES GLOBAL FINANCIAL	-1,250.05
01/28/2024	30742	ED STAUB & SONS (1)	-2,056.15
01/28/2024	30743	PACE ANALYTICAL SERVICES LLC	-175.08
01/28/2024	30744	PACE ENGINEERING	0.00
01/28/2024	30745	SHASTA COUNTY DEPT OF RESOURCE MGMT	-267.39
01/28/2024	30746	SINGLETON AUMAN PC	-1,000.00
01/28/2024	30747	USA BLUE BOOK (1)	-1,125.52
01/28/2024	30748	ZITO MEDIA	-124.54
			<u><u>-575,920.89</u></u>

Jan 24

Burney Water District Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 01/31/2024

	<u>Jan 31, 24</u>
Beginning Balance	36,805.40
Cleared Transactions	
Checks and Payments - 1 item	-360.33
Deposits and Credits - 7 items	1,200.64
Total Cleared Transactions	<u>840.31</u>
Cleared Balance	<u>37,645.71</u>
Uncleared Transactions	
Checks and Payments - 10 items	-1,508.89
Deposits and Credits - 1 item	200.00
Total Uncleared Transactions	<u>-1,308.89</u>
Register Balance as of 01/31/2024	<u>36,336.82</u>
New Transactions	
Checks and Payments - 5 items	-2,494.04
Deposits and Credits - 5 items	2,800.00
Total New Transactions	<u>305.96</u>
Ending Balance	<u>36,642.78</u>

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 01/22/2024

	<u>Jan 22, 24</u>
Beginning Balance	6,058.58
Cleared Transactions	
Deposits and Credits - 1 item	0.05
Total Cleared Transactions	<u>0.05</u>
Cleared Balance	<u><u>6,058.63</u></u>
Register Balance as of 01/22/2024	6,058.63
Ending Balance	6,058.63

**Burney Water District
Reconciliation Detail**

10311.0 - CASH IN BANK CONSTRUCTION, Period Ending 01/06/2024

	<u>Balance</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 01/06/2024	<u>2,600.00</u>
Ending Balance	<u><u>2,600.00</u></u>