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January 21, 2025

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

We have compiled the accompanying financial statements for the period ending December 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 December are \$576485.80
2. Total Expenses for the period are \$143,138.68
3. Net Income (Loss) for the period is \$433,347.12
4. YTD Revenue is \$1,937,228.10
5. YTD Expenses are \$984,636.35
6. YTD Net Income (Loss) is \$952,591.75
7. The reconciled checking balance is \$392,840.01

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
December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>
Income		
40000.1 · RESIDENTIAL INCOME W	36,029.80	256,869.71
40000.2 · RESIDENTIAL INCOMES	44,021.21	265,365.54
40000.3 · RESIDENTIAL INCOME P	9,925.77	59,580.28
40500.1 · GRANT MONEY W	0.00	204,577.00
40500.2 · GRANT MONEYS	408,699.00	808,430.00
40500.4 · GRANT - PARKS	40,166.00	40,166.00
41000.1 · COMMERCIAL INCOME W	21,246.87	194,009.84
41000.2 · COMMERCIAL INCOMES	6,705.89	43,064.57
41000.3 · COMMERCIAL INCOME P	1,197.00	7,226.11
42000.3 · SWIMMING LESSONS	0.00	11,975.00
42031.3 · LITTLE SWIMMERS	0.00	21.00
42035.3 · NIGHT SWIM	0.00	1,097.00
42100.3 · GATE FEES P	0.00	5,071.00
42200.3 · POOL PASS PURCHASES	0.00	270.00
42500.3 · REPLACEMENT PASSESP	0.00	45.00
42700.3 · AQUATIC PASS	0.00	1,245.00
42800.3 · POOL DONATIONS	0.00	3.00
42900.3 · POOL RENTAL FEES	0.00	4,743.66
46000.3 · MISCELLANEOUS INCOME P	0.00	50.00
46000.4 · MISCELLANEOUS INCOME - PARK	857.46	3,062.08
47000.1 · OTHER BILLED INCOME W	2,300.00	2,300.00
48200.1 · SERVICE CHARGE INCOME W	362.50	875.00
48200.2 · SERVICE CHARGE INCOMES	62.50	375.00
48300.1 · LATE FEE INCOME W	1,471.86	7,716.73
48300.2 · LATE FEE INCOMES	1,334.16	7,010.18
48300.3 · LATE FEE INCOME P	253.98	1,303.18
49000.1 · INTEREST INCOME W	20.29	76.43
49000.2 · INTEREST INCOMES	0.00	56.13
49100.1 · DIVIDEND INCOME W	845.00	4,910.65
49100.2 · DIVIDEND INCOME S	522.74	3,037.86
49100.3 · DIVIDEND INCOME P	463.77	2,695.15
Total Income	<u>576,485.80</u>	<u>1,937,228.10</u>
Gross Profit	576,485.80	1,937,228.10
Expense		
60100.1 · AUDIT W	0.00	9,114.95
60100.2 · AUDITS	0.00	8,262.20
60100.3 · AUDIT P	0.00	1,572.85
60300.2 · ADVERTISING S	0.00	82.50
60900.1 · BANK FEES W	10.00	54.50
60900.2 · BANK FEES S	396.60	3,767.46

	Dec 24	Jul - Dec 24
60900.3 · BANK FEESP	0.00	112.56
62500.3 · CHEMICALSP	0.00	6,351.97
62600.1 · DEPRECIATION EXPENSEW	9,280.00	55,680.00
62600.2 · DEPRECIATION EXPENSES	8,599.00	51,594.00
62600.3 · DEPRECIATION EXPENSEP	3,555.00	21,330.00
62600.4 · DEPRECIATION EXPENSE PARKS	807.00	4,842.00
62700.1 · DUES, FEES & SUBSCRIPTIONSW	1,914.64	14,592.71
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,914.65	14,331.05
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	2,250.00
62900.1 · ENGINEERING FEESW	0.00	1,843.38
62900.2 · ENGINEERING FEESS	0.00	3,331.37
63000.1 · GAS, FUEL & OILW	0.00	2,833.63
63000.2 · GAS, FUEL & OILS	0.00	2,875.98
63000.3 · GAS, FUEL & OILP	0.00	58.87
63500.1 · HEALTH INSURANCEW	4,970.00	29,820.00
63500.2 · HEALTH INSURANCES	4,970.00	29,820.00
63600.1 · LIFE INSURANCE-W	57.19	343.14
63600.2 · LIFE INSURANCE-S	57.19	343.14
64000.1 · INTEREST EXPENSEW	59.57	86.84
64000.2 · INTEREST EXPENSES	411.01	7,845.40
64500.1 · LEGAL EXPENSEW	2,407.50	23,664.54
64500.2 · LEGAL EXPENSES	0.00	2,542.50
64900.1 · MEALS EXPENSEW	86.67	530.55
64900.2 · MEALS EXPENSES	86.69	548.91
65400.1 · OFFICE SUPPLIESW	357.98	4,138.49
65400.2 · OFFICE SUPPLIESS	357.97	4,133.29
65450.1 · OFFICE EQUIP LEASEW	0.00	2,230.42
65450.2 · OFFICE EQUIP LEASES	0.00	2,230.44
65500.1 · OPERATING EXPENSEW	648.72	5,243.79
65500.2 · OPERATING EXPENSES	806.37	17,501.97
65500.3 · OPERATING EXPENSEP	0.00	1,227.01
66000.1 · PERS RETIREMENTW	5,582.15	33,346.08
66000.2 · PERS RETIREMENTS	5,582.14	33,346.06
66100.1 · PERMITS/LICENSES/FEESW	74.50	74.50
66100.2 · PERMITS/LICENSES/FEESS	33,105.50	33,308.50
66100.3 · PERMITS/LICENSES/FEESP	0.00	804.76
66400.1 · PG&E PUMPING COSTSW	0.00	158,356.95
66400.2 · PG&E PUMPING COSTSS	0.00	79,930.03
66500.1 · PG&E OFFICE UTILITIESW	0.00	1,632.53
66500.2 · PG&E OFFICE UTILITIESS	0.00	1,632.57
66500.3 · PG&E POOL UTILITIES	0.00	1,402.40
66700.1 · PROFESSIONAL FEESW	500.00	3,774.74
66700.2 · PROFESSIONAL FEESS	570.00	4,194.74
67100.1 · R&M INFRASTRUCTUREW	0.00	1,882.23

	<u>Dec 24</u>	<u>Jul - Dec 24</u>
67100.2 · R&M INFRASTRUCTURES	291.07	1,416.57
67100.3 · R&M INFRASTRUCTUREP	0.00	1,119.54
67200.1 · RENTAL OF EQUIPMENTW	0.00	1,326.93
67200.2 · RENTAL OF EQUIPMENTS	0.00	400.61
67300.1 · REPAIRS/MAINT BLDGW	0.00	1,966.41
67300.2 · REPAIRS/MAINT BLDGS	0.00	2,459.75
67300.3 · REPAIRS/MAINT BLDGP	50.00	300.00
67400.1 · REPAIRS/MAINT EQUIPW	399.15	875.05
67400.2 · REPAIRS/MAINT EQUIPS	1,814.36	5,150.92
67400.3 · REPAIRS/MAINT EQUIPP	0.00	1,591.94
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	300.50
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	915.72
68000.1 · TOOLSW	0.00	1,209.81
68000.2 · TOOLSS	0.00	1,769.43
68500.1 · SOCIAL SECURITY TAXESW	1,723.91	7,438.80
68500.2 · SOCIAL SECURITY TAXESS	785.94	6,082.98
68500.3 · SOCIAL SECURITY TAXESP	1,073.60	5,366.99
69000.1 · TELEPHONEW	175.76	4,848.34
69000.2 · TELEPHONES	175.76	4,848.37
69000.3 · TELEPHONEP	0.00	870.04
69200.1 · TESTING EXPENSEW	225.80	1,940.12
69200.2 · TESTING EXPENSES	858.52	3,629.32
72000.1 · VEHICLE REPAIRS & MAINTW	589.65	879.40
72000.2 · VEHICLE REPAIRS & MAINTS	589.64	879.38
75000.1 · WAGES & SALARIES ADMINW	9,271.32	29,259.08
75000.2 · WAGES & SALARIES ADMINS	9,271.32	29,259.08
75500.1 · WAGES & SALARIES PRODUCTIONW	8,450.35	48,731.34
75500.2 · WAGES & SALARIES PRODUCTIONS	9,920.65	46,087.53
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	47,162.80
75600.1 · OVERTIME PAIDW	510.66	2,659.46
75600.2 · OVERTIME PAIDS	812.29	5,126.13
75600.3 · OVERTIME PAIDP	0.00	2,478.23
75610.3 · OVERTIME PDDOUBLE P	0.00	72.00
75700.1 · SICK PAYW	318.51	2,324.93
75700.2 · SICK PAYS	318.52	2,324.92
75800.1 · VACATION PAYW	3,224.43	8,307.97
75800.2 · VACATION PAYS	3,224.43	8,307.99
76000.1 · STAND BY TIME PAIDW	760.00	3,015.00
76000.2 · STAND BY TIME PAIDS	760.00	3,015.00
76500.1 · WORKERS COMPW	0.00	-909.89
76500.2 · WORKERS COMPS	0.00	-856.59
76500.3 · WORKERS COMPP	0.00	-137.05
99500.0 · PENALTIES & FINES	0.00	3.00
Total Expense	<u>143,138.68</u>	<u>984,636.35</u>

Net Income

Dec 24	Jul - Dec 24
433,347.12	952,591.75

Burney Water District
Check Register
December 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Dec 24				
	12/03/2024	ACH120324-1	GLOFOX	-375.00
	12/06/2024	DD1379	CEDALIA TRYAN	0.00
	12/06/2024	DD1380	CODY A MARTIN	0.00
	12/06/2024	DD1381	DAVID ZEVELY	0.00
	12/06/2024	DD1382	KEITH T MOORE	0.00
	12/06/2024	DD1383	MARGARITA ANGEL {1}	0.00
	12/06/2024	DD1384	MIKE A SKELLY	0.00
	12/06/2024	DD1385	STEPHANIE A MCQUADE	0.00
	12/06/2024	EFT120624-1	PITNEY BOWES GLOBAL FINANCIAL	-1,474.64
	12/06/2024	EFT120624-2	Pitney Bowes PP	-1,587.31
	12/10/2024	EFT121024-2	CalPERS	-7,821.58
	12/10/2024	EFT121024-1	NOR CAL LABORERS	-10,787.00
	12/10/2024	EFT121024-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,620.12
	12/10/2024	EFT121024-4	CalPERS	-87.83
	12/10/2024	EFT121024-5	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-324.23
	12/10/2024	EFT121024-6	PG&E	-38,266.44
	12/11/2024	EFT121124-1	TESORO COMMERCIAL FLEET	-727.13
	12/13/2024	31086	BATTERY SYSTEMS	-150.53
	12/13/2024	31087	CALIFORNIA SAFETY CO.	-180.00
	12/13/2024	31088	DEBRA J. CRONE, CPA	-800.00
	12/13/2024	31089	DO IT BEST VALLEY HARDWARE	-239.63
	12/13/2024	31090	FRONTIER COMMUNICATIONS	-1,834.93
	12/13/2024	31091	NAPA SIERRA	-396.71
	12/13/2024	31093	PACE ANALYTICAL SERVICES LLC	-225.80
	12/13/2024	31094	PACE ENGINEERING	-38,900.50
	12/13/2024	31095	PACE SUPPLY CORP	-61.18
	12/13/2024	31096	PETERSON CAT	-464.84
	12/13/2024	31097	SINGLETON AUMAN PC	-1,950.00
	12/13/2024	31098	USA BLUE BOOK (1)	-728.46
	12/13/2024	31099	ZITO MEDIA	-123.04
	12/17/2024	31100	MIRACLE PLAYSYSTEMS INC	-42,075.17
	12/18/2024	EFT121824-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,998.46
	12/18/2024	EFT121824-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-324.23
	12/20/2024	DD1386	CEDALIA TRYAN	0.00
	12/20/2024	DD1387	CODY A MARTIN	0.00
	12/20/2024	DD1388	DAVID ZEVELY	0.00
	12/20/2024	DD1389	KEITH T MOORE	0.00
	12/20/2024	DD1390	MARGARITA ANGEL {1}	0.00
	12/20/2024	DD1391	MIKE A SKELLY	0.00
	12/20/2024	DD1392	STEPHANIE A MCQUADE	0.00
	12/20/2024	ACH122024-1	CoBANK	-2,768.15

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
12/23/2024	DD1393	DAVID ZEVELY	0.00
12/23/2024	DD1394	DAVID ZEVELY	0.00
12/23/2024	EFT122324-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,977.82
12/23/2024	EFT122324-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-324.23
12/24/2024	31101	Access Information Management	-190.41
12/24/2024	31102	AIR GAS USA	-196.99
12/24/2024	31103	AMANDA ROGERS	-90.00
12/24/2024	31104	AT&T MOBILITY	-227.48
12/24/2024	31105	EVERS LAW GROUP	-2,407.50
12/24/2024	31106	HARVEST PRINTING	-108.16
12/24/2024	31107	MIKE'S AUTOMOTIVE & TRANSMISSION	-594.60
12/24/2024	31108	ROTARY CLUB	-77.00
12/24/2024	31109	ZITO MEDIA	-124.04
12/29/2024	EFT122924-1	FIRST NATIONAL BANK OMAHA	-4,896.26
12/31/2024	31110	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-15,098.94
12/31/2024	31111	MOUSEMAN PEST CONTROL	-50.00
12/31/2024	31112	ODP	-576.43
12/31/2024	31113	PACE ANALYTICAL SERVICES LLC	-1,609.84
12/31/2024	31114	SWRCB-DWOCP	0.00
12/31/2024	31115	UPTON	-850.00
12/31/2024	31116	USA BLUE BOOK (1)	-5,387.98
12/31/2024	31117	Vestis	-1,124.11
12/31/2024	31118	SWRCB-DWOCP	-28,205.00
12/31/2024	31119	SWRCB-DWOCP	-881.00
12/31/2024	31120	SWRCB-DWOCP	-3,945.00
			<u>-228,235.70</u>

Dec 24