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October 23, 2023

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, 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 May are \$1,063,915.41
2. Total Expenses for the period are \$149,425.60
3. Net Income (Loss) for the period is \$914,489.81
4. YTD Revenue is \$8,436,060.25
5. YTD Expenses are \$1,656,168.05
6. YTD Net Income (Loss) is \$6,779,892.20
7. The reconciled checking balance is \$297,846.65

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

Thank you,

Debra J. Crone, CPA

# Balance Sheet

As of May 31, 2023

May 31, 23

## ASSETS

### Current Assets

#### Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	297,846.65
10305.0 · CASH IN BANK CUST DEPOSITS	39,421.58
10310.0 · CASH IN BANK CAPITAL IMP	61,052.44
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,077.74
10520.1 · WATER RESERVE 29170	105,677.17
10530.2 · SEWER RESERVE 29180	24,419.22
10540.2 · CASH FISCAL AGENT 4	20,883.62
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,732.10
10550.2 · WATER/SWR EQUIP RESERVE 29190	59,991.04
10560.3 · SWIMMING POOL RESERVE 29200	118,488.64
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,658.90
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,658.90

#### Total Checking/Savings

989,858.00

#### Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	180,632.64
11000.1 · RETURNED CHECK	1,439.10
11000.2 · RETURNED CHECK(2)	1,441.25
11000.3 · RETURNED CHECK(1)	296.22
11001.0 · AR COMP GEN LATE FEES	20,244.88
11700.0 · EMPLOYEE ADVANCES	309.00

#### Total Other Current Assets

204,363.09

#### Total Current Assets

1,194,221.09

### 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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**May 31, 23**

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	2,182,214.13
16920.2 · WORK IN PROGRESS S	7,750,747.42
16920.3 · WORK IN PROGRESS POOL	53,047.33
17000.1 · ACCUMULATED DEPRECIATIONW	-2,976,508.25
17000.2 · ACCUMULATED DEPRECIATIONS	-3,809,128.63
17000.3 · ACCUMULATED DEPRECIATIONP	-838,227.12
<b>Total Fixed Assets</b>	<b>13,361,033.20</b>
<b>Other Assets</b>	
19700.1 · DEFERRED OUTFLOWSW	177,991.00
19700.2 · DEFERRED OUTFLOWSS	207,436.00
19700.3 · DEFERRED OUTFLOWSP(1)	50,079.00
<b>Total Other Assets</b>	<b>435,506.00</b>
<b>TOTAL ASSETS</b>	<b>14,990,760.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	1,034,337.44
<b>Total Accounts Payable</b>	<b>1,034,337.44</b>
<b>Other Current Liabilities</b>	
23100.0 · ACCRUED VACATION PAYABLE	23,107.66
23300.0 · INSURANCE WITHHOLDINGS	253.78
23850.0 · UNION DUES	298.85
23950.0 · CAL PERS	-1,319.16
24400.1 · CUSTOMER DEPOSITSW	10,153.68
24400.2 · CUSTOMER DEPOSITSS	13,698.11
24400.3 · CUSTOMER DEPOSITSP	2,910.07
<b>Total Other Current Liabilities</b>	<b>49,102.99</b>
<b>Total Current Liabilities</b>	<b>1,083,440.43</b>
<b>Long Term Liabilities</b>	
27001.0 · CO BANK LOC	11.00

	<u>May 31, 23</u>
27500.1 · NET PENSION LIABILITYW	243,679.00
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
<b>Total Long Term Liabilities</b>	<u>1,543,046.00</u>
<b>Total Liabilities</b>	<u>2,626,486.43</u>
<b>Equity</b>	
32000 · Retained Earnings	221,368.17
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-44,626.24
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
<b>Net Income</b>	<u>6,779,892.20</u>
<b>Total Equity</b>	<u>12,364,273.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,990,760.29</u></u>

# Profit & Loss YTD Comparison

## May 2023

	May 23	Jul '22 - May 23	% of Income
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	37,817.72	447,765.09	3.56%
40000.2 · RESIDENTIAL INCOMES	42,834.16	474,257.28	4.03%
40000.3 · RESIDENTIAL INCOME P	9,617.56	106,448.28	0.9%
40500.1 · GRANT MONEY W	0.00	834,538.00	0.0%
40500.2 · GRANT MONEY S	925,828.00	6,085,998.00	87.02%
40500.3 · GRANT MONEY P	7,500.00	7,500.00	0.71%
41000.1 · COMMERCIAL INCOME W	27,048.95	304,090.50	2.54%
41000.2 · COMMERCIAL INCOMES	7,278.58	86,557.19	0.68%
41000.3 · COMMERCIAL INCOME P	1,225.00	13,647.27	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	0.03	4,978.87	0.0%
46000.2 · MISCELLANEOUS INCOME S	0.03	588.09	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	30.05	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	3,942.34	0.0%
47000.1 · OTHER BILLED INCOME W	0.00	14,094.20	0.0%
47000.2 · OTHER BILLED INCOMES	0.00	631.36	0.0%
47000.3 · OTHER BILLED INCOME P	396.00	396.00	0.04%
48200.1 · SERVICE CHARGE INCOME W	25.00	287.50	0.0%
48200.2 · SERVICE CHARGE INCOMES	25.00	287.50	0.0%
48200.3 · SERVICE CHARGE INCOME P	0.00	-4.68	0.0%
48300.1 · LATE FEE INCOME W	1,214.12	8,630.60	0.11%
48300.2 · LATE FEE INCOMES	1,143.00	8,026.46	0.11%
48300.3 · LATE FEE INCOME P	182.88	1,314.25	0.02%
49000.1 · INTEREST INCOME W	17.53	165.11	0.0%
49000.2 · INTEREST INCOMES	17.52	165.21	0.0%
49000.3 · INTEREST INCOME P	0.00	0.07	0.0%
49100.1 · DIVIDEND INCOME W	816.62	6,525.24	0.08%
49100.2 · DIVIDEND INCOME S	563.64	4,686.41	0.05%
49100.3 · DIVIDEND INCOME P	364.07	2,651.06	0.03%
<b>Total Income</b>	<b>1,063,915.41</b>	<b>8,436,060.25</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>1,063,915.41</b>	<b>8,436,060.25</b>	<b>100.0%</b>
<b>Expense</b>			

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>% of Income</u>
60100.1 · AUDITW	0.00	7,552.40	0.0%
60100.2 · AUDITS	0.00	7,110.00	0.0%
60100.3 · AUDITP	0.00	1,137.60	0.0%
60900.1 · BANK FEESW	5.00	70.00	0.0%
60900.2 · BANK FEES	359.74	2,202.48	0.03%
60900.3 · BANK FEESP	0.00	15.00	0.0%
62500.2 · CHEMICALSS	873.32	884.89	0.08%
62500.3 · CHEMICALSP	3,277.03	8,797.14	0.31%
62600.1 · DEPRECIATION EXPENSEW	7,698.75	84,686.25	0.72%
62600.2 · DEPRECIATION EXPENSES	9,018.33	99,201.63	0.85%
62600.3 · DEPRECIATION EXPENSEP	3,387.92	37,267.12	0.32%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	25.01	11,370.47	0.0%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	25.01	9,888.48	0.0%
62900.1 · ENGINEERING FEESW	1,936.27	9,773.26	0.18%
62900.2 · ENGINEERING FEES	1,936.27	13,174.28	0.18%
63000.1 · GAS, FUEL & OILW	804.78	7,275.17	0.08%
63000.2 · GAS, FUEL & OILS	804.80	7,275.31	0.08%
63500.1 · HEALTH INSURANCEW	4,140.00	50,770.00	0.39%
63500.2 · HEALTH INSURANCES	4,140.00	50,770.00	0.39%
63600.1 · LIFE INSURANCE-W	54.37	814.08	0.01%
63600.2 · LIFE INSURANCE-S	54.38	814.18	0.01%
64000.1 · INTEREST EXPENSEW	0.00	130.80	0.0%
64000.2 · INTEREST EXPENSES	1,553.37	25,007.32	0.15%
64300.2 · LAB SUPPLIES	0.00	4,852.67	0.0%
64500.1 · LEGAL EXPENSEW	1,069.00	24,148.15	0.1%
64500.2 · LEGAL EXPENSES	0.00	20,022.30	0.0%
64900.1 · MEALS EXPENSEW	0.00	805.41	0.0%
64900.2 · MEALS EXPENSES	0.00	133.48	0.0%
65000.1 · MISC EXPENSEW	500.00	522.50	0.05%
65000.2 · MISC EXPENSES	0.00	4,580.00	0.0%
65400.1 · OFFICE SUPPLIESW	664.40	10,379.25	0.06%
65400.2 · OFFICE SUPPLIES	627.80	10,607.83	0.06%
65400.3 · OFFICE SUPPLIESP	139.58	476.24	0.01%
65500.1 · OPERATING EXPENSEW	570.67	15,644.30	0.05%
65500.2 · OPERATING EXPENSES	94.69	21,721.10	0.01%
65500.3 · OPERATING EXPENSEP	679.57	1,686.92	0.06%
66000.1 · PERS RETIREMENTW	5,354.94	55,718.48	0.5%
66000.2 · PERS RETIREMENTS	5,354.97	55,718.85	0.5%
66100.1 · PERMITS/LICENSES/FEESW	0.00	4,653.71	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	31,266.93	0.0%
66100.3 · PERMITS/LICENSES/FEESP	0.00	914.55	0.0%
66400.1 · PG&E PUMPING COSTSW	21,754.73	245,104.58	2.05%
66400.2 · PG&E PUMPING COSTSS	6,725.86	80,143.94	0.63%
66500.1 · PG&E OFFICE UTILITIESW	306.84	5,027.21	0.03%

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>% of Income</u>
66500.2 · PG&E OFFICE UTILITIES	306.85	5,027.28	0.03%
66500.3 · PG&E POOL UTILITIES	54.10	1,597.26	0.01%
66700.1 · PROFESSIONAL FEESW	615.00	8,754.25	0.06%
66700.2 · PROFESSIONAL FEES	685.00	10,518.09	0.06%
66700.3 · PROFESSIONAL FEESP	0.00	390.25	0.0%
67100.1 · R&M INFRASTRUCTUREW	156.72	22,616.48	0.02%
67100.2 · R&M INFRASTRUCTURES	343.22	12,114.43	0.03%
67100.3 · R&M INFRASTRUCTUREP	90.83	9,239.34	0.01%
67200.1 · RENTAL OF EQUIPMENTW	153.85	2,334.85	0.01%
67200.2 · RENTAL OF EQUIPMENTS	2,665.69	31,512.20	0.25%
67300.1 · REPAIRS/MAINT BLDGW	71.98	822.57	0.01%
67300.2 · REPAIRS/MAINT BLDGS	71.99	1,902.79	0.01%
67300.3 · REPAIRS/MAINT BLDGP	50.00	500.00	0.01%
67400.1 · REPAIRS/MAINT EQUIPW	336.05	4,702.05	0.03%
67400.2 · REPAIRS/MAINT EQUIPS	2,912.37	8,713.15	0.27%
67400.3 · REPAIRS/MAINT EQUIPP	2,403.38	4,236.88	0.23%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	3,909.00	0.0%
67700.2 · SEMINARS/EDUCATION/CERTS-S	399.00	604.00	0.04%
67700.3 · SEMINARS/EDUCATION/CERTS-P	600.00	1,250.00	0.06%
68000.1 · TOOLSW	206.61	3,565.33	0.02%
68000.2 · TOOLSS	126.06	16,331.17	0.01%
68000.3 · TOOLSP	0.00	73.49	0.0%
68500.1 · SOCIAL SECURITY TAXESW	986.07	12,890.46	0.09%
68500.2 · SOCIAL SECURITY TAXESS	1,110.36	13,702.55	0.1%
68500.3 · SOCIAL SECURITY TAXESP	199.32	3,748.54	0.02%
69000.1 · TELEPHONEW	776.86	7,377.84	0.07%
69000.2 · TELEPHONES	776.86	7,377.92	0.07%
69000.3 · TELEPHONEP	106.03	1,172.37	0.01%
69200.1 · TESTING EXPENSEW	256.48	2,518.40	0.02%
69200.2 · TESTING EXPENSES	552.60	6,342.64	0.05%
69500.1 · TRAVEL EXPENSEW	0.00	1,038.46	0.0%
69500.2 · TRAVEL EXPENSES	0.00	1,038.46	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	757.89	4,772.93	0.07%
72000.2 · VEHICLE REPAIRS & MAINTS	757.89	4,773.24	0.07%
75500.1 · WAGES & SALARIES PRODUCTIONW	11,928.42	144,256.07	1.12%
75500.2 · WAGES & SALARIES PRODUCTIONS	12,671.23	150,640.28	1.19%
75500.3 · WAGES & SALARIES PRODUCTIONP	2,605.52	47,105.97	0.25%
75600.1 · OVERTIME PAIDW	342.60	5,273.97	0.03%
75600.2 · OVERTIME PAIDS	1,225.67	10,116.76	0.12%
75600.3 · OVERTIME PAIDP	0.00	1,534.16	0.0%
75700.1 · SICK PAYW	83.35	5,341.88	0.01%
75700.2 · SICK PAYS	83.34	5,341.79	0.01%
75800.1 · VACATION PAYW	144.88	6,444.31	0.01%
75800.2 · VACATION PAYS	144.87	6,444.24	0.01%

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>% of Income</u>
76000.1 · STAND BY TIME PAIDW	390.00	4,830.00	0.04%
76000.2 · STAND BY TIME PAIDS	390.00	4,830.00	0.04%
76500.1 · WORKERS COMPW	8,101.75	7,803.59	0.76%
76500.2 · WORKERS COMPS	7,627.18	7,368.85	0.72%
76500.3 · WORKERS COMPP	1,220.33	1,173.25	0.12%
99500.0 · PENALTIES & FINES	0.00	78.00	0.0%
Total Expense	<u>149,425.60</u>	<u>1,656,168.05</u>	<u>14.05%</u>
Net Income	<u><b>914,489.81</b></u>	<u><b>6,779,892.20</b></u>	<u><b>85.96%</b></u>



# Profit & Loss YTD Comparison

## May 2023

	May 23	May 22	% Change	Jul '22 - May 23
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	37,817.72	37,463.80	0.95%	447,765.09
40000.2 · RESIDENTIAL INCOMES	42,834.16	44,978.32	-4.77%	474,257.28
40000.3 · RESIDENTIAL INCOME P	9,617.56	9,784.93	-1.71%	106,448.28
40500.1 · GRANT MONEY W	0.00	0.00	0.0%	834,538.00
40500.2 · GRANT MONEYS	925,828.00	0.00	100.0%	6,085,998.00
40500.3 · GRANT MONEY P	7,500.00	0.00	100.0%	7,500.00
41000.1 · COMMERCIAL INCOME W	27,048.95	27,576.76	-1.91%	304,090.50
41000.2 · COMMERCIAL INCOMES	7,278.58	8,275.91	-12.05%	86,557.19
41000.3 · COMMERCIAL INCOME P	1,225.00	1,241.33	-1.32%	13,647.27
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	0.03	129.06	-99.98%	4,978.87
46000.2 · MISCELLANEOUS INCOME S	0.03	129.06	-99.98%	588.09
46000.3 · MISCELLANEOUS INCOME P	0.00	129.05	-100.0%	30.05
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	0.00	0.0%	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
47000.3 · OTHER BILLED INCOME P	396.00	0.00	100.0%	396.00
48200.1 · SERVICE CHARGE INCOME W	25.00	12.50	100.0%	287.50
48200.2 · SERVICE CHARGE INCOMES	25.00	12.50	100.0%	287.50
48200.3 · SERVICE CHARGE INCOME P	0.00	0.78	-100.0%	-4.68
48300.1 · LATE FEE INCOME W	1,214.12	769.34	57.81%	8,630.60
48300.2 · LATE FEE INCOMES	1,143.00	675.08	69.31%	8,026.46
48300.3 · LATE FEE INCOME P	182.88	124.80	46.54%	1,314.25
49000.1 · INTEREST INCOME W	17.53	15.43	13.61%	165.11
49000.2 · INTEREST INCOMES	17.52	15.43	13.55%	165.21
49000.3 · INTEREST INCOME P	0.00	0.00	0.0%	0.07
49100.1 · DIVIDEND INCOME W	816.62	359.25	127.31%	6,525.24
49100.2 · DIVIDEND INCOME S	563.64	286.95	96.42%	4,686.41
49100.3 · DIVIDEND INCOME P	364.07	104.03	249.97%	2,651.06
<b>Total Income</b>	#####	132,084.31	705.48%	8,436,060.25
<b>Gross Profit</b>	#####	132,084.31	705.48%	8,436,060.25
<b>Expense</b>				

	<u>May 23</u>	<u>May 22</u>	<u>% Change</u>	<u>Jul '22 - May 23</u>
60100.1 · AUDITW	0.00	0.00	0.0%	7,552.40
60100.2 · AUDITS	0.00	0.00	0.0%	7,110.00
60100.3 · AUDITP	0.00	0.00	0.0%	1,137.60
60900.1 · BANK FEESW	5.00	0.00	100.0%	70.00
60900.2 · BANK FEES	359.74	0.00	100.0%	2,202.48
60900.3 · BANK FEESP	0.00	0.00	0.0%	15.00
62500.2 · CHEMICALSS	873.32	0.00	100.0%	884.89
62500.3 · CHEMICALSP	3,277.03	382.74	756.2%	8,797.14
62600.1 · DEPRECIATION EXPENSEW	7,698.75	8,327.42	-7.55%	84,686.25
62600.2 · DEPRECIATION EXPENSES	9,018.33	9,404.83	-4.11%	99,201.63
62600.3 · DEPRECIATION EXPENSEP	3,387.92	3,253.25	4.14%	37,267.12
62700.1 · DUES, FEES & SUBSCRIPTIONSW	25.01	112.50	-77.77%	11,370.47
62700.2 · DUES, FEES & SUBSCRIPTIONSS	25.01	112.50	-77.77%	9,888.48
62900.1 · ENGINEERING FEESW	1,936.27	344.12	462.67%	9,773.26
62900.2 · ENGINEERING FEES	1,936.27	344.13	462.66%	13,174.28
63000.1 · GAS, FUEL & OILW	804.78	776.36	3.66%	7,275.17
63000.2 · GAS, FUEL & OILS	804.80	776.37	3.66%	7,275.31
63500.1 · HEALTH INSURANCEW	4,140.00	4,690.00	-11.73%	50,770.00
63500.2 · HEALTH INSURANCES	4,140.00	4,690.00	-11.73%	50,770.00
63600.1 · LIFE INSURANCE-W	54.37	128.25	-57.61%	814.08
63600.2 · LIFE INSURANCE-S	54.38	128.25	-57.6%	814.18
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	130.80
64000.2 · INTEREST EXPENSES	1,553.37	0.00	100.0%	25,007.32
64300.2 · LAB SUPPLIES	0.00	224.70	-100.0%	4,852.67
64500.1 · LEGAL EXPENSEW	1,069.00	0.00	100.0%	24,148.15
64500.2 · LEGAL EXPENSES	0.00	0.00	0.0%	20,022.30
64900.1 · MEALS EXPENSEW	0.00	42.06	-100.0%	805.41
64900.2 · MEALS EXPENSES	0.00	0.00	0.0%	133.48
65000.1 · MISC EXPENSEW	500.00	0.00	100.0%	522.50
65000.2 · MISC EXPENSES	0.00	0.00	0.0%	4,580.00
65400.1 · OFFICE SUPPLIESW	664.40	1,017.72	-34.72%	10,379.25
65400.2 · OFFICE SUPPLIES	627.80	1,017.75	-38.32%	10,607.83
65400.3 · OFFICE SUPPLIESP	139.58	125.12	11.56%	476.24
65500.1 · OPERATING EXPENSEW	570.67	750.94	-24.01%	15,644.30
65500.2 · OPERATING EXPENSES	94.69	897.24	-89.45%	21,721.10
65500.3 · OPERATING EXPENSEP	679.57	1,121.46	-39.4%	1,686.92
66000.1 · PERS RETIREMENTW	5,354.94	4,499.40	19.02%	55,718.48
66000.2 · PERS RETIREMENTS	5,354.97	4,499.43	19.01%	55,718.85
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	4,653.71
66100.2 · PERMITS/LICENSES/FEES	0.00	150.00	-100.0%	31,266.93
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	914.55
66400.1 · PG&E PUMPING COSTSW	21,754.73	18,087.79	20.27%	245,104.58
66400.2 · PG&E PUMPING COSTSS	6,725.86	6,513.18	3.27%	80,143.94
66500.1 · PG&E OFFICE UTILITIESW	306.84	261.36	17.4%	5,027.21

	<u>May 23</u>	<u>May 22</u>	<u>% Change</u>	<u>Jul '22 - May 23</u>
66500.2 · PG&E OFFICE UTILITIES	306.85	261.36	17.41%	5,027.28
66500.3 · PG&E POOL UTILITIES	54.10	54.37	-0.5%	1,597.26
66700.1 · PROFESSIONAL FEESW	615.00	1,437.50	-57.22%	8,754.25
66700.2 · PROFESSIONAL FEES	685.00	1,507.50	-54.56%	10,518.09
66700.3 · PROFESSIONAL FEESP	0.00	0.00	0.0%	390.25
67100.1 · R&M INFRASTRUCTUREW	156.72	186.55	-15.99%	22,616.48
67100.2 · R&M INFRASTRUCTURES	343.22	17.36	1,877.07%	12,114.43
67100.3 · R&M INFRASTRUCTUREP	90.83	172.69	-47.4%	9,239.34
67200.1 · RENTAL OF EQUIPMENTW	153.85	136.27	12.9%	2,334.85
67200.2 · RENTAL OF EQUIPMENTS	2,665.69	2,665.69	0.0%	31,512.20
67200.3 · RENTAL OF EQUIPMENTP	0.00	772.20	-100.0%	0.00
67300.1 · REPAIRS/MAINT BLDGW	71.98	196.52	-63.37%	822.57
67300.2 · REPAIRS/MAINT BLDGS	71.99	216.79	-66.79%	1,902.79
67300.3 · REPAIRS/MAINT BLDGP	50.00	97.25	-48.59%	500.00
67400.1 · REPAIRS/MAINT EQUIPW	336.05	17.20	1,853.78%	4,702.05
67400.2 · REPAIRS/MAINT EQUIPS	2,912.37	17.21	16,822.55%	8,713.15
67400.3 · REPAIRS/MAINT EQUIPP	2,403.38	0.00	100.0%	4,236.88
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	0.00	0.0%	3,909.00
67700.2 · SEMINARS/EDUCATION/CERTS-S	399.00	0.00	100.0%	604.00
67700.3 · SEMINARS/EDUCATION/CERTS-P	600.00	0.00	100.0%	1,250.00
68000.1 · TOOLSW	206.61	29.25	606.36%	3,565.33
68000.2 · TOOLSS	126.06	54.34	131.98%	16,331.17
68000.3 · TOOLSP	0.00	53.05	-100.0%	73.49
68500.1 · SOCIAL SECURITY TAXESW	986.07	1,038.53	-5.05%	12,890.46
68500.2 · SOCIAL SECURITY TAXESS	1,110.36	1,105.77	0.42%	13,702.55
68500.3 · SOCIAL SECURITY TAXESP	199.32	267.05	-25.36%	3,748.54
69000.1 · TELEPHONEW	776.86	569.32	36.45%	7,377.84
69000.2 · TELEPHONES	776.86	569.33	36.45%	7,377.92
69000.3 · TELEPHONEP	106.03	54.81	93.45%	1,172.37
69200.1 · TESTING EXPENSEW	256.48	153.60	66.98%	2,518.40
69200.2 · TESTING EXPENSES	552.60	950.80	-41.88%	6,342.64
69200.3 · TESTING EXPENSEP	0.00	329.59	-100.0%	0.00
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	1,038.46
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	1,038.46
72000.1 · VEHICLE REPAIRS & MAINTW	757.89	186.37	306.66%	4,772.93
72000.2 · VEHICLE REPAIRS & MAINTS	757.89	186.41	306.57%	4,773.24
75500.1 · WAGES & SALARIES PRODUCTIONW	11,928.42	10,572.95	12.82%	144,256.07
75500.2 · WAGES & SALARIES PRODUCTIONS	12,671.23	10,946.72	15.75%	150,640.28
75500.3 · WAGES & SALARIES PRODUCTIONP	2,605.52	3,490.60	-25.36%	47,105.97
75600.1 · OVERTIME PAIDW	342.60	77.88	339.91%	5,273.97
75600.2 · OVERTIME PAIDS	1,225.67	582.54	110.4%	10,116.76
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	1,534.16
75700.1 · SICK PAYW	83.35	552.96	-84.93%	5,341.88
75700.2 · SICK PAYS	83.34	552.94	-84.93%	5,341.79

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See Engagement Letter Dated June 30, 2011

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	<u>May 23</u>	<u>May 22</u>	<u>% Change</u>	<u>Jul '22 - May 23</u>
75800.1 · VACATION PAYW	144.88	1,982.16	-92.69%	6,444.31
75800.2 · VACATION PAYS	144.87	1,982.15	-92.69%	6,444.24
76000.1 · STAND BY TIME PAIDW	390.00	390.00	0.0%	4,830.00
76000.2 · STAND BY TIME PAIDS	390.00	390.00	0.0%	4,830.00
76500.1 · WORKERS COMPW	8,101.75	5,415.61	49.6%	7,803.59
76500.2 · WORKERS COMPS	7,627.18	5,898.45	29.31%	7,368.85
76500.3 · WORKERS COMPP	1,220.33	1,735.61	-29.69%	1,173.25
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	78.00
<b>Total Expense</b>	<u>149,425.60</u>	<u>130,554.12</u>	<u>14.46%</u>	<u>1,656,168.05</u>
<b>Net Income</b>	<u><b>914,489.81</b></u>	<u><b>1,530.19</b></u>	<u><b>59,663.15%</b></u>	<u><b>6,779,892.20</b></u>

# Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	365,321.08
Cleared Transactions	
Checks and Payments - 57 items	-1,042,677.97
Deposits and Credits - 59 items	1,649,734.57
Total Cleared Transactions	<u>607,056.60</u>
Cleared Balance	<u>972,377.68</u>
Uncleared Transactions	
Checks and Payments - 12 items	-679,965.16
Deposits and Credits - 8 items	5,434.13
Total Uncleared Transactions	<u>-674,531.03</u>
Register Balance as of 05/31/2023	<u>297,846.65</u>
New Transactions	
Checks and Payments - 283 items	-2,542,878.45
Deposits and Credits - 251 items	463,536.83
Total New Transactions	<u>-2,079,341.62</u>
Ending Balance	<u><u>-1,781,494.97</u></u>

# Check Register

May 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
May 23				
	05/01/2023	ACH050123-1	STATE FARM LIFE INS	-174.75
	05/02/2023	30399	GUITON'S POOL	-1,833.50
	05/02/2023	30400	LIEBERT CASSIDY WHITMORE	-14,704.85
	05/02/2023	30401	LINCOLN AQUATICS	-8,478.69
	05/02/2023	30402	NORCAL REWINDING	-1,662.46
	05/02/2023	30403	ODP	-367.69
	05/02/2023	30404	PACE ANALYTICAL SERVICES LLC	-448.28
	05/02/2023	30405	PG&E	-26,888.81
	05/02/2023	30406	RACO MANUFACTURING & ENGINEERING CO	-4,558.13
	05/02/2023	30407	USA BLUE BOOK (1)	-273.45
	05/02/2023	30408	VALIN	-13,364.72
	05/02/2023	30409	ZITO MEDIA	-124.54
	05/02/2023	30410	RTA CONSTRUCTION	-114,371.45
	05/02/2023	30411	RTA CONSTRUCTION	-392,033.40
	05/02/2023	EFT050223-1	NOR CAL LABORERS	-8,556.00
	05/08/2023	EFT050823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,440.91
	05/08/2023	EFT050823-2	CalPERS	-7,047.50
	05/10/2023	EFT051023-1	TESORO COMMERCIAL FLEET	-643.05
	05/11/2023	30413	ARAMARK	-725.42
	05/11/2023	30414	CALIFORNIA SAFETY CO.	-180.00
	05/11/2023	30415	CWEA	-205.00
	05/11/2023	30416	DEBRA J. CRONE, CPA	-800.00
	05/11/2023	30417	FRONTIER COMMUNICATIONS	-1,049.39
	05/11/2023	30418	HARVEST PRINTING	-222.36
	05/11/2023	30419	HOVIS HARDWARE	-292.33
	05/11/2023	30420	LES SCHWAB	-245.45
	05/11/2023	30421	Multiple Pump Service	-2,606.18
	05/11/2023	30422	ODP	-161.90
	05/11/2023	30423	PACE ANALYTICAL SERVICES LLC	-256.48
	05/11/2023	30424	PACE SUPPLY CORP	-26.00
	05/11/2023	30425	PAT NUGENT	-170.02
	05/11/2023	30426	REDDING PRINTING COMPANY, INC.	-370.38
	05/11/2023	30427	UPEC 792	-247.50
	05/11/2023	30428	WASTE MANAGEMENT	-843.36
	05/12/2023	DD1102	AMANDA R ROGERS	0.00
	05/12/2023	DD1104	KEITH T MOORE	0.00
	05/12/2023	DD1105	MARGARITA ANGEL {1}	0.00
	05/12/2023	DD1106	MIKE A SKELLY	0.00
	05/12/2023	DD1107	STEPHANIE A MCQUADE	0.00
	05/12/2023	DD1103	DAVID ZEVELY	0.00
	05/15/2023	EFT051523	FIRST NATIONAL BANK OMAHA	-3,501.59

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
05/16/2023	30429	AIR GAS USA	-90.80
05/16/2023	30430	LINCOLN AQUATICS	-2,403.38
05/16/2023	30431	PACE ENGINEERING	-110,362.20
05/16/2023	EFT051623-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,440.91
05/22/2023	ACH052223-1	CoBANK	-983.44
05/23/2023	30432	AT&T MOBILITY	-227.16
05/23/2023	30433	BIG VALLEY SANITATION	-3,146.55
05/23/2023	30434	USA BLUE BOOK (1)	-398.31
05/26/2023	DD1108	AMANDA R ROGERS	0.00
05/26/2023	DD1110	KEITH T MOORE	0.00
05/26/2023	DD1111	MARGARITA ANGEL {1}	0.00
05/26/2023	DD1112	MIKE A SKELLY	0.00
05/26/2023	DD1109	DAVID ZEVELY	0.00
05/26/2023	DD1113	STEPHANIE A MCQUADE	0.00
05/30/2023	30435	PG&E	-29,148.38
05/30/2023	30436	RTA CONSTRUCTION	-32,542.25
05/30/2023	30437	SWIM FOUNDATIONS	-600.00
05/30/2023	30438	ZITO MEDIA	-125.54
05/30/2023	30439	RTA CONSTRUCTION	-501,918.25
05/30/2023	EFT053023-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,559.79
05/31/2023	EFT053123-1	Pitney Bowes PP	-824.52
			<u><u>-1,297,647.02</u></u>

May 23

# Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 05/31/2023

**May 31, 23**

Beginning Balance	38,638.95
Cleared Transactions	
Deposits and Credits - 5 items	2,500.67
Total Cleared Transactions	2,500.67
Cleared Balance	<b>41,139.62</b>
Uncleared Transactions	
Checks and Payments - 18 items	-1,718.04
Total Uncleared Transactions	-1,718.04
Register Balance as of 05/31/2023	<b>39,421.58</b>
New Transactions	
Checks and Payments - 3 items	-727.17
Deposits and Credits - 18 items	65,478.65
Total New Transactions	64,751.48
Ending Balance	<b>104,173.06</b>



# Reconciliation Summary

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 05/22/2023

	<u>May 22, 23</u>
Beginning Balance	61,050.98
Cleared Transactions	
Deposits and Credits - 1 item	<u>1.46</u>
Total Cleared Transactions	<u>1.46</u>
Cleared Balance	<u><u>61,052.44</u></u>
Register Balance as of 05/22/2023	61,052.44
Ending Balance	61,052.44

# Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 05/07/2023

	<u>May 7, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 05/07/2023	2,600.00
Ending Balance	2,600.00