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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
Balance Sheet
As of May 31, 2024

May 31, 24

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	502,382.46
10305.0 · CASH IN BANK CUST DEPOSITS	40,490.06
10310.0 · CASH IN BANK CAPITAL IMP	6,058.83
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,116.20
10520.1 · WATER RESERVE 29170	109,448.07
10530.2 · SEWER RESERVE 29180	25,290.59
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,564.86
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,823.79
10560.3 · SWIMMING POOL RESERVE 29200	122,716.74
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,836.30
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,836.30

Total Checking/Savings 1,060,057.59

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	171,518.07
11000.1 · RETURNED CHECK	2,164.49
11000.2 · RETURNED CHECK(2)	1,469.82
11000.3 · RETURNED CHECK(1)	308.42
11001.0 · AR COMP GEN LATE FEES	22,306.00
11300.1 · GRANT RECEIVABLEW	164,326.00
11300.3 · GRANTS RECEIVABLE - POOL	100,233.00

Total Other Current Assets 462,325.80

Total Current Assets 1,522,383.39

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

May 31, 24

15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28
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	315,677.13
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 · VEHICLES	99,283.74
16920.1 · WORK IN PROGRESS W	635,959.22
16920.2 · WORK IN PROGRESS S	11,594,177.81
16920.4 · WORK IN PROGRESS - PARKS	272,423.61
17000.1 · ACCUMULATED DEPRECIATIONW	-3,086,573.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,913,498.00
17000.3 · ACCUMULATED DEPRECIATIONP	-881,049.87
Total Fixed Assets	16,606,586.26
Other Assets	
19700.1 · DEFERRED OUTFLOWSW	234,372.00
19700.2 · DEFERRED OUTFLOWSS	273,143.00
19700.3 · DEFERRED OUTFLOWSP(1)	65,943.00
Total Other Assets	573,458.00
TOTAL ASSETS	18,702,427.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	314,160.30
Total Accounts Payable	314,160.30
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-242.48
23850.0 · UNION DUES	39.60
23950.0 · CAL PERS	1,048.03
24400.1 · CUSTOMER DEPOSITSW	11,054.51
24400.2 · CUSTOMER DEPOSITSS	17,145.28
24400.3 · CUSTOMER DEPOSITSP	3,362.07
Total Other Current Liabilities	57,457.22
Total Current Liabilities	371,617.52
Long Term Liabilities	

	<u>May 31, 24</u>
27001.0 · CO BANK LOC	136,863.50
27500.1 · NET PENSION LIABILITYW	452,147.00
27500.2 · NET PENSION LIABILITIES	526,944.00
27500.3 · NET PENSION LIABILITYP	127,215.00
27700.1 · DEFERRED INFLOWSW	143,495.00
27700.2 · DEFERRED INFLOWSS	167,233.00
27700.3 · DEFERRED INFLOWSP	40,373.00
Total Long Term Liabilities	<u>1,594,270.50</u>
Total Liabilities	<u>1,965,888.02</u>
Equity	
32000 · Retained Earnings	9,810,311.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-47,213.46
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>1,563,142.29</u>
Total Equity	<u>16,736,539.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,702,427.65</u></u>

Burney Water District
Profit & Loss YTD Comparison
May 2024

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	40,464.15	458,273.21	14.77%
40000.2 · RESIDENTIAL INCOMES	44,498.81	479,586.89	16.25%
40000.3 · RESIDENTIAL INCOME P	9,960.09	107,804.85	3.64%
40500.1 · GRANT MONEY W	34.00	34.00	0.01%
40500.2 · GRANT MONEYS	28,708.00	1,649,728.00	10.48%
40500.4 · GRANT - PARKS	107,962.00	177,952.00	39.42%
41000.1 · COMMERCIAL INCOME W	29,539.14	294,701.92	10.78%
41000.2 · COMMERCIAL INCOMES	6,882.47	81,065.41	2.51%
41000.3 · COMMERCIAL INCOME P	1,218.00	13,395.43	0.45%
42000.3 · SWIMMING LESSONS	0.00	9,910.00	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 FEESP	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	2,738.00	0.0%
46000.1 · MISCELLANEOUS INCOME W	0.00	504.12	0.0%
46000.2 · MISCELLANEOUS INCOME S	0.00	504.14	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	5,334.66	0.0%
47000.1 · OTHER BILLED INCOME W	0.00	22,282.35	0.0%
47000.2 · OTHER BILLED INCOMES	0.00	18,016.00	0.0%
48200.1 · SERVICE CHARGE INCOME W	25.00	887.50	0.01%
48200.2 · SERVICE CHARGE INCOMES	25.00	287.50	0.01%
48300.1 · LATE FEE INCOME W	1,370.85	13,707.80	0.5%
48300.2 · LATE FEE INCOMES	1,242.60	12,021.46	0.45%
48300.3 · LATE FEE INCOME P	236.55	2,351.66	0.09%
49000.1 · INTEREST INCOME W	10.18	106.41	0.0%
49000.2 · INTEREST INCOMES	10.17	106.40	0.0%
49100.1 · DIVIDEND INCOME W	794.34	8,309.42	0.29%
49100.2 · DIVIDEND INCOME S	435.96	5,291.50	0.16%
49100.3 · DIVIDEND INCOME P	491.39	4,318.68	0.18%
Total Income	<u>273,908.70</u>	<u>3,377,580.31</u>	<u>100.0%</u>
Gross Profit	273,908.70	3,377,580.31	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%

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>% of Income</u>
60900.1 · BANK FEESW	10.00	107.50	0.0%
60900.2 · BANK FEES	440.56	3,418.88	0.16%
62500.1 · CHEMICALSW	0.00	9,399.27	0.0%
62500.2 · CHEMICALSS	0.00	279.83	0.0%
62500.3 · CHEMICALSP	0.00	7,206.51	0.0%
62600.1 · DEPRECIATION EXPENSEW	8,126.00	89,386.00	2.97%
62600.2 · DEPRECIATION EXPENSES	8,851.00	97,361.00	3.23%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	38,303.87	1.27%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	280.97	17,853.11	0.1%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	280.95	10,449.57	0.1%
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	750.00	0.14%
62900.1 · ENGINEERING FEESW	0.00	20,838.11	0.0%
62900.2 · ENGINEERING FEES	0.00	14,666.14	0.0%
63000.1 · GAS, FUEL & OILW	607.14	6,846.53	0.22%
63000.2 · GAS, FUEL & OILS	607.15	8,592.41	0.22%
63500.1 · HEALTH INSURANCEW	4,970.00	53,670.00	1.81%
63500.2 · HEALTH INSURANCES	4,970.00	53,670.00	1.81%
63600.1 · LIFE INSURANCE-W	57.19	603.77	0.02%
63600.2 · LIFE INSURANCE-S	57.19	603.75	0.02%
64000.1 · INTEREST EXPENSEW	0.00	22.78	0.0%
64000.2 · INTEREST EXPENSES	716.35	31,639.95	0.26%
64300.2 · LAB SUPPLIESS	0.00	868.68	0.0%
64500.1 · LEGAL EXPENSEW	2,708.75	30,485.65	0.99%
64500.2 · LEGAL EXPENSES	2,708.75	15,851.15	0.99%
64900.1 · MEALS EXPENSEW	43.50	585.66	0.02%
64900.2 · MEALS EXPENSES	43.49	199.42	0.02%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65000.1 · MISC EXPENSEW	0.00	14.30	0.0%
65400.1 · OFFICE SUPPLIESW	589.40	6,900.46	0.22%
65400.2 · OFFICE SUPPLIESS	589.37	7,188.06	0.22%
65400.3 · OFFICE SUPPLIESP	1,046.33	1,195.21	0.38%
65450.1 · OFFICE EQUIP LEASEW	112.30	2,593.03	0.04%
65450.2 · OFFICE EQUIP LEASES	112.29	2,593.07	0.04%
65500.1 · OPERATING EXPENSEW	810.80	13,309.58	0.3%
65500.2 · OPERATING EXPENSES	1,926.33	24,604.65	0.7%
65500.3 · OPERATING EXPENSEP	874.59	3,507.19	0.32%
65500.4 · OPERATING EXPENSE-PARKS	0.00	18.33	0.0%
66000.1 · PERS RETIREMENTW	3,979.56	52,886.65	1.45%
66000.2 · PERS RETIREMENTS	3,979.57	52,886.73	1.45%
66100.1 · PERMITS/LICENSES/FEESW	0.00	750.35	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	34,828.91	0.0%
66100.3 · PERMITS/LICENSES/FEESP	0.00	989.95	0.0%
66400.1 · PG&E PUMPING COSTSW	27,196.54	280,421.93	9.93%
66400.2 · PG&E PUMPING COSTSS	15,574.94	135,684.95	5.69%

	May 24	Jul '23 - May 24	% of Income
66500.1 · PG&E OFFICE UTILITIESW	331.08	5,081.92	0.12%
66500.2 · PG&E OFFICE UTILITIESS	331.09	4,807.04	0.12%
66500.3 · PG&E POOL UTILITIES	52.46	1,002.44	0.02%
66700.1 · PROFESSIONAL FEESW	735.22	15,843.19	0.27%
66700.2 · PROFESSIONAL FEES	805.21	13,433.21	0.29%
66700.3 · PROFESSIONAL FEESP	360.00	360.00	0.13%
67000.3 · RENT EXPENSEP	0.00	350.00	0.0%
67100.1 · R&M INFRASTRUCTUREW	1,357.16	48,328.05	0.5%
67100.2 · R&M INFRASTRUCTURES	212.33	7,034.71	0.08%
67100.3 · R&M INFRASTRUCTUREP	11,410.56	18,638.63	4.17%
67200.1 · RENTAL OF EQUIPMENTW	107.99	1,243.28	0.04%
67200.2 · RENTAL OF EQUIPMENTS	0.00	5,741.74	0.0%
67300.1 · REPAIRS/MAINT BLDGW	16.39	9,498.48	0.01%
67300.2 · REPAIRS/MAINT BLDGS	38.59	1,260.46	0.01%
67300.3 · REPAIRS/MAINT BLDGP	55.76	655.76	0.02%
67400.1 · REPAIRS/MAINT EQUIPW	769.01	2,882.93	0.28%
67400.2 · REPAIRS/MAINT EQUIPS	1,285.03	3,851.15	0.47%
67400.3 · REPAIRS/MAINT EQUIPP	160.93	437.66	0.06%
67700.1 · SEMINARS/EDUCATION/CERTS-W	60.00	820.04	0.02%
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	120.47	0.0%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	194.20	0.0%
68000.1 · TOOLSW	8.20	6,688.90	0.0%
68000.2 · TOOLSS	8.20	2,639.08	0.0%
68000.3 · TOOLSP	1.91	1.91	0.0%
68500.1 · SOCIAL SECURITY TAXESW	1,086.68	14,617.16	0.4%
68500.2 · SOCIAL SECURITY TAXESS	1,037.48	13,493.27	0.38%
68500.3 · SOCIAL SECURITY TAXESP	269.91	5,675.07	0.1%
69000.1 · TELEPHONEW	892.31	9,093.71	0.33%
69000.2 · TELEPHONES	892.32	9,093.77	0.33%
69000.3 · TELEPHONEP	159.11	1,310.97	0.06%
69200.1 · TESTING EXPENSEW	226.44	6,980.20	0.08%
69200.2 · TESTING EXPENSES	730.96	5,695.12	0.27%
69200.3 · TESTING EXPENSEP	578.30	578.30	0.21%
69500.1 · TRAVEL EXPENSEW	0.00	3,164.47	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	1,744.69	4,646.86	0.64%
72000.2 · VEHICLE REPAIRS & MAINTS	1,744.71	4,632.59	0.64%
75000.1 · WAGES & SALARIES ADMINW	3,932.80	11,798.40	1.44%
75000.2 · WAGES & SALARIES ADMIN	3,932.80	11,798.40	1.44%
75500.1 · WAGES & SALARIES PRODUCTIONW	4,044.17	138,375.95	1.48%
75500.2 · WAGES & SALARIES PRODUCTIONS	6,686.10	134,065.81	2.44%
75500.3 · WAGES & SALARIES PRODUCTIONP	6,928.75	75,115.37	2.53%
75600.1 · OVERTIME PAIDW	303.64	11,884.70	0.11%

	May 24	Jul '23 - May 24	% of Income
75600.2 · OVERTIME PAIDS	606.84	7,488.72	0.22%
75600.3 · OVERTIME PAIDP	104.09	2,248.19	0.04%
75610.1 · OVERTIME PDDOUBLE W	0.00	693.64	0.0%
75700.1 · SICK PAYW	82.84	4,185.36	0.03%
75700.2 · SICK PAYS	82.84	4,185.31	0.03%
75800.1 · VACATION PAYW	1,157.14	11,098.13	0.42%
75800.2 · VACATION PAYS	1,157.15	11,098.07	0.42%
76000.1 · STAND BY TIME PAIDW	390.00	4,597.50	0.14%
76000.2 · STAND BY TIME PAIDS	390.00	4,597.50	0.14%
76500.1 · WORKERS COMPW	0.00	-624.32	0.0%
76500.2 · WORKERS COMPS	0.00	-730.27	0.0%
76500.3 · WORKERS COMPP	0.00	-275.48	0.0%
99500.0 · PENALTIES & FINES	0.00	200.00	0.0%
Total Expense	153,397.37	1,814,438.02	56.0%
Net Income	120,511.33	1,563,142.29	44.0%

Burney Water District
Profit & Loss YTD Comparison
May 2024

	<u>May 24</u>	<u>May 23</u>	<u>% Change</u>	<u>Jul '23 - May 24</u>
Income				
40000.1 · RESIDENTIAL INCOME W	40,464.15	37,817.72	7.0%	458,273.21
40000.2 · RESIDENTIAL INCOMES	44,498.81	42,834.16	3.89%	479,586.89
40000.3 · RESIDENTIAL INCOME P	9,960.09	9,617.56	3.56%	107,804.85
40500.1 · GRANT MONEY W	34.00	0.00	100.0%	34.00
40500.2 · GRANT MONEYS	28,708.00	925,828.00	-96.9%	1,649,728.00
40500.3 · GRANT MONEY P	0.00	7,500.00	-100.0%	0.00
40500.4 · GRANT - PARKS	107,962.00	0.00	100.0%	177,952.00
41000.1 · COMMERCIAL INCOME W	29,539.14	27,048.95	9.21%	294,701.92
41000.2 · COMMERCIAL INCOMES	6,882.47	7,278.58	-5.44%	81,065.41
41000.3 · COMMERCIAL INCOME P	1,218.00	1,225.00	-0.57%	13,395.43
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	9,910.00
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 PASSES P	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%	2,738.00
46000.1 · MISCELLANEOUS INCOME W	0.00	0.03	-100.0%	504.12
46000.2 · MISCELLANEOUS INCOME S	0.00	0.03	-100.0%	504.14
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	0.00	0.0%	5,334.66
47000.1 · OTHER BILLED INCOME W	0.00	0.00	0.0%	22,282.35
47000.2 · OTHER BILLED INCOMES	0.00	0.00	0.0%	18,016.00
47000.3 · OTHER BILLED INCOME P	0.00	396.00	-100.0%	0.00
48200.1 · SERVICE CHARGE INCOME W	25.00	25.00	0.0%	887.50
48200.2 · SERVICE CHARGE INCOMES	25.00	25.00	0.0%	287.50
48300.1 · LATE FEE INCOME W	1,370.85	1,214.12	12.91%	13,707.80
48300.2 · LATE FEE INCOMES	1,242.60	1,143.00	8.71%	12,021.46
48300.3 · LATE FEE INCOME P	236.55	182.88	29.35%	2,351.66
49000.1 · INTEREST INCOME W	10.18	17.53	-41.93%	106.41
49000.2 · INTEREST INCOMES	10.17	17.52	-41.95%	106.40
49100.1 · DIVIDEND INCOME W	794.34	816.62	-2.73%	8,309.42
49100.2 · DIVIDEND INCOME S	435.96	563.64	-22.65%	5,291.50
49100.3 · DIVIDEND INCOME P	491.39	364.07	34.97%	4,318.68
Total Income	<u>273,908.70</u>	<u>1,063,915.41</u>	<u>-74.26%</u>	<u>3,377,580.31</u>
Gross Profit	273,908.70	1,063,915.41	-74.26%	3,377,580.31
Expense				
60100.1 · AUDIT W	0.00	0.00	0.0%	8,352.50

	May 24	May 23	% Change	Jul '23 - May 24
60100.2 · AUDITS	0.00	0.00	0.0%	7,613.00
60100.3 · AUDITP	0.00	0.00	0.0%	1,534.50
60900.1 · BANK FEESW	10.00	5.00	100.0%	107.50
60900.2 · BANK FEES	440.56	359.74	22.47%	3,418.88
62500.1 · CHEMICALSW	0.00	0.00	0.0%	9,399.27
62500.2 · CHEMICALSS	0.00	873.32	-100.0%	279.83
62500.3 · CHEMICALSP	0.00	3,277.03	-100.0%	7,206.51
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	89,386.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	97,361.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	38,303.87
62700.1 · DUES, FEES & SUBSCRIPTIONSW	280.97	25.01	1,023.43%	17,853.11
62700.2 · DUES, FEES & SUBSCRIPTIONSS	280.95	25.01	1,023.35%	10,449.57
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	0.00	100.0%	750.00
62900.1 · ENGINEERING FEESW	0.00	1,936.27	-100.0%	20,838.11
62900.2 · ENGINEERING FEES	0.00	8,051.77	-100.0%	14,666.14
63000.1 · GAS, FUEL & OILW	607.14	804.78	-24.56%	6,846.53
63000.2 · GAS, FUEL & OILS	607.15	804.80	-24.56%	8,592.41
63500.1 · HEALTH INSURANCEW	4,970.00	4,140.00	20.05%	53,670.00
63500.2 · HEALTH INSURANCES	4,970.00	4,140.00	20.05%	53,670.00
63600.1 · LIFE INSURANCE-W	57.19	54.37	5.19%	603.77
63600.2 · LIFE INSURANCE-S	57.19	54.38	5.17%	603.75
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	22.78
64000.2 · INTEREST EXPENSES	716.35	1,553.37	-53.88%	31,639.95
64300.2 · LAB SUPPLIES	0.00	0.00	0.0%	868.68
64500.1 · LEGAL EXPENSEW	2,708.75	1,069.00	153.39%	30,485.65
64500.2 · LEGAL EXPENSES	2,708.75	0.00	100.0%	15,851.15
64900.1 · MEALS EXPENSEW	43.50	0.00	100.0%	585.66
64900.2 · MEALS EXPENSES	43.49	0.00	100.0%	199.42
64900.3 · MEALS EXPENSEP	0.00	0.00	0.0%	104.00
65000.1 · MISC EXPENSEW	0.00	500.00	-100.0%	14.30
65400.1 · OFFICE SUPPLIESW	589.40	664.40	-11.29%	6,900.46
65400.2 · OFFICE SUPPLIES	589.37	627.80	-6.12%	7,188.06
65400.3 · OFFICE SUPPLIESP	1,046.33	139.58	649.63%	1,195.21
65450.1 · OFFICE EQUIP LEASEW	112.30	0.00	100.0%	2,593.03
65450.2 · OFFICE EQUIP LEASES	112.29	0.00	100.0%	2,593.07
65500.1 · OPERATING EXPENSEW	810.80	570.67	42.08%	13,309.58
65500.2 · OPERATING EXPENSES	1,926.33	94.69	1,934.35%	24,604.65
65500.3 · OPERATING EXPENSEP	874.59	679.57	28.7%	3,507.19
65500.4 · OPERATING EXPENSE-PARKS	0.00	0.00	0.0%	18.33
66000.1 · PERS RETIREMENTW	3,979.56	5,354.94	-25.68%	52,886.65
66000.2 · PERS RETIREMENTS	3,979.57	5,354.97	-25.69%	52,886.73
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	750.35
66100.2 · PERMITS/LICENSES/FEES	0.00	0.00	0.0%	34,828.91
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	989.95

	May 24	May 23	% Change	Jul '23 - May 24
66400.1 · PG&E PUMPING COSTSW	27,196.54	21,754.73	25.01%	280,421.93
66400.2 · PG&E PUMPING COSTSS	15,574.94	6,725.86	131.57%	135,684.95
66500.1 · PG&E OFFICE UTILITIESW	331.08	306.84	7.9%	5,081.92
66500.2 · PG&E OFFICE UTILITIESS	331.09	306.85	7.9%	4,807.04
66500.3 · PG&E POOL UTILITIES	52.46	54.10	-3.03%	1,002.44
66700.1 · PROFESSIONAL FEESW	735.22	615.00	19.55%	15,843.19
66700.2 · PROFESSIONAL FEES	805.21	685.00	17.55%	13,433.21
66700.3 · PROFESSIONAL FEESP	360.00	0.00	100.0%	360.00
67000.3 · RENT EXPENSEP	0.00	0.00	0.0%	350.00
67100.1 · R&M INFRASTRUCTUREW	1,357.16	156.72	765.98%	48,328.05
67100.2 · R&M INFRASTRUCTURES	212.33	343.22	-38.14%	7,034.71
67100.3 · R&M INFRASTRUCTUREP	11,410.56	90.83	12,462.55%	18,638.63
67200.1 · RENTAL OF EQUIPMENTW	107.99	153.85	-29.81%	1,243.28
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,665.69	-100.0%	5,741.74
67300.1 · REPAIRS/MAINT BLDGW	16.39	71.98	-77.23%	9,498.48
67300.2 · REPAIRS/MAINT BLDGS	38.59	71.99	-46.4%	1,260.46
67300.3 · REPAIRS/MAINT BLDGP	55.76	50.00	11.52%	655.76
67400.1 · REPAIRS/MAINT EQUIPW	769.01	336.05	128.84%	2,882.93
67400.2 · REPAIRS/MAINT EQUIPS	1,285.03	2,912.37	-55.88%	3,851.15
67400.3 · REPAIRS/MAINT EQUIPP	160.93	2,403.38	-93.3%	437.66
67700.1 · SEMINARS/EDUCATION/CERTS-W	60.00	0.00	100.0%	820.04
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	399.00	-100.0%	120.47
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	600.00	-100.0%	194.20
68000.1 · TOOLSW	8.20	206.61	-96.03%	6,688.90
68000.2 · TOOLSS	8.20	126.06	-93.5%	2,639.08
68000.3 · TOOLSP	1.91	0.00	100.0%	1.91
68500.1 · SOCIAL SECURITY TAXESW	1,086.68	986.07	10.2%	14,617.16
68500.2 · SOCIAL SECURITY TAXESS	1,037.48	1,110.36	-6.56%	13,493.27
68500.3 · SOCIAL SECURITY TAXESP	269.91	199.32	35.42%	5,675.07
69000.1 · TELEPHONEW	892.31	776.86	14.86%	9,093.71
69000.2 · TELEPHONES	892.32	776.86	14.86%	9,093.77
69000.3 · TELEPHONEP	159.11	106.03	50.06%	1,310.97
69200.1 · TESTING EXPENSEW	226.44	256.48	-11.71%	6,980.20
69200.2 · TESTING EXPENSES	730.96	552.60	32.28%	5,695.12
69200.3 · TESTING EXPENSEP	578.30	0.00	100.0%	578.30
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	3,164.47
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	1,744.69	757.89	130.2%	4,646.86
72000.2 · VEHICLE REPAIRS & MAINTS	1,744.71	757.89	130.21%	4,632.59
75000.1 · WAGES & SALARIES ADMINW	3,932.80	0.00	100.0%	11,798.40
75000.2 · WAGES & SALARIES ADMIN	3,932.80	0.00	100.0%	11,798.40
75500.1 · WAGES & SALARIES PRODUCTIONW	4,044.17	11,928.42	-66.1%	138,375.95
75500.2 · WAGES & SALARIES PRODUCTIONS	6,686.10	12,671.23	-47.23%	134,065.81

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See Engagement Letter Dated June 30, 2011

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	<u>May 24</u>	<u>May 23</u>	<u>% Change</u>	<u>Jul '23 - May 24</u>
75500.3 · WAGES & SALARIES PRODUCTIONP	6,928.75	2,605.52	165.93%	75,115.37
75600.1 · OVERTIME PAIDW	303.64	342.60	-11.37%	11,884.70
75600.2 · OVERTIME PAIDS	606.84	1,225.67	-50.49%	7,488.72
75600.3 · OVERTIME PAIDP	104.09	0.00	100.0%	2,248.19
75610.1 · OVERTIME PDDOUBLE W	0.00	0.00	0.0%	693.64
75700.1 · SICK PAYW	82.84	83.35	-0.61%	4,185.36
75700.2 · SICK PAYS	82.84	83.34	-0.6%	4,185.31
75800.1 · VACATION PAYW	1,157.14	144.88	698.69%	11,098.13
75800.2 · VACATION PAYS	1,157.15	144.87	698.75%	11,098.07
76000.1 · STAND BY TIME PAIDW	390.00	390.00	0.0%	4,597.50
76000.2 · STAND BY TIME PAIDS	390.00	390.00	0.0%	4,597.50
76500.1 · WORKERS COMPW	0.00	8,101.75	-100.0%	-624.32
76500.2 · WORKERS COMPS	0.00	7,627.18	-100.0%	-730.27
76500.3 · WORKERS COMPP	0.00	1,220.33	-100.0%	-275.48
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	200.00
Total Expense	<u>153,397.37</u>	<u>155,541.10</u>	<u>-1.38%</u>	<u>1,814,438.02</u>
Net Income	<u><u>120,511.33</u></u>	<u><u>908,374.31</u></u>	<u><u>-86.73%</u></u>	<u><u>1,563,142.29</u></u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	595,061.02
Cleared Transactions	
Checks and Payments - 66 items	-407,335.51
Deposits and Credits - 59 items	321,820.74
Total Cleared Transactions	<u>-85,514.77</u>
Cleared Balance	<u>509,546.25</u>
Uncleared Transactions	
Checks and Payments - 20 items	-26,493.92
Deposits and Credits - 14 items	19,330.13
Total Uncleared Transactions	<u>-7,163.79</u>
Register Balance as of 05/31/2024	<u>502,382.46</u>
New Transactions	
Checks and Payments - 228 items	-999,307.38
Deposits and Credits - 174 items	530,969.07
Total New Transactions	<u>-468,338.31</u>
Ending Balance	<u>34,044.15</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	GUIITON'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-DWOCB	-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

Burney Water District Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	41,641.44
Cleared Transactions	
Checks and Payments - 3 items	-1,487.81
Deposits and Credits - 7 items	1,800.71
Total Cleared Transactions	<u>312.90</u>
Cleared Balance	<u>41,954.34</u>
Uncleared Transactions	
Checks and Payments - 14 items	-2,064.28
Deposits and Credits - 1 item	600.00
Total Uncleared Transactions	<u>-1,464.28</u>
Register Balance as of 05/31/2024	<u>40,490.06</u>
New Transactions	
Checks and Payments - 5 items	-385.78
Deposits and Credits - 8 items	2,400.00
Total New Transactions	<u>2,014.22</u>
Ending Balance	<u>42,504.28</u>

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	6,058.83
Cleared Balance	6,058.83
Register Balance as of 05/31/2024	6,058.83
Ending Balance	6,058.83

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 05/31/2024	2,600.00
Ending Balance	2,600.00