



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

December 29, 2023

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

We have compiled the accompanying financial statements for the period ending October 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 October are \$1,151,468.81
2. Total Expenses for the period are \$180,070.19
3. Net Income (Loss) for the period is \$971,398.62
4. YTD Revenue is \$1,944,694.69
5. YTD Expenses are \$767,619.32
6. YTD Net Income (Loss) is \$1,177,075.37
7. The reconciled checking balance is \$290,934.48

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 October 31, 2023

Oct 31, 23

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	290,934.48
10305.0 · CASH IN BANK CUST DEPOSITS	32,728.17
10310.0 · CASH IN BANK CAPITAL IMP	6,058.48
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,081.82
10520.1 · WATER RESERVE 29170	106,077.04
10530.2 · SEWER RESERVE 29180	24,511.63
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,926.46
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,185.39
10560.3 · SWIMMING POOL RESERVE 29200	118,937.00
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	57,993.33
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	57,993.33

Total Checking/Savings 825,920.52

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	166,968.60
11000.1 · RETURNED CHECK	1,560.60
11000.2 · RETURNED CHECK(2)	1,296.31
11000.3 · RETURNED CHECK(1)	261.22
11001.0 · AR COMP GEN LATE FEES	21,495.41

Total Other Current Assets 191,582.14

Total Current Assets 1,017,502.66

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

Oct 31, 23

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	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	755,260.42
16920.2 · WORK IN PROGRESS S	10,172,560.19
16920.4 · WORK IN PROGRESS - PARKS	226,910.38
17000.1 · ACCUMULATED DEPRECIATIONW	-3,021,838.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,851,541.00
17000.3 · ACCUMULATED DEPRECIATIONP	-856,674.68
Total Fixed Assets	15,243,462.59
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	16,696,471.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	525,611.44
Total Accounts Payable	525,611.44
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	67.80
23850.0 · UNION DUES	27.10
23950.0 · CAL PERS	-203.21
24400.1 · CUSTOMER DEPOSITSW	12,860.68
24400.2 · CUSTOMER DEPOSITSS	14,340.11
24400.3 · CUSTOMER DEPOSITSP	2,961.07
Total Other Current Liabilities	55,103.76
Total Current Liabilities	580,715.20
Long Term Liabilities	
27001.0 · CO BANK LOC	1,185,723.66
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Oct 31, 23</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	<u>108,874.00</u>
Total Long Term Liabilities	<u>2,728,758.66</u>
Total Liabilities	3,309,473.86
Equity	
32000 · Retained Earnings	6,850,691.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-51,068.78
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>1,177,075.37</u>
Total Equity	<u>13,386,997.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,696,471.25</u></u>

Burney Water District
Profit & Loss YTD Comparison
October 2023

	<u>Oct 23</u>	<u>Jul - Oct 23</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOMEW	41,999.28	201,550.39	3.65%
40000.2 · RESIDENTIAL INCOMES	43,210.84	173,390.77	3.75%
40000.3 · RESIDENTIAL INCOME P	9,708.09	38,974.99	0.84%
40500.2 · GRANT MONEYS	1,015,055.00	1,330,032.00	88.15%
41000.1 · COMMERCIAL INCOMEW	26,634.57	131,087.94	2.31%
41000.2 · COMMERCIAL INCOMES	7,233.68	32,135.04	0.63%
41000.3 · COMMERCIAL INCOME P	1,218.00	4,893.00	0.11%
42000.3 · SWIMMING LESSONS	0.00	4,950.00	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	2,113.00	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	1,183.50	2,563.00	0.1%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	2,825.58	0.04%
48200.1 · SERVICE CHARGE INCOMEW	12.50	75.00	0.0%
48200.2 · SERVICE CHARGE INCOMES	12.50	75.00	0.0%
48300.1 · LATE FEE INCOMEW	1,569.66	4,286.78	0.14%
48300.2 · LATE FEE INCOMES	1,147.32	3,714.37	0.1%
48300.3 · LATE FEE INCOME P	303.02	698.85	0.03%
49000.1 · INTEREST INCOMEW	7.16	21.46	0.0%
49000.2 · INTEREST INCOMES	7.15	21.45	0.0%
49100.1 · DIVIDEND INCOME W	813.86	3,201.32	0.07%
49100.2 · DIVIDEND INCOME S	539.14	2,187.00	0.05%
49100.3 · DIVIDEND INCOME P	395.36	1,459.75	0.03%
Total Income	<u>1,151,468.81</u>	<u>1,944,694.69</u>	<u>100.0%</u>
Gross Profit	1,151,468.81	1,944,694.69	100.0%
Expense			
60100.1 · AUDITW	7,936.50	7,936.50	0.69%
60100.2 · AUDITS	7,194.00	7,194.00	0.63%
60100.3 · AUDITP	1,369.50	1,369.50	0.12%
60900.1 · BANK FEESW	0.00	15.00	0.0%
60900.2 · BANK FEESP	183.35	898.14	0.02%
62500.1 · CHEMICALSW	0.00	2,592.67	0.0%
62500.3 · CHEMICALSP	0.00	3,264.41	0.0%
62600.1 · DEPRECIATION EXPENSEW	8,126.00	32,504.00	0.71%
62600.2 · DEPRECIATION EXPENSES	8,851.00	35,404.00	0.77%

	Oct 23	Jul - Oct 23	% of Income
62600.3 · DEPRECIATION EXPENSEP	3,482.17	13,928.68	0.3%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	3,420.74	6,705.37	0.3%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	3,456.36	6,536.01	0.3%
62900.1 · ENGINEERING FEESW	180.00	20,283.36	0.02%
62900.2 · ENGINEERING FEESS	180.00	17,111.14	0.02%
63000.1 · GAS, FUEL & OILW	642.45	2,840.88	0.06%
63000.2 · GAS, FUEL & OILS	541.53	2,740.01	0.05%
63500.1 · HEALTH INSURANCEW	4,830.00	19,320.00	0.42%
63500.2 · HEALTH INSURANCES	4,830.00	19,320.00	0.42%
63600.1 · LIFE INSURANCE-W	108.76	217.50	0.01%
63600.2 · LIFE INSURANCE-S	108.74	217.50	0.01%
64000.1 · INTEREST EXPENSEW	0.00	11.49	0.0%
64000.2 · INTEREST EXPENSES	6,878.42	19,200.26	0.6%
64300.2 · LAB SUPPLIES	0.00	596.05	0.0%
64500.1 · LEGAL EXPENSEW	4,477.85	7,313.60	0.39%
64500.2 · LEGAL EXPENSES	4,477.85	7,313.60	0.39%
64900.1 · MEALS EXPENSEW	8.60	399.76	0.0%
64900.2 · MEALS EXPENSES	8.61	48.45	0.0%
65400.1 · OFFICE SUPPLIESW	424.89	2,726.88	0.04%
65400.2 · OFFICE SUPPLIES	424.89	3,014.39	0.04%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65500.1 · OPERATING EXPENSEW	976.07	6,350.96	0.09%
65500.2 · OPERATING EXPENSES	1,725.05	8,146.24	0.15%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	4,805.38	19,765.42	0.42%
66000.2 · PERS RETIREMENTS	4,805.40	19,765.48	0.42%
66100.1 · PERMITS/LICENSES/FEESW	356.46	366.46	0.03%
66100.2 · PERMITS/LICENSES/FEESS	0.00	10.00	0.0%
66400.1 · PG&E PUMPING COSTSW	26,021.15	128,086.21	2.26%
66400.2 · PG&E PUMPING COSTSS	2,047.70	22,941.06	0.18%
66500.1 · PG&E OFFICE UTILITIESW	251.22	1,069.34	0.02%
66500.2 · PG&E OFFICE UTILITIES	251.23	1,069.36	0.02%
66500.3 · PG&E POOL UTILITIES	31.26	678.49	0.0%
66700.1 · PROFESSIONAL FEESW	5,961.83	8,509.23	0.52%
66700.2 · PROFESSIONAL FEESS	6,031.84	8,789.25	0.52%
67100.1 · R&M INFRASTRUCTUREW	2,729.55	38,666.35	0.24%
67100.2 · R&M INFRASTRUCTURES	2,023.28	2,867.27	0.18%
67100.3 · R&M INFRASTRUCTUREP	4,479.79	10,429.75	0.39%
67200.1 · RENTAL OF EQUIPMENTW	102.41	675.79	0.01%
67200.2 · RENTAL OF EQUIPMENTS	3,135.56	6,879.27	0.27%
67300.1 · REPAIRS/MAINT BLDGW	0.00	3,060.44	0.0%
67300.2 · REPAIRS/MAINT BLDGS	0.00	962.63	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	300.00	0.0%
67400.1 · REPAIRS/MAINT EQUIPW	426.74	435.42	0.04%

	<u>Oct 23</u>	<u>Jul - Oct 23</u>	<u>% of Income</u>
67400.2 · REPAIRS/MAINT EQUIPS	456.75	476.13	0.04%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	116.50	317.75	0.01%
67700.2 · SEMINARS/EDUCATION/CERTS-S	56.50	56.50	0.01%
68000.1 · TOOLSW	60.37	2,058.59	0.01%
68000.2 · TOOLSS	299.28	440.00	0.03%
68500.1 · SOCIAL SECURITY TAXESW	1,085.81	5,898.79	0.09%
68500.2 · SOCIAL SECURITY TAXES	1,100.35	4,397.04	0.1%
68500.3 · SOCIAL SECURITY TAXESP	379.44	5,003.03	0.03%
69000.1 · TELEPHONEW	963.42	3,124.35	0.08%
69000.2 · TELEPHONES	963.43	3,124.38	0.08%
69000.3 · TELEPHONEP	0.00	219.81	0.0%
69200.1 · TESTING EXPENSEW	209.88	3,832.32	0.02%
69200.2 · TESTING EXPENSES	693.44	1,590.00	0.06%
69500.1 · TRAVEL EXPENSEW	1,582.79	2,520.67	0.14%
69500.2 · TRAVEL EXPENSES	0.00	664.10	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	105.31	1,331.15	0.01%
72000.2 · VEHICLE REPAIRS & MAINTS	105.33	1,331.22	0.01%
75500.1 · WAGES & SALARIES PRODUCTIONW	12,742.47	61,006.25	1.11%
75500.2 · WAGES & SALARIES PRODUCTIONS	12,454.14	49,758.63	1.08%
75500.3 · WAGES & SALARIES PRODUCTIONP	4,960.00	62,930.11	0.43%
75600.1 · OVERTIME PAIDW	96.96	9,757.83	0.01%
75600.2 · OVERTIME PAIDS	573.90	2,014.64	0.05%
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	204.43	1,284.83	0.02%
75700.2 · SICK PAYS	204.43	1,284.80	0.02%
75800.1 · VACATION PAYW	738.07	2,405.81	0.06%
75800.2 · VACATION PAYS	738.06	2,405.76	0.06%
76000.1 · STAND BY TIME PAIDW	412.50	1,822.50	0.04%
76000.2 · STAND BY TIME PAIDS	412.50	1,822.50	0.04%
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%
Total Expense	<u>180,070.19</u>	<u>767,619.32</u>	<u>15.64%</u>
Net Income	<u><u>971,398.62</u></u>	<u><u>1,177,075.37</u></u>	<u><u>84.36%</u></u>

Burney Water District
Profit & Loss YTD Comparison
October 2023

	<u>Oct 23</u>	<u>Oct 22</u>	<u>% Change</u>	<u>Jul - Oct 23</u>
Income				
40000.1 · RESIDENTIAL INCOME W	41,999.28	41,868.40	0.31%	201,550.39
40000.2 · RESIDENTIAL INCOMES	43,210.84	43,242.80	-0.07%	173,390.77
40000.3 · RESIDENTIAL INCOME P	9,708.09	9,685.77	0.23%	38,974.99
40500.1 · GRANT MONEY W	0.00	201,642.88	-100.0%	0.00
40500.2 · GRANT MONEY S	1,015,055.00	0.00	100.0%	1,330,032.00
41000.1 · COMMERCIAL INCOME W	26,634.57	26,316.84	1.21%	131,087.94
41000.2 · COMMERCIAL INCOMES	7,233.68	8,083.49	-10.51%	32,135.04
41000.3 · COMMERCIAL INCOME P	1,218.00	1,246.00	-2.25%	4,893.00
42000.3 · SWIMMING LESSONS	0.00	4,005.00	-100.0%	4,950.00
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	1,408.00	-100.0%	2,113.00
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	1,183.50	0.00	100.0%	2,563.00
46000.1 · MISCELLANEOUS INCOME W	0.00	-1.98	100.0%	0.00
46000.2 · MISCELLANEOUS INCOME S	0.00	0.02	-100.0%	0.00
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	2,825.58
48200.1 · SERVICE CHARGE INCOME W	12.50	12.50	0.0%	75.00
48200.2 · SERVICE CHARGE INCOMES	12.50	12.50	0.0%	75.00
48300.1 · LATE FEE INCOME W	1,569.66	508.98	208.39%	4,286.78
48300.2 · LATE FEE INCOMES	1,147.32	440.62	160.39%	3,714.37
48300.3 · LATE FEE INCOME P	303.02	80.40	276.89%	698.85
49000.1 · INTEREST INCOME W	7.16	15.53	-53.9%	21.46
49000.2 · INTEREST INCOMES	7.15	15.52	-53.93%	21.45
49100.1 · DIVIDEND INCOME W	813.86	510.18	59.52%	3,201.32
49100.2 · DIVIDEND INCOME S	539.14	373.63	44.3%	2,187.00
49100.3 · DIVIDEND INCOME P	395.36	196.49	101.21%	1,459.75
Total Income	<u>1,151,468.81</u>	<u>340,059.57</u>	<u>238.61%</u>	<u>1,944,694.69</u>
Gross Profit	1,151,468.81	340,059.57	238.61%	1,944,694.69
Expense				
60100.1 · AUDIT W	7,936.50	0.00	100.0%	7,936.50
60100.2 · AUDITS	7,194.00	0.00	100.0%	7,194.00
60100.3 · AUDIT P	1,369.50	0.00	100.0%	1,369.50
60900.1 · BANK FEES W	0.00	10.00	-100.0%	15.00
60900.2 · BANK FEES S	183.35	69.58	163.51%	898.14
60900.3 · BANK FEES P	0.00	15.00	-100.0%	0.00

	<u>Oct 23</u>	<u>Oct 22</u>	<u>% Change</u>	<u>Jul - Oct 23</u>
62500.1 · CHEMICALSW	0.00	0.00	0.0%	2,592.67
62500.3 · CHEMICALSP	0.00	0.00	0.0%	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	32,504.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	35,404.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	13,928.68
62700.1 · DUES, FEES & SUBSCRIPTIONSW	3,420.74	8,107.06	-57.81%	6,705.37
62700.2 · DUES, FEES & SUBSCRIPTIONSS	3,456.36	8,107.06	-57.37%	6,536.01
62900.1 · ENGINEERING FEESW	180.00	3,181.37	-94.34%	20,283.36
62900.2 · ENGINEERING FEES	180.00	4,073.38	-95.58%	17,111.14
63000.1 · GAS, FUEL & OILW	642.45	585.11	9.8%	2,840.88
63000.2 · GAS, FUEL & OILS	541.53	585.12	-7.45%	2,740.01
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	19,320.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	19,320.00
63600.1 · LIFE INSURANCE-W	108.76	64.12	69.62%	217.50
63600.2 · LIFE INSURANCE-S	108.74	64.13	69.56%	217.50
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	11.49
64000.2 · INTEREST EXPENSES	6,878.42	5,022.82	36.94%	19,200.26
64300.2 · LAB SUPPLIES	0.00	231.04	-100.0%	596.05
64500.1 · LEGAL EXPENSEW	4,477.85	5,138.55	-12.86%	7,313.60
64500.2 · LEGAL EXPENSES	4,477.85	5,138.55	-12.86%	7,313.60
64900.1 · MEALS EXPENSEW	8.60	0.00	100.0%	399.76
64900.2 · MEALS EXPENSES	8.61	0.00	100.0%	48.45
65400.1 · OFFICE SUPPLIESW	424.89	1,777.79	-76.1%	2,726.88
65400.2 · OFFICE SUPPLIES	424.89	2,042.75	-79.2%	3,014.39
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65500.1 · OPERATING EXPENSEW	976.07	944.42	3.35%	6,350.96
65500.2 · OPERATING EXPENSES	1,725.05	988.84	74.45%	8,146.24
65500.3 · OPERATING EXPENSEP	0.00	12.53	-100.0%	2,258.98
66000.1 · PERS RETIREMENTW	4,805.38	4,617.99	4.06%	19,765.42
66000.2 · PERS RETIREMENTS	4,805.40	4,618.02	4.06%	19,765.48
66100.1 · PERMITS/LICENSES/FEESW	356.46	0.00	100.0%	366.46
66100.2 · PERMITS/LICENSES/FEES	0.00	0.00	0.0%	10.00
66400.1 · PG&E PUMPING COSTSW	26,021.15	23,122.57	12.54%	128,086.21
66400.2 · PG&E PUMPING COSTSS	2,047.70	6,959.28	-70.58%	22,941.06
66500.1 · PG&E OFFICE UTILITIESW	251.22	125.03	100.93%	1,069.34
66500.2 · PG&E OFFICE UTILITIES	251.23	125.03	100.94%	1,069.36
66500.3 · PG&E POOL UTILITIES	31.26	43.62	-28.34%	678.49
66700.1 · PROFESSIONAL FEESW	5,961.83	545.00	993.91%	8,509.23
66700.2 · PROFESSIONAL FEES	6,031.84	615.00	880.79%	8,789.25
67100.1 · R&M INFRASTRUCTUREW	2,729.55	3,729.86	-26.82%	38,666.35
67100.2 · R&M INFRASTRUCTURES	2,023.28	353.97	471.6%	2,867.27
67100.3 · R&M INFRASTRUCTUREP	4,479.79	26.95	16,522.6%	10,429.75
67200.1 · RENTAL OF EQUIPMENTW	102.41	84.20	21.63%	675.79
67200.2 · RENTAL OF EQUIPMENTS	3,135.56	2,606.18	20.31%	6,879.27

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

8 of 15

	<u>Oct 23</u>	<u>Oct 22</u>	<u>% Change</u>	<u>Jul - Oct 23</u>
67300.1 · REPAIRS/MAINT BLDGW	0.00	41.37	-100.0%	3,060.44
67300.2 · REPAIRS/MAINT BLDGS	0.00	41.38	-100.0%	962.63
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	300.00
67400.1 · REPAIRS/MAINT EQUIPW	426.74	0.00	100.0%	435.42
67400.2 · REPAIRS/MAINT EQUIPS	456.75	0.00	100.0%	476.13
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	116.50	0.00	100.0%	317.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	56.50	0.00	100.0%	56.50
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	650.00	-100.0%	0.00
68000.1 · TOOLSW	60.37	20.75	190.94%	2,058.59
68000.2 · TOOLSS	299.28	53.57	458.67%	440.00
68500.1 · SOCIAL SECURITY TAXESW	1,085.81	811.19	33.85%	5,898.79
68500.2 · SOCIAL SECURITY TAXESS	1,100.35	836.97	31.47%	4,397.04
68500.3 · SOCIAL SECURITY TAXESP	379.44	261.12	45.31%	5,003.03
69000.1 · TELEPHONEW	963.42	592.44	62.62%	3,124.35
69000.2 · TELEPHONES	963.43	592.45	62.62%	3,124.38
69000.3 · TELEPHONEP	0.00	151.58	-100.0%	219.81
69200.1 · TESTING EXPENSEW	209.88	166.81	25.82%	3,832.32
69200.2 · TESTING EXPENSES	693.44	0.00	100.0%	1,590.00
69500.1 · TRAVEL EXPENSEW	1,582.79	0.00	100.0%	2,520.67
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	664.10
72000.1 · VEHICLE REPAIRS & MAINTW	105.31	76.86	37.02%	1,331.15
72000.2 · VEHICLE REPAIRS & MAINTS	105.33	76.87	37.02%	1,331.22
75500.1 · WAGES & SALARIES PRODUCTIONW	12,742.47	8,912.49	42.97%	61,006.25
75500.2 · WAGES & SALARIES PRODUCTIONS	12,454.14	8,716.35	42.88%	49,758.63
75500.3 · WAGES & SALARIES PRODUCTIONP	4,960.00	3,413.48	45.31%	62,930.11
75600.1 · OVERTIME PAIDW	96.96	281.59	-65.57%	9,757.83
75600.2 · OVERTIME PAIDS	573.90	814.29	-29.52%	2,014.64
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	204.43	211.42	-3.31%	1,284.83
75700.2 · SICK PAYS	204.43	211.41	-3.3%	1,284.80
75800.1 · VACATION PAYW	738.07	883.43	-16.45%	2,405.81
75800.2 · VACATION PAYS	738.06	883.42	-16.45%	2,405.76
76000.1 · STAND BY TIME PAIDW	412.50	315.00	30.95%	1,822.50
76000.2 · STAND BY TIME PAIDS	412.50	315.00	30.95%	1,822.50
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-624.32
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-730.27
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-275.48
Total Expense	<u>180,070.19</u>	<u>152,598.16</u>	<u>18.0%</u>	<u>767,619.32</u>
Net Income	<u><u>971,398.62</u></u>	<u><u>187,461.41</u></u>	<u><u>418.19%</u></u>	<u><u>1,177,075.37</u></u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 10/31/2023

	Oct 31, 23
Beginning Balance	<u>114,245.73</u>
Cleared Transactions	
Checks and Payments - 66 items	-1,914,550.17
Deposits and Credits - 55 items	<u>2,189,233.17</u>
Total Cleared Transactions	<u>274,683.00</u>
Cleared Balance	<u><u>388,928.73</u></u>
Uncleared Transactions	
Checks and Payments - 15 items	-105,051.32
Deposits and Credits - 12 items	<u>7,057.07</u>
Total Uncleared Transactions	<u>-97,994.25</u>
Register Balance as of 10/31/2023	<u><u>290,934.48</u></u>
New Transactions	
Checks and Payments - 78 items	-725,921.14
Deposits and Credits - 49 items	<u>1,520,344.36</u>
Total New Transactions	<u>794,423.22</u>
Ending Balance	<u><u>1,085,357.70</u></u>

Burney Water District
Check Register
October 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Oct 23				
	10/01/2023	ACH100123-1	STATE FARM LIFE INS	-217.50
	10/03/2023	30595	PG&E	-47,063.66
	10/06/2023	EFT100623-1	NOR CAL LABORERS	-9,982.00
	10/08/2023	30596	Bullert Industrial Electric, Inc	-770.65
	10/08/2023	30597	CALIFORNIA SAFETY CO.	-180.00
	10/08/2023	30598	COOK CONCRETE	-289.58
	10/08/2023	30599	DEBRA J. CRONE, CPA	-800.00
	10/08/2023	30600	FERGUSON WATERWORKS #1423	-5,693.67
	10/08/2023	30601	FRED RYNESS	-1,328.19
	10/08/2023	30602	HOVIS HARDWARE	-791.83
	10/08/2023	30603	LES SCHWAB	-1,348.61
	10/08/2023	30604	MOUSEMAN PEST CONTROL	-50.00
	10/08/2023	30605	NAPA SIERRA	-240.52
	10/08/2023	30606	ODP	-316.33
	10/08/2023	30607	PACE ANALYTICAL SERVICES LLC	-209.88
	10/08/2023	30608	PACE SUPPLY CORP	-2,027.89
	10/08/2023	30609	QUICKSILVER	-274.25
	10/08/2023	30610	RAY EXCAVATING	-36,974.14
	10/08/2023	30611	STATE WATER RESOURCES CONTROL BOARD	-60.00
	10/08/2023	30612	UPEC 792	-247.50
	10/08/2023	30613	USA BLUE BOOK (1)	-1,027.95
	10/08/2023	30614	USA NORTH 811	-2,164.21
	10/08/2023	30615	WASTE MANAGEMENT	-992.40
	10/08/2023	30616	ZEVELY	-538.85
	10/08/2023	30617	ZITO MEDIA	-124.54
	10/13/2023	DD1183	AMANDA R ROGERS	0.00
	10/13/2023	10683	CHAD E COTNEY	-1,131.13
	10/13/2023	DD1184	DAVID ZEVELY	0.00
	10/13/2023	DD1185	KEITH T MOORE	0.00
	10/13/2023	DD1186	MARGARITA ANGEL {1}	0.00
	10/13/2023	DD1187	MIKE A SKELLY	0.00
	10/13/2023	DD1188	STEPHANIE A MCQUADE	0.00
	10/18/2023	EFT101823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,989.97
	10/19/2023	30618	AIR GAS USA	-99.77
	10/19/2023	30619	ARAMARK	-994.39
	10/19/2023	30620	BACKFLOW APPARATUS & VALVE CO	0.00
	10/19/2023	30621	CINTAS CORP	-148.92
	10/19/2023	30622	DEBRA J. CRONE, CPA	-800.00
	10/19/2023	30623	FRONTIER COMMUNICATIONS	-1,326.57
	10/19/2023	30624	Multiple Pump Service	-3,135.56
	10/19/2023	30625	PACE ANALYTICAL SERVICES LLC	-693.44

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10/19/2023	30626	RDO EQUIPMENT	-830.40
10/19/2023	30669	RAY EXCAVATING	-93,943.46
10/20/2023	ACH102023-1	CoBANK	-6,116.36
10/20/2023	EFT102023-1	TESORO COMMERCIAL FLEET	-981.17
10/23/2023	30627	RTA CONSTRUCTION	-258,786.51
10/23/2023	30628	RTA CONSTRUCTION	-127,351.30
10/23/2023	30629	RTA CONSTRUCTION	-121,557.35
10/23/2023	30630	RTA CONSTRUCTION	-42,886.80
10/23/2023	30631	RTA CONSTRUCTION	-146,959.60
10/24/2023	EFT102423-1	Pitney Bowes PP	-705.50
10/27/2023	DD1189	AMANDA R ROGERS	0.00
10/27/2023	10684	CHAD E COTNEY	-1,108.12
10/27/2023	DD1190	DAVID ZEVELY	0.00
10/27/2023	DD1191	KEITH T MOORE	0.00
10/27/2023	DD1192	MARGARITA ANGEL {1}	0.00
10/27/2023	DD1193	MIKE A SKELLY	0.00
10/27/2023	DD1194	STEPHANIE A MCQUADE	0.00
10/30/2023	EFT103023-1	CalPERS	-6,697.00
10/30/2023	EFT103023-2	FIRST NATIONAL BANK OMAHA	-1,911.94
10/31/2023	30632	AT&T MOBILITY	-227.36
10/31/2023	30633	Bullert Industrial Electric, Inc	-1,076.90
10/31/2023	30634	FRANK A. OLSEN COMPANY	-2,097.66
10/31/2023	30635	LINCOLN AQUATICS	-5,450.46
10/31/2023	30636	MOUSEMAN PEST CONTROL	-50.00
10/31/2023	30637	ODP	-27.44
10/31/2023	30638	PACE ENGINEERING	0.00
10/31/2023	30639	ZEVELY	-365.02
10/31/2023	30640	ZITO MEDIA	-249.08
			<u>-944,413.33</u>

Oct 23

Burney Water District Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 10/31/2023

	<u>Oct 31, 23</u>
Beginning Balance	47,360.79
Cleared Transactions	
Checks and Payments - 1 item	-14,145.57
Deposits and Credits - 5 items	1,200.72
Total Cleared Transactions	<u>-12,944.85</u>
Cleared Balance	<u><u>34,415.94</u></u>
Uncleared Transactions	
Checks and Payments - 7 items	-1,687.77
Total Uncleared Transactions	<u>-1,687.77</u>
Register Balance as of 10/31/2023	<u><u>32,728.17</u></u>
New Transactions	
Checks and Payments - 4 items	-759.70
Total New Transactions	<u>-759.70</u>
Ending Balance	<u><u>31,968.47</u></u>

**Burney Water District
Reconciliation Summary**

10310.0 - CASH IN BANK CAPITAL IMP, Period Ending 10/31/2023

	<u>Oct 31, 23</u>
Beginning Balance	6,058.48
Cleared Balance	6,058.48
Register Balance as of 10/31/2023	6,058.48
Ending Balance	6,058.48

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 10/31/2023

	<u>Oct 31, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 10/31/2023	2,600.00
Ending Balance	2,600.00