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September 3, 2024

Board of Directors
Burney Water District
2022 Hudson Street
Burney, CA 96013

We have compiled the accompanying financial statements for the period ending April 30, 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 April are \$283,406.02
2. Total Expenses for the period are \$134,486.12
3. Net Income (Loss) for the period is \$148,919.90
4. YTD Revenue is \$3,103,671.61
5. YTD Expenses are \$1,661,040.65
6. YTD Net Income (Loss) is \$1,442,630.96
7. The reconciled checking balance is \$569,008.49

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 April 30, 2024

Apr 30, 24

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	569,008.49
10305.0 · CASH IN BANK CUST DEPOSITS	38,844.74
10310.0 · CASH IN BANK CAPITAL IMP	6,058.78
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,108.80
10520.1 · WATER RESERVE 29170	108,722.30
10530.2 · SEWER RESERVE 29180	25,122.88
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,212.12
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,471.05
10560.3 · SWIMMING POOL RESERVE 29200	121,902.98
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,439.52
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,439.51

Total Checking/Savings

1,121,824.56

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	153,445.98
11000.1 · RETURNED CHECK	2,119.93
11000.2 · RETURNED CHECK(2)	1,417.96
11000.3 · RETURNED CHECK(1)	295.42
11001.0 · AR COMP GEN LATE FEES	21,881.78
11300.1 · GRANT RECEIVABLEW	164,326.00
11300.3 · GRANTS RECEIVABLE - POOL	100,233.00

Total Other Current Assets

443,720.07

Total Current Assets

1,565,544.63

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

Apr 30, 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	630,019.92
16920.2 · WORK IN PROGRESS S	11,413,650.99
16920.4 · WORK IN PROGRESS - PARKS	268,143.61
17000.1 · ACCUMULATED DEPRECIATIONW	-3,078,447.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,904,647.00
17000.3 · ACCUMULATED DEPRECIATIONP	-877,567.70
Total Fixed Assets	16,436,299.31
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	18,575,301.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	197,045.39
Total Accounts Payable	197,045.39
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-174.51
23850.0 · UNION DUES	39.60
23950.0 · CAL PERS	-213.34
24400.1 · CUSTOMER DEPOSITSW	10,060.51
24400.2 · CUSTOMER DEPOSITSS	16,799.28
24400.3 · CUSTOMER DEPOSITSP	3,302.07
Total Other Current Liabilities	54,863.82
Total Current Liabilities	251,909.21
Long Term Liabilities	

	<u>Apr 30, 24</u>
27001.0 · CO BANK LOC	251,449.43
27500.1 · NET PENSION LIABILITYW	452,147.00
27500.2 · NET PENSION LIABILITYS	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>1,708,856.43</u>
Total Liabilities	<u>1,960,765.64</u>
Equity	
32000 · Retained Earnings	9,810,311.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-48,705.46
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>1,442,630.96</u>
Total Equity	<u>16,614,536.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,575,301.94</u></u>

Burney Water District
Profit & Loss YTD Comparison
April 2024

	<u>Apr 24</u>	<u>Jul '23 - Apr 24</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	43,843.04	417,809.06	15.47%
40000.2 · RESIDENTIAL INCOMES	44,456.39	435,088.08	15.69%
40000.3 · RESIDENTIAL INCOME P	9,965.43	97,844.76	3.52%
40500.2 · GRANT MONEYS	149,396.00	1,621,020.00	52.71%
40500.4 · GRANT - PARKS	0.00	69,990.00	0.0%
41000.1 · COMMERCIAL INCOME W	22,401.37	265,162.78	7.9%
41000.2 · COMMERCIAL INCOMES	7,025.19	74,182.94	2.48%
41000.3 · COMMERCIAL INCOME P	1,215.43	12,177.43	0.43%
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	-0.06	504.12	0.0%
46000.2 · MISCELLANEOUS INCOME S	-0.05	504.14	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	5,334.66	0.15%
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	0.00	862.50	0.0%
48200.2 · SERVICE CHARGE INCOMES	0.00	262.50	0.0%
48300.1 · LATE FEE INCOME W	1,409.33	12,336.95	0.5%
48300.2 · LATE FEE INCOMES	1,277.48	10,778.86	0.45%
48300.3 · LATE FEE INCOME P	243.19	2,115.11	0.09%
49000.1 · INTEREST INCOME W	11.27	96.23	0.0%
49000.2 · INTEREST INCOMES	11.28	96.23	0.0%
49100.1 · DIVIDEND INCOME W	799.35	7,515.08	0.28%
49100.2 · DIVIDEND INCOME S	494.49	4,855.54	0.17%
49100.3 · DIVIDEND INCOME P	438.71	3,827.29	0.16%
Total Income	<u>283,406.02</u>	<u>3,103,671.61</u>	<u>100.0%</u>
Gross Profit	283,406.02	3,103,671.61	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	0.00	97.50	0.0%

	<u>Apr 24</u>	<u>Jul '23 - Apr 24</u>	<u>% of Income</u>
60900.2 · BANK FEES	310.07	2,978.32	0.11%
62500.1 · CHEMICALSW	0.00	9,399.27	0.0%
62500.2 · CHEMICALSS	0.00	279.83	0.0%
62500.3 · CHEMICALSP	3,942.10	7,206.51	1.39%
62600.1 · DEPRECIATION EXPENSEW	8,126.00	81,260.00	2.87%
62600.2 · DEPRECIATION EXPENSES	8,851.00	88,510.00	3.12%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	34,821.70	1.23%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	629.24	17,572.14	0.22%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	10,168.62	0.02%
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	375.00	0.13%
62900.1 · ENGINEERING FEESW	868.00	20,838.11	0.31%
62900.2 · ENGINEERING FEES	620.00	14,666.14	0.22%
63000.1 · GAS, FUEL & OILW	750.33	6,239.39	0.27%
63000.2 · GAS, FUEL & OILS	750.33	7,985.26	0.27%
63500.1 · HEALTH INSURANCEW	4,260.00	48,700.00	1.5%
63500.2 · HEALTH INSURANCES	4,260.00	48,700.00	1.5%
63600.1 · LIFE INSURANCE-W	57.19	546.58	0.02%
63600.2 · LIFE INSURANCE-S	57.19	546.56	0.02%
64000.1 · INTEREST EXPENSEW	0.00	22.78	0.0%
64000.2 · INTEREST EXPENSES	1,340.78	30,923.60	0.47%
64300.2 · LAB SUPPLIES	0.00	868.68	0.0%
64500.1 · LEGAL EXPENSEW	1,483.75	27,776.90	0.52%
64500.2 · LEGAL EXPENSES	1,483.75	13,142.40	0.52%
64900.1 · MEALS EXPENSEW	61.84	542.16	0.02%
64900.2 · MEALS EXPENSES	37.47	155.93	0.01%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65000.1 · MISC EXPENSEW	0.00	14.30	0.0%
65400.1 · OFFICE SUPPLIESW	584.49	6,311.06	0.21%
65400.2 · OFFICE SUPPLIES	584.49	6,598.69	0.21%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65450.1 · OFFICE EQUIP LEASEW	737.32	2,480.73	0.26%
65450.2 · OFFICE EQUIP LEASES	737.32	2,480.78	0.26%
65500.1 · OPERATING EXPENSEW	879.28	12,498.78	0.31%
65500.2 · OPERATING EXPENSES	3,270.01	22,678.32	1.15%
65500.3 · OPERATING EXPENSEP	373.62	2,632.60	0.13%
65500.4 · OPERATING EXPENSE-PARKS	18.33	18.33	0.01%
66000.1 · PERS RETIREMENTW	4,610.63	48,907.09	1.63%
66000.2 · PERS RETIREMENTS	4,610.63	48,907.16	1.63%
66100.1 · PERMITS/LICENSES/FEESW	5.00	750.35	0.0%
66100.2 · PERMITS/LICENSES/FEES	767.00	34,828.91	0.27%
66100.3 · PERMITS/LICENSES/FEESP	0.00	989.95	0.0%
66400.1 · PG&E PUMPING COSTSW	20,530.16	253,225.39	7.24%
66400.2 · PG&E PUMPING COSTSS	16,721.07	120,110.01	5.9%
66500.1 · PG&E OFFICE UTILITIESW	428.70	4,750.84	0.15%

	Apr 24	Jul '23 - Apr 24	% of Income
66500.2 · PG&E OFFICE UTILITIES	262.64	4,475.95	0.09%
66500.3 · PG&E POOL UTILITIES	-1.20	949.98	0.0%
66700.1 · PROFESSIONAL FEESW	3,693.37	15,107.97	1.3%
66700.2 · PROFESSIONAL FEES	763.37	12,628.00	0.27%
67000.3 · RENT EXPENSEP	0.00	350.00	0.0%
67100.1 · R&M INFRASTRUCTUREW	13.58	46,970.89	0.01%
67100.2 · R&M INFRASTRUCTURES	16.54	6,822.38	0.01%
67100.3 · R&M INFRASTRUCTUREP	287.34	7,228.07	0.1%
67200.1 · RENTAL OF EQUIPMENTW	105.17	1,135.29	0.04%
67200.2 · RENTAL OF EQUIPMENTS	0.00	5,741.74	0.0%
67300.1 · REPAIRS/MAINT BLDGW	25.00	9,482.09	0.01%
67300.2 · REPAIRS/MAINT BLDGS	25.00	1,221.87	0.01%
67300.3 · REPAIRS/MAINT BLDGP	50.00	600.00	0.02%
67400.1 · REPAIRS/MAINT EQUIPW	0.00	2,113.92	0.0%
67400.2 · REPAIRS/MAINT EQUIPS	0.00	2,566.12	0.0%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	-307.50	760.04	-0.11%
67700.2 · SEMINARS/EDUCATION/CERTS-S	-387.50	120.47	-0.14%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	194.20	0.0%
68000.1 · TOOLSW	73.10	6,680.70	0.03%
68000.2 · TOOLSS	48.52	2,630.88	0.02%
68500.1 · SOCIAL SECURITY TAXESW	1,095.20	13,530.48	0.39%
68500.2 · SOCIAL SECURITY TAXESS	1,116.28	12,455.79	0.39%
68500.3 · SOCIAL SECURITY TAXESP	21.44	5,405.16	0.01%
69000.1 · TELEPHONEW	873.24	8,201.40	0.31%
69000.2 · TELEPHONES	873.23	8,201.45	0.31%
69000.3 · TELEPHONEP	159.11	1,151.86	0.06%
69200.1 · TESTING EXPENSEW	552.88	6,753.76	0.2%
69200.2 · TESTING EXPENSES	525.52	4,964.16	0.19%
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	67.31	2,902.17	0.02%
72000.2 · VEHICLE REPAIRS & MAINTS	67.32	2,887.88	0.02%
75000.1 · WAGES & SALARIES ADMINW	3,932.80	7,865.60	1.39%
75000.2 · WAGES & SALARIES ADMIN	3,932.80	7,865.60	1.39%
75500.1 · WAGES & SALARIES PRODUCTIONW	7,883.52	134,331.78	2.78%
75500.2 · WAGES & SALARIES PRODUCTIONS	8,047.80	127,379.71	2.84%
75500.3 · WAGES & SALARIES PRODUCTIONP	280.35	68,186.62	0.1%
75600.1 · OVERTIME PAIDW	528.09	11,581.06	0.19%
75600.2 · OVERTIME PAIDS	1,046.80	6,881.88	0.37%
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	349.60	4,102.52	0.12%

	<u>Apr 24</u>	<u>Jul '23 - Apr 24</u>	<u>% of Income</u>
75700.2 · SICK PAYS	349.60	4,102.47	0.12%
75800.1 · VACATION PAYW	336.65	9,940.99	0.12%
75800.2 · VACATION PAYS	336.65	9,940.92	0.12%
76000.1 · STAND BY TIME PAIDW	390.00	4,207.50	0.14%
76000.2 · STAND BY TIME PAIDS	390.00	4,207.50	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	<u>134,486.12</u>	<u>1,661,040.65</u>	<u>47.45%</u>
Net Income	<u><u>148,919.90</u></u>	<u><u>1,442,630.96</u></u>	<u><u>52.55%</u></u>

Burney Water District
Profit & Loss YTD Comparison
April 2024

	<u>Apr 24</u>	<u>Apr 23</u>	<u>% Change</u>	<u>Jul '23 - Apr 24</u>
Income				
40000.1 · RESIDENTIAL INCOME W	43,843.04	36,885.45	18.86%	417,809.06
40000.2 · RESIDENTIAL INCOMES	44,456.39	43,170.89	2.98%	435,088.08
40000.3 · RESIDENTIAL INCOME P	9,965.43	9,690.27	2.84%	97,844.76
40500.1 · GRANT MONEY W	0.00	193,501.02	-100.0%	0.00
40500.2 · GRANT MONEYS	149,396.00	740,396.00	-79.82%	1,621,020.00
40500.4 · GRANT - PARKS	0.00	0.00	0.0%	69,990.00
41000.1 · COMMERCIAL INCOME W	22,401.37	23,249.84	-3.65%	265,162.78
41000.2 · COMMERCIAL INCOMES	7,025.19	7,358.76	-4.53%	74,182.94
41000.3 · COMMERCIAL INCOME P	1,215.43	1,231.77	-1.33%	12,177.43
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 FEESP	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%	2,738.00
46000.1 · MISCELLANEOUS INCOME W	-0.06	0.00	-100.0%	504.12
46000.2 · MISCELLANEOUS INCOME S	-0.05	0.00	-100.0%	504.14
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	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
48200.1 · SERVICE CHARGE INCOME W	0.00	62.50	-100.0%	862.50
48200.2 · SERVICE CHARGE INCOMES	0.00	62.50	-100.0%	262.50
48300.1 · LATE FEE INCOME W	1,409.33	1,496.14	-5.8%	12,336.95
48300.2 · LATE FEE INCOMES	1,277.48	1,408.50	-9.3%	10,778.86
48300.3 · LATE FEE INCOME P	243.19	225.36	7.91%	2,115.11
49000.1 · INTEREST INCOME W	11.27	9.67	16.55%	96.23
49000.2 · INTEREST INCOMES	11.28	9.67	16.65%	96.23
49100.1 · DIVIDEND INCOME W	799.35	688.93	16.03%	7,515.08
49100.2 · DIVIDEND INCOME S	494.49	475.51	3.99%	4,855.54
49100.3 · DIVIDEND INCOME P	438.71	307.14	42.84%	3,827.29
Total Income	<u>283,406.02</u>	<u>1,060,625.92</u>	<u>-73.28%</u>	<u>3,103,671.61</u>
Gross Profit	283,406.02	1,060,625.92	-73.28%	3,103,671.61
Expense				
60100.1 · AUDIT W	0.00	0.00	0.0%	8,352.50
60100.2 · AUDITS	0.00	0.00	0.0%	7,613.00
60100.3 · AUDIT P	0.00	0.00	0.0%	1,534.50

	<u>Apr 24</u>	<u>Apr 23</u>	<u>% Change</u>	<u>Jul '23 - Apr 24</u>
60900.1 · BANK FEESW	0.00	0.00	0.0%	97.50
60900.2 · BANK FEES	310.07	362.27	-14.41%	2,978.32
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	3,942.10	0.00	100.0%	7,206.51
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	81,260.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	88,510.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	34,821.70
62700.1 · DUES, FEES & SUBSCRIPTIONSW	629.24	582.00	8.12%	17,572.14
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	0.00	100.0%	10,168.62
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	0.00	100.0%	375.00
62900.1 · ENGINEERING FEESW	868.00	0.00	100.0%	20,838.11
62900.2 · ENGINEERING FEES	620.00	1,700.75	-63.55%	14,666.14
63000.1 · GAS, FUEL & OILW	750.33	321.52	133.37%	6,239.39
63000.2 · GAS, FUEL & OILS	750.33	321.53	133.36%	7,985.26
63500.1 · HEALTH INSURANCEW	4,260.00	4,140.00	2.9%	48,700.00
63500.2 · HEALTH INSURANCES	4,260.00	4,140.00	2.9%	48,700.00
63600.1 · LIFE INSURANCE-W	57.19	54.37	5.19%	546.58
63600.2 · LIFE INSURANCE-S	57.19	54.38	5.17%	546.56
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	22.78
64000.2 · INTEREST EXPENSES	1,340.78	666.17	101.27%	30,923.60
64300.2 · LAB SUPPLIES	0.00	246.96	-100.0%	868.68
64500.1 · LEGAL EXPENSEW	1,483.75	2,048.25	-27.56%	27,776.90
64500.2 · LEGAL EXPENSES	1,483.75	2,048.25	-27.56%	13,142.40
64900.1 · MEALS EXPENSEW	61.84	72.53	-14.74%	542.16
64900.2 · MEALS EXPENSES	37.47	72.59	-48.38%	155.93
64900.3 · MEALS EXPENSEP	0.00	0.00	0.0%	104.00
65000.1 · MISC EXPENSEW	0.00	0.00	0.0%	14.30
65400.1 · OFFICE SUPPLIESW	584.49	1,408.19	-58.49%	6,311.06
65400.2 · OFFICE SUPPLIES	584.49	1,408.22	-58.49%	6,598.69
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65450.1 · OFFICE EQUIP LEASEW	737.32	0.00	100.0%	2,480.73
65450.2 · OFFICE EQUIP LEASES	737.32	0.00	100.0%	2,480.78
65500.1 · OPERATING EXPENSEW	879.28	1,100.65	-20.11%	12,498.78
65500.2 · OPERATING EXPENSES	3,270.01	5,270.62	-37.96%	22,678.32
65500.3 · OPERATING EXPENSEP	373.62	60.55	517.04%	2,632.60
65500.4 · OPERATING EXPENSE-PARKS	18.33	0.00	100.0%	18.33
66000.1 · PERS RETIREMENTW	4,610.63	4,702.90	-1.96%	48,907.09
66000.2 · PERS RETIREMENTS	4,610.63	4,702.94	-1.96%	48,907.16
66100.1 · PERMITS/LICENSES/FEESW	5.00	0.00	100.0%	750.35
66100.2 · PERMITS/LICENSES/FEES	767.00	652.00	17.64%	34,828.91
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	989.95
66400.1 · PG&E PUMPING COSTSW	20,530.16	17,414.82	17.89%	253,225.39
66400.2 · PG&E PUMPING COSTSS	16,721.07	8,507.55	96.54%	120,110.01

	<u>Apr 24</u>	<u>Apr 23</u>	<u>% Change</u>	<u>Jul '23 - Apr 24</u>
66500.1 · PG&E OFFICE UTILITIESW	428.70	456.10	-6.01%	4,750.84
66500.2 · PG&E OFFICE UTILITIESS	262.64	456.11	-42.42%	4,475.95
66500.3 · PG&E POOL UTILITIES	-1.20	54.23	-102.21%	949.98
66700.1 · PROFESSIONAL FEESW	3,693.37	1,037.38	256.03%	15,107.97
66700.2 · PROFESSIONAL FEES	763.37	737.00	3.58%	12,628.00
67000.3 · RENT EXPENSEP	0.00	0.00	0.0%	350.00
67100.1 · R&M INFRASTRUCTUREW	13.58	931.39	-98.54%	46,970.89
67100.2 · R&M INFRASTRUCTURES	16.54	1,732.76	-99.05%	6,822.38
67100.3 · R&M INFRASTRUCTUREP	287.34	8,478.69	-96.61%	7,228.07
67200.1 · RENTAL OF EQUIPMENTW	105.17	90.80	15.83%	1,135.29
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,606.18	-100.0%	5,741.74
67300.1 · REPAIRS/MAINT BLDGW	25.00	0.00	100.0%	9,482.09
67300.2 · REPAIRS/MAINT BLDGS	25.00	0.00	100.0%	1,221.87
67300.3 · REPAIRS/MAINT BLDGP	50.00	0.00	100.0%	600.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	2,321.10	-100.0%	2,113.92
67400.2 · REPAIRS/MAINT EQUIPS	0.00	2,279.07	-100.0%	2,566.12
67400.3 · REPAIRS/MAINT EQUIPP	0.00	1,833.50	-100.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	-307.50	0.00	-100.0%	760.04
67700.2 · SEMINARS/EDUCATION/CERTS-S	-387.50	205.00	-289.02%	120.47
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	194.20
68000.1 · TOOLSW	73.10	0.00	100.0%	6,680.70
68000.2 · TOOLSS	48.52	13,364.72	-99.64%	2,630.88
68500.1 · SOCIAL SECURITY TAXESW	1,095.20	996.77	9.88%	13,530.48
68500.2 · SOCIAL SECURITY TAXESS	1,116.28	1,222.63	-8.7%	12,455.79
68500.3 · SOCIAL SECURITY TAXESP	21.44	0.00	100.0%	5,405.16
69000.1 · TELEPHONW	873.24	658.51	32.61%	8,201.40
69000.2 · TELEPHONES	873.23	658.52	32.61%	8,201.45
69000.3 · TELEPHONEP	159.11	105.98	50.13%	1,151.86
69200.1 · TESTING EXPENSEW	552.88	401.98	37.54%	6,753.76
69200.2 · TESTING EXPENSES	525.52	1,110.72	-52.69%	4,964.16
69500.1 · TRAVEL EXPENSEW	0.00	590.02	-100.0%	3,164.47
69500.2 · TRAVEL EXPENSES	0.00	590.02	-100.0%	664.10
69500.3 · TRAVEL EXPENSEP	0.00	0.00	0.0%	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	67.31	6.74	898.67%	2,902.17
72000.2 · VEHICLE REPAIRS & MAINTS	67.32	6.75	897.33%	2,887.88
75000.1 · WAGES & SALARIES ADMINW	3,932.80	0.00	100.0%	7,865.60
75000.2 · WAGES & SALARIES ADMINS	3,932.80	0.00	100.0%	7,865.60
75500.1 · WAGES & SALARIES PRODUCTIONW	7,883.52	11,276.57	-30.09%	134,331.78
75500.2 · WAGES & SALARIES PRODUCTIONS	8,047.80	13,025.12	-38.21%	127,379.71
75500.3 · WAGES & SALARIES PRODUCTIONP	280.35	0.00	100.0%	68,186.62
75600.1 · OVERTIME PAIDW	528.09	79.07	567.88%	11,581.06
75600.2 · OVERTIME PAIDS	1,046.80	1,282.69	-18.39%	6,881.88
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

	<u>Apr 24</u>	<u>Apr 23</u>	<u>% Change</u>	<u>Jul '23 - Apr 24</u>
75700.1 · SICK PAYW	349.60	749.45	-53.35%	4,102.52
75700.2 · SICK PAYS	349.60	749.44	-53.35%	4,102.47
75800.1 · VACATION PAYW	336.65	534.61	-37.03%	9,940.99
75800.2 · VACATION PAYS	336.65	534.61	-37.03%	9,940.92
76000.1 · STAND BY TIME PAIDW	390.00	390.00	0.0%	4,207.50
76000.2 · STAND BY TIME PAIDS	390.00	390.00	0.0%	4,207.50
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
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	200.00
Total Expense	<u>134,486.12</u>	<u>154,109.24</u>	<u>-12.73%</u>	<u>1,661,040.65</u>
Net Income	<u><u>148,919.90</u></u>	<u><u>906,516.68</u></u>	<u><u>-83.57%</u></u>	<u><u>1,442,630.96</u></u>

**Burney Water District
Reconciliation Summary**

10300.0 · CASH IN BANK, Period Ending 04/30/2024

	<u>Apr 30, 24</u>
Beginning Balance	603,103.62
Cleared Transactions	
Checks and Payments - 64 items	-364,251.48
Deposits and Credits - 47 items	356,208.88
Total Cleared Transactions	<u>-8,042.60</u>
Cleared Balance	<u><u>595,061.02</u></u>
Uncleared Transactions	
Checks and Payments - 16 items	-50,675.68
Deposits and Credits - 19 items	24,623.15
Total Uncleared Transactions	<u>-26,052.53</u>
Register Balance as of 04/30/2024	<u><u>569,008.49</u></u>
New Transactions	
Checks and Payments - 255 items	-1,075,311.85
Deposits and Credits - 187 items	695,758.06
Total New Transactions	<u>-379,553.79</u>
Ending Balance	<u><u>189,454.70</u></u>

Burney Water District
Check Register
April 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Apr 24	04/01/2024	ACH040124-1	STATE FARM LIFE INS	-217.50
	04/02/2024	EFT040224-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,899.83
	04/03/2024	30807	FERGUSON WATERWORKS #1423	-2,769.33
	04/03/2024	30808	NAPA SIERRA	-60.57
	04/03/2024	30809	ODP	-161.68
	04/03/2024	30810	PACE ANALYTICAL SERVICES LLC	-742.72
	04/03/2024	30811	PACE ENGINEERING	-87,217.00
	04/03/2024	30812	RTA CONSTRUCTION	-102,200.66
	04/03/2024	30813	THATCHER COMPANY	-6,806.60
	04/03/2024	30814	USA BLUE BOOK (1)	-766.43
	04/03/2024	30815	ZITO MEDIA	-124.54
	04/03/2024	30816	FERGUSON WATERWORKS #1423	-658.20
	04/04/2024	EFT040424-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,518.03
	04/04/2024	EFT040424-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	04/04/2024	EFT040424-3	GLOFOX	-375.00
	04/04/2024	EFT040424-4	CalPERS	-6,697.00
	04/05/2024	30817	SWRCB-DWOCF	-80.00
	04/08/2024	ET040824-1	PG&E	-77,458.75
	04/10/2024	30818	CALIFORNIA SAFETY CO.	-180.00
	04/10/2024	30819	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-180.00
	04/10/2024	30820	Keith Moore	-139.38
	04/10/2024	30821	PACE ANALYTICAL SERVICES LLC	-226.44
	04/10/2024	30822	State Water Resources Control Board	-652.00
	04/10/2024	30823	TOTAL ESSENTIALS	-314.99
	04/10/2024	30824	USA BLUE BOOK (1)	-381.14
	04/10/2024	30825	WASTE MANAGEMENT	-969.15
	04/12/2024	DD1269	CODY A MARTIN	0.00
	04/12/2024	DD1270	DAVID ZEVELY	0.00
	04/12/2024	DD1271	KEITH T MOORE	0.00
	04/12/2024	DD1272	MARGARITA ANGEL {1}	0.00
	04/12/2024	DD1273	MIKE A SKELLY	0.00
	04/12/2024	DD1274	STEPHANIE A MCQUADE	0.00
	04/17/2024	30826	AIR GAS USA	-116.91
	04/17/2024	30827	ARAMARK	-1,248.11
	04/17/2024	30828	AT&T MOBILITY	-227.34
	04/17/2024	30829	CINTAS CORP	-82.12
	04/17/2024	30830	FRONTIER COMMUNICATIONS	-1,601.52
	04/17/2024	30831	NCR PAYMENT SOLUTIONS, FL, LLC	-1.75
	04/17/2024	30832	QUICKSILVER	-1,146.95
	04/22/2024	EFT042224-1	CoBANK	-1,283.33
	04/26/2024	DD1275	CODY A MARTIN	0.00

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
04/26/2024	DD1276	DAVID ZEVELY	0.00
04/26/2024	DD1277	KEITH T MOORE	0.00
04/26/2024	DD1278	MARGARITA ANGEL {1}	0.00
04/26/2024	DD1279	MIKE A SKELLY	0.00
04/26/2024	DD1280	STEPHANIE A MCQUADE	0.00
04/26/2024	30833	DEPT OF MOTOR VEHICLE	-10.00
04/26/2024	30834	LIEBERT CASSIDY WHITMORE	-538.00
04/26/2024	30835	LINCOLN AQUATICS	-261.78
04/26/2024	30836	MADERA'S	-53.35
04/26/2024	30837	MOUSEMAN PEST CONTROL	-100.00
04/26/2024	30838	PACE ANALYTICAL SERVICES LLC	-525.52
04/26/2024	30839	PACE ENGINEERING	-37,651.40
04/26/2024	30840	PITNEY BOWES GLOBAL FINANCIAL	-224.59
04/26/2024	30841	SCP DISTRIBUTORS LLC	-347.57
04/26/2024	30842	SWRCB-DWOCB	-110.00
04/26/2024	30843	USA BLUE BOOK (1)	-1,495.93
			<u>-342,127.34</u>

Apr 24

**Burney Water District
Reconciliation Summary**

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 04/30/2024

	<u>Apr 30, 24</u>
Beginning Balance	40,156.93
Cleared Transactions	
Checks and Payments - 1 item	-516.16
Deposits and Credits - 8 items	2,000.67
Total Cleared Transactions	<u>1,484.51</u>
Cleared Balance	<u>41,641.44</u>
Uncleared Transactions	
Checks and Payments - 13 items	-2,996.70
Deposits and Credits - 1 item	200.00
Total Uncleared Transactions	<u>-2,796.70</u>
Register Balance as of 04/30/2024	<u>38,844.74</u>
New Transactions	
Checks and Payments - 7 items	-737.99
Total New Transactions	<u>-737.99</u>
Ending Balance	<u>38,106.75</u>

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK · CAPITAL IMP, Period Ending 04/30/2024

	<u>Apr 30, 24</u>
Beginning Balance	6,058.78
Cleared Balance	6,058.78
Register Balance as of 04/30/2024	6,058.78
Ending Balance	6,058.78

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 04/30/2024

	<u>Apr 30, 24</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 04/30/2024	2,600.00
Ending Balance	2,600.00