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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

Profit & Loss YTD Comparison
May 2023

	<u>May 23</u>	<u>Jul '22 - May 23</u>
Income		
40000.1 · RESIDENTIAL INCOME W	37,817.72	447,765.09
40000.2 · RESIDENTIAL INCOMES	42,834.16	474,257.28
40000.3 · RESIDENTIAL INCOMEP	9,617.56	106,448.28
40500.1 · GRANT MONEY W	0.00	834,538.00
40500.2 · GRANT MONEYS	925,828.00	6,085,998.00
40500.3 · GRANT MONEYP	7,500.00	7,500.00
41000.1 · COMMERCIAL INCOME W	27,048.95	304,090.50
41000.2 · COMMERCIAL INCOMES	7,278.58	86,557.19
41000.3 · COMMERCIAL INCOMEP	1,225.00	13,647.27
42000.3 · SWIMMING LESSONS	0.00	8,605.00
42031.3 · LITTLE SWIMMERS	0.00	33.00
42035.3 · NIGHT SWIM	0.00	892.00
42100.3 · GATE FEESP	0.00	3,477.00
42200.3 · POOL PASS PURCHASES	0.00	450.00
42400.3 · VENDING INCOMEP	0.00	237.00
42500.3 · REPLACEMENT PASSESP	0.00	25.00
42700.3 · AQUATIC PASS	0.00	615.00
42900.3 · POOL RENTAL FEES	0.00	3,529.00
46000.1 · MISCELLANEOUS INCOME W	0.03	4,978.87
46000.2 · MISCELLANEOUS INCOME S	0.03	588.09
46000.3 · MISCELLANEOUS INCOME P	0.00	30.05
46000.4 · MISCELLANEOUS INCOME - PARK	0.00	3,942.34
47000.1 · OTHER BILLED INCOME W	0.00	14,094.20
47000.2 · OTHER BILLED INCOMES	0.00	631.36
47000.3 · OTHER BILLED INCOMEP	396.00	396.00
48200.1 · SERVICE CHARGE INCOME W	25.00	287.50
48200.2 · SERVICE CHARGE INCOMES	25.00	287.50
48200.3 · SERVICE CHARGE INCOMEP	0.00	-4.68
48300.1 · LATE FEE INCOME W	1,214.12	8,630.60
48300.2 · LATE FEE INCOMES	1,143.00	8,026.46
48300.3 · LATE FEE INCOMEP	182.88	1,314.25
49000.1 · INTEREST INCOME W	17.53	165.11
49000.2 · INTEREST INCOMES	17.52	165.21
49000.3 · INTEREST INCOMEP	0.00	0.07
49100.1 · DIVIDEND INCOME W	816.62	6,525.24
49100.2 · DIVIDEND INCOME S	563.64	4,686.41
49100.3 · DIVIDEND INCOME P	364.07	2,651.06
Total Income	<u>1,063,915.41</u>	<u>8,436,060.25</u>
Gross Profit	1,063,915.41	8,436,060.25
Expense		

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

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

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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

<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