



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

December 5, 2023

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

We have compiled the accompanying financial statements for the period ending July 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 July are \$154,079.21
2. Total Expenses for the period are \$164,346.57
3. Net Income (Loss) for the period is (\$10,267.36)
4. YTD Revenue is \$154,079.21
5. YTD Expenses are \$164,346.57
6. YTD Net Income (Loss) is (\$10,267.36)
7. The reconciled checking balance is (\$380,899.95)

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

Thank you,

Debra J. Crone, CPA

Balance Sheet

As of July 31, 2023

Jul 31, 23

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	-380,899.95
10305.0 · CASH IN BANK CUST DEPOSITS	42,108.14
10310.0 · CASH IN BANK CAPITAL IMP	61,055.56
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,078.40
10520.1 · WATER RESERVE 29170	105,741.63
10530.2 · SEWER RESERVE 29180	24,434.12
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,763.44
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,022.37
10560.3 · SWIMMING POOL RESERVE 29200	118,560.93
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,724.57
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,724.58

Total Checking/Savings 316,807.18

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	176,344.98
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	17,420.20

Total Other Current Assets 196,883.31

Total Current Assets

513,690.49

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

Jul 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	236,441.67
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	754,300.42
16920.2 · WORK IN PROGRESS S	9,353,568.72
16920.4 · WORK IN PROGRESS - PARKS	87,997.53
17000.1 · ACCUMULATED DEPRECIATIONW	-2,997,460.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,824,988.00
17000.3 · ACCUMULATED DEPRECIATIONP	-846,228.17
Total Fixed Assets	14,314,805.55
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	15,264,002.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	943,342.99
Total Accounts Payable	943,342.99
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,009.63
23300.0 · INSURANCE WITHHOLDINGS	73.35
23850.0 · UNION DUES	-30.15
23950.0 · CAL PERS	-1,632.67
24400.1 · CUSTOMER DEPOSITSW	10,339.68
24400.2 · CUSTOMER DEPOSITSS	14,076.11
24400.3 · CUSTOMER DEPOSITSP	2,946.07
Total Other Current Liabilities	50,782.02
Total Current Liabilities	994,125.01
Long Term Liabilities	
27001.0 · CO BANK LOC	523,657.46
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Jul 31, 23</u>
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
Total Long Term Liabilities	<u>2,066,692.46</u>
Total Liabilities	<u>3,060,817.47</u>
Equity	
32000 · Retained Earnings	6,850,691.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-47,538.87
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>-10,267.36</u>
Total Equity	<u>12,203,184.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>15,264,002.04</u></u>

Profit & Loss YTD Comparison

July 2023

	Jul 23	Jul 23	% of Income
Income			
40000.1 · RESIDENTIAL INCOME W	55,456.01	55,456.01	35.99%
40000.2 · RESIDENTIAL INCOMES	43,757.90	43,757.90	28.4%
40000.3 · RESIDENTIAL INCOME P	9,898.63	9,898.63	6.42%
41000.1 · COMMERCIAL INCOME W	25,054.13	25,054.13	16.26%
41000.2 · COMMERCIAL INCOMES	8,330.42	8,330.42	5.41%
41000.3 · COMMERCIAL INCOME P	1,225.00	1,225.00	0.8%
42000.3 · SWIMMING LESSONS	3,300.00	3,300.00	2.14%
42031.3 · LITTLE SWIMMERS	6.00	6.00	0.0%
42035.3 · NIGHT SWIM	741.00	741.00	0.48%
42100.3 · GATE FEES P	1,166.00	1,166.00	0.76%
42200.3 · POOL PASS PURCHASES	540.00	540.00	0.35%
42500.3 · REPLACEMENT PASSESP	5.00	5.00	0.0%
42700.3 · AQUATIC PASS	880.00	880.00	0.57%
42900.3 · POOL RENTAL FEES	217.00	217.00	0.14%
46000.4 · MISCELLANEOUS INCOME - PARK	1,593.22	1,593.22	1.03%
48200.1 · SERVICE CHARGE INCOME W	37.50	37.50	0.02%
48200.2 · SERVICE CHARGE INCOMES	37.50	37.50	0.02%
48300.1 · LATE FEE INCOME W	80.00	80.00	0.05%
48300.2 · LATE FEE INCOMES	80.00	80.00	0.05%
49000.1 · INTEREST INCOME W	5.85	5.85	0.0%
49000.2 · INTEREST INCOMES	5.85	5.85	0.0%
49100.1 · DIVIDEND INCOME W	778.17	778.17	0.51%
49100.2 · DIVIDEND INCOME S	537.10	537.10	0.35%
49100.3 · DIVIDEND INCOME P	346.93	346.93	0.23%
Total Income	154,079.21	154,079.21	100.0%
Gross Profit	154,079.21	154,079.21	100.0%
Expense			
60900.1 · BANK FEES W	15.00	15.00	0.01%
60900.2 · BANK FEES S	357.46	357.46	0.23%
62500.1 · CHEMICALS W	2,592.67	2,592.67	1.68%
62500.3 · CHEMICALS P	3,264.41	3,264.41	2.12%
62600.1 · DEPRECIATION EXPENSE W	8,126.00	8,126.00	5.27%
62600.2 · DEPRECIATION EXPENSES	8,851.00	8,851.00	5.74%
62600.3 · DEPRECIATION EXPENSE P	3,482.17	3,482.17	2.26%
62700.1 · DUES, FEES & SUBSCRIPTIONS W	2,893.15	2,893.15	1.88%
62700.2 · DUES, FEES & SUBSCRIPTIONS S	2,893.17	2,893.17	1.88%
62900.1 · ENGINEERING FEES W	6,957.25	6,957.25	4.52%
62900.2 · ENGINEERING FEES S	3,785.00	3,785.00	2.46%
63000.1 · GAS, FUEL & OIL W	791.33	791.33	0.51%
63000.2 · GAS, FUEL & OILS	791.36	791.36	0.51%

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

	<u>Jul 23</u>	<u>Jul 23</u>	<u>% of Income</u>
63500.1 · HEALTH INSURANCEW	4,830.00	4,830.00	3.14%
63500.2 · HEALTH INSURANCES	4,830.00	4,830.00	3.14%
63600.1 · LIFE INSURANCE-W	54.37	54.37	0.04%
63600.2 · LIFE INSURANCE-S	54.38	54.38	0.04%
64000.1 · INTEREST EXPENSEW	9.58	9.58	0.01%
64000.2 · INTEREST EXPENSES	702.31	702.31	0.46%
64500.1 · LEGAL EXPENSEW	329.25	329.25	0.21%
64500.2 · LEGAL EXPENSES	329.25	329.25	0.21%
65400.1 · OFFICE SUPPLIESW	380.51	380.51	0.25%
65400.2 · OFFICE SUPPLIESS	380.52	380.52	0.25%
65400.3 · OFFICE SUPPLIESP	17.04	17.04	0.01%
65500.1 · OPERATING EXPENSEW	2,403.35	2,403.35	1.56%
65500.2 · OPERATING EXPENSES	1,755.07	1,755.07	1.14%
65500.3 · OPERATING EXPENSEP	1,095.04	1,095.04	0.71%
66000.1 · PERS RETIREMENTW	5,460.49	5,460.49	3.54%
66000.2 · PERS RETIREMENTS	5,460.51	5,460.51	3.54%
66400.1 · PG&E PUMPING COSTSW	18,229.26	18,229.26	11.83%
66400.2 · PG&E PUMPING COSTSS	4,308.12	4,308.12	2.8%
66500.1 · PG&E OFFICE UTILITIESW	206.53	206.53	0.13%
66500.2 · PG&E OFFICE UTILITIESS	206.53	206.53	0.13%
66500.3 · PG&E POOL UTILITIES	87.13	87.13	0.06%
66700.1 · PROFESSIONAL FEESW	1,011.18	1,011.18	0.66%
66700.2 · PROFESSIONAL FEES	1,081.19	1,081.19	0.7%
67100.1 · R&M INFRASTRUCTUREW	4,694.98	4,694.98	3.05%
67100.2 · R&M INFRASTRUCTURES	283.41	283.41	0.18%
67200.1 · RENTAL OF EQUIPMENTW	102.41	102.41	0.07%
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	2,606.18	1.69%
67300.1 · REPAIRS/MAINT BLDGW	8.67	8.67	0.01%
67300.2 · REPAIRS/MAINT BLDGS	889.56	889.56	0.58%
67300.3 · REPAIRS/MAINT BLDGP	100.00	100.00	0.07%
67400.1 · REPAIRS/MAINT EQUIPW	8.68	8.68	0.01%
67400.2 · REPAIRS/MAINT EQUIPS	8.68	8.68	0.01%
67400.3 · REPAIRS/MAINT EQUIPP	276.73	276.73	0.18%
67700.1 · SEMINARS/EDUCATION/CERTS-W	201.25	201.25	0.13%
68000.1 · TOOLSW	1,134.25	1,134.25	0.74%
68000.2 · TOOLSS	39.92	39.92	0.03%
68500.1 · SOCIAL SECURITY TAXESW	1,105.03	1,105.03	0.72%
68500.2 · SOCIAL SECURITY TAXESS	951.85	951.85	0.62%
68500.3 · SOCIAL SECURITY TAXESP	1,666.56	1,666.56	1.08%
69000.1 · TELEPHONEW	653.13	653.13	0.42%
69000.2 · TELEPHONES	653.13	653.13	0.42%
69000.3 · TELEPHONEP	108.37	108.37	0.07%
69200.1 · TESTING EXPENSEW	1,979.56	1,979.56	1.29%
69200.2 · TESTING EXPENSES	448.28	448.28	0.29%

	<u>Jul 23</u>	<u>Jul 23</u>	<u>% of Income</u>
72000.1 · VEHICLE REPAIRS & MAINTW	213.42	213.42	0.14%
72000.2 · VEHICLE REPAIRS & MAINTS	213.44	213.44	0.14%
75500.1 · WAGES & SALARIES PRODUCTIONW	11,511.49	11,511.49	7.47%
75500.2 · WAGES & SALARIES PRODUCTIONS	10,697.60	10,697.60	6.94%
75500.3 · WAGES & SALARIES PRODUCTIONP	19,978.95	19,978.95	12.97%
75600.1 · OVERTIME PAIDW	1,249.37	1,249.37	0.81%
75600.2 · OVERTIME PAIDS	317.36	317.36	0.21%
75600.3 · OVERTIME PAIDP	1,478.27	1,478.27	0.96%
75610.1 · OVERTIME PDDOUBLE W	311.72	311.72	0.2%
75700.1 · SICK PAYW	407.62	407.62	0.27%
75700.2 · SICK PAYS	407.61	407.61	0.27%
75800.1 · VACATION PAYW	396.26	396.26	0.26%
75800.2 · VACATION PAYS	396.25	396.25	0.26%
76000.1 · STAND BY TIME PAIDW	412.50	412.50	0.27%
76000.2 · STAND BY TIME PAIDS	412.50	412.50	0.27%
Total Expense	<u>164,346.57</u>	<u>164,346.57</u>	<u>106.66%</u>
Net Income	<u><u>-10,267.36</u></u>	<u><u>-10,267.36</u></u>	<u><u>-6.66%</u></u>

Profit & Loss YTD Comparison

July 2023

	<u>Jul 23</u>	<u>Jul 22</u>	<u>% Change</u>	<u>Jul 23</u>
Income				
40000.1 · RESIDENTIAL INCOMEW	55,456.01	60,341.00	-8.1%	55,456.01
40000.2 · RESIDENTIAL INCOMES	43,757.90	43,348.59	0.94%	43,757.90
40000.3 · RESIDENTIAL INCOME P	9,898.63	9,723.31	1.8%	9,898.63
41000.1 · COMMERCIAL INCOMEW	25,054.13	34,238.24	-26.82%	25,054.13
41000.2 · COMMERCIAL INCOMES	8,330.42	8,854.44	-5.92%	8,330.42
41000.3 · COMMERCIAL INCOME P	1,225.00	1,239.00	-1.13%	1,225.00
42000.3 · SWIMMING LESSONS	3,300.00	1,695.00	94.69%	3,300.00
42031.3 · LITTLE SWIMMERS	6.00	12.00	-50.0%	6.00
42035.3 · NIGHT SWIM	741.00	414.00	78.99%	741.00
42100.3 · GATE FEESP	1,166.00	808.00	44.31%	1,166.00
42200.3 · POOL PASS PURCHASES	540.00	180.00	200.0%	540.00
42500.3 · REPLACEMENT PASSESP	5.00	5.00	0.0%	5.00
42700.3 · AQUATIC PASS	880.00	485.00	81.44%	880.00
42900.3 · POOL RENTAL FEES	217.00	150.00	44.67%	217.00
46000.4 · MISCELLANEOUS INCOME - PARK	1,593.22	387.17	311.5%	1,593.22
48200.1 · SERVICE CHARGE INCOMEW	37.50	12.50	200.0%	37.50
48200.2 · SERVICE CHARGE INCOMES	37.50	12.50	200.0%	37.50
48300.1 · LATE FEE INCOMEW	80.00	-296.40	126.99%	80.00
48300.2 · LATE FEE INCOMES	80.00	-256.80	131.15%	80.00
48300.3 · LATE FEE INCOME P	0.00	-46.80	100.0%	0.00
49000.1 · INTEREST INCOMEW	5.85	16.22	-63.93%	5.85
49000.2 · INTEREST INCOMES	5.85	16.35	-64.22%	5.85
49000.3 · INTEREST INCOME P	0.00	0.07	-100.0%	0.00
49100.1 · DIVIDEND INCOME W	778.17	422.70	84.1%	778.17
49100.2 · DIVIDEND INCOME S	537.10	337.65	59.07%	537.10
49100.3 · DIVIDEND INCOME P	346.93	122.41	183.42%	346.93
Total Income	<u>154,079.21</u>	<u>162,221.15</u>	<u>-5.02%</u>	<u>154,079.21</u>
Gross Profit	154,079.21	162,221.15	-5.02%	154,079.21
Expense				
60900.1 · BANK FEESW	15.00	0.00	100.0%	15.00
60900.2 · BANK FEES	357.46	15.00	2,283.07%	357.46
62500.1 · CHEMICALSW	2,592.67	0.00	100.0%	2,592.67
62500.3 · CHEMICALSP	3,264.41	216.01	1,411.23%	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	8,126.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	8,851.00
62600.3 · DEPRECIATION EXPENSE P	3,482.17	3,387.92	2.78%	3,482.17
62700.1 · DUES, FEES & SUBSCRIPTIONSW	2,893.15	1,681.40	72.07%	2,893.15
62700.2 · DUES, FEES & SUBSCRIPTIONSS	2,893.17	1,681.41	72.07%	2,893.17
62900.1 · ENGINEERING FEESW	6,957.25	0.00	100.0%	6,957.25
62900.2 · ENGINEERING FEES	3,785.00	0.00	100.0%	3,785.00

	<u>Jul 23</u>	<u>Jul 22</u>	<u>% Change</u>	<u>Jul 23</u>
63000.1 · GAS, FUEL & OILW	791.33	782.67	1.11%	791.33
63000.2 · GAS, FUEL & OILS	791.36	782.68	1.11%	791.36
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	4,830.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	4,830.00
63600.1 · LIFE INSURANCE-W	54.37	128.24	-57.6%	54.37
63600.2 · LIFE INSURANCE-S	54.38	128.26	-57.6%	54.38
64000.1 · INTEREST EXPENSEW	9.58	41.48	-76.91%	9.58
64000.2 · INTEREST EXPENSES	702.31	408.11	72.09%	702.31
64500.1 · LEGAL EXPENSEW	329.25	316.45	4.05%	329.25
64500.2 · LEGAL EXPENSES	329.25	5,316.45	-93.81%	329.25
65000.2 · MISC EXPENSES	0.00	4,580.00	-100.0%	0.00
65400.1 · OFFICE SUPPLIESW	380.51	430.76	-11.67%	380.51
65400.2 · OFFICE SUPPLIES	380.52	430.77	-11.67%	380.52
65400.3 · OFFICE SUPPLIESP	17.04	336.66	-94.94%	17.04
65500.1 · OPERATING EXPENSEW	2,403.35	3,023.65	-20.52%	2,403.35
65500.2 · OPERATING EXPENSES	1,755.07	818.02	114.55%	1,755.07
65500.3 · OPERATING EXPENSEP	1,095.04	607.92	80.13%	1,095.04
66000.1 · PERS RETIREMENTW	5,460.49	4,982.74	9.59%	5,460.49
66000.2 · PERS RETIREMENTS	5,460.51	4,982.78	9.59%	5,460.51
66400.1 · PG&E PUMPING COSTSW	18,229.26	19,559.58	-6.8%	18,229.26
66400.2 · PG&E PUMPING COSTSS	4,308.12	4,515.92	-4.6%	4,308.12
66500.1 · PG&E OFFICE UTILITIESW	206.53	199.51	3.52%	206.53
66500.2 · PG&E OFFICE UTILITIES	206.53	199.52	3.51%	206.53
66500.3 · PG&E POOL UTILITIES	87.13	47.55	83.24%	87.13
66700.1 · PROFESSIONAL FEESW	1,011.18	817.50	23.69%	1,011.18
66700.2 · PROFESSIONAL FEES	1,081.19	887.50	21.82%	1,081.19
66700.3 · PROFESSIONAL FEESP	0.00	218.75	-100.0%	0.00
67100.1 · R&M INFRASTRUCTUREW	4,694.98	102.97	4,459.56%	4,694.98
67100.2 · R&M INFRASTRUCTURES	283.41	2,730.12	-89.62%	283.41
67100.3 · R&M INFRASTRUCTUREP	0.00	642.87	-100.0%	0.00
67200.1 · RENTAL OF EQUIPMENTW	102.41	166.20	-38.38%	102.41
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	5,212.36	-50.0%	2,606.18
67300.1 · REPAIRS/MAINT BLDGW	8.67	220.00	-96.06%	8.67
67300.2 · REPAIRS/MAINT BLDGS	889.56	255.55	248.1%	889.56
67300.3 · REPAIRS/MAINT BLDGP	100.00	50.00	100.0%	100.00
67400.1 · REPAIRS/MAINT EQUIPW	8.68	77.68	-88.83%	8.68
67400.2 · REPAIRS/MAINT EQUIPS	8.68	77.71	-88.83%	8.68
67400.3 · REPAIRS/MAINT EQUIPP	276.73	0.00	100.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	201.25	0.00	100.0%	201.25
68000.1 · TOOLSW	1,134.25	116.23	875.87%	1,134.25
68000.2 · TOOLSS	39.92	116.25	-65.66%	39.92
68000.3 · TOOLSP	0.00	10.76	-100.0%	0.00
68500.1 · SOCIAL SECURITY TAXESW	1,105.03	746.07	48.11%	1,105.03
68500.2 · SOCIAL SECURITY TAXESS	951.85	821.83	15.82%	951.85

	<u>Jul 23</u>	<u>Jul 22</u>	<u>% Change</u>	<u>Jul 23</u>
68500.3 · SOCIAL SECURITY TAXESP	1,666.56	1,081.32	54.12%	1,666.56
69000.1 · TELEPHONEW	653.13	580.86	12.44%	653.13
69000.2 · TELEPHONES	653.13	580.87	12.44%	653.13
69000.3 · TELEPHONEP	108.37	54.81	97.72%	108.37
69200.1 · TESTING EXPENSEW	1,979.56	166.81	1,086.72%	1,979.56
69200.2 · TESTING EXPENSES	448.28	884.44	-49.32%	448.28
72000.1 · VEHICLE REPAIRS & MAINTW	213.42	159.94	33.44%	213.42
72000.2 · VEHICLE REPAIRS & MAINTS	213.44	159.96	33.43%	213.44
75500.1 · WAGES & SALARIES PRODUCTIONW	11,511.49	7,469.04	54.12%	11,511.49
75500.2 · WAGES & SALARIES PRODUCTIONS	10,697.60	7,864.40	36.03%	10,697.60
75500.3 · WAGES & SALARIES PRODUCTIONP	19,978.95	12,032.46	66.04%	19,978.95
75600.1 · OVERTIME PAIDW	1,249.37	499.55	150.1%	1,249.37
75600.2 · OVERTIME PAIDS	317.36	1,048.17	-69.72%	317.36
75600.3 · OVERTIME PAIDP	1,478.27	1,112.27	32.91%	1,478.27
75610.1 · OVERTIME PDDOUBLE W	311.72	0.00	100.0%	311.72
75700.1 · SICK PAYW	407.62	316.02	28.99%	407.62
75700.2 · SICK PAYS	407.61	316.01	28.99%	407.61
75800.1 · VACATION PAYW	396.26	351.21	12.83%	396.26
75800.2 · VACATION PAYS	396.25	351.21	12.82%	396.25
76000.1 · STAND BY TIME PAIDW	412.50	412.50	0.0%	412.50
76000.2 · STAND BY TIME PAIDS	412.50	412.50	0.0%	412.50
99500.0 · PENALTIES & FINES	0.00	39.00	-100.0%	0.00
Total Expense	<u>164,346.57</u>	<u>134,862.24</u>	<u>21.86%</u>	<u>164,346.57</u>
Net Income	<u>-10,267.36</u>	<u>27,358.91</u>	<u>-137.53%</u>	<u>-10,267.36</u>

Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	214,712.25
Cleared Transactions	
Checks and Payments - 73 items	-719,812.82
Deposits and Credits - 102 items	662,414.99
Total Cleared Transactions	<u>-57,397.83</u>
Cleared Balance	<u>157,314.42</u>
Uncleared Transactions	
Checks and Payments - 18 items	-549,830.55
Deposits and Credits - 14 items	11,616.18
Total Uncleared Transactions	<u>-538,214.37</u>
Register Balance as of 07/31/2023	<u>-380,899.95</u>
New Transactions	
Checks and Payments - 234 items	-2,526,363.62
Deposits and Credits - 207 items	3,360,899.51
Total New Transactions	<u>834,535.89</u>
Ending Balance	<u>453,635.94</u>

Check Register

July 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Jul 23				
	07/01/2023	ACH070123-1	STATE FARM LIFE INS	-217.50
	07/01/2023		PG&E	0.00
	07/07/2023	DD1120	AMANDA R ROGERS	0.00
	07/07/2023	DD1121	CHAD E COTNEY	0.00
	07/07/2023	DD1123	KEITH T MOORE	0.00
	07/07/2023	DD1124	MARGARITA ANGEL {1}	0.00
	07/07/2023	DD1125	MIKE A SKELLY	0.00
	07/07/2023	DD1122	DAVID ZEVELY	0.00
	07/07/2023	DD1126	STEPHANIE A MCQUADE	0.00
	07/07/2023	DD1134	AMANDA R ROGERS	0.00
	07/07/2023	DD1135	CHAD E COTNEY	0.00
	07/07/2023	DD1137	KEITH T MOORE	0.00
	07/07/2023	DD1138	MARGARITA ANGEL {1}	0.00
	07/07/2023	DD1139	MIKE A SKELLY	0.00
	07/07/2023	DD1136	DAVID ZEVELY	0.00
	07/07/2023	DD1140	STEPHANIE A MCQUADE	0.00
	07/07/2023	10626	BRILEY N ST CLAIR	-642.00
	07/07/2023	10628	ELLINOR C JACOBSON	-1,020.24
	07/07/2023	10630	EVAN A PETERSON	-856.31
	07/07/2023	10632	KARSEN L HARRISON	-1,033.61
	07/07/2023	10634	KYLE R NOAH	-624.34
	07/07/2023	10635	LIAM H VON SCHALSCHA	-657.84
	07/07/2023	10636	OLIVIA J PETERSON	-1,033.61
	07/07/2023	10637	OWEN C VON SCHALSCHA	-855.70
	07/07/2023	10638	PAIGE M PFADT	-1,100.30
	07/07/2023	EFT070723-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,755.94
	07/10/2023	EFT071023-1	NOR CAL LABORERS	-9,982.00
	07/11/2023	30492	CALIFORNIA SAFETY CO.	-180.00
	07/11/2023	30493	UPEC 792	-247.50
	07/11/2023	30494	WASTE MANAGEMENT	-843.36
	07/12/2023	EFT071223-1	TESORO COMMERCIAL FLEET	-822.08
	07/20/2023	ACH072023-1	CoBANK	-312.56
	07/21/2023	DD1141	AMANDA R ROGERS	0.00
	07/21/2023	DD1142	CHAD E COTNEY	0.00
	07/21/2023	DD1143	DAVID ZEVELY	0.00
	07/21/2023	DD1144	KEITH T MOORE	0.00
	07/21/2023	DD1145	MARGARITA ANGEL {1}	0.00
	07/21/2023	DD1147	STEPHANIE A MCQUADE	0.00
	07/21/2023	DD1146	MIKE A SKELLY	0.00
	07/21/2023	10639	BRILEY N ST CLAIR	-850.60
	07/21/2023	10640	ELLINOR C JACOBSON	-812.31

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
07/21/2023	10641	EVAN A PETERSON	-724.29
07/21/2023	10642	KARSEN L HARRISON	-1,109.06
07/21/2023	10643	KYLE R NOAH	-875.16
07/21/2023	10644	LIAM H VON SCHALSCHA	-594.44
07/21/2023	10645	OLIVIA J PETERSON	-1,018.53
07/21/2023	10646	OWEN C VON SCHALSCHA	-1,200.13
07/21/2023	10647	PAIGE M PFADT	-1,287.36
07/22/2023	30495	AT&T MOBILITY	-227.14
07/22/2023	30496	LIEBERT CASSIDY WHITMORE	-1,069.00
07/22/2023	30497	LINCOLN AQUATICS	-276.73
07/22/2023	30498	NAPA SIERRA	-873.29
07/22/2023	30499	NCR PAYMENT SOLUTIONS, FL, LLC	-1.75
07/22/2023	30500	ODP	-214.45
07/22/2023	30501	PACE ANALYTICAL SERVICES LLC	-976.56
07/22/2023	30502	PAT NUGENT	-367.64
07/22/2023	30503	THOMAS AND ASSOCIATES	-6,002.21
07/22/2023	30504	PACE ANALYTICAL SERVICES LLC	-256.48
07/22/2023	30505	RTA CONSTRUCTION	-249,814.78
07/22/2023	30506	RTA CONSTRUCTION	-273,831.89
07/24/2023	EFT072423-1	FIRST NATIONAL BANK OMAHA	-2,027.46
07/25/2023	30508	AIR GAS USA	-90.80
07/25/2023	30509	CINTAS CORP	-165.39
07/25/2023	30510	FERGUSON WATERWORKS #1423	-774.84
07/25/2023	30511	FOOTHILL FIRE PROTECTION, INC	-1,236.33
07/25/2023	30512	Multiple Pump Service	-2,606.18
07/25/2023	30513	ODP	-32.16
07/25/2023	30514	PACE ENGINEERING	-87,592.25
07/25/2023	30515	PACE SUPPLY CORP	-112.27
07/25/2023	30516	RTA CONSTRUCTION	-451,069.79
07/25/2023	30517	THATCHER COMPANY OF NEVADA, INC	-2,962.46
07/25/2023	30518	MOUSEMAN PEST CONTROL	0.00
07/25/2023	30519	MOUSEMAN PEST CONTROL	-100.00
07/25/2023	30520	DEBRA J. CRONE, CPA	-2,400.00
07/25/2023	EFT072523-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,943.83
07/25/2023	EFT072523-2	CalPERS	-6,697.00
			<u>-1,126,379.45</u>

Jul 23

Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 07/31/2023

Jul 31, 23

Beginning Balance	<u>41,535.87</u>
Cleared Transactions	
Checks and Payments - 7 items	-495.73
Deposits and Credits - 7 items	2,176.42
Total Cleared Transactions	<u>1,680.69</u>
Cleared Balance	<u>43,216.56</u>
Uncleared Transactions	
Checks and Payments - 7 items	-1,108.42
Total Uncleared Transactions	<u>-1,108.42</u>
Register Balance as of 07/31/2023	<u>42,108.14</u>
New Transactions	
Checks and Payments - 2 items	-636.63
Total New Transactions	<u>-636.63</u>
Ending Balance	<u>41,471.51</u>

Reconciliation Summary

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	61,055.56
Cleared Balance	61,055.56
Register Balance as of 07/31/2023	61,055.56
Ending Balance	61,055.56

Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 07/31/2023	2,600.00
Ending Balance	2,600.00