



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

December 8, 2023

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

We have compiled the accompanying financial statements for the period ending August 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 August are \$156,181.63
2. Total Expenses for the period are \$214,381.02
3. Net Income (Loss) for the period is (\$58,199.39)
4. YTD Revenue is \$310,260.84
5. YTD Expenses are \$378,727.59
6. YTD Net Income (Loss) is (\$68,466.75)
7. The reconciled checking balance is (\$53,235.78)

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

Thank you,

Debra J. Crone, CPA

Balance Sheet

As of August 31, 2023

Aug 31, 23

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	-53,235.78
10305.0 · CASH IN BANK CUST DEPOSITS	45,083.99
10310.0 · CASH IN BANK CAPITAL IMP	61,057.07
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,081.72
10520.1 · WATER RESERVE 29170	106,067.26
10530.2 · SEWER RESERVE 29180	24,509.37
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,921.71
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,180.64
10560.3 · SWIMMING POOL RESERVE 29200	118,926.04
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	108,056.31
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	108,056.32

Total Checking/Savings 649,198.04

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	199,677.00
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	19,662.42

Total Other Current Assets 222,457.55

Total Current Assets

871,655.59

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

Aug 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 · VEHICLESS	99,283.74
16920.1 · WORK IN PROGRESS W	754,300.42
16920.2 · WORK IN PROGRESS S	9,679,626.12
16920.4 · WORK IN PROGRESS - PARKS	129,401.92
17000.1 · ACCUMULATED DEPRECIATIONW	-3,005,586.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,833,839.00
17000.3 · ACCUMULATED DEPRECIATIONP	-849,710.34
Total Fixed Assets	14,692,978.40
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	16,000,139.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	1,295,825.37
Total Accounts Payable	1,295,825.37
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-11,987.01
23100.0 · ACCRUED VACATION PAYABLE	25,009.63
23300.0 · INSURANCE WITHHOLDINGS	71.50
23400.0 · FEDERAL WITHHELD PAYABLE	142.00
23500.0 · FICA TAXES PAYABLE WSP	941.62
23600.0 · STATE WITHHELD PAYABLE	40.03
23700.0 · SDI WITHHELD PAYABLE	55.38
23850.0 · UNION DUES	-49.15
23950.0 · CAL PERS	-1,518.67
24400.1 · CUSTOMER DEPOSITSW	11,903.68
24400.2 · CUSTOMER DEPOSITSS	14,033.11
24400.3 · CUSTOMER DEPOSITSP	2,925.07

	<u>Aug 31, 23</u>
Total Other Current Liabilities	41,567.19
Total Current Liabilities	<u>1,337,392.56</u>
Long Term Liabilities	
27001.0 · CO BANK LOC	974,727.25
27500.1 · NET PENSION LIABILITYW	243,679.00
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>2,517,762.25</u>
Total Liabilities	3,855,154.81
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	-68,466.75
Total Equity	<u>12,144,985.18</u>
TOTAL LIABILITIES & EQUITY	<u>16,000,139.99</u>

Profit & Loss YTD Comparison

August 2023

	Aug 23	Jul - Aug 23	% of Income
Income			
40000.1 · RESIDENTIAL INCOMEW	53,107.37	108,563.38	34.0%
40000.2 · RESIDENTIAL INCOMES	43,268.17	87,026.07	27.7%
40000.3 · RESIDENTIAL INCOME P	9,686.88	19,585.51	6.2%
41000.1 · COMMERCIAL INCOMEW	31,109.08	56,163.21	19.92%
41000.2 · COMMERCIAL INCOMES	8,376.47	16,706.89	5.36%
41000.3 · COMMERCIAL INCOME P	1,225.00	2,450.00	0.78%
42000.3 · SWIMMING LESSONS	1,515.00	4,815.00	0.97%
42031.3 · LITTLE SWIMMERS	30.00	36.00	0.02%
42035.3 · NIGHT SWIM	210.00	951.00	0.13%
42100.3 · GATE FEESP	882.00	2,048.00	0.57%
42200.3 · POOL PASS PURCHASES	282.00	822.00	0.18%
42500.3 · REPLACEMENT PASSESP	5.00	10.00	0.0%
42700.3 · AQUATIC PASS	225.00	1,105.00	0.14%
42900.3 · POOL RENTAL FEES	787.50	1,004.50	0.5%
46000.3 · MISCELLANEOUS INCOME P	351.00	351.00	0.23%
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	1,989.22	0.25%
48200.1 · SERVICE CHARGE INCOMEW	12.50	50.00	0.01%
48200.2 · SERVICE CHARGE INCOMES	12.50	50.00	0.01%
48300.1 · LATE FEE INCOMEW	1,404.09	1,484.09	0.9%
48300.2 · LATE FEE INCOMES	1,325.07	1,405.07	0.85%
48300.3 · LATE FEE INCOME P	210.84	210.84	0.14%
49000.1 · INTEREST INCOMEW	5.42	11.27	0.0%
49000.2 · INTEREST INCOMES	5.41	11.26	0.0%
49100.1 · DIVIDEND INCOME W	818.96	1,597.13	0.52%
49100.2 · DIVIDEND INCOME S	565.26	1,102.36	0.36%
49100.3 · DIVIDEND INCOME P	365.11	712.04	0.23%
Total Income	156,181.63	310,260.84	100.0%
Gross Profit	156,181.63	310,260.84	100.0%
Expense			
60900.1 · BANK FEESW	0.00	15.00	0.0%
60900.2 · BANK FEES	167.47	524.93	0.11%
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	16,252.00	5.2%
62600.2 · DEPRECIATION EXPENSES	8,851.00	17,702.00	5.67%
62600.3 · DEPRECIATION EXPENSE P	3,482.17	6,964.34	2.23%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	58.24	2,951.39	0.04%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	2,951.41	0.04%
62900.1 · ENGINEERING FEESW	6,062.49	13,019.74	3.88%
62900.2 · ENGINEERING FEES	6,062.51	9,847.51	3.88%

	<u>Aug 23</u>	<u>Jul - Aug 23</u>	<u>% of Income</u>
63000.1 · GAS, FUEL & OILW	916.52	1,707.85	0.59%
63000.2 · GAS, FUEL & OILS	916.53	1,707.89	0.59%
63500.1 · HEALTH INSURANCEW	4,830.00	9,660.00	3.09%
63500.2 · HEALTH INSURANCES	4,830.00	9,660.00	3.09%
63600.1 · LIFE INSURANCE-W	54.37	108.74	0.04%
63600.2 · LIFE INSURANCE-S	54.38	108.76	0.04%
64000.1 · INTEREST EXPENSEW	1.91	11.49	0.0%
64000.2 · INTEREST EXPENSES	5,648.03	6,350.34	3.62%
64500.1 · LEGAL EXPENSEW	1,299.75	1,629.00	0.83%
64500.2 · LEGAL EXPENSES	1,299.75	1,629.00	0.83%
64900.1 · MEALS EXPENSEW	195.70	195.70	0.13%
64900.2 · MEALS EXPENSES	26.90	26.90	0.02%
65400.1 · OFFICE SUPPLIESW	1,051.56	1,432.07	0.67%
65400.2 · OFFICE SUPPLIESS	1,051.59	1,432.11	0.67%
65400.3 · OFFICE SUPPLIESEP	131.84	148.88	0.08%
65500.1 · OPERATING EXPENSEW	2,228.58	4,631.93	1.43%
65500.2 · OPERATING EXPENSES	2,999.34	4,754.41	1.92%
65500.3 · OPERATING EXPENSEP	430.41	1,525.45	0.28%
66000.1 · PERS RETIREMENTW	4,798.57	10,259.06	3.07%
66000.2 · PERS RETIREMENTS	4,798.58	10,259.09	3.07%
66100.1 · PERMITS/LICENSES/FEESW	10.00	10.00	0.01%
66100.2 · PERMITS/LICENSES/FEES	10.00	10.00	0.01%
66400.1 · PG&E PUMPING COSTSW	44,629.08	62,858.34	28.58%
66400.2 · PG&E PUMPING COSTSS	9,350.51	13,658.63	5.99%
66500.1 · PG&E OFFICE UTILITIESW	335.68	542.21	0.22%
66500.2 · PG&E OFFICE UTILITIESS	335.68	542.21	0.22%
66500.3 · PG&E POOL UTILITIES	489.72	576.85	0.31%
66700.1 · PROFESSIONAL FEESW	805.00	1,816.18	0.52%
66700.2 · PROFESSIONAL FEES	875.00	1,956.19	0.56%
67100.1 · R&M INFRASTRUCTUREW	14,360.37	19,055.35	9.2%
67100.2 · R&M INFRASTRUCTURES	447.06	730.47	0.29%
67100.3 · R&M INFRASTRUCTUREP	499.50	499.50	0.32%
67200.1 · RENTAL OF EQUIPMENTW	112.29	214.70	0.07%
67200.2 · RENTAL OF EQUIPMENTS	981.03	3,587.21	0.63%
67300.1 · REPAIRS/MAINT BLDGW	19.27	27.94	0.01%
67300.2 · REPAIRS/MAINT BLDGS	73.07	962.63	0.05%
67300.3 · REPAIRS/MAINT BLDGP	100.00	200.00	0.06%
67400.1 · REPAIRS/MAINT EQUIPW	0.00	8.68	0.0%
67400.2 · REPAIRS/MAINT EQUIPS	10.70	19.38	0.01%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	201.25	0.0%
68000.1 · TOOLSW	704.85	1,839.10	0.45%
68000.2 · TOOLSS	54.96	94.88	0.04%
68500.1 · SOCIAL SECURITY TAXESW	2,094.58	3,199.61	1.34%

	<u>Aug 23</u>	<u>Jul - Aug 23</u>	<u>% of Income</u>
68500.2 · SOCIAL SECURITY TAXESS	840.03	1,791.88	0.54%
68500.3 · SOCIAL SECURITY TAXESP	1,817.56	3,484.12	1.16%
69000.1 · TELEPHONEW	668.68	1,321.81	0.43%
69000.2 · TELEPHONES	668.69	1,321.82	0.43%
69000.3 · TELEPHONEP	111.44	219.81	0.07%
69200.1 · TESTING EXPENSEW	763.12	2,742.68	0.49%
69200.2 · TESTING EXPENSES	0.00	448.28	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	330.43	543.85	0.21%
72000.2 · VEHICLE REPAIRS & MAINTS	330.45	543.89	0.21%
75500.1 · WAGES & SALARIES PRODUCTIONW	15,422.79	26,934.28	9.88%
75500.2 · WAGES & SALARIES PRODUCTIONS	9,225.32	19,922.92	5.91%
75500.3 · WAGES & SALARIES PRODUCTIONP	29,249.08	49,228.03	18.73%
75600.1 · OVERTIME PAIDW	4,143.09	5,392.46	2.65%
75600.2 · OVERTIME PAIDS	317.00	634.36	0.2%
75600.3 · OVERTIME PAIDP	665.83	2,144.10	0.43%
75610.1 · OVERTIME PDDOUBLE W	220.32	532.04	0.14%
75700.1 · SICK PAYW	379.84	787.46	0.24%
75700.2 · SICK PAYS	379.84	787.45	0.24%
75800.1 · VACATION PAYW	668.37	1,064.63	0.43%
75800.2 · VACATION PAYS	668.36	1,064.61	0.43%
76000.1 · STAND BY TIME PAIDW	390.00	802.50	0.25%
76000.2 · STAND BY TIME PAIDS	390.00	802.50	0.25%
Total Expense	<u>214,381.02</u>	<u>378,727.59</u>	<u>137.26%</u>
Net Income	<u>-58,199.39</u>	<u>-68,466.75</u>	<u>-37.26%</u>

Profit & Loss YTD Comparison

August 2023

	<u>Aug 23</u>	<u>Aug 22</u>	<u>% Change</u>	<u>Jul - Aug 23</u>
Income				
40000.1 · RESIDENTIAL INCOME W	53,107.37	48,095.74	10.42%	108,563.38
40000.2 · RESIDENTIAL INCOMES	43,268.17	43,381.57	-0.26%	87,026.07
40000.3 · RESIDENTIAL INCOME P	9,686.88	9,738.12	-0.53%	19,585.51
40500.1 · GRANT MONEY W	0.00	140,000.00	-100.0%	0.00
41000.1 · COMMERCIAL INCOME W	31,109.08	45,643.13	-31.84%	56,163.21
41000.2 · COMMERCIAL INCOMES	8,376.47	8,772.37	-4.51%	16,706.89
41000.3 · COMMERCIAL INCOME P	1,225.00	1,246.00	-1.69%	2,450.00
42000.3 · SWIMMING LESSONS	1,515.00	2,805.00	-45.99%	4,815.00
42031.3 · LITTLE SWIMMERS	30.00	18.00	66.67%	36.00
42035.3 · NIGHT SWIM	210.00	478.00	-56.07%	951.00
42100.3 · GATE FEES P	882.00	964.00	-8.51%	2,048.00
42200.3 · POOL PASS PURCHASES	282.00	270.00	4.44%	822.00
42500.3 · REPLACEMENT PASSES P	5.00	20.00	-75.0%	10.00
42700.3 · AQUATIC PASS	225.00	115.00	95.65%	1,105.00
42900.3 · POOL RENTAL FEES	787.50	2,376.00	-66.86%	1,004.50
46000.1 · MISCELLANEOUS INCOME W	0.00	64.75	-100.0%	0.00
46000.2 · MISCELLANEOUS INCOME S	0.00	64.73	-100.0%	0.00
46000.3 · MISCELLANEOUS INCOME P	351.00	0.00	100.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	387.17	2.28%	1,989.22
47000.1 · OTHER BILLED INCOME W	0.00	4,402.00	-100.0%	0.00
48200.1 · SERVICE CHARGE INCOME W	12.50	12.50	0.0%	50.00
48200.2 · SERVICE CHARGE INCOMES	12.50	12.50	0.0%	50.00
48200.3 · SERVICE CHARGE INCOME P	0.00	-4.68	100.0%	0.00
48300.1 · LATE FEE INCOME W	1,404.09	414.96	238.37%	1,484.09
48300.2 · LATE FEE INCOMES	1,325.07	359.52	268.57%	1,405.07
48300.3 · LATE FEE INCOME P	210.84	70.20	200.34%	210.84
49000.1 · INTEREST INCOME W	5.42	13.05	-58.47%	11.27
49000.2 · INTEREST INCOMES	5.41	13.05	-58.54%	11.26
49100.1 · DIVIDEND INCOME W	818.96	552.73	48.17%	1,597.13
49100.2 · DIVIDEND INCOME S	565.26	441.50	28.03%	1,102.36
49100.3 · DIVIDEND INCOME P	365.11	160.06	128.11%	712.04
Total Income	<u>156,181.63</u>	<u>310,886.97</u>	<u>-49.76%</u>	<u>310,260.84</u>
Gross Profit	156,181.63	310,886.97	-49.76%	310,260.84
Expense				
60900.1 · BANK FEES W	0.00	10.00	-100.0%	15.00
60900.2 · BANK FEES S	167.47	10.00	1,574.7%	524.93
62500.1 · CHEMICALS W	0.00	0.00	0.0%	2,592.67
62500.3 · CHEMICALS P	0.00	5,744.10	-100.0%	3,264.41
62600.1 · DEPRECIATION EXPENSE W	8,126.00	7,698.75	5.55%	16,252.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	17,702.00

	<u>Aug 23</u>	<u>Aug 22</u>	<u>% Change</u>	<u>Jul - Aug 23</u>
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	6,964.34
62700.1 · DUES, FEES & SUBSCRIPTIONSW	58.24	75.00	-22.35%	2,951.39
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	75.00	-22.35%	2,951.41
62900.1 · ENGINEERING FEESW	6,062.49	278.75	2,074.88%	13,019.74
62900.2 · ENGINEERING FEES	6,062.51	278.75	2,074.89%	9,847.51
63000.1 · GAS, FUEL & OILW	916.52	603.01	51.99%	1,707.85
63000.2 · GAS, FUEL & OILS	916.53	603.02	51.99%	1,707.89
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	9,660.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	9,660.00
63600.1 · LIFE INSURANCE-W	54.37	64.12	-15.21%	108.74
63600.2 · LIFE INSURANCE-S	54.38	64.13	-15.2%	108.76
64000.1 · INTEREST EXPENSEW	1.91	32.33	-94.09%	11.49
64000.2 · INTEREST EXPENSES	5,648.03	2,746.76	105.63%	6,350.34
64500.1 · LEGAL EXPENSEW	1,299.75	1,395.55	-6.87%	1,629.00
64500.2 · LEGAL EXPENSES	1,299.75	1,424.05	-8.73%	1,629.00
64900.1 · MEALS EXPENSEW	195.70	47.49	312.09%	195.70
64900.2 · MEALS EXPENSES	26.90	47.49	-43.36%	26.90
65400.1 · OFFICE SUPPLIESW	1,051.56	1,388.66	-24.28%	1,432.07
65400.2 · OFFICE SUPPLIES	1,051.59	1,388.70	-24.28%	1,432.11
65400.3 · OFFICE SUPPLIESP	131.84	0.00	100.0%	148.88
65500.1 · OPERATING EXPENSEW	2,228.58	3,243.06	-31.28%	4,631.93
65500.2 · OPERATING EXPENSES	2,999.34	1,444.30	107.67%	4,754.41
65500.3 · OPERATING EXPENSEP	430.41	96.90	344.18%	1,525.45
66000.1 · PERS RETIREMENTW	4,798.57	5,712.24	-16.0%	10,259.06
66000.2 · PERS RETIREMENTS	4,798.58	5,712.29	-16.0%	10,259.09
66100.1 · PERMITS/LICENSES/FEESW	10.00	10.00	0.0%	10.00
66100.2 · PERMITS/LICENSES/FEES	10.00	10.00	0.0%	10.00
66400.1 · PG&E PUMPING COSTSW	44,629.08	37,933.96	17.65%	62,858.34
66400.2 · PG&E PUMPING COSTSS	9,350.51	8,647.08	8.14%	13,658.63
66500.1 · PG&E OFFICE UTILITIESW	335.68	352.13	-4.67%	542.21
66500.2 · PG&E OFFICE UTILITIES	335.68	352.14	-4.67%	542.21
66500.3 · PG&E POOL UTILITIES	489.72	846.04	-42.12%	576.85
66700.1 · PROFESSIONAL FEESW	805.00	988.75	-18.58%	1,816.18
66700.2 · PROFESSIONAL FEES	875.00	1,058.75	-17.36%	1,956.19
66700.3 · PROFESSIONAL FEESP	0.00	171.50	-100.0%	0.00
67100.1 · R&M INFRASTRUCTUREW	14,360.37	201.99	7,009.45%	19,055.35
67100.2 · R&M INFRASTRUCTURES	447.06	1,477.07	-69.73%	730.47
67100.3 · R&M INFRASTRUCTUREP	499.50	0.00	100.0%	499.50
67200.1 · RENTAL OF EQUIPMENTW	112.29	1,168.71	-90.39%	214.70
67200.2 · RENTAL OF EQUIPMENTS	981.03	2,665.69	-63.2%	3,587.21
67300.1 · REPAIRS/MAINT BLDGW	19.27	4.14	365.46%	27.94
67300.2 · REPAIRS/MAINT BLDGS	73.07	51.34	42.33%	962.63
67300.3 · REPAIRS/MAINT BLDGP	100.00	50.00	100.0%	200.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	16.58	-100.0%	8.68

	<u>Aug 23</u>	<u>Aug 22</u>	<u>% Change</u>	<u>Jul - Aug 23</u>
67400.2 · REPAIRS/MAINT EQUIPS	10.70	0.00	100.0%	19.38
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	0.00	0.0%	201.25
68000.1 · TOOLSW	704.85	1,719.90	-59.02%	1,839.10
68000.2 · TOOLSS	54.96	39.83	37.99%	94.88
68500.1 · SOCIAL SECURITY TAXESW	2,094.58	1,016.26	106.11%	3,199.61
68500.2 · SOCIAL SECURITY TAXESS	840.03	1,222.50	-31.29%	1,791.88
68500.3 · SOCIAL SECURITY TAXESP	1,817.56	1,338.42	35.8%	3,484.12
69000.1 · TELEPHONEW	668.68	991.97	-32.59%	1,321.81
69000.2 · TELEPHONES	668.69	991.98	-32.59%	1,321.82
69000.3 · TELEPHONEP	111.44	49.99	122.93%	219.81
69200.1 · TESTING EXPENSEW	763.12	210.25	262.96%	2,742.68
69200.2 · TESTING EXPENSES	0.00	393.57	-100.0%	448.28
69500.1 · TRAVEL EXPENSEW	0.00	448.44	-100.0%	0.00
69500.2 · TRAVEL EXPENSES	0.00	448.44	-100.0%	0.00
72000.1 · VEHICLE REPAIRS & MAINTW	330.43	180.71	82.85%	543.85
72000.2 · VEHICLE REPAIRS & MAINTS	330.45	180.77	82.8%	543.89
75500.1 · WAGES & SALARIES PRODUCTIONW	15,422.79	10,416.64	48.06%	26,934.28
75500.2 · WAGES & SALARIES PRODUCTIONS	9,225.32	13,151.71	-29.86%	19,922.92
75500.3 · WAGES & SALARIES PRODUCTIONP	29,249.08	17,888.76	63.51%	49,228.03
75600.1 · OVERTIME PAIDW	4,143.09	413.67	901.55%	5,392.46
75600.2 · OVERTIME PAIDS	317.00	1,000.68	-68.32%	634.36
75600.3 · OVERTIME PAIDP	665.83	234.76	183.62%	2,144.10
75610.1 · OVERTIME PDDOUBLE W	220.32	0.00	100.0%	532.04
75700.1 · SICK PAYW	379.84	342.77	10.82%	787.46
75700.2 · SICK PAYS	379.84	342.75	10.82%	787.45
75800.1 · VACATION PAYW	668.37	1,738.25	-61.55%	1,064.63
75800.2 · VACATION PAYS	668.36	1,738.24	-61.55%	1,064.61
76000.1 · STAND BY TIME PAIDW	390.00	390.00	0.0%	802.50
76000.2 · STAND BY TIME PAIDS	390.00	390.00	0.0%	802.50
Total Expense	<u>214,381.02</u>	<u>175,257.83</u>	<u>22.32%</u>	<u>378,727.59</u>
Net Income	<u><u>-58,199.39</u></u>	<u><u>135,629.14</u></u>	<u><u>-142.91%</u></u>	<u><u>-68,466.75</u></u>

Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	157,314.42
Cleared Transactions	
Checks and Payments - 86 items	-641,781.37
Deposits and Credits - 73 items	574,185.77
Total Cleared Transactions	<u>-67,595.60</u>
Cleared Balance	<u>89,718.82</u>
Uncleared Transactions	
Checks and Payments - 25 items	-159,700.41
Deposits and Credits - 13 items	16,745.81
Total Uncleared Transactions	<u>-142,954.60</u>
Register Balance as of 08/31/2023	<u>-53,235.78</u>
New Transactions	
Checks and Payments - 151 items	-2,300,104.95
Deposits and Credits - 138 items	2,781,592.68
Total New Transactions	<u>481,487.73</u>
Ending Balance	<u>428,251.95</u>

Check Register

August 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Aug 23	08/01/2023	ACH080123-1	STATE FARM LIFE INS	-217.50
	08/04/2023	DD1148	AMANDA R ROGERS	0.00
	08/04/2023	DD1149	CHAD E COTNEY	0.00
	08/04/2023	DD1150	DAVID ZEVELY	0.00
	08/04/2023	DD1151	KEITH T MOORE	0.00
	08/04/2023	DD1152	MARGARITA ANGEL {1}	0.00
	08/04/2023	DD1153	MIKE A SKELLY	0.00
	08/04/2023	DD1154	STEPHANIE A MCQUADE	0.00
	08/04/2023	10648	BRILEY N ST CLAIR	-417.00
	08/04/2023	10649	ELLINOR C JACOBSON	-1,092.15
	08/04/2023	10650	EVAN A PETERSON	-988.35
	08/04/2023	10651	KARSEN L HARRISON	-973.26
	08/04/2023	10652	KYLE R NOAH	-1,042.72
	08/04/2023	10653	LIAM H VON SCHALSCHA	-784.62
	08/04/2023	10654	OLIVIA J PETERSON	-1,052.49
	08/04/2023	10655	OWEN C VON SCHALSCHA	-496.49
	08/04/2023	10656	PAIGE M PFADT	-1,240.15
	08/08/2023	30521	FERGUSON WATERWORKS #1423	-831.42
	08/08/2023	30522	LIEBERT CASSIDY WHITMORE	-977.50
	08/08/2023	30523	ODP	-17.04
	08/08/2023	30524	QUICKSILVER	-880.88
	08/08/2023	30525	UBEO	-501.82
	08/08/2023	30526	ZITO MEDIA	-124.54
	08/08/2023	EFT080823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,681.90
	08/08/2023	EFT080823-2	NOR CAL LABORERS	-9,982.00
	08/09/2023	EFT080923-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-285.00
	08/09/2023	EFT080923-2	CalPERS	-700.00
	08/09/2023	EFT080923-3	DELUXE CHECKS	-395.50
	08/09/2023	EFT080923-4	FIRST NATIONAL BANK OMAHA	-3,206.13
	08/10/2023	EFT081023-1	TESORO COMMERCIAL FLEET	-1,414.63
	08/11/2023	10657	EVAN A PETERSON	-958.17
	08/11/2023	10658	EVAN A PETERSON	-241.42
	08/13/2023	30527	CALIFORNIA SAFETY CO.	-180.00
	08/13/2023	30528	LINCOLN AQUATICS	-301.95
	08/13/2023	30529	PACE ANALYTICAL SERVICES LLC	-1,404.68
	08/13/2023	30530	RDO EQUIPMENT	-606.24
	08/13/2023	30531	UPEC 792	-247.50
	08/15/2023	30532	AT&T MOBILITY	-227.14
	08/15/2023	30533	Keith Moore	-18.95
	08/15/2023	30534	LES SCHWAB	-187.67
	08/15/2023	30535	WASTE MANAGEMENT	-984.25

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
08/15/2023	10667	KYLE R NOAH	-109.74
08/15/2023	EFT081523-1	PG&E	-42,900.65
08/15/2023	EFT081523-2	ARAMARK	-2,389.56
08/16/2023	10668	LIAM H VON SCHALSCHA	-373.11
08/16/2023	EFT081623-1	Pitney Bowes PP	-224.59
08/17/2023	EFT081723-1	CalPERS	-6,697.00
08/18/2023	DD1155	AMANDA R ROGERS	0.00
08/18/2023	DD1156	CHAD E COTNEY	0.00
08/18/2023	DD1157	DAVID ZEVELY	0.00
08/18/2023	DD1158	KEITH T MOORE	0.00
08/18/2023	DD1159	MARGARITA ANGEL {1}	0.00
08/18/2023	DD1160	MIKE A SKELLY	0.00
08/18/2023	DD1161	STEPHANIE A MCQUADE	0.00
08/18/2023	10659	BRILEY N ST CLAIR	-651.71
08/18/2023	10660	ELLINOR C JACOBSON	-870.59
08/18/2023	10661	KARSEN L HARRISON	-978.92
08/18/2023	10662	KYLE R NOAH	-879.53
08/18/2023	10663	LIAM H VON SCHALSCHA	-515.45
08/18/2023	10664	OLIVIA J PETERSON	-795.95
08/18/2023	10665	OWEN C VON SCHALSCHA	-982.45
08/18/2023	10666	PAIGE M PFADT	-1,142.80
08/20/2023	30536	AIR GAS USA	-102.41
08/20/2023	30537	BATTERY SYSTEMS	-174.28
08/20/2023	30538	COOK CONCRETE	-160.88
08/20/2023	30539	FERGUSON WATERWORKS #1423	-4,646.98
08/20/2023	30540	GUIITON'S POOL	-18,335.04
08/20/2023	30541	HOVIS HARDWARE	-985.25
08/20/2023	30542	LIEBERT CASSIDY WHITMORE	-658.50
08/20/2023	30543	Multiple Pump Service	-2,606.18
08/20/2023	30544	NAPA SIERRA	-255.50
08/20/2023	30545	PACE ANALYTICAL SERVICES LLC	-330.32
08/20/2023	30546	QUICKSILVER	-566.81
08/20/2023	30547	RDO EQUIPMENT	-6.06
08/20/2023	30548	SHASTA LAFCO	-3,491.13
08/20/2023	30549	USA BLUE BOOK (1)	-6,385.42
08/21/2023	ACH082123-1	CoBANK	-1,020.19
08/21/2023	EFT082123-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,987.08
08/29/2023	30550	NAPA SIERRA	-260.41
08/29/2023	30551	ODP	-74.39
08/29/2023	30552	PACE ANALYTICAL SERVICES LLC	-222.92
08/29/2023	30553	PG&E	-55,140.67
08/29/2023	30554	QUICKSILVER	-639.03
08/29/2023	30555	SHASTA CO AIR QUALITY	-20.00
08/29/2023	30556	ZITO MEDIA	-124.54
08/30/2023	10669	BRILEY N ST CLAIR	-551.66

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
08/30/2023	10670	ELLINOR C JACOBSON	-563.56
08/30/2023	10671	KARSEN L HARRISON	-724.29
08/30/2023	10672	OLIVIA J PETERSON	-233.90
08/30/2023	10673	OWEN C VON SCHALSCHA	-400.33
08/30/2023	10674	PAIGE M PFADT	-1,161.74
08/31/2023	10675	BRILEY N ST CLAIR	-788.21
08/31/2023	10676	ELLINOR C JACOBSON	-544.13
08/31/2023	10677	KARSEN L HARRISON	-245.20
08/31/2023	10678	OWEN C VON SCHALSCHA	-233.20
			<u><u>-199,813.32</u></u>

Aug 23

Reconciliation Summary

10305.0 - CASH IN BANK CUST DEPOSITS, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	43,216.56
Cleared Transactions	
Checks and Payments - 1 item	-32.38
Deposits and Credits - 5 items	2,000.75
Total Cleared Transactions	<u>1,968.37</u>
Cleared Balance	<u>45,184.93</u>
Uncleared Transactions	
Checks and Payments - 7 items	-1,100.94
Deposits and Credits - 1 item	1,000.00
Total Uncleared Transactions	<u>-100.94</u>
Register Balance as of 08/31/2023	<u>45,083.99</u>
New Transactions	
Checks and Payments - 1 item	-611.73
Total New Transactions	<u>-611.73</u>
Ending Balance	<u>44,472.26</u>

Reconciliation Summary

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	61,057.07
Cleared Balance	61,057.07
Register Balance as of 08/31/2023	61,057.07
Ending Balance	61,057.07

Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 08/31/2023	2,600.00
Ending Balance	2,600.00