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October 26, 2023

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

We have compiled the accompanying financial statements for the period ending June 30, 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 June are \$143,465.09
2. Total Expenses for the period are \$288,046.92
3. Net Income (Loss) for the period is (\$144,581.83)
4. YTD Revenue is \$8,579,525.34
5. YTD Expenses are \$1,950,202.21
6. YTD Net Income (Loss) is \$6,629,323.13
7. The reconciled checking balance is \$114,350.79

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

Thank you,

Debra J. Crone, CPA

# Balance Sheet

As of June 30, 2023

Accrual Basis

Jun 30, 23

## ASSETS

### Current Assets

#### Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	114,350.79
10305.0 · CASH IN BANK CUST DEPOSITS	40,507.43
10310.0 · CASH IN BANK CAPITAL IMP	61,054.00
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,074.13
10520.1 · WATER RESERVE 29170	105,323.41
10530.2 · SEWER RESERVE 29180	24,337.48
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,560.17
10550.2 · WATER/SWR EQUIP RESERVE 29190	59,819.11
10560.3 · SWIMMING POOL RESERVE 29200	118,092.00
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,298.51
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,298.51

#### Total Checking/Savings

808,208.93

#### Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	167,119.88
11000.1 · RETURNED CHECK	1,274.93
11000.2 · RETURNED CHECK(2)	1,158.96
11000.3 · RETURNED CHECK(1)	240.22
11001.0 · AR COMP GEN LATE FEES	19,598.18

#### Total Other Current Assets

189,392.17

#### Total Current Assets

997,601.10

### 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

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See Engagement Letter Dated June 30, 2011

Jun 30, 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	742,065.67
16920.2 · WORK IN PROGRESS S	9,030,166.96
16920.4 · WORK IN PROGRESS - PARKS	87,997.53
17000.1 · ACCUMULATED DEPRECIATIONW	-2,989,334.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,816,137.00
17000.3 · ACCUMULATED DEPRECIATIONP	-842,746.00
<b>Total Fixed Assets</b>	<b>13,999,628.21</b>
<b>Other Assets</b>	
19700.1 · DEFERRED OUTFLOWSW	177,991.00
19700.2 · DEFERRED OUTFLOWSS	207,436.00
19700.3 · DEFERRED OUTFLOWSP(1)	50,079.00
<b>Total Other Assets</b>	<b>435,506.00</b>
<b>TOTAL ASSETS</b>	<b>15,432,735.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	1,620,474.06
<b>Total Accounts Payable</b>	<b>1,620,474.06</b>
<b>Other Current Liabilities</b>	
23000.0 · ACCRUED PAYROLL PAYABLE	3,897.00
23100.0 · ACCRUED VACATION PAYABLE	25,009.63
23300.0 · INSURANCE WITHHOLDINGS	75.20
23400.0 · FEDERAL WITHHELD PAYABLE	275.43
23500.0 · FICA TAXES PAYABLE WSP	596.24
23600.0 · STATE WITHHELD PAYABLE	85.70
23700.0 · SDI WITHHELD PAYABLE	35.08
23850.0 · UNION DUES	11.70
24400.1 · CUSTOMER DEPOSITSW	10,017.68
24400.2 · CUSTOMER DEPOSITSS	13,494.11
24400.3 · CUSTOMER DEPOSITSP	2,850.07
<b>Total Other Current Liabilities</b>	<b>56,347.84</b>

	<u>Jun 30, 23</u>
<b>Total Current Liabilities</b>	<u>1,676,821.90</u>
<b>Long Term Liabilities</b>	
27001.0 · CO BANK LOC	11.00
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
<b>Total Long Term Liabilities</b>	<u>1,543,046.00</u>
<b>Total Liabilities</b>	<u>3,219,867.90</u>
<b>Equity</b>	
32000 · Retained Earnings	221,368.17
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-48,123.39
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
<b>Net Income</b>	6,629,323.13
<b>Total Equity</b>	<u>12,212,867.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>15,432,735.31</u></u>

# Profit & Loss YTD Comparison

June 2023

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>	<u>% of Income</u>
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	39,099.90	486,864.99	27.25%
40000.2 · RESIDENTIAL INCOMES	37,451.56	511,708.84	26.11%
40000.3 · RESIDENTIAL INCOME P	7,854.97	114,303.25	5.48%
40500.1 · GRANT MONEY W	13,775.00	848,313.00	9.6%
40500.2 · GRANT MONEYS	0.00	6,085,998.00	0.0%
40500.3 · GRANT MONEYP	0.00	7,500.00	0.0%
41000.1 · COMMERCIAL INCOME W	22,931.82	327,022.32	15.98%
41000.2 · COMMERCIAL INCOMES	7,826.28	94,383.47	5.46%
41000.3 · COMMERCIAL INCOME P	1,217.30	14,864.57	0.85%
42000.3 · SWIMMING LESSONS	5,085.00	13,690.00	3.54%
42030.3 · MOMMY & ME	260.00	260.00	0.18%
42031.3 · LITTLE SWIMMERS	6.00	39.00	0.0%
42035.3 · NIGHT SWIM	342.00	1,234.00	0.24%
42100.3 · GATE FEES P	350.00	3,827.00	0.24%
42200.3 · POOL PASS PURCHASES	630.00	1,080.00	0.44%
42400.3 · VENDING INCOME P	0.00	237.00	0.0%
42500.3 · REPLACEMENT PASSES P	20.00	45.00	0.01%
42700.3 · AQUATIC PASS	2,530.00	3,145.00	1.76%
42800.3 · POOL DONATIONS	55.00	55.00	0.04%
42900.3 · POOL RENTAL FEES	372.00	3,901.00	0.26%
46000.1 · MISCELLANEOUS INCOME W	179.48	5,158.35	0.13%
46000.2 · MISCELLANEOUS INCOME S	168.95	757.04	0.12%
46000.3 · MISCELLANEOUS INCOME P	27.05	57.10	0.02%
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	4,338.34	0.28%
47000.1 · OTHER BILLED INCOME W	0.00	14,094.20	0.0%
47000.2 · OTHER BILLED INCOMES	0.00	631.36	0.0%
47000.3 · OTHER BILLED INCOME P	0.00	396.00	0.0%
48200.1 · SERVICE CHARGE INCOME W	87.50	375.00	0.06%
48200.2 · SERVICE CHARGE INCOMES	87.50	375.00	0.06%
48200.3 · SERVICE CHARGE INCOME P	0.00	-4.68	0.0%
48300.1 · LATE FEE INCOME W	524.15	9,154.75	0.37%
48300.2 · LATE FEE INCOMES	493.45	8,519.91	0.34%
48300.3 · LATE FEE INCOME P	78.95	1,393.20	0.06%
49000.1 · INTEREST INCOME W	18.47	183.58	0.01%
49000.2 · INTEREST INCOMES	0.00	165.21	0.0%
49000.3 · INTEREST INCOME P	0.00	0.07	0.0%
49100.1 · DIVIDEND INCOME W	747.54	7,272.78	0.52%
49100.2 · DIVIDEND INCOME S	515.95	5,202.36	0.36%
49100.3 · DIVIDEND INCOME P	333.27	2,984.33	0.23%
<b>Total Income</b>	<u>143,465.09</u>	<u>8,579,525.34</u>	<u>100.0%</u>

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See Engagement Letter Dated June 30, 2011

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>	<u>% of Income</u>
<b>Gross Profit</b>	143,465.09	8,579,525.34	100.0%
<b>Expense</b>			
60100.1 · AUDITW	0.00	7,552.40	0.0%
60100.2 · AUDITS	0.00	7,110.00	0.0%
60100.3 · AUDITP	0.00	1,137.60	0.0%
60900.1 · BANK FEESW	5.00	75.00	0.0%
60900.2 · BANK FEES	317.50	2,519.98	0.22%
60900.3 · BANK FEESP	0.00	15.00	0.0%
62500.2 · CHEMICALSS	0.00	884.89	0.0%
62500.3 · CHEMICALSP	-114.17	8,682.97	-0.08%
62600.1 · DEPRECIATION EXPENSEW	12,825.75	97,512.00	8.94%
62600.2 · DEPRECIATION EXPENSES	7,008.37	106,210.00	4.89%
62600.3 · DEPRECIATION EXPENSEP	4,518.88	41,786.00	3.15%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	-39.76	11,330.71	-0.03%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	-39.76	9,848.72	-0.03%
62900.1 · ENGINEERING FEESW	3,537.25	13,310.51	2.47%
62900.2 · ENGINEERING FEES	14,608.50	33,898.28	10.18%
63000.1 · GAS, FUEL & OILW	411.04	7,686.21	0.29%
63000.2 · GAS, FUEL & OILS	411.04	7,686.35	0.29%
63000.3 · GAS, FUEL & OILP	21.93	21.93	0.02%
63500.1 · HEALTH INSURANCEW	4,830.00	55,600.00	3.37%
63500.2 · HEALTH INSURANCES	4,830.00	55,600.00	3.37%
63600.1 · LIFE INSURANCE-W	41.63	791.58	0.03%
63600.2 · LIFE INSURANCE-S	41.65	791.70	0.03%
64000.1 · INTEREST EXPENSEW	0.00	130.80	0.0%
64000.2 · INTEREST EXPENSES	0.06	25,007.38	0.0%
64300.2 · LAB SUPPLIESS	0.00	4,852.67	0.0%
64500.1 · LEGAL EXPENSEW	743.75	24,891.90	0.52%
64500.2 · LEGAL EXPENSES	233.75	20,256.05	0.16%
64700.1 · LIABILITY INSURANCEW	28,921.85	28,921.85	20.16%
64700.2 · LIABILITY INSURANCES	31,500.42	31,500.42	21.96%
64700.3 · LIABILITY INSURANCEP	9,268.93	9,268.93	6.46%
64900.1 · MEALS EXPENSEW	9.19	814.60	0.01%
64900.2 · MEALS EXPENSES	9.20	142.68	0.01%
64900.3 · MEALS EXPENSEP	13.86	13.86	0.01%
65000.1 · MISC EXPENSEW	5,290.18	5,812.68	3.69%
65000.2 · MISC EXPENSES	0.00	4,580.00	0.0%
65400.1 · OFFICE SUPPLIESW	795.08	11,174.33	0.55%
65400.2 · OFFICE SUPPLIESS	795.09	11,402.92	0.55%
65400.3 · OFFICE SUPPLIESP	269.33	745.57	0.19%
65500.1 · OPERATING EXPENSEW	1,603.59	17,247.89	1.12%
65500.2 · OPERATING EXPENSES	2,028.49	23,749.59	1.41%
65500.3 · OPERATING EXPENSEP	625.98	2,312.90	0.44%
66000.1 · PERS RETIREMENTW	4,199.28	59,917.76	2.93%

	Jun 23	Jul '22 - Jun 23	% of Income
66000.2 · PERS RETIREMENTS	4,199.29	59,918.14	2.93%
66100.1 · PERMITS/LICENSES/FEESW	0.00	4,653.71	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	31,266.93	0.0%
66100.3 · PERMITS/LICENSES/FEESP	58.65	973.20	0.04%
66100.4 · PERMITS/LICENSES/FEES-PARKS	117.30	117.30	0.08%
66400.1 · PG&E PUMPING COSTSW	40,932.27	286,036.85	28.53%
66400.2 · PG&E PUMPING COSTSS	9,110.08	89,254.02	6.35%
66500.1 · PG&E OFFICE UTILITIESW	457.89	5,485.10	0.32%
66500.2 · PG&E OFFICE UTILITIESS	457.90	5,485.18	0.32%
66500.3 · PG&E POOL UTILITIES	1,346.36	2,943.62	0.94%
66700.1 · PROFESSIONAL FEESW	2,037.87	10,792.12	1.42%
66700.2 · PROFESSIONAL FEES	2,107.88	12,625.97	1.47%
66700.3 · PROFESSIONAL FEESP	0.00	390.25	0.0%
67100.1 · R&M INFRASTRUCTUREW	2,604.46	25,220.94	1.82%
67100.2 · R&M INFRASTRUCTURES	7,365.05	19,479.48	5.13%
67100.3 · R&M INFRASTRUCTUREP	20,970.81	30,210.15	14.62%
67200.1 · RENTAL OF EQUIPMENTW	90.80	2,425.65	0.06%
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	34,118.38	1.82%
67300.1 · REPAIRS/MAINT BLDGW	0.00	822.57	0.0%
67300.2 · REPAIRS/MAINT BLDGS	0.00	1,902.79	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	550.00	0.04%
67400.1 · REPAIRS/MAINT EQUIPW	888.18	5,590.23	0.62%
67400.2 · REPAIRS/MAINT EQUIPS	1,830.07	10,543.22	1.28%
67400.3 · REPAIRS/MAINT EQUIPP	309.08	4,545.96	0.22%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	3,909.00	0.0%
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	604.00	0.0%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	1,250.00	0.0%
68000.1 · TOOLSW	701.27	4,266.60	0.49%
68000.2 · TOOLSS	368.81	16,699.98	0.26%
68000.3 · TOOLSP	110.97	184.46	0.08%
68500.1 · SOCIAL SECURITY TAXESW	1,088.22	13,978.68	0.76%
68500.2 · SOCIAL SECURITY TAXESS	1,107.44	14,809.99	0.77%
68500.3 · SOCIAL SECURITY TAXESP	874.86	4,623.40	0.61%
69000.1 · TELEPHONEW	652.73	8,030.57	0.46%
69000.2 · TELEPHONES	652.74	8,030.66	0.46%
69000.3 · TELEPHONEP	108.81	1,281.18	0.08%
69200.1 · TESTING EXPENSEW	466.36	2,984.76	0.33%
69200.2 · TESTING EXPENSES	662.44	7,005.08	0.46%
69200.3 · TESTING EXPENSEP	173.21	173.21	0.12%
69500.1 · TRAVEL EXPENSEW	0.00	1,038.46	0.0%
69500.2 · TRAVEL EXPENSES	0.00	1,038.46	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	635.48	5,408.41	0.44%
72000.2 · VEHICLE REPAIRS & MAINTS	635.54	5,408.78	0.44%
75500.1 · WAGES & SALARIES PRODUCTIONW	12,526.98	156,783.05	8.73%

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>	<u>% of Income</u>
75500.2 · WAGES & SALARIES PRODUCTIONS	12,508.41	163,148.69	8.72%
75500.3 · WAGES & SALARIES PRODUCTIONP	11,619.29	58,725.26	8.1%
75600.1 · OVERTIME PAIDW	317.09	5,591.06	0.22%
75600.2 · OVERTIME PAIDS	536.69	10,653.45	0.37%
75600.3 · OVERTIME PAIDP	125.82	1,659.98	0.09%
75700.1 · SICK PAYW	310.72	5,652.60	0.22%
75700.2 · SICK PAYS	310.71	5,652.50	0.22%
75800.1 · VACATION PAYW	2,777.58	9,221.89	1.94%
75800.2 · VACATION PAYS	2,777.57	9,221.81	1.94%
75800.3 · VACATION PAYP	-1,901.97	-1,901.97	-1.33%
76000.1 · STAND BY TIME PAIDW	412.50	5,242.50	0.29%
76000.2 · STAND BY TIME PAIDS	412.50	5,242.50	0.29%
76500.1 · WORKERS COMPW	0.00	7,803.59	0.0%
76500.2 · WORKERS COMPS	0.00	7,368.85	0.0%
76500.3 · WORKERS COMPP	0.00	1,173.25	0.0%
99500.0 · PENALTIES & FINES	11.15	89.15	0.01%
<b>Total Expense</b>	<u>288,046.92</u>	<u>1,950,202.21</u>	<u>200.78%</u>
<b>Net Income</b>	<u><u>-144,581.83</u></u>	<u><u>6,629,323.13</u></u>	<u><u>-100.78%</u></u>



# Profit & Loss YTD Comparison

June 2023

	<u>Jun 23</u>	<u>Jun 22</u>	<u>% Change</u>	<u>Jul '22 - Jun 23</u>
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	39,099.90	42,951.98	-8.97%	486,864.99
40000.2 · RESIDENTIAL INCOMES	37,451.56	43,256.25	-13.42%	511,708.84
40000.3 · RESIDENTIAL INCOME P	7,854.97	9,750.53	-19.44%	114,303.25
40500.1 · GRANT MONEY W	13,775.00	200,624.00	-93.13%	848,313.00
40500.2 · GRANT MONEYS	0.00	0.00	0.0%	6,085,998.00
40500.3 · GRANT MONEY P	0.00	7,500.00	-100.0%	7,500.00
41000.1 · COMMERCIAL INCOME W	22,931.82	28,965.26	-20.83%	327,022.32
41000.2 · COMMERCIAL INCOMES	7,826.28	7,820.12	0.08%	94,383.47
41000.3 · COMMERCIAL INCOME P	1,217.30	1,239.00	-1.75%	14,864.57
42000.3 · SWIMMING LESSONS	5,085.00	4,305.00	18.12%	13,690.00
42030.3 · MOMMY & ME	260.00	320.00	-18.75%	260.00
42031.3 · LITTLE SWIMMERS	6.00	23.00	-73.91%	39.00
42035.3 · NIGHT SWIM	342.00	236.00	44.92%	1,234.00
42100.3 · GATE FEES P	350.00	387.00	-9.56%	3,827.00
42200.3 · POOL PASS PURCHASES	630.00	860.00	-26.74%	1,080.00
42400.3 · VENDING INCOME P	0.00	0.00	0.0%	237.00
42500.3 · REPLACEMENT PASSES P	20.00	15.00	33.33%	45.00
42700.3 · AQUATIC PASS	2,530.00	2,405.00	5.2%	3,145.00
42800.3 · POOL DONATIONS	55.00	140.00	-60.71%	55.00
42900.3 · POOL RENTAL FEES	372.00	458.00	-18.78%	3,901.00
46000.1 · MISCELLANEOUS INCOME W	179.48	129.06	39.07%	5,158.35
46000.2 · MISCELLANEOUS INCOME S	168.95	756.56	-77.67%	757.04
46000.3 · MISCELLANEOUS INCOME P	27.05	129.05	-79.04%	57.10
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	0.00	100.0%	4,338.34
47000.1 · OTHER BILLED INCOME W	0.00	50.00	-100.0%	14,094.20
47000.2 · OTHER BILLED INCOMES	0.00	0.00	0.0%	631.36
47000.3 · OTHER BILLED INCOME P	0.00	0.00	0.0%	396.00
48200.1 · SERVICE CHARGE INCOME W	87.50	12.50	600.0%	375.00
48200.2 · SERVICE CHARGE INCOMES	87.50	12.50	600.0%	375.00
48200.3 · SERVICE CHARGE INCOME P	0.00	0.00	0.0%	-4.68
48300.1 · LATE FEE INCOME W	524.15	710.50	-26.23%	9,154.75
48300.2 · LATE FEE INCOMES	493.45	623.50	-20.86%	8,519.91
48300.3 · LATE FEE INCOME P	78.95	116.00	-31.94%	1,393.20
49000.1 · INTEREST INCOME W	18.47	15.85	16.53%	183.58
49000.2 · INTEREST INCOMES	0.00	15.86	-100.0%	165.21
49000.3 · INTEREST INCOME P	0.00	0.00	0.0%	0.07
49100.1 · DIVIDEND INCOME W	747.54	377.02	98.28%	7,272.78
49100.2 · DIVIDEND INCOME S	515.95	301.15	71.33%	5,202.36
49100.3 · DIVIDEND INCOME P	333.27	109.18	205.25%	2,984.33
<b>Total Income</b>	<u>143,465.09</u>	<u>354,614.87</u>	<u>-59.54%</u>	<u>8,579,525.34</u>

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See Engagement Letter Dated June 30, 2011

	Jun 23	Jun 22	% Change	Jul '22 - Jun 23
Gross Profit	143,465.09	354,614.87	-59.54%	8,579,525.34
Expense				
60100.1 · AUDITW	0.00	0.00	0.0%	7,552.40
60100.2 · AUDITS	0.00	0.00	0.0%	7,110.00
60100.3 · AUDITP	0.00	0.00	0.0%	1,137.60
60900.1 · BANK FEESW	5.00	0.00	100.0%	75.00
60900.2 · BANK FEES	317.50	0.00	100.0%	2,519.98
60900.3 · BANK FEESP	0.00	0.00	0.0%	15.00
62500.2 · CHEMICALSS	0.00	0.00	0.0%	884.89
62500.3 · CHEMICALSP	-114.17	81.79	-239.59%	8,682.97
62600.1 · DEPRECIATION EXPENSEW	12,825.75	783.76	1,536.44%	97,512.00
62600.2 · DEPRECIATION EXPENSES	7,008.37	4,766.87	47.02%	106,210.00
62600.3 · DEPRECIATION EXPENSEP	4,518.88	4,869.25	-7.2%	41,786.00
62700.1 · DUES, FEES & SUBSCRIPTIONSW	-39.76	486.74	-108.17%	11,330.71
62700.2 · DUES, FEES & SUBSCRIPTIONSS	-39.76	22.74	-274.85%	9,848.72
62900.1 · ENGINEERING FEESW	3,537.25	111.50	3,072.42%	13,310.51
62900.2 · ENGINEERING FEES	14,608.50	1,338.00	991.82%	33,898.28
63000.1 · GAS, FUEL & OILW	411.04	920.36	-55.34%	7,686.21
63000.2 · GAS, FUEL & OILS	411.04	920.37	-55.34%	7,686.35
63000.3 · GAS, FUEL & OILP	21.93	0.00	100.0%	21.93
63500.1 · HEALTH INSURANCEW	4,830.00	4,689.97	2.99%	55,600.00
63500.2 · HEALTH INSURANCES	4,830.00	4,689.97	2.99%	55,600.00
63600.1 · LIFE INSURANCE-W	41.63	0.00	100.0%	791.58
63600.2 · LIFE INSURANCE-S	41.65	0.00	100.0%	791.70
64000.1 · INTEREST EXPENSEW	0.00	2.98	-100.0%	130.80
64000.2 · INTEREST EXPENSES	0.06	2.99	-97.99%	25,007.38
64300.2 · LAB SUPPLIESS	0.00	0.00	0.0%	4,852.67
64500.1 · LEGAL EXPENSEW	743.75	850.75	-12.58%	24,891.90
64500.2 · LEGAL EXPENSES	233.75	850.75	-72.52%	20,256.05
64700.1 · LIABILITY INSURANCEW	28,921.85	24,774.31	16.74%	28,921.85
64700.2 · LIABILITY INSURANCES	31,500.42	26,983.11	16.74%	31,500.42
64700.3 · LIABILITY INSURANCEP	9,268.93	7,939.72	16.74%	9,268.93
64900.1 · MEALS EXPENSEW	9.19	10.04	-8.47%	814.60
64900.2 · MEALS EXPENSES	9.20	10.04	-8.37%	142.68
64900.3 · MEALS EXPENSEP	13.86	0.00	100.0%	13.86
65000.1 · MISC EXPENSEW	5,290.18	0.00	100.0%	5,812.68
65000.2 · MISC EXPENSES	0.00	0.00	0.0%	4,580.00
65400.1 · OFFICE SUPPLIESW	795.08	721.77	10.16%	11,174.33
65400.2 · OFFICE SUPPLIESS	795.09	721.80	10.15%	11,402.92
65400.3 · OFFICE SUPPLIESP	269.33	273.61	-1.56%	745.57
65500.1 · OPERATING EXPENSEW	1,603.59	807.65	98.55%	17,247.89
65500.2 · OPERATING EXPENSES	2,028.49	843.07	140.61%	23,749.59
65500.3 · OPERATING EXPENSEP	625.98	1,325.16	-52.76%	2,312.90
66000.1 · PERS RETIREMENTW	4,199.28	169,285.57	-97.52%	59,917.76

	Jun 23	Jun 22	% Change	Jul '22 - Jun 23
66000.2 · PERS RETIREMENTS	4,199.29	169,284.60	-97.52%	59,918.14
66100.1 · PERMITS/LICENSES/FEESW	0.00	545.00	-100.0%	4,653.71
66100.2 · PERMITS/LICENSES/FEES	0.00	545.00	-100.0%	31,266.93
66100.3 · PERMITS/LICENSES/FEESP	58.65	0.00	100.0%	973.20
66100.4 · PERMITS/LICENSES/FEES-PARKS	117.30	0.00	100.0%	117.30
66400.1 · PG&E PUMPING COSTSW	40,932.27	41,760.73	-1.98%	286,036.85
66400.2 · PG&E PUMPING COSTSS	9,110.08	9,978.87	-8.71%	89,254.02
66500.1 · PG&E OFFICE UTILITIESW	457.89	397.48	15.2%	5,485.10
66500.2 · PG&E OFFICE UTILITIESS	457.90	397.48	15.2%	5,485.18
66500.3 · PG&E POOL UTILITIES	1,346.36	2,089.10	-35.55%	2,943.62
66700.1 · PROFESSIONAL FEESW	2,037.87	522.50	290.02%	10,792.12
66700.2 · PROFESSIONAL FEES	2,107.88	592.50	255.76%	12,625.97
66700.3 · PROFESSIONAL FEESP	0.00	0.00	0.0%	390.25
67100.1 · R&M INFRASTRUCTUREW	2,604.46	1,307.14	99.25%	25,220.94
67100.2 · R&M INFRASTRUCTURES	7,365.05	409.70	1,697.67%	19,479.48
67100.3 · R&M INFRASTRUCTUREP	20,970.81	1,956.84	971.67%	30,210.15
67200.1 · RENTAL OF EQUIPMENTW	90.80	0.00	100.0%	2,425.65
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	2,606.18	0.0%	34,118.38
67300.1 · REPAIRS/MAINT BLDGW	0.00	0.00	0.0%	822.57
67300.2 · REPAIRS/MAINT BLDGS	0.00	231.70	-100.0%	1,902.79
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	550.00
67400.1 · REPAIRS/MAINT EQUIPW	888.18	1,063.59	-16.49%	5,590.23
67400.2 · REPAIRS/MAINT EQUIPS	1,830.07	1,063.65	72.06%	10,543.22
67400.3 · REPAIRS/MAINT EQUIPP	309.08	401.91	-23.1%	4,545.96
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	0.00	0.0%	3,909.00
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	0.00	0.0%	604.00
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	565.00	-100.0%	1,250.00
68000.1 · TOOLSW	701.27	242.50	189.18%	4,266.60
68000.2 · TOOLSS	368.81	553.67	-33.39%	16,699.98
68000.3 · TOOLSP	110.97	6.36	1,644.81%	184.46
68500.1 · SOCIAL SECURITY TAXESW	1,088.22	1,303.91	-16.54%	13,978.68
68500.2 · SOCIAL SECURITY TAXESS	1,107.44	1,376.81	-19.57%	14,809.99
68500.3 · SOCIAL SECURITY TAXESP	874.86	1,454.70	-39.86%	4,623.40
69000.1 · TELEPHONEW	652.73	563.57	15.82%	8,030.57
69000.2 · TELEPHONES	652.74	563.58	15.82%	8,030.66
69000.3 · TELEPHONEP	108.81	54.81	98.52%	1,281.18
69200.1 · TESTING EXPENSEW	466.36	195.30	138.79%	2,984.76
69200.2 · TESTING EXPENSES	662.44	202.00	227.94%	7,005.08
69200.3 · TESTING EXPENSEP	173.21	85.15	103.42%	173.21
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	1,038.46
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	1,038.46
72000.1 · VEHICLE REPAIRS & MAINTW	635.48	120.15	428.91%	5,408.41
72000.2 · VEHICLE REPAIRS & MAINTS	635.54	120.15	428.96%	5,408.78
75500.1 · WAGES & SALARIES PRODUCTIONW	12,526.98	16,019.96	-21.8%	156,783.05

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See Engagement Letter Dated June 30, 2011

	<u>Jun 23</u>	<u>Jun 22</u>	<u>% Change</u>	<u>Jul '22 - Jun 23</u>
75500.2 · WAGES & SALARIES PRODUCTIONS	12,508.41	16,366.46	-23.57%	163,148.69
75500.3 · WAGES & SALARIES PRODUCTIONP	11,619.29	19,959.90	-41.79%	58,725.26
75600.1 · OVERTIME PAIDW	317.09	112.66	181.46%	5,591.06
75600.2 · OVERTIME PAIDS	536.69	767.90	-30.11%	10,653.45
75600.3 · OVERTIME PAIDP	125.82	47.25	166.29%	1,659.98
75700.1 · SICK PAYW	310.72	363.91	-14.62%	5,652.60
75700.2 · SICK PAYS	310.71	363.91	-14.62%	5,652.50
75800.1 · VACATION PAYW	2,777.58	-329.74	942.36%	9,221.89
75800.2 · VACATION PAYS	2,777.57	-329.76	942.3%	9,221.81
75800.3 · VACATION PAYP	-1,901.97	0.00	-100.0%	-1,901.97
76000.1 · STAND BY TIME PAIDW	412.50	412.50	0.0%	5,242.50
76000.2 · STAND BY TIME PAIDS	412.50	412.50	0.0%	5,242.50
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	7,803.59
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	7,368.85
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	1,173.25
99500.0 · PENALTIES & FINES	11.15	0.00	100.0%	89.15
<b>Total Expense</b>	<u>288,046.92</u>	<u>555,863.72</u>	<u>-48.18%</u>	<u>1,950,202.21</u>
<b>Net Income</b>	<u><b>-144,581.83</b></u>	<u><b>-201,248.85</b></u>	<u><b>28.16%</b></u>	<u><b>6,629,323.13</b></u>

# Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 06/30/2023

	<u>Jun 30, 23</u>
Beginning Balance	972,377.68
Cleared Transactions	
Checks and Payments - 67 items	-913,032.21
Deposits and Credits - 74 items	155,366.78
Total Cleared Transactions	<u>-757,665.43</u>
Cleared Balance	<u>214,712.25</u>
Uncleared Transactions	
Checks and Payments - 24 items	-105,914.89
Deposits and Credits - 6 items	5,553.43
Total Uncleared Transactions	<u>-100,361.46</u>
Register Balance as of 06/30/2023	<u>114,350.79</u>
New Transactions	
Checks and Payments - 230 items	-2,932,000.90
Deposits and Credits - 206 items	396,800.25
Total New Transactions	<u>-2,535,200.65</u>
Ending Balance	<u><u>-2,420,849.86</u></u>

# Check Register

June 2023

	Date	Num	Name	Amount
Jun 23				
	06/01/2023	ACH060123-1	STATE FARM LIFE INS	-217.50
	06/06/2023	30440	COMPLIANCE ASSOCIATES, INC.	-122.00
	06/06/2023	30441	LIEBERT CASSIDY WHITMORE	-6,971.50
	06/06/2023	30442	MOUSEMAN PEST CONTROL	-50.00
	06/06/2023	30443	ODP	-84.23
	06/06/2023	30444	PACE ANALYTICAL SERVICES LLC	-552.60
	06/06/2023	30445	RDO EQUIPMENT	-598.29
	06/06/2023	30446	SCP DISTRIBUTORS LLC	-1,591.30
	06/06/2023	30447	USA BLUE BOOK (1)	-283.28
	06/06/2023	30448	JEANNE LINDLER	-5,290.18
	06/06/2023	EFT060623-1	NOR CAL LABORERS	-8,556.00
	06/07/2023	EFT060723-1	CalPERS	-7,047.50
	06/08/2023	EFT060823-1	TESORO COMMERCIAL FLEET	-1,305.05
	06/09/2023	DD1114	AMANDA R ROGERS	0.00
	06/09/2023	DD1115	DAVID ZEVELY	0.00
	06/09/2023	DD1116	KEITH T MOORE	0.00
	06/09/2023	DD1117	MARGARITA ANGEL {1}	0.00
	06/09/2023	DD1118	MIKE A SKELLY	0.00
	06/09/2023	DD1119	STEPHANIE A MCQUADE	0.00
	06/09/2023	10617	PAIGE M PFADT	-1,010.55
	06/09/2023	EFT060923-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,559.79
	06/13/2023	EFT061323-1	FIRST NATIONAL BANK OMAHA	-4,537.13
	06/14/2023	30452	Access Information Management	-150.93
	06/14/2023	30453	AIR GAS USA	-94.34
	06/14/2023	30454	AT&T MOBILITY	-227.16
	06/14/2023	30455	CALIFORNIA SAFETY CO.	-180.00
	06/14/2023	30456	DENBO	-500.00
	06/14/2023	30457	FRONTIER COMMUNICATIONS	-1,049.87
	06/14/2023	30458	HOVIS HARDWARE	-898.03
	06/14/2023	30459	LINCOLN AQUATICS	-18,262.26
	06/14/2023	30460	Multiple Pump Service	-2,606.18
	06/14/2023	30461	ODP	-111.07
	06/14/2023	30462	PACE ANALYTICAL SERVICES LLC	-466.36
	06/14/2023	30463	PACE ENGINEERING	-93,223.62
	06/14/2023	30464	SCP DISTRIBUTORS LLC	-133.38
	06/14/2023	30465	SDRMA (1)	-16,949.26
	06/14/2023	30466	SUPERIOR AVE STEEL & SUPPLY, INC.	-55.38
	06/14/2023	30467	UPEC 792	-247.50
	06/14/2023	30468	WASTE MANAGEMENT	-912.50
	06/14/2023	30469	ZEVELY	-217.07
	06/14/2023	30470	THATCHER COMPANY OF NEVADA, INC	-1,939.97

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
06/15/2023	EFT061523	DELUXE CHECKS	-685.23
06/20/2023	ACH062023-1	CoBANK	-1,863.11
06/22/2023	EFT062223	Pitney Bowes PP	-705.50
06/23/2023	10618	BRILEY N ST CLAIR	-95.10
06/23/2023	10619	BRYAN BANOS	-342.02
06/23/2023	10620	EVAN A PETERSON	-120.72
06/23/2023	10621	KARSEN L HARRISON	-577.17
06/23/2023	10622	KYLE R NOAH	-197.54
06/23/2023	10623	LIAM H VON SCHALSCHA	-153.63
06/23/2023	10624	OWEN C VON SCHALSCHA	-408.09
06/23/2023	10625	PAIGE M PFADT	-1,072.93
06/23/2023	DD1127	AMANDA R ROGERS	0.00
06/23/2023	DD1128	CHAD E COTNEY	0.00
06/23/2023	DD1130	KEITH T MOORE	0.00
06/23/2023	DD1131	MARGARITA ANGEL {1}	0.00
06/23/2023	DD1132	MIKE A SKELLY	0.00
06/23/2023	DD1133	STEPHANIE A MCQUADE	0.00
06/23/2023	DD1129	DAVID ZEVELY	0.00
06/27/2023	30471	BACKFLOW APPARATUS & VALVE CO	-245.75
06/27/2023	30472	DOUBLE S AUTOMOTIVE	-2,518.13
06/27/2023	30473	MADERA'S	-170.22
06/27/2023	30474	ODP	-318.01
06/27/2023	30475	PACE ANALYTICAL SERVICES LLC	-872.32
06/27/2023	30476	PG&E	-32,441.42
06/27/2023	30477	ZITO MEDIA	-124.54
06/27/2023	30478	LINCOLN AQUATICS	-2,956.18
06/27/2023	30479	NAPA SIERRA	-743.20
06/27/2023	EFT062723-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,766.26
06/30/2023	30480	BACKFLOW APPARATUS & VALVE CO	-110.05
06/30/2023	30481	FRONTIER COMMUNICATIONS	-1,062.58
06/30/2023	30482	HOVIS HARDWARE	-763.83
06/30/2023	30483	MIKE'S COMPUTERS & IT SERVICES	-300.00
06/30/2023	30484	MOUSEMAN PEST CONTROL	-50.00
06/30/2023	30485	ODP	-154.40
06/30/2023	30486	PACE ANALYTICAL SERVICES LLC	-145.50
06/30/2023	30487	PACE ENGINEERING	-5,627.75
06/30/2023	30488	PACE SUPPLY CORP	-130.76
06/30/2023	30489	PACKWAY MATERIALS, INC	-502.43
06/30/2023	30490	SDRMA (1)	-69,691.20
06/30/2023	30491	USA BLUE BOOK (1)	-276.71
			<u><u>-307,194.06</u></u>

Jun 23

# Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 06/30/2023

	<u>Jun 30, 23</u>
Beginning Balance	41,139.62
Cleared Transactions	
Checks and Payments - 5 items	-204.43
Deposits and Credits - 2 items	600.68
Total Cleared Transactions	<u>396.25</u>
Cleared Balance	<u>41,535.87</u>
Uncleared Transactions	
Checks and Payments - 14 items	-1,604.15
Deposits and Credits - 2 items	575.71
Total Uncleared Transactions	<u>-1,028.44</u>
Register Balance as of 06/30/2023	<u>40,507.43</u>
New Transactions	
Checks and Payments - 2 items	-636.63
Total New Transactions	<u>-636.63</u>
Ending Balance	<u>39,870.80</u>



# Reconciliation Summary

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 06/22/2023

	<u>Jun 22, 23</u>
Beginning Balance	61,052.44
Cleared Transactions	
Deposits and Credits - 1 item	1.56
Total Cleared Transactions	<u>1.56</u>
Cleared Balance	<u>61,054.00</u>
Register Balance as of 06/22/2023	61,054.00
Ending Balance	61,054.00

## Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 06/07/2023

Jun 7, 23

Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 06/07/2023	2,600.00
Ending Balance	2,600.00