



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

September 25, 2023

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

We have compiled the accompanying financial statements for the period ending March 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 March are \$160,166.24
2. Total Expenses for the period are \$155,763.48
3. Net Income (Loss) for the period is \$4,402.76
4. YTD Revenue is \$6,311,518.92
5. YTD Expenses are \$1,352,477.84
6. YTD Net Income (Loss) is \$4,959,041.08
7. The reconciled checking balance is \$262,267.99

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

Thank you,

Debra J. Crone, CPA

# Balance Sheet

As of March 31, 2023

Mar 31, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	262,267.99
10305.0 · CASH IN BANK CUST DEPOSITS	36,898.34
10310.0 · CASH IN BANK CAPITAL IMP	61,049.37
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,076.05
10520.1 · WATER RESERVE 29170	105,511.47
10530.2 · SEWER RESERVE 29180	24,380.93
10540.2 · CASH FISCAL AGENT 4	20,883.62
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,651.56
10550.2 · WATER/SWR EQUIP RESERVE 29190	59,910.51
10560.3 · SWIMMING POOL RESERVE 29200	118,302.85
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,490.09
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,490.09

**Total Checking/Savings** 950,862.87

**Other Current Assets**

11000.0 · ACCOUNTS RECEIVABLE	157,846.71
11000.1 · RETURNED CHECK	750.84
11000.2 · RETURNED CHECK(2)	755.57
11000.3 · RETURNED CHECK(1)	144.22
11001.0 · AR COMP GEN LATE FEES	19,287.56
11700.0 · EMPLOYEE ADVANCES	1,013.00

**Total Other Current Assets** 179,797.90

**Total Current Assets** 1,130,660.77

**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	4,004,192.57
15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28

Mar 31, 23

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	149,315.92
15400.2 · EQUIPMENTSEWER	236,441.67
15400.3 · EQUIPMENTPOOL	53,175.07
15410.3 · EQUIPMENT GRANTP	464,076.71
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	1,904,985.20
16920.2 · WORK IN PROGRESS S	6,901,558.23
16920.3 · WORK IN PROGRESS POOL	53,047.33
17000.1 · ACCUMULATED DEPRECIATIONW	-2,961,110.75
17000.2 · ACCUMULATED DEPRECIATIONS	-3,791,091.97
17000.3 · ACCUMULATED DEPRECIATIONP	-831,451.28
<b>Total Fixed Assets</b>	<b>12,274,825.08</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>13,840,991.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	1,703,488.25
<b>Total Accounts Payable</b>	<b>1,703,488.25</b>
<b>Other Current Liabilities</b>	
23100.0 · ACCRUED VACATION PAYABLE	23,107.66
23300.0 · INSURANCE WITHHOLDINGS	214.73
23850.0 · UNION DUES	336.85
23950.0 · CAL PERS	-0.99
24400.1 · CUSTOMER DEPOSITSW	9,066.68
24400.2 · CUSTOMER DEPOSITSS	13,163.11
24400.3 · CUSTOMER DEPOSITSP	2,832.07
<b>Total Other Current Liabilities</b>	<b>48,720.11</b>
<b>Total Current Liabilities</b>	<b>1,752,208.36</b>
<b>Long Term Liabilities</b>	
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Mar 31, 23</u>
27500.2 · NET PENSION LIABILTY	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>1,543,035.00</u>
<b>Total Liabilities</b>	3,295,243.36
<b>Equity</b>	
32000 · Retained Earnings	221,368.17
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-42,300.49
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	20,883.14
38100.0 · DESIGNATED (NEW EQUITY ACCT)	531,324.21
39005 · RETAINED EARNINGS(1)	765,874.03
<b>Net Income</b>	<u>4,959,041.08</u>
<b>Total Equity</b>	<u>10,545,748.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>13,840,991.85</u></u>

# Profit & Loss YTD Comparison

March 2023

	<u>Mar 23</u>	<u>Jul '22 - Mar 23</u>	<u>% of Income</u>
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	34,865.57	373,061.92	21.77%
40000.2 · RESIDENTIAL INCOMES	42,939.71	388,252.23	26.81%
40000.3 · RESIDENTIAL INCOME P	9,639.76	87,140.45	6.02%
40500.1 · GRANT MONEY W	30,134.00	641,036.98	18.81%
40500.2 · GRANT MONEYS	0.00	4,419,774.00	0.0%
41000.1 · COMMERCIAL INCOME W	22,863.82	253,791.71	14.28%
41000.2 · COMMERCIAL INCOMES	7,282.45	71,919.85	4.55%
41000.3 · COMMERCIAL INCOME P	1,232.00	11,190.50	0.77%
42000.3 · SWIMMING LESSONS	0.00	8,605.00	0.0%
42031.3 · LITTLE SWIMMERS	0.00	33.00	0.0%
42035.3 · NIGHT SWIM	0.00	892.00	0.0%
42100.3 · GATE FEES P	0.00	3,477.00	0.0%
42200.3 · POOL PASS PURCHASES	0.00	450.00	0.0%
42400.3 · VENDING INCOME P	0.00	237.00	0.0%
42500.3 · REPLACEMENT PASSES P	0.00	25.00	0.0%
42700.3 · AQUATIC PASS	0.00	615.00	0.0%
42900.3 · POOL RENTAL FEES	0.00	3,529.00	0.0%
46000.1 · MISCELLANEOUS INCOME W	4,916.07	4,978.84	3.07%
46000.2 · MISCELLANEOUS INCOME S	743.75	588.06	0.46%
46000.3 · MISCELLANEOUS INCOME P	30.05	30.05	0.02%
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	3,546.34	0.25%
47000.1 · OTHER BILLED INCOME W	1,163.58	14,094.20	0.73%
47000.2 · OTHER BILLED INCOMES	25.00	631.36	0.02%
48200.1 · SERVICE CHARGE INCOME W	37.50	200.00	0.02%
48200.2 · SERVICE CHARGE INCOMES	37.50	200.00	0.02%
48200.3 · SERVICE CHARGE INCOME P	0.00	-4.68	0.0%
48300.1 · LATE FEE INCOME W	1,069.77	5,920.34	0.67%
48300.2 · LATE FEE INCOMES	1,007.11	5,474.96	0.63%
48300.3 · LATE FEE INCOME P	161.15	906.01	0.1%
49000.1 · INTEREST INCOME W	8.15	137.91	0.01%
49000.2 · INTEREST INCOMES	8.15	138.02	0.01%
49000.3 · INTEREST INCOME P	0.00	0.07	0.0%
49100.1 · DIVIDEND INCOME W	751.47	5,019.69	0.47%
49100.2 · DIVIDEND INCOME S	518.66	3,647.26	0.32%
49100.3 · DIVIDEND INCOME P	335.02	1,979.85	0.21%
<b>Total Income</b>	<u>160,166.24</u>	<u>6,311,518.92</u>	<u>100.0%</u>
<b>Gross Profit</b>	160,166.24	6,311,518.92	100.0%
<b>Expense</b>			
60100.1 · AUDIT W	0.00	7,552.40	0.0%
60100.2 · AUDITS	0.00	7,110.00	0.0%

	<u>Mar 23</u>	<u>Jul '22 - Mar 23</u>	<u>% of Income</u>
60100.3 · AUDITP	0.00	1,137.60	0.0%
60900.1 · BANK FEESW	5.00	65.00	0.0%
60900.2 · BANK FEES	327.92	1,480.47	0.21%
60900.3 · BANK FEESP	0.00	15.00	0.0%
62500.2 · CHEMICALSS	0.00	11.57	0.0%
62500.3 · CHEMICALSP	0.00	5,520.11	0.0%
62600.1 · DEPRECIATION EXPENSEW	7,698.75	69,288.75	4.81%
62600.2 · DEPRECIATION EXPENSES	9,018.33	81,164.97	5.63%
62600.3 · DEPRECIATION EXPENSEP	3,387.92	30,491.28	2.12%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	0.00	10,763.46	0.0%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	0.00	9,863.47	0.0%
62900.1 · ENGINEERING FEESW	720.00	7,836.99	0.45%
62900.2 · ENGINEERING FEES	720.00	9,537.26	0.45%
63000.1 · GAS, FUEL & OILW	689.17	6,148.87	0.43%
63000.2 · GAS, FUEL & OILS	689.18	6,148.98	0.43%
63500.1 · HEALTH INSURANCEW	4,830.00	42,490.00	3.02%
63500.2 · HEALTH INSURANCES	4,830.00	42,490.00	3.02%
63600.1 · LIFE INSURANCE-W	64.13	705.34	0.04%
63600.2 · LIFE INSURANCE-S	64.13	705.42	0.04%
64000.1 · INTEREST EXPENSEW	0.00	130.80	0.0%
64000.2 · INTEREST EXPENSES	0.00	22,787.78	0.0%
64300.2 · LAB SUPPLIESS	63.64	4,605.71	0.04%
64500.1 · LEGAL EXPENSEW	11,395.10	21,030.90	7.12%
64500.2 · LEGAL EXPENSES	3,309.75	17,974.05	2.07%
64900.1 · MEALS EXPENSEW	0.00	732.88	0.0%
64900.2 · MEALS EXPENSES	0.00	60.89	0.0%
65000.1 · MISC EXPENSEW	0.00	22.50	0.0%
65000.2 · MISC EXPENSES	0.00	4,580.00	0.0%
65400.1 · OFFICE SUPPLIESW	393.59	8,306.66	0.25%
65400.2 · OFFICE SUPPLIESS	393.60	8,571.81	0.25%
65400.3 · OFFICE SUPPLIESP	0.00	336.66	0.0%
65500.1 · OPERATING EXPENSEW	1,172.37	13,972.98	0.73%
65500.2 · OPERATING EXPENSES	5,299.67	16,355.79	3.31%
65500.3 · OPERATING EXPENSEP	0.00	946.80	0.0%
66000.1 · PERS RETIREMENTW	4,783.96	45,582.96	2.99%
66000.2 · PERS RETIREMENTS	4,783.98	45,583.25	2.99%
66100.1 · PERMITS/LICENSES/FEESW	0.00	4,653.71	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	30,614.93	0.0%
66100.3 · PERMITS/LICENSES/FEESP	0.00	914.55	0.0%
66400.1 · PG&E PUMPING COSTSW	18,360.89	205,935.03	11.46%
66400.2 · PG&E PUMPING COSTSS	7,825.54	64,910.53	4.89%
66500.1 · PG&E OFFICE UTILITIESW	641.68	4,264.27	0.4%
66500.2 · PG&E OFFICE UTILITIESS	641.69	4,264.32	0.4%
66500.3 · PG&E POOL UTILITIES	14.89	1,488.93	0.01%

	Mar 23	Jul '22 - Mar 23	% of Income
66700.1 · PROFESSIONAL FEESW	1,082.50	7,101.87	0.68%
66700.2 · PROFESSIONAL FEES	1,152.50	9,096.09	0.72%
66700.3 · PROFESSIONAL FEESP	0.00	390.25	0.0%
67100.1 · R&M INFRASTRUCTUREW	1,998.55	21,528.37	1.25%
67100.2 · R&M INFRASTRUCTURES	1,452.54	10,038.45	0.91%
67100.3 · R&M INFRASTRUCTUREP	0.00	669.82	0.0%
67200.1 · RENTAL OF EQUIPMENTW	94.34	2,090.20	0.06%
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	26,240.33	1.63%
67300.1 · REPAIRS/MAINT BLDGW	0.00	750.59	0.0%
67300.2 · REPAIRS/MAINT BLDGS	0.00	1,830.80	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	450.00	0.03%
67400.1 · REPAIRS/MAINT EQUIPW	280.74	2,044.90	0.18%
67400.2 · REPAIRS/MAINT EQUIPS	371.30	3,521.71	0.23%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	3,909.00	0.0%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	650.00	0.0%
68000.1 · TOOLSW	0.00	3,358.72	0.0%
68000.2 · TOOLSS	0.00	2,840.39	0.0%
68000.3 · TOOLSP	0.00	73.49	0.0%
68500.1 · SOCIAL SECURITY TAXESW	1,915.46	10,907.62	1.2%
68500.2 · SOCIAL SECURITY TAXESS	1,968.06	11,369.56	1.23%
68500.3 · SOCIAL SECURITY TAXESP	0.00	3,549.22	0.0%
69000.1 · TELEPHONEW	623.33	5,942.47	0.39%
69000.2 · TELEPHONES	623.34	5,942.54	0.39%
69000.3 · TELEPHONEP	110.99	960.36	0.07%
69200.1 · TESTING EXPENSEW	256.48	1,859.94	0.16%
69200.2 · TESTING EXPENSES	479.28	4,679.32	0.3%
69500.1 · TRAVEL EXPENSEW	0.00	448.44	0.0%
69500.2 · TRAVEL EXPENSES	0.00	448.44	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	148.44	4,008.30	0.09%
72000.2 · VEHICLE REPAIRS & MAINTS	148.47	4,008.60	0.09%
75500.1 · WAGES & SALARIES PRODUCTIONW	20,302.75	121,051.08	12.68%
75500.2 · WAGES & SALARIES PRODUCTIONS	20,809.08	124,943.93	12.99%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	44,500.45	0.0%
75600.1 · OVERTIME PAIDW	1,433.07	4,852.30	0.9%
75600.2 · OVERTIME PAIDS	1,611.96	7,608.40	1.01%
75600.3 · OVERTIME PAIDP	0.00	1,534.16	0.0%
75700.1 · SICK PAYW	631.85	4,509.08	0.39%
75700.2 · SICK PAYS	631.84	4,509.01	0.39%
75800.1 · VACATION PAYW	820.28	5,764.82	0.51%
75800.2 · VACATION PAYS	820.27	5,764.76	0.51%
76000.1 · STAND BY TIME PAIDW	607.50	4,050.00	0.38%
76000.2 · STAND BY TIME PAIDS	607.50	4,050.00	0.38%
76500.1 · WORKERS COMPW	0.00	-298.16	0.0%
76500.2 · WORKERS COMPS	0.00	-258.33	0.0%

	<b>Mar 23</b>	<b>Jul '22 - Mar 23</b>	<b>% of Income</b>
76500.3 · WORKERS COMPP	0.00	-47.08	0.0%
99500.0 · PENALTIES & FINES	0.00	78.00	0.0%
<b>Total Expense</b>	155,763.48	1,352,477.84	97.25%
<b>Net Income</b>	<b>4,402.76</b>	<b>4,959,041.08</b>	<b>2.75%</b>



# Profit & Loss YTD Comparison

March 2023

	<u>Mar 23</u>	<u>Mar 22</u>	<u>% Change</u>	<u>Jul '22 - Mar 23</u>
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	34,865.57	33,955.06	2.68%	373,061.92
40000.2 · RESIDENTIAL INCOMES	42,939.71	44,434.73	-3.37%	388,252.23
40000.3 · RESIDENTIAL INCOME P	9,639.76	9,715.62	-0.78%	87,140.45
40500.1 · GRANT MONEY W	30,134.00	13,483.00	123.5%	641,036.98
40500.2 · GRANT MONEYS	0.00	0.00	0.0%	4,419,774.00
41000.1 · COMMERCIAL INCOME W	22,863.82	20,077.24	13.88%	253,791.71
41000.2 · COMMERCIAL INCOMES	7,282.45	8,222.20	-11.43%	71,919.85
41000.3 · COMMERCIAL INCOME P	1,232.00	1,252.53	-1.64%	11,190.50
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	8,605.00
42031.3 · LITTLE SWIMMERS	0.00	0.00	0.0%	33.00
42035.3 · NIGHT SWIM	0.00	0.00	0.0%	892.00
42100.3 · GATE FEES P	0.00	0.00	0.0%	3,477.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	450.00
42400.3 · VENDING INCOME P	0.00	0.00	0.0%	237.00
42500.3 · REPLACEMENT PASSESP	0.00	0.00	0.0%	25.00
42700.3 · AQUATIC PASS	0.00	0.00	0.0%	615.00
42900.3 · POOL RENTAL FEES	0.00	0.00	0.0%	3,529.00
46000.1 · MISCELLANEOUS INCOME W	4,916.07	129.06	3,709.14%	4,978.84
46000.2 · MISCELLANEOUS INCOME S	743.75	129.06	476.28%	588.06
46000.3 · MISCELLANEOUS INCOME P	30.05	129.05	-76.71%	30.05
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	0.00	100.0%	3,546.34
47000.1 · OTHER BILLED INCOME W	1,163.58	67,272.74	-98.27%	14,094.20
47000.2 · OTHER BILLED INCOMES	25.00	99,196.00	-99.98%	631.36
48200.1 · SERVICE CHARGE INCOME W	37.50	12.50	200.0%	200.00
48200.2 · SERVICE CHARGE INCOMES	37.50	12.50	200.0%	200.00
48200.3 · SERVICE CHARGE INCOME P	0.00	0.00	0.0%	-4.68
48300.1 · LATE FEE INCOME W	1,069.77	622.44	71.87%	5,920.34
48300.2 · LATE FEE INCOMES	1,007.11	539.28	86.75%	5,474.96
48300.3 · LATE FEE INCOME P	161.15	98.28	63.97%	906.01
49000.1 · INTEREST INCOME W	8.15	13.40	-39.18%	137.91
49000.2 · INTEREST INCOMES	8.15	13.41	-39.22%	138.02
49000.3 · INTEREST INCOME P	0.00	0.00	0.0%	0.07
49100.1 · DIVIDEND INCOME W	751.47	232.75	222.87%	5,019.69
49100.2 · DIVIDEND INCOME S	518.66	185.92	178.97%	3,647.26
49100.3 · DIVIDEND INCOME P	335.02	67.40	397.06%	1,979.85
<b>Total Income</b>	<u>160,166.24</u>	<u>299,794.17</u>	<u>-46.58%</u>	<u>6,311,518.92</u>
<b>Gross Profit</b>	160,166.24	299,794.17	-46.58%	6,311,518.92
<b>Expense</b>				
60100.1 · AUDIT W	0.00	0.00	0.0%	7,552.40
60100.2 · AUDITS	0.00	0.00	0.0%	7,110.00

	<u>Mar 23</u>	<u>Mar 22</u>	<u>% Change</u>	<u>Jul '22 - Mar 23</u>
60100.3 · AUDITP	0.00	0.00	0.0%	1,137.60
60300.1 · ADVERTISINGW	0.00	280.00	-100.0%	0.00
60900.1 · BANK FEESW	5.00	10.00	-50.0%	65.00
60900.2 · BANK FEES	327.92	10.00	3,179.2%	1,480.47
60900.3 · BANK FEESP	0.00	0.00	0.0%	15.00
62500.2 · CHEMICALSS	0.00	0.00	0.0%	11.57
62500.3 · CHEMICALSP	0.00	0.00	0.0%	5,520.11
62600.1 · DEPRECIATION EXPENSEW	7,698.75	8,327.42	-7.55%	69,288.75
62600.2 · DEPRECIATION EXPENSES	9,018.33	9,404.83	-4.11%	81,164.97
62600.3 · DEPRECIATION EXPENSEP	3,387.92	3,253.25	4.14%	30,491.28
62700.1 · DUES, FEES & SUBSCRIPTIONSW	0.00	0.00	0.0%	10,763.46
62700.2 · DUES, FEES & SUBSCRIPTIONSS	0.00	0.00	0.0%	9,863.47
62900.1 · ENGINEERING FEESW	720.00	521.87	37.97%	7,836.99
62900.2 · ENGINEERING FEES	720.00	1,463.88	-50.82%	9,537.26
63000.1 · GAS, FUEL & OILW	689.17	693.20	-0.58%	6,148.87
63000.2 · GAS, FUEL & OILS	689.18	693.20	-0.58%	6,148.98
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	42,490.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	42,490.00
63600.1 · LIFE INSURANCE-W	64.13	0.00	100.0%	705.34
63600.2 · LIFE INSURANCE-S	64.13	0.00	100.0%	705.42
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	130.80
64000.2 · INTEREST EXPENSES	0.00	0.00	0.0%	22,787.78
64300.2 · LAB SUPPLIESS	63.64	65.32	-2.57%	4,605.71
64500.1 · LEGAL EXPENSEW	11,395.10	0.00	100.0%	21,030.90
64500.2 · LEGAL EXPENSES	3,309.75	0.00	100.0%	17,974.05
64900.1 · MEALS EXPENSEW	0.00	22.22	-100.0%	732.88
64900.2 · MEALS EXPENSES	0.00	0.00	0.0%	60.89
65000.1 · MISC EXPENSEW	0.00	0.00	0.0%	22.50
65000.2 · MISC EXPENSES	0.00	0.00	0.0%	4,580.00
65400.1 · OFFICE SUPPLIESW	393.59	1,622.21	-75.74%	8,306.66
65400.2 · OFFICE SUPPLIESS	393.60	1,620.67	-75.71%	8,571.81
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	336.66
65500.1 · OPERATING EXPENSEW	1,172.37	744.57	57.46%	13,972.98
65500.2 · OPERATING EXPENSES	5,299.67	863.75	513.57%	16,355.79
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	946.80
66000.1 · PERS RETIREMENTW	4,783.96	5,163.41	-7.35%	45,582.96
66000.2 · PERS RETIREMENTS	4,783.98	5,163.45	-7.35%	45,583.25
66100.1 · PERMITS/LICENSES/FEESW	0.00	5.00	-100.0%	4,653.71
66100.2 · PERMITS/LICENSES/FEES	0.00	5.00	-100.0%	30,614.93
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	914.55
66400.1 · PG&E PUMPING COSTSW	18,360.89	15,110.41	21.51%	205,935.03
66400.2 · PG&E PUMPING COSTSS	7,825.54	8,520.24	-8.15%	64,910.53
66500.1 · PG&E OFFICE UTILITIESW	641.68	479.21	33.9%	4,264.27
66500.2 · PG&E OFFICE UTILITIES	641.69	479.22	33.9%	4,264.32

	<u>Mar 23</u>	<u>Mar 22</u>	<u>% Change</u>	<u>Jul '22 - Mar 23</u>
66500.3 · PG&E POOL UTILITIES	14.89	54.92	-72.89%	1,488.93
66700.1 · PROFESSIONAL FEESW	1,082.50	1,070.87	1.09%	7,101.87
66700.2 · PROFESSIONAL FEES	1,152.50	625.00	84.4%	9,096.09
66700.3 · PROFESSIONAL FEESP	0.00	0.00	0.0%	390.25
67100.1 · R&M INFRASTRUCTUREW	1,998.55	2,100.23	-4.84%	21,528.37
67100.2 · R&M INFRASTRUCTURES	1,452.54	958.57	51.53%	10,038.45
67100.3 · R&M INFRASTRUCTUREP	0.00	0.00	0.0%	669.82
67200.1 · RENTAL OF EQUIPMENTW	94.34	76.76	22.9%	2,090.20
67200.2 · RENTAL OF EQUIPMENTS	2,606.18	2,606.18	0.0%	26,240.33
67300.1 · REPAIRS/MAINT BLDGW	0.00	0.00	0.0%	750.59
67300.2 · REPAIRS/MAINT BLDGS	0.00	0.00	0.0%	1,830.80
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	450.00
67400.1 · REPAIRS/MAINT EQUIPW	280.74	418.03	-32.84%	2,044.90
67400.2 · REPAIRS/MAINT EQUIPS	371.30	276.57	34.25%	3,521.71
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	105.00	-100.0%	3,909.00
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	105.00	-100.0%	0.00
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	650.00
68000.1 · TOOLSW	0.00	120.06	-100.0%	3,358.72
68000.2 · TOOLSS	0.00	13.03	-100.0%	2,840.39
68000.3 · TOOLSP	0.00	0.00	0.0%	73.49
68500.1 · SOCIAL SECURITY TAXESW	1,915.46	1,108.14	72.85%	10,907.62
68500.2 · SOCIAL SECURITY TAXESS	1,968.06	1,258.08	56.43%	11,369.56
68500.3 · SOCIAL SECURITY TAXESP	0.00	0.00	0.0%	3,549.22
69000.1 · TELEPHONEW	623.33	532.49	17.06%	5,942.47
69000.2 · TELEPHONES	623.34	532.49	17.06%	5,942.54
69000.3 · TELEPHONEP	110.99	115.00	-3.49%	960.36
69200.1 · TESTING EXPENSEW	256.48	153.60	66.98%	1,859.94
69200.2 · TESTING EXPENSES	479.28	443.63	8.04%	4,679.32
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	448.44
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	448.44
72000.1 · VEHICLE REPAIRS & MAINTW	148.44	208.23	-28.71%	4,008.30
72000.2 · VEHICLE REPAIRS & MAINTS	148.47	217.92	-31.87%	4,008.60
75500.1 · WAGES & SALARIES PRODUCTIONW	20,302.75	12,081.97	68.04%	121,051.08
75500.2 · WAGES & SALARIES PRODUCTIONS	20,809.08	13,250.69	57.04%	124,943.93
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	0.00	0.0%	44,500.45
75600.1 · OVERTIME PAIDW	1,433.07	274.14	422.75%	4,852.30
75600.2 · OVERTIME PAIDS	1,611.96	1,065.38	51.3%	7,608.40
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	1,534.16
75700.1 · SICK PAYW	631.85	701.23	-9.89%	4,509.08
75700.2 · SICK PAYS	631.84	701.22	-9.89%	4,509.01
75800.1 · VACATION PAYW	820.28	1,015.66	-19.24%	5,764.82
75800.2 · VACATION PAYS	820.27	1,015.65	-19.24%	5,764.76
76000.1 · STAND BY TIME PAIDW	607.50	412.50	47.27%	4,050.00
76000.2 · STAND BY TIME PAIDS	607.50	412.50	47.27%	4,050.00

	<u>Mar 23</u>	<u>Mar 22</u>	<u>% Change</u>	<u>Jul '22 - Mar 23</u>
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-298.16
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-258.33
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-47.08
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	78.00
Total Expense	<u>155,763.48</u>	<u>117,983.07</u>	<u>32.02%</u>	<u>1,352,477.84</u>
Net Income	<u><u>4,402.76</u></u>	<u><u>181,811.10</u></u>	<u><u>-97.58%</u></u>	<u><u>4,959,041.08</u></u>

# Reconciliation Summary

10300.0 · CASH IN BANK, Period Ending 03/31/2023

	<u>Mar 31, 23</u>
Beginning Balance	381,869.97
Cleared Transactions	
Checks and Payments - 97 items	-264,961.07
Deposits and Credits - 58 items	169,081.77
Total Cleared Transactions	<u>-95,879.30</u>
Cleared Balance	<u>285,990.67</u>
Uncleared Transactions	
Checks and Payments - 7 items	-30,594.41
Deposits and Credits - 6 items	6,871.73
Total Uncleared Transactions	<u>-23,722.68</u>
Register Balance as of 03/31/2023	<u>262,267.99</u>
New Transactions	
Checks and Payments - 351 items	-4,456,847.14
Deposits and Credits - 349 items	1,922,210.25
Total New Transactions	<u>-2,534,636.89</u>
Ending Balance	<u><u>-2,272,368.90</u></u>

# Check Register

March 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Mar 23				
	03/01/2023	ACH030123-1	STATE FARM LIFE INS	-256.50
	03/02/2023	EFT030223-1	Pitney Bowes PP	-1,100.44
	03/03/2023	DD1071	AMANDA R ROGERS	0.00
	03/03/2023	DD1072	DAVID ZEVELY	0.00
	03/03/2023	DD1073	KEITH T MOORE	0.00
	03/03/2023	DD1074	MARGARITA ANGEL {1}	0.00
	03/03/2023	DD1076	STEPHANIE A MCQUADE	0.00
	03/03/2023	DD1077	WILLIE L LYONS (1)	0.00
	03/03/2023	DD1075	MIKE A SKELLY	0.00
	03/07/2023	30341	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-45.00
	03/07/2023	30342	FEDERAL LICENSING, INC	-190.00
	03/07/2023	30343	Multiple Pump Service	-2,606.18
	03/07/2023	30344	PACE ENGINEERING	-39,770.50
	03/07/2023	30345	WHITEHAWK	-21,398.58
	03/09/2023	EFT030923-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,889.24
	03/10/2023	10614	WILLIE L LYONS (1)	-928.11
	03/10/2023	10615	WILLIE L LYONS (1)	-272.07
	03/10/2023	10616	WILLIE L LYONS (1)	-1,927.12
	03/13/2023	EFT031323-1	NOR CAL LABORERS	-9,982.00
	03/14/2023	30346	ARAMARK	-692.48
	03/14/2023	30347	CALIFORNIA SAFETY CO.	-180.00
	03/14/2023	30348	FRONTIER COMMUNICATIONS	-1,081.27
	03/14/2023	30349	HOVIS HARDWARE	-445.18
	03/14/2023	30350	LES SCHWAB TIRE CENTER	-385.79
	03/14/2023	30351	MADERA'S	-116.87
	03/14/2023	30352	NAPA SIERRA	-595.01
	03/14/2023	30353	PACKWAY MATERIALS, INC	-470.60
	03/14/2023	30354	PAT NUGENT	-255.00
	03/14/2023	30355	QUICKSILVER	-805.80
	03/14/2023	30356	SHASTA COUNTY DEPT OF RESOURCE MGMT	-1,124.19
	03/14/2023	30357	STATE WATER RESOURCES CONTROL BOARD (1)	-4,447.21
	03/14/2023	30358	UPEC 792	-297.00
	03/14/2023	30359	USA BLUE BOOK (1)	-72.67
	03/14/2023	30360	WASTE MANAGEMENT	-873.50
	03/17/2023	DD1078	AMANDA R ROGERS	0.00
	03/17/2023	DD1079	DAVID ZEVELY	0.00
	03/17/2023	DD1080	KEITH T MOORE	0.00
	03/17/2023	DD1081	MARGARITA ANGEL {1}	0.00
	03/17/2023	DD1082	MIKE A SKELLY	0.00
	03/17/2023	DD1083	STEPHANIE A MCQUADE	0.00
	03/18/2023	30361	AIR GAS USA	-85.92

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
03/18/2023	30362	AT&T MOBILITY	-225.70
03/18/2023	30363	MOUSEMAN PEST CONTROL	-50.00
03/18/2023	30364	PACE ANALYTICAL SERVICES LLC	-735.76
03/18/2023	30365	PACE ENGINEERING	-59,370.75
03/18/2023	30366	USA BLUE BOOK (1)	-1,012.86
03/20/2023	ACH032023-1	CoBANK	-291.66
03/20/2023	EFT032023-1	FIRST NATIONAL BANK OMAHA	-4,732.50
03/23/2023	EFT032323-1	Pitney Bowes PP	-603.50
03/28/2023	30367	DEBRA J. CRONE, CPA	-800.00
03/28/2023	30368	PG&E	-27,484.69
03/31/2023	DD1084	AMANDA R ROGERS	0.00
03/31/2023	DD1086	KEITH T MOORE	0.00
03/31/2023	DD1087	MARGARITA ANGEL {1}	0.00
03/31/2023	DD1088	MIKE A SKELLY	0.00
03/31/2023	DD1089	STEPHANIE A MCQUADE	0.00
03/31/2023	DD1085	DAVID ZEVELY	0.00
			<u><u>-188,601.65</u></u>

Mar 23

# Reconciliation Summary

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 03/31/2023

	<u>Mar 31, 23</u>
Beginning Balance	38,037.67
Cleared Transactions	
Deposits and Credits - 2 items	100.65
Total Cleared Transactions	<u>100.65</u>
Cleared Balance	<u>38,138.32</u>
Uncleared Transactions	
Checks and Payments - 10 items	-1,339.98
Deposits and Credits - 1 item	100.00
Total Uncleared Transactions	<u>-1,239.98</u>
Register Balance as of 03/31/2023	<u>36,898.34</u>
New Transactions	
Checks and Payments - 10 items	-493.50
Total New Transactions	<u>-493.50</u>
Ending Balance	<u>36,404.84</u>



# Reconciliation Summary

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 03/23/2023

	<u>Mar 23, 23</u>
Beginning Balance	61,047.97
Cleared Transactions	
Deposits and Credits - 1 item	1.40
Total Cleared Transactions	<u>1.40</u>
Cleared Balance	<u>61,049.37</u>
Register Balance as of 03/23/2023	61,049.37
Ending Balance	61,049.37

## Reconciliation Summary

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 03/23/2023

	<u>Mar 23, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 03/23/2023	2,600.00
Ending Balance	2,600.00