



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

December 5, 2024

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

We have compiled the accompanying financial statements for the period ending October 31, 2024. 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 October are \$260,769.29
2. Total Expenses for the period are \$121,322.17
3. Net Income (Loss) for the period is \$139,447.12
4. YTD Revenue is \$1,021,358.94
5. YTD Expenses are \$631,659.53
6. YTD Net Income (Loss) is \$389,699.41
7. The reconciled checking balance is \$563,356.10

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

Thank you,

Debra J. Crone, CPA

Burney Water District
Balance Sheet
As of October 31, 2024

Oct 31, 24

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	563,356.10
10305.0 · CASH IN BANK CUST DEPOSITS	47,001.31
10310.0 · CASH IN BANK CAPITAL IMP	6,059.08
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,150.06
10520.1 · WATER RESERVE 29170	112,768.70
10530.2 · SEWER RESERVE 29180	26,057.88
10540.2 · CASH FISCAL AGENT 4	22,560.97
10550.1 · WATER/SWR EQUIP RESERVE (1)	46,178.75
10550.2 · WATER/SWR EQUIP RESERVE 29190	63,437.69
10560.3 · SWIMMING POOL RESERVE 29200	126,439.94
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	61,651.72
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	61,651.73

Total Checking/Savings 1,141,263.93

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	212,770.73
11000.1 · RETURNED CHECK	2,383.80
11000.2 · RETURNED CHECK(2)	1,599.46
11000.3 · RETURNED CHECK(1)	343.42
11001.0 · AR COMP GEN LATE FEES	19,262.09
11300.1 · GRANT RECEIVABLEW	368,903.00
11300.2 · GRANT RECEIVABLE S	61,802.00
11300.3 · GRANTS RECEIVABLE - POOL	100,233.00

Total Other Current Assets 767,297.50

Total Current Assets 1,908,561.43

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

Oct 31, 24

15240.1 · TRANSMISSION/DISTRIBUTION PLW	4,774,701.83
15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28
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
15300.4 · GROUNDS & IMPROVEMENTS PARKS	242,033.86
15310.3 · POOL EXPANSION/SOLAR PROJECT	135,821.27
15400.1 · EQUIPMENTWATER	315,677.13
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 · VEHICLES	99,283.74
16920.1 · WORK IN PROGRESS W	766,918.47
16920.2 · WORK IN PROGRESS S	12,052,898.40
16920.4 · WORK IN PROGRESS - PARKS	56,912.58
17000.1 · ACCUMULATED DEPRECIATIONW	-3,145,671.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,950,101.00
17000.3 · ACCUMULATED DEPRECIATIONP	-886,189.04
17000.4 · ACCUMULATE DEPRECIATION PARKS	-4,035.00
Total Fixed Assets	17,117,913.76
Other Assets	
19700.1 · DEFERRED OUTFLOWSW	234,372.00
19700.2 · DEFERRED OUTFLOWSS	273,143.00
19700.3 · DEFERRED OUTFLOWSP(1)	65,943.00
Total Other Assets	573,458.00
TOTAL ASSETS	19,599,933.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	407,683.63
Total Accounts Payable	407,683.63
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	19,763.87
23300.0 · INSURANCE WITHHOLDINGS	-129.25
23850.0 · UNION DUES	151.50
23950.0 · CAL PERS	1,486.82
24400.1 · CUSTOMER DEPOSITSW	12,498.01
24400.2 · CUSTOMER DEPOSITSS	18,311.28
24400.3 · CUSTOMER DEPOSITSP	3,552.57

	Oct 31, 24
25000.4 · DEFERRED REVENUE PARKS	50,000.00
Total Other Current Liabilities	105,634.80
Total Current Liabilities	513,318.43
Long Term Liabilities	
27001.0 · CO BANK LOC	324,962.49
27500.1 · NET PENSION LIABILITYW	452,147.00
27500.2 · NET PENSION LIABILITYS	526,944.00
27500.3 · NET PENSION LIABILITYP	127,215.00
27700.1 · DEFERRED INFLOWSW	143,495.00
27700.2 · DEFERRED INFLOWSS	167,233.00
27700.3 · DEFERRED INFLOWSP	40,373.00
Total Long Term Liabilities	1,782,369.49
Total Liabilities	2,295,687.92
Equity	
32000 · Retained Earnings	11,545,483.83
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-41,237.47
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	389,699.41
Total Equity	17,304,245.27
TOTAL LIABILITIES & EQUITY	19,599,933.19

Burney Water District
Profit & Loss YTD Comparison
October 2024

	<u>Oct 24</u>	<u>Jul - Oct 24</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	41,635.36	199,641.24	15.97%
40000.2 · RESIDENTIAL INCOMES	43,865.70	177,279.10	16.82%
40000.3 · RESIDENTIAL INCOME P	9,902.05	39,730.14	3.8%
40500.1 · GRANT MONEY W	0.00	204,577.00	0.0%
40500.2 · GRANT MONEYS	99,909.00	161,711.00	38.31%
41000.1 · COMMERCIAL INCOME W	49,940.23	160,347.51	19.15%
41000.2 · COMMERCIAL INCOMES	7,467.59	29,523.06	2.86%
41000.3 · COMMERCIAL INCOME P	1,204.00	4,830.71	0.46%
42000.3 · SWIMMING LESSONS	0.00	11,975.00	0.0%
42031.3 · LITTLE SWIMMERS	0.00	21.00	0.0%
42035.3 · NIGHT SWIM	0.00	1,097.00	0.0%
42100.3 · GATE FEES P	0.00	5,071.00	0.0%
42200.3 · POOL PASS PURCHASES	0.00	270.00	0.0%
42500.3 · REPLACEMENT PASSESP	0.00	45.00	0.0%
42700.3 · AQUATIC PASS	0.00	1,245.00	0.0%
42800.3 · POOL DONATIONS	0.00	3.00	0.0%
42900.3 · POOL RENTAL FEES	957.66	4,743.66	0.37%
46000.3 · MISCELLANEOUS INCOME P	0.00	50.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	427.53	1,777.09	0.16%
48200.1 · SERVICE CHARGE INCOME W	250.00	312.50	0.1%
48200.2 · SERVICE CHARGE INCOMES	250.00	312.50	0.1%
48300.1 · LATE FEE INCOME W	1,520.44	4,609.47	0.58%
48300.2 · LATE FEE INCOMES	1,378.20	4,193.62	0.53%
48300.3 · LATE FEE INCOME P	262.36	767.00	0.1%
49000.1 · INTEREST INCOME W	10.16	43.29	0.0%
49000.2 · INTEREST INCOMES	10.16	43.28	0.0%
49100.1 · DIVIDEND INCOME W	820.71	3,294.07	0.32%
49100.2 · DIVIDEND INCOME S	507.71	2,037.79	0.2%
49100.3 · DIVIDEND INCOME P	450.43	1,807.91	0.17%
Total Income	<u>260,769.29</u>	<u>1,021,358.94</u>	<u>100.0%</u>
Gross Profit	260,769.29	1,021,358.94	100.0%
Expense			
60100.1 · AUDIT W	0.00	8,177.00	0.0%
60100.2 · AUDITS	0.00	7,412.00	0.0%
60100.3 · AUDIT P	0.00	1,411.00	0.0%
60300.2 · ADVERTISINGS	82.50	82.50	0.03%
60900.1 · BANK FEES W	10.00	20.00	0.0%
60900.2 · BANK FEES S	356.88	2,997.06	0.14%
60900.3 · BANK FEES P	0.00	112.56	0.0%
62500.3 · CHEMICALS P	0.00	6,351.97	0.0%

	<u>Oct 24</u>	<u>Jul - Oct 24</u>	<u>% of Income</u>
62600.1 · DEPRECIATION EXPENSEW	9,280.00	37,120.00	3.56%
62600.2 · DEPRECIATION EXPENSES	8,599.00	34,396.00	3.3%
62600.3 · DEPRECIATION EXPENSEP	3,555.00	14,220.00	1.36%
62600.4 · DEPRECIATION EXPENSE PARKS	807.00	3,228.00	0.31%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	3,922.58	6,827.80	1.5%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	3,922.57	6,584.79	1.5%
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	1,500.00	0.14%
62900.1 · ENGINEERING FEESW	0.00	1,347.38	0.0%
62900.2 · ENGINEERING FEES	0.00	2,091.37	0.0%
63000.1 · GAS, FUEL & OILW	574.67	2,446.06	0.22%
63000.2 · GAS, FUEL & OILS	617.00	2,488.40	0.24%
63000.3 · GAS, FUEL & OILP	58.87	58.87	0.02%
63500.1 · HEALTH INSURANCEW	4,970.00	19,880.00	1.91%
63500.2 · HEALTH INSURANCES	4,970.00	19,880.00	1.91%
63600.1 · LIFE INSURANCE-W	57.19	228.76	0.02%
63600.2 · LIFE INSURANCE-S	57.19	228.76	0.02%
64000.1 · INTEREST EXPENSEW	1.32	7.01	0.0%
64000.2 · INTEREST EXPENSES	1,717.71	4,920.27	0.66%
64500.1 · LEGAL EXPENSEW	6,368.75	18,631.00	2.44%
64500.2 · LEGAL EXPENSES	0.00	2,542.50	0.0%
64900.1 · MEALS EXPENSEW	360.00	404.12	0.14%
64900.2 · MEALS EXPENSES	360.00	404.12	0.14%
65400.1 · OFFICE SUPPLIESW	332.69	2,816.21	0.13%
65400.2 · OFFICE SUPPLIESS	332.67	2,816.23	0.13%
65450.1 · OFFICE EQUIP LEASEW	755.79	1,493.11	0.29%
65450.2 · OFFICE EQUIP LEASES	755.79	1,493.11	0.29%
65500.1 · OPERATING EXPENSEW	881.24	3,419.58	0.34%
65500.2 · OPERATING EXPENSES	8,369.95	13,618.69	3.21%
65500.3 · OPERATING EXPENSEP	89.20	1,227.01	0.03%
66000.1 · PERS RETIREMENTW	5,449.87	21,753.04	2.09%
66000.2 · PERS RETIREMENTS	5,449.86	21,753.05	2.09%
66100.2 · PERMITS/LICENSES/FEES	203.00	203.00	0.08%
66400.1 · PG&E PUMPING COSTSW	0.00	103,998.76	0.0%
66400.2 · PG&E PUMPING COSTSS	0.00	48,843.11	0.0%
66500.1 · PG&E OFFICE UTILITIESW	0.00	952.59	0.0%
66500.2 · PG&E OFFICE UTILITIESS	0.00	952.61	0.0%
66500.3 · PG&E POOL UTILITIES	0.00	1,155.79	0.0%
66700.1 · PROFESSIONAL FEESW	872.24	2,394.74	0.33%
66700.2 · PROFESSIONAL FEES	942.24	2,674.74	0.36%
67100.1 · R&M INFRASTRUCTUREW	269.50	2,055.48	0.1%
67100.2 · R&M INFRASTRUCTURES	177.76	1,125.50	0.07%
67100.3 · R&M INFRASTRUCTUREP	0.00	1,119.54	0.0%
67200.1 · RENTAL OF EQUIPMENTW	527.65	1,129.94	0.2%
67200.2 · RENTAL OF EQUIPMENTS	400.61	400.61	0.15%

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

5 of 15

	<u>Oct 24</u>	<u>Jul - Oct 24</u>	<u>% of Income</u>
67300.1 · REPAIRS/MAINT BLDGW	1,416.06	1,966.41	0.54%
67300.2 · REPAIRS/MAINT BLDGS	1,416.05	1,966.42	0.54%
67300.3 · REPAIRS/MAINT BLDGP	50.00	200.00	0.02%
67400.1 · REPAIRS/MAINT EQUIPW	63.63	237.61	0.02%
67400.2 · REPAIRS/MAINT EQUIPS	1,958.02	3,027.39	0.75%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	1,591.94	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	60.50	300.50	0.02%
67700.2 · SEMINARS/EDUCATION/CERTS-S	60.50	505.75	0.02%
68000.1 · TOOLSW	194.90	1,206.93	0.08%
68000.2 · TOOLSS	761.99	1,766.54	0.29%
68500.1 · SOCIAL SECURITY TAXESW	1,185.74	4,443.94	0.46%
68500.2 · SOCIAL SECURITY TAXESS	1,279.02	4,078.95	0.49%
68500.3 · SOCIAL SECURITY TAXESP	94.42	4,293.39	0.04%
69000.1 · TELEPHONEW	949.21	3,675.34	0.36%
69000.2 · TELEPHONES	949.21	3,675.36	0.36%
69000.3 · TELEPHONEP	177.26	679.08	0.07%
69200.1 · TESTING EXPENSEW	225.80	1,488.52	0.09%
69200.2 · TESTING EXPENSES	525.52	2,245.28	0.2%
72000.1 · VEHICLE REPAIRS & MAINTW	42.22	196.11	0.02%
72000.2 · VEHICLE REPAIRS & MAINTS	42.17	196.09	0.02%
75000.1 · WAGES & SALARIES ADMINW	4,129.60	15,858.16	1.58%
75000.2 · WAGES & SALARIES ADMIN S	4,129.60	15,858.16	1.58%
75500.1 · WAGES & SALARIES PRODUCTIONW	9,308.02	29,313.13	3.57%
75500.2 · WAGES & SALARIES PRODUCTIONS	10,210.52	26,327.80	3.92%
75500.3 · WAGES & SALARIES PRODUCTIONP	1,312.64	47,162.80	0.5%
75600.1 · OVERTIME PAIDW	210.14	1,837.82	0.08%
75600.2 · OVERTIME PAIDS	605.37	3,565.18	0.23%
75600.3 · OVERTIME PAIDP	0.00	2,478.23	0.0%
75610.3 · OVERTIME PDDOUBLE P	0.00	72.00	0.0%
75700.1 · SICK PAYW	496.52	1,764.09	0.19%
75700.2 · SICK PAYS	496.52	1,764.08	0.19%
75800.1 · VACATION PAYW	654.86	1,368.15	0.25%
75800.2 · VACATION PAYS	654.87	1,368.17	0.25%
76000.1 · STAND BY TIME PAIDW	412.50	1,842.50	0.16%
76000.2 · STAND BY TIME PAIDS	412.50	1,842.50	0.16%
76500.1 · WORKERS COMPW	0.00	-909.89	0.0%
76500.2 · WORKERS COMPS	0.00	-856.59	0.0%
76500.3 · WORKERS COMPP	0.00	-137.05	0.0%
99500.0 · PENALTIES & FINES	3.00	3.00	0.0%
Total Expense	<u>121,322.17</u>	<u>631,659.53</u>	<u>46.53%</u>
Net Income	<u><u>139,447.12</u></u>	<u><u>389,699.41</u></u>	<u><u>53.48%</u></u>

Burney Water District
Profit & Loss YTD Comparison
October 2024

	<u>Oct 24</u>	<u>Oct 23</u>	<u>% Change</u>	<u>Jul - Oct 24</u>
Income				
40000.1 · RESIDENTIAL INCOMEW	41,635.36	41,999.28	-0.87%	199,641.24
40000.2 · RESIDENTIAL INCOMES	43,865.70	43,210.84	1.52%	177,279.10
40000.3 · RESIDENTIAL INCOMEP	9,902.05	9,708.09	2.0%	39,730.14
40500.1 · GRANT MONEYW	0.00	0.00	0.0%	204,577.00
40500.2 · GRANT MONEYS	99,909.00	1,015,055.00	-90.16%	161,711.00
41000.1 · COMMERCIAL INCOMEW	49,940.23	26,634.57	87.5%	160,347.51
41000.2 · COMMERCIAL INCOMES	7,467.59	7,233.68	3.23%	29,523.06
41000.3 · COMMERCIAL INCOMEP	1,204.00	1,218.00	-1.15%	4,830.71
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	11,975.00
42031.3 · LITTLE SWIMMERS	0.00	0.00	0.0%	21.00
42035.3 · NIGHT SWIM	0.00	0.00	0.0%	1,097.00
42100.3 · GATE FEESP	0.00	0.00	0.0%	5,071.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	270.00
42500.3 · REPLACEMENT PASSESP	0.00	0.00	0.0%	45.00
42700.3 · AQUATIC PASS	0.00	0.00	0.0%	1,245.00
42800.3 · POOL DONATIONS	0.00	0.00	0.0%	3.00
42900.3 · POOL RENTAL FEES	957.66	1,183.50	-19.08%	4,743.66
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	50.00
46000.4 · MISCELLANEOUS INCOME - PARK	427.53	418.18	2.24%	1,777.09
48200.1 · SERVICE CHARGE INCOMEW	250.00	12.50	1,900.0%	312.50
48200.2 · SERVICE CHARGE INCOMES	250.00	12.50	1,900.0%	312.50
48300.1 · LATE FEE INCOMEW	1,520.44	1,569.66	-3.14%	4,609.47
48300.2 · LATE FEE INCOMES	1,378.20	1,147.32	20.12%	4,193.62
48300.3 · LATE FEE INCOMEP	262.36	303.02	-13.42%	767.00
49000.1 · INTEREST INCOMEW	10.16	7.16	41.9%	43.29
49000.2 · INTEREST INCOMES	10.16	7.15	42.1%	43.28
49100.1 · DIVIDEND INCOME W	820.71	813.86	0.84%	3,294.07
49100.2 · DIVIDEND INCOME S	507.71	539.14	-5.83%	2,037.79
49100.3 · DIVIDEND INCOME P	450.43	395.36	13.93%	1,807.91
Total Income	<u>260,769.29</u>	<u>1,151,468.81</u>	<u>-77.35%</u>	<u>1,021,358.94</u>
Gross Profit	260,769.29	1,151,468.81	-77.35%	1,021,358.94
Expense				
60100.1 · AUDITW	0.00	7,936.50	-100.0%	8,177.00
60100.2 · AUDITS	0.00	7,194.00	-100.0%	7,412.00
60100.3 · AUDITP	0.00	1,369.50	-100.0%	1,411.00
60300.2 · ADVERTISINGS	82.50	0.00	100.0%	82.50
60900.1 · BANK FEESW	10.00	0.00	100.0%	20.00
60900.2 · BANK FEES	356.88	183.35	94.64%	2,997.06
60900.3 · BANK FEESP	0.00	0.00	0.0%	112.56
62500.3 · CHEMICALSP	0.00	0.00	0.0%	6,351.97

	Oct 24	Oct 23	% Change	Jul - Oct 24
62600.1 · DEPRECIATION EXPENSEW	9,280.00	8,126.00	14.2%	37,120.00
62600.2 · DEPRECIATION EXPENSES	8,599.00	8,851.00	-2.85%	34,396.00
62600.3 · DEPRECIATION EXPENSEP	3,555.00	3,482.17	2.09%	14,220.00
62600.4 · DEPRECIATION EXPENSE PARKS	807.00	0.00	100.0%	3,228.00
62700.1 · DUES, FEES & SUBSCRIPTIONSW	3,922.58	3,420.74	14.67%	6,827.80
62700.2 · DUES, FEES & SUBSCRIPTIONSS	3,922.57	3,456.36	13.49%	6,584.79
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	0.00	100.0%	1,500.00
62900.1 · ENGINEERING FEESW	0.00	180.00	-100.0%	1,347.38
62900.2 · ENGINEERING FEES	0.00	180.00	-100.0%	2,091.37
63000.1 · GAS, FUEL & OILW	574.67	642.45	-10.55%	2,446.06
63000.2 · GAS, FUEL & OILS	617.00	541.53	13.94%	2,488.40
63000.3 · GAS, FUEL & OILP	58.87	0.00	100.0%	58.87
63500.1 · HEALTH INSURANCEW	4,970.00	4,830.00	2.9%	19,880.00
63500.2 · HEALTH INSURANCES	4,970.00	4,830.00	2.9%	19,880.00
63600.1 · LIFE INSURANCE-W	57.19	108.76	-47.42%	228.76
63600.2 · LIFE INSURANCE-S	57.19	108.74	-47.41%	228.76
64000.1 · INTEREST EXPENSEW	1.32	0.00	100.0%	7.01
64000.2 · INTEREST EXPENSES	1,717.71	6,878.42	-75.03%	4,920.27
64500.1 · LEGAL EXPENSEW	6,368.75	4,477.85	42.23%	18,631.00
64500.2 · LEGAL EXPENSES	0.00	4,477.85	-100.0%	2,542.50
64900.1 · MEALS EXPENSEW	360.00	8.60	4,086.05%	404.12
64900.2 · MEALS EXPENSES	360.00	8.61	4,081.19%	404.12
65400.1 · OFFICE SUPPLIESW	332.69	424.89	-21.7%	2,816.21
65400.2 · OFFICE SUPPLIESS	332.67	424.89	-21.7%	2,816.23
65450.1 · OFFICE EQUIP LEASEW	755.79	112.29	573.07%	1,493.11
65450.2 · OFFICE EQUIP LEASES	755.79	112.30	573.01%	1,493.11
65500.1 · OPERATING EXPENSEW	881.24	976.07	-9.72%	3,419.58
65500.2 · OPERATING EXPENSES	8,369.95	1,725.05	385.2%	13,618.69
65500.3 · OPERATING EXPENSEP	89.20	0.00	100.0%	1,227.01
66000.1 · PERS RETIREMENTW	5,449.87	4,805.38	13.41%	21,753.04
66000.2 · PERS RETIREMENTS	5,449.86	4,805.40	13.41%	21,753.05
66100.1 · PERMITS/LICENSES/FEESW	0.00	356.46	-100.0%	0.00
66100.2 · PERMITS/LICENSES/FEES	203.00	0.00	100.0%	203.00
66400.1 · PG&E PUMPING COSTSW	0.00	26,021.15	-100.0%	103,998.76
66400.2 · PG&E PUMPING COSTSS	0.00	2,047.70	-100.0%	48,843.11
66500.1 · PG&E OFFICE UTILITIESW	0.00	251.22	-100.0%	952.59
66500.2 · PG&E OFFICE UTILITIESS	0.00	251.23	-100.0%	952.61
66500.3 · PG&E POOL UTILITIES	0.00	31.26	-100.0%	1,155.79
66700.1 · PROFESSIONAL FEESW	872.24	5,961.83	-85.37%	2,394.74
66700.2 · PROFESSIONAL FEES	942.24	6,031.84	-84.38%	2,674.74
67100.1 · R&M INFRASTRUCTUREW	269.50	2,631.14	-89.76%	2,055.48
67100.2 · R&M INFRASTRUCTURES	177.76	2,023.28	-91.21%	1,125.50
67100.3 · R&M INFRASTRUCTUREP	0.00	772.20	-100.0%	1,119.54
67200.1 · RENTAL OF EQUIPMENTW	527.65	102.41	415.23%	1,129.94

	<u>Oct 24</u>	<u>Oct 23</u>	<u>% Change</u>	<u>Jul - Oct 24</u>
67200.2 · RENTAL OF EQUIPMENTS	400.61	3,135.56	-87.22%	400.61
67300.1 · REPAIRS/MAINT BLDGW	1,416.06	0.00	100.0%	1,966.41
67300.2 · REPAIRS/MAINT BLDGS	1,416.05	0.00	100.0%	1,966.42
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	200.00
67400.1 · REPAIRS/MAINT EQUIPW	63.63	426.74	-85.09%	237.61
67400.2 · REPAIRS/MAINT EQUIPS	1,958.02	456.75	328.69%	3,027.39
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	1,591.94
67700.1 · SEMINARS/EDUCATION/CERTS-W	60.50	116.50	-48.07%	300.50
67700.2 · SEMINARS/EDUCATION/CERTS-S	60.50	56.50	7.08%	505.75
68000.1 · TOOLSW	194.90	60.37	222.84%	1,206.93
68000.2 · TOOLSS	761.99	299.28	154.61%	1,766.54
68500.1 · SOCIAL SECURITY TAXESW	1,185.74	1,085.81	9.2%	4,443.94
68500.2 · SOCIAL SECURITY TAXESS	1,279.02	1,100.35	16.24%	4,078.95
68500.3 · SOCIAL SECURITY TAXESP	94.42	379.44	-75.12%	4,293.39
69000.1 · TELEPHONEW	949.21	963.42	-1.48%	3,675.34
69000.2 · TELEPHONES	949.21	963.43	-1.48%	3,675.36
69000.3 · TELEPHONEP	177.26	0.00	100.0%	679.08
69200.1 · TESTING EXPENSEW	225.80	209.88	7.59%	1,488.52
69200.2 · TESTING EXPENSES	525.52	693.44	-24.22%	2,245.28
69500.1 · TRAVEL EXPENSEW	0.00	1,582.79	-100.0%	0.00
72000.1 · VEHICLE REPAIRS & MAINTW	42.22	105.31	-59.91%	196.11
72000.2 · VEHICLE REPAIRS & MAINTS	42.17	105.33	-59.96%	196.09
75000.1 · WAGES & SALARIES ADMINW	4,129.60	0.00	100.0%	15,858.16
75000.2 · WAGES & SALARIES ADMINS	4,129.60	0.00	100.0%	15,858.16
75500.1 · WAGES & SALARIES PRODUCTIONW	9,308.02	12,742.47	-26.95%	29,313.13
75500.2 · WAGES & SALARIES PRODUCTIONS	10,210.52	12,454.14	-18.02%	26,327.80
75500.3 · WAGES & SALARIES PRODUCTIONP	1,312.64	4,960.00	-73.54%	47,162.80
75600.1 · OVERTIME PAIDW	210.14	96.96	116.73%	1,837.82
75600.2 · OVERTIME PAIDS	605.37	573.90	5.48%	3,565.18
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	2,478.23
75610.3 · OVERTIME PDDOUBLE P	0.00	0.00	0.0%	72.00
75700.1 · SICK PAYW	496.52	204.43	142.88%	1,764.09
75700.2 · SICK PAYS	496.52	204.43	142.88%	1,764.08
75800.1 · VACATION PAYW	654.86	738.07	-11.27%	1,368.15
75800.2 · VACATION PAYS	654.87	738.06	-11.27%	1,368.17
76000.1 · STAND BY TIME PAIDW	412.50	412.50	0.0%	1,842.50
76000.2 · STAND BY TIME PAIDS	412.50	412.50	0.0%	1,842.50
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-909.89
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-856.59
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-137.05
99500.0 · PENALTIES & FINES	3.00	0.00	100.0%	3.00
Total Expense	<u>121,322.17</u>	<u>176,488.78</u>	<u>-31.26%</u>	<u>631,659.53</u>
Net Income	<u>139,447.12</u>	<u>974,980.03</u>	<u>-85.7%</u>	<u>389,699.41</u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 10/31/2024

	<u>Oct 31, 24</u>
Beginning Balance	583,475.06
Cleared Transactions	
Checks and Payments - 66 items	-350,981.96
Deposits and Credits - 62 items	204,034.28
Total Cleared Transactions	<u>-146,947.68</u>
Cleared Balance	<u>436,527.38</u>
Uncleared Transactions	
Checks and Payments - 8 items	-17,447.87
Deposits and Credits - 16 items	144,276.59
Total Uncleared Transactions	<u>126,828.72</u>
Register Balance as of 10/31/2024	<u>563,356.10</u>
New Transactions	
Checks and Payments - 58 items	-503,748.36
Deposits and Credits - 37 items	289,844.04
Total New Transactions	<u>-213,904.32</u>
Ending Balance	<u>349,451.78</u>

Burney Water District
Check Register
October 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Oct 24	10/02/2024	AOD100224	DAILY DEPOSIT	-1,738.76
	10/03/2024	31018	Access Information Management	-192.05
	10/03/2024	31019	FERGUSON WATERWORKS #1423	-18,160.11
	10/03/2024	31020	HOVIS HARDWARE	-682.12
	10/03/2024	31021	MOUSEMAN PEST CONTROL	-50.00
	10/03/2024	31022	ODP	-22.51
	10/03/2024	31023	PACE ANALYTICAL SERVICES LLC	-156.80
	10/03/2024	31024	QUICKSILVER	-206.54
	10/03/2024	31025	SCP DISTRIBUTORS LLC	-1.67
	10/03/2024	31026	SWRCB-DWOC	-243.00
	10/03/2024	31027	USA BLUE BOOK (1)	-130.19
	10/03/2024	31028	USA NORTH 811	-523.78
	10/03/2024	31029	Vestis	-1,029.77
	10/03/2024	ACH100324-1	GLOFOX	-375.00
	10/04/2024	10755	OWEN C VON SCHALSCHA	-861.57
	10/04/2024	10756	OWEN C VON SCHALSCHA	-262.81
	10/07/2024	EFT100724-1	PG&E	-57,246.32
	10/08/2024	10754	OWEN C VON SCHALSCHA	0.00
	10/08/2024	EFT100824-1	NOR CAL LABORERS	-10,787.00
	10/08/2024	EFT100824-2	TESORO COMMERCIAL FLEET	-947.49
	10/08/2024	EFT100824-3	CalPERS	-87.83
	10/08/2024	EFT100824-4	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,747.58
	10/08/2024	EFT100824-5	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-324.23
	10/08/2024	EFT100824-6	CalPERS	-7,821.58
	10/11/2024	DD1350	CEDALIA TRYAN	0.00
	10/11/2024	DD1351	CODY A MARTIN	0.00
	10/11/2024	DD1352	DAVID ZEVELY	0.00
	10/11/2024	DD1353	KEITH T MOORE	0.00
	10/11/2024	DD1354	MARGARITA ANGEL {1}	0.00
	10/11/2024	DD1355	MIKE A SKELLY	0.00
	10/11/2024	DD1356	STEPHANIE A MCQUADE	0.00
	10/17/2024	31037	AMANDA ROGERS	-480.00
	10/17/2024	31038	CALIFORNIA SAFETY CO.	-180.00
	10/17/2024	31039	CARLTON CHRISTMAS TREES, LLC	-6,000.00
	10/17/2024	31040	DOMAIN LISTINGS	-288.00
	10/17/2024	31041	EVERS LAW GROUP	-6,368.75
	10/17/2024	31042	FRONTIER COMMUNICATIONS	-1,713.97
	10/17/2024	31043	ODP	-276.42
	10/17/2024	31044	ONSOLVE, LLC	-90.00
	10/17/2024	31045	PACE ANALYTICAL SERVICES LLC	-1,692.44
	10/17/2024	31046	PACE ENGINEERING	-19,480.06

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10/17/2024	31047	ROTARY CLUB	-77.00
10/17/2024	31048	RTA CONSTRUCTION	-51,827.81
10/17/2024	31049	UBEO	-164.31
10/17/2024	31050	ZITO MEDIA	-123.04
10/17/2024	31051	CWEA	-121.00
10/21/2024	EFT102124-1	CoBANK	-2,196.33
10/22/2024	EFT102224-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,747.58
10/22/2024	EFT102224-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-124.23
10/22/2024	ACH102224-1	PITNEY BOWES GLOBAL FINANCIAL	-1,511.58
10/25/2024	DD1357	CEDALIA TRYAN	0.00
10/25/2024	DD1358	CODY A MARTIN	0.00
10/25/2024	DD1359	DAVID ZEVELY	0.00
10/25/2024	DD1360	KEITH T MOORE	0.00
10/25/2024	DD1361	MARGARITA ANGEL {1}	0.00
10/25/2024	DD1362	MIKE A SKELLY	0.00
10/25/2024	DD1363	STEPHANIE A MCQUADE	0.00
10/30/2024	31052	AMANDA ROGERS	-50.50
			<u>-200,111.73</u>

Oct 24

**Burney Water District
Reconciliation Summary**

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 10/31/2024

	<u>Oct 31, 24</u>
Beginning Balance	48,590.42
Cleared Transactions	
Checks and Payments - 5 items	-1,026.78
Deposits and Credits - 8 items	1,100.83
Total Cleared Transactions	<u>74.05</u>
Cleared Balance	<u><u>48,664.47</u></u>
Uncleared Transactions	
Checks and Payments - 15 items	-2,063.16
Deposits and Credits - 2 items	400.00
Total Uncleared Transactions	<u>-1,663.16</u>
Register Balance as of 10/31/2024	<u><u>47,001.31</u></u>
Ending Balance	47,001.31

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 10/31/2024

	<u>Oct 31, 24</u>
Beginning Balance	6,059.08
Cleared Balance	6,059.08
Register Balance as of 10/31/2024	6,059.08
Ending Balance	6,059.08

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 10/31/2024

Oct 31, 24

Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 10/31/2024	2,600.00
Ending Balance	2,600.00