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August 21, 2024

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, 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 March are \$440,513.56
2. Total Expenses for the period are \$203,378.01
3. Net Income (Loss) for the period is \$237,135.55
4. YTD Revenue is \$2,820,265.59
5. YTD Expenses are \$1,526,554.53
6. YTD Net Income (Loss) is \$1,293,711.06
7. The reconciled checking balance is \$562,380.22

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 March 31, 2024

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ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	562,380.22
10305.0 · CASH IN BANK CUST DEPOSITS	38,531.88
10310.0 · CASH IN BANK CAPITAL IMP	6,058.73
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,113.94
10520.1 · WATER RESERVE 29170	109,226.34
10530.2 · SEWER RESERVE 29180	25,239.35
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,457.09
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,716.02
10560.3 · SWIMMING POOL RESERVE 29200	122,468.11
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,715.07
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,715.07

Total Checking/Savings 1,117,115.21

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	145,346.46
11000.1 · RETURNED CHECK	2,119.93
11000.2 · RETURNED CHECK(2)	1,417.96
11000.3 · RETURNED CHECK(1)	295.42
11001.0 · AR COMP GEN LATE FEES	21,613.37
11300.1 · GRANT RECEIVABLEW	164,326.00
11300.3 · GRANTS RECEIVABLE - POOL	100,233.00

Total Other Current Assets 435,352.14

Total Current Assets 1,552,467.35

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

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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
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	609,450.42
16920.2 · WORK IN PROGRESS S	11,359,366.15
16920.4 · WORK IN PROGRESS - PARKS	252,549.71
17000.1 · ACCUMULATED DEPRECIATIONW	-3,070,321.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,895,796.00
17000.3 · ACCUMULATED DEPRECIATIONP	-874,085.53
Total Fixed Assets	16,366,310.24
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	18,492,235.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	359,917.00
Total Accounts Payable	359,917.00
Other Current Liabilities	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	248.46
23600.0 · STATE WITHHELD PAYABLE	422.11
23700.0 · SDI WITHHELD PAYABLE	152.76
23850.0 · UNION DUES	140.60
23950.0 · CAL PERS	90.87
24400.1 · CUSTOMER DEPOSITSW	9,391.51
24400.2 · CUSTOMER DEPOSITSS	17,023.28
24400.3 · CUSTOMER DEPOSITSP	3,347.07
Total Other Current Liabilities	55,866.87

	<u>Mar 31, 24</u>
Total Current Liabilities	415,783.87
Long Term Liabilities	
27001.0 · CO BANK LOC	149,463.94
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	<u>1,606,870.94</u>
Total Liabilities	<u>2,022,654.81</u>
Equity	
32000 · Retained Earnings	9,810,311.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-44,741.08
37000.1 · CAPITAL CONTRIBUTIONSW	2,571,691.02
37000.2 · CAPITAL CONTRIBUTIONSS	120,484.00
37000.3 · CAPITAL CONTRIBUTIONSP	965,530.33
38000.0 · RESERVE FOR BOND SINKING FUND	23,542.91
38100.0 · DESIGNATED (NEW EQUITY ACCT)	531,324.21
39005 · RETAINED EARNINGS(1)	765,874.03
Net Income	<u>1,293,711.06</u>
Total Equity	<u>16,469,580.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,492,235.59</u></u>

Burney Water District
Profit & Loss YTD Comparison
March 2024

	<u>Mar 24</u>	<u>Jul '23 - Mar 24</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	34,696.38	373,966.02	7.88%
40000.2 · RESIDENTIAL INCOMES	44,331.74	390,631.69	10.06%
40000.3 · RESIDENTIAL INCOME P	9,964.16	87,879.33	2.26%
40500.2 · GRANT MONEYS	251,337.00	1,471,624.00	57.06%
40500.4 · GRANT - PARKS	69,990.00	69,990.00	15.89%
41000.1 · COMMERCIAL INCOME W	16,520.57	242,761.41	3.75%
41000.2 · COMMERCIAL INCOMES	6,879.26	67,157.75	1.56%
41000.3 · COMMERCIAL INCOME P	1,211.00	10,962.00	0.28%
42000.3 · SWIMMING LESSONS	0.00	9,910.00	0.0%
42031.3 · LITTLE SWIMMERS	0.00	36.00	0.0%
42035.3 · NIGHT SWIM	0.00	1,548.00	0.0%
42100.3 · GATE FEESP	0.00	3,923.00	0.0%
42200.3 · POOL PASS PURCHASES	0.00	822.00	0.0%
42400.3 · VENDING INCOME P	0.00	561.00	0.0%
42500.3 · REPLACEMENT PASSESP	0.00	10.00	0.0%
42700.3 · AQUATIC PASS	0.00	1,110.00	0.0%
42900.3 · POOL RENTAL FEES	0.00	2,738.00	0.0%
46000.1 · MISCELLANEOUS INCOME W	308.27	504.18	0.07%
46000.2 · MISCELLANEOUS INCOME S	308.27	504.19	0.07%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	4,916.48	0.1%
47000.1 · OTHER BILLED INCOME W	0.00	22,282.35	0.0%
47000.2 · OTHER BILLED INCOMES	0.00	18,016.00	0.0%
48200.1 · SERVICE CHARGE INCOME W	37.50	862.50	0.01%
48200.2 · SERVICE CHARGE INCOMES	37.50	262.50	0.01%
48300.1 · LATE FEE INCOME W	1,438.19	10,927.62	0.33%
48300.2 · LATE FEE INCOMES	1,303.64	9,501.38	0.3%
48300.3 · LATE FEE INCOME P	248.17	1,871.92	0.06%
49000.1 · INTEREST INCOME W	11.96	84.96	0.0%
49000.2 · INTEREST INCOMES	11.96	84.95	0.0%
49100.1 · DIVIDEND INCOME W	673.51	6,715.73	0.15%
49100.2 · DIVIDEND INCOME S	416.65	4,361.05	0.1%
49100.3 · DIVIDEND INCOME P	369.65	3,388.58	0.08%
Total Income	<u>440,513.56</u>	<u>2,820,265.59</u>	<u>100.0%</u>
Gross Profit	440,513.56	2,820,265.59	100.0%
Expense			
60100.1 · AUDIT W	0.00	8,352.50	0.0%
60100.2 · AUDIT S	0.00	7,613.00	0.0%
60100.3 · AUDIT P	0.00	1,534.50	0.0%
60900.1 · BANK FEES W	10.00	97.50	0.0%

	Mar 24	Jul '23 - Mar 24	% of Income
60900.2 · BANK FEES	388.28	2,668.25	0.09%
62500.1 · CHEMICALSW	0.00	9,399.27	0.0%
62500.2 · CHEMICALSS	0.00	279.83	0.0%
62500.3 · CHEMICALSP	0.00	3,264.41	0.0%
62600.1 · DEPRECIATION EXPENSEW	8,126.00	73,134.00	1.85%
62600.2 · DEPRECIATION EXPENSES	8,851.00	79,659.00	2.01%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	31,339.53	0.79%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	1,788.04	16,942.90	0.41%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,688.05	10,110.38	0.38%
62900.1 · ENGINEERING FEESW	0.00	19,970.11	0.0%
62900.2 · ENGINEERING FEES	0.00	14,046.14	0.0%
63000.1 · GAS, FUEL & OILW	391.15	5,489.06	0.09%
63000.2 · GAS, FUEL & OILS	194.88	7,234.93	0.04%
63500.1 · HEALTH INSURANCEW	4,970.00	44,440.00	1.13%
63500.2 · HEALTH INSURANCES	4,970.00	44,440.00	1.13%
63600.1 · LIFE INSURANCE-W	54.38	489.39	0.01%
63600.2 · LIFE INSURANCE-S	54.37	489.37	0.01%
64000.1 · INTEREST EXPENSEW	0.00	22.78	0.0%
64000.2 · INTEREST EXPENSES	950.05	29,582.82	0.22%
64300.2 · LAB SUPPLIESS	0.00	868.68	0.0%
64500.1 · LEGAL EXPENSEW	269.00	26,293.15	0.06%
64500.2 · LEGAL EXPENSES	269.00	11,658.65	0.06%
64900.1 · MEALS EXPENSEW	35.28	480.32	0.01%
64900.2 · MEALS EXPENSES	10.24	118.46	0.0%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65000.1 · MISC EXPENSEW	0.00	14.30	0.0%
65400.1 · OFFICE SUPPLIESW	655.41	5,726.57	0.15%
65400.2 · OFFICE SUPPLIESS	655.43	6,014.20	0.15%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65450.1 · OFFICE EQUIP LEASEW	0.00	1,743.41	0.0%
65450.2 · OFFICE EQUIP LEASES	0.00	1,743.46	0.0%
65500.1 · OPERATING EXPENSEW	1,232.04	11,619.50	0.28%
65500.2 · OPERATING EXPENSES	2,124.11	19,408.31	0.48%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	4,731.66	44,296.46	1.07%
66000.2 · PERS RETIREMENTS	4,731.66	44,296.53	1.07%
66100.1 · PERMITS/LICENSES/FEESW	0.00	745.35	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	34,061.91	0.0%
66100.3 · PERMITS/LICENSES/FEESP	0.00	989.95	0.0%
66400.1 · PG&E PUMPING COSTSW	42,280.77	232,695.23	9.6%
66400.2 · PG&E PUMPING COSTSS	41,307.31	103,388.94	9.38%
66500.1 · PG&E OFFICE UTILITIESW	1,403.26	4,322.14	0.32%
66500.2 · PG&E OFFICE UTILITIESS	1,294.39	4,213.31	0.29%
66500.3 · PG&E POOL UTILITIES	109.16	951.18	0.03%

	Mar 24	Jul '23 - Mar 24	% of Income
66700.1 · PROFESSIONAL FEESW	610.87	11,414.60	0.14%
66700.2 · PROFESSIONAL FEES	680.88	11,864.63	0.16%
67000.3 · RENT EXPENSEP	0.00	350.00	0.0%
67100.1 · R&M INFRASTRUCTUREW	3,069.28	46,957.31	0.7%
67100.2 · R&M INFRASTRUCTURES	1,058.06	6,805.84	0.24%
67100.3 · R&M INFRASTRUCTUREP	0.00	6,940.73	0.0%
67200.1 · RENTAL OF EQUIPMENTW	116.91	1,030.12	0.03%
67200.2 · RENTAL OF EQUIPMENTS	0.00	5,741.74	0.0%
67300.1 · REPAIRS/MAINT BLDGW	0.00	9,457.09	0.0%
67300.2 · REPAIRS/MAINT BLDGS	24.11	1,196.87	0.01%
67300.3 · REPAIRS/MAINT BLDGP	50.00	550.00	0.01%
67400.1 · REPAIRS/MAINT EQUIPW	77.50	2,113.92	0.02%
67400.2 · REPAIRS/MAINT EQUIPS	236.63	2,566.12	0.05%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	121.79	1,067.54	0.03%
67700.2 · SEMINARS/EDUCATION/CERTS-S	63.97	507.97	0.02%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	194.20	0.0%
68000.1 · TOOLSW	87.34	6,607.60	0.02%
68000.2 · TOOLSS	124.88	2,582.36	0.03%
68500.1 · SOCIAL SECURITY TAXESW	1,984.75	12,435.28	0.45%
68500.2 · SOCIAL SECURITY TAXESS	2,108.99	11,339.51	0.48%
68500.3 · SOCIAL SECURITY TAXESP	0.00	5,383.72	0.0%
69000.1 · TELEPHONEW	896.63	7,328.16	0.2%
69000.2 · TELEPHONES	896.64	7,328.22	0.2%
69000.3 · TELEPHONEP	160.21	992.75	0.04%
69200.1 · TESTING EXPENSEW	226.44	6,200.88	0.05%
69200.2 · TESTING EXPENSES	742.72	4,438.64	0.17%
69500.1 · TRAVEL EXPENSEW	643.80	3,164.47	0.15%
69500.2 · TRAVEL EXPENSES	0.00	664.10	0.0%
69500.3 · TRAVEL EXPENSEP	0.00	439.31	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	135.02	2,834.86	0.03%
72000.2 · VEHICLE REPAIRS & MAINTS	135.04	2,820.56	0.03%
75000.1 · WAGES & SALARIES ADMINW	3,932.80	3,932.80	0.89%
75000.2 · WAGES & SALARIES ADMIN	3,932.80	3,932.80	0.89%
75500.1 · WAGES & SALARIES PRODUCTIONW	15,610.53	126,448.26	3.54%
75500.2 · WAGES & SALARIES PRODUCTIONS	17,373.10	119,331.91	3.94%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	67,906.27	0.0%
75600.1 · OVERTIME PAIDW	553.15	11,052.97	0.13%
75600.2 · OVERTIME PAIDS	804.19	5,835.08	0.18%
75600.3 · OVERTIME PAIDP	0.00	2,144.10	0.0%
75610.1 · OVERTIME PDDOUBLE W	0.00	693.64	0.0%
75700.1 · SICK PAYW	278.80	3,752.92	0.06%
75700.2 · SICK PAYS	278.80	3,752.87	0.06%
75800.1 · VACATION PAYW	4,059.65	9,604.34	0.92%

	<u>Mar 24</u>	<u>Jul '23 - Mar 24</u>	<u>% of Income</u>
75800.2 · VACATION PAYS	4,059.64	9,604.27	0.92%
76000.1 · STAND BY TIME PAIDW	607.50	3,817.50	0.14%
76000.2 · STAND BY TIME PAIDS	607.50	3,817.50	0.14%
76500.1 · WORKERS COMPW	0.00	-624.32	0.0%
76500.2 · WORKERS COMPS	0.00	-730.27	0.0%
76500.3 · WORKERS COMPP	0.00	-275.48	0.0%
99500.0 · PENALTIES & FINES	0.00	200.00	0.0%
Total Expense	<u>203,378.01</u>	<u>1,526,554.53</u>	<u>46.17%</u>
Net Income	<u><u>237,135.55</u></u>	<u><u>1,293,711.06</u></u>	<u><u>53.83%</u></u>

Burney Water District
Profit & Loss YTD Comparison
March 2024

	<u>Mar 24</u>	<u>Mar 23</u>	<u>% Change</u>	<u>Jul '23 - Mar 24</u>
Income				
40000.1 · RESIDENTIAL INCOME W	34,696.38	34,865.57	-0.49%	373,966.02
40000.2 · RESIDENTIAL INCOMES	44,331.74	42,939.71	3.24%	390,631.69
40000.3 · RESIDENTIAL INCOME P	9,964.16	9,639.76	3.37%	87,879.33
40500.1 · GRANT MONEY W	0.00	30,134.00	-100.0%	0.00
40500.2 · GRANT MONEYS	251,337.00	0.00	100.0%	1,471,624.00
40500.4 · GRANT - PARKS	69,990.00	0.00	100.0%	69,990.00
41000.1 · COMMERCIAL INCOME W	16,520.57	22,863.82	-27.74%	242,761.41
41000.2 · COMMERCIAL INCOMES	6,879.26	7,282.45	-5.54%	67,157.75
41000.3 · COMMERCIAL INCOME P	1,211.00	1,232.00	-1.71%	10,962.00
42000.3 · SWIMMING LESSONS	0.00	0.00	0.0%	9,910.00
42031.3 · LITTLE SWIMMERS	0.00	0.00	0.0%	36.00
42035.3 · NIGHT SWIM	0.00	0.00	0.0%	1,548.00
42100.3 · GATE FEESP	0.00	0.00	0.0%	3,923.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	822.00
42400.3 · VENDING INCOME P	0.00	0.00	0.0%	561.00
42500.3 · REPLACEMENT PASSESP	0.00	0.00	0.0%	10.00
42700.3 · AQUATIC PASS	0.00	0.00	0.0%	1,110.00
42900.3 · POOL RENTAL FEES	0.00	0.00	0.0%	2,738.00
46000.1 · MISCELLANEOUS INCOME W	308.27	4,916.07	-93.73%	504.18
46000.2 · MISCELLANEOUS INCOME S	308.27	743.75	-58.55%	504.19
46000.3 · MISCELLANEOUS INCOME P	0.00	30.05	-100.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	4,916.48
47000.1 · OTHER BILLED INCOME W	0.00	1,163.58	-100.0%	22,282.35
47000.2 · OTHER BILLED INCOMES	0.00	25.00	-100.0%	18,016.00
48200.1 · SERVICE CHARGE INCOME W	37.50	37.50	0.0%	862.50
48200.2 · SERVICE CHARGE INCOMES	37.50	37.50	0.0%	262.50
48300.1 · LATE FEE INCOME W	1,438.19	1,069.77	34.44%	10,927.62
48300.2 · LATE FEE INCOMES	1,303.64	1,007.11	29.44%	9,501.38
48300.3 · LATE FEE INCOME P	248.17	161.15	54.0%	1,871.92
49000.1 · INTEREST INCOME W	11.96	8.15	46.75%	84.96
49000.2 · INTEREST INCOMES	11.96	8.15	46.75%	84.95
49100.1 · DIVIDEND INCOME W	673.51	751.47	-10.37%	6,715.73
49100.2 · DIVIDEND INCOME S	416.65	518.66	-19.67%	4,361.05
49100.3 · DIVIDEND INCOME P	369.65	335.02	10.34%	3,388.58
Total Income	440,513.56	160,166.24	175.04%	2,820,265.59
Gross Profit	440,513.56	160,166.24	175.04%	2,820,265.59
Expense				
60100.1 · AUDIT W	0.00	0.00	0.0%	8,352.50
60100.2 · AUDITS	0.00	0.00	0.0%	7,613.00
60100.3 · AUDIT P	0.00	0.00	0.0%	1,534.50

	<u>Mar 24</u>	<u>Mar 23</u>	<u>% Change</u>	<u>Jul '23 - Mar 24</u>
60900.1 · BANK FEESW	10.00	5.00	100.0%	97.50
60900.2 · BANK FEES	388.28	327.92	18.41%	2,668.25
62500.1 · CHEMICALSW	0.00	0.00	0.0%	9,399.27
62500.2 · CHEMICALSS	0.00	0.00	0.0%	279.83
62500.3 · CHEMICALSP	0.00	0.00	0.0%	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	73,134.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	79,659.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	31,339.53
62700.1 · DUES, FEES & SUBSCRIPTIONSW	1,788.04	0.00	100.0%	16,942.90
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,688.05	0.00	100.0%	10,110.38
62900.1 · ENGINEERING FEESW	0.00	720.00	-100.0%	19,970.11
62900.2 · ENGINEERING FEES	0.00	720.00	-100.0%	14,046.14
63000.1 · GAS, FUEL & OILW	391.15	689.17	-43.24%	5,489.06
63000.2 · GAS, FUEL & OILS	194.88	689.18	-71.72%	7,234.93
63500.1 · HEALTH INSURANCEW	4,970.00	4,830.00	2.9%	44,440.00
63500.2 · HEALTH INSURANCES	4,970.00	4,830.00	2.9%	44,440.00
63600.1 · LIFE INSURANCE-W	54.38	64.13	-15.2%	489.39
63600.2 · LIFE INSURANCE-S	54.37	64.13	-15.22%	489.37
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	22.78
64000.2 · INTEREST EXPENSES	950.05	0.00	100.0%	29,582.82
64300.2 · LAB SUPPLIES	0.00	63.64	-100.0%	868.68
64500.1 · LEGAL EXPENSEW	269.00	11,395.10	-97.64%	26,293.15
64500.2 · LEGAL EXPENSES	269.00	3,309.75	-91.87%	11,658.65
64900.1 · MEALS EXPENSEW	35.28	0.00	100.0%	480.32
64900.2 · MEALS EXPENSES	10.24	0.00	100.0%	118.46
64900.3 · MEALS EXPENSEP	0.00	0.00	0.0%	104.00
65000.1 · MISC EXPENSEW	0.00	0.00	0.0%	14.30
65400.1 · OFFICE SUPPLIESW	655.41	393.59	66.52%	5,726.57
65400.2 · OFFICE SUPPLIES	655.43	393.60	66.52%	6,014.20
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65450.1 · OFFICE EQUIP LEASEW	0.00	0.00	0.0%	1,743.41
65450.2 · OFFICE EQUIP LEASES	0.00	0.00	0.0%	1,743.46
65500.1 · OPERATING EXPENSEW	1,232.04	1,172.37	5.09%	11,619.50
65500.2 · OPERATING EXPENSES	2,124.11	5,299.67	-59.92%	19,408.31
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	2,258.98
66000.1 · PERS RETIREMENTW	4,731.66	4,861.64	-2.67%	44,296.46
66000.2 · PERS RETIREMENTS	4,731.66	4,861.67	-2.67%	44,296.53
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	745.35
66100.2 · PERMITS/LICENSES/FEES	0.00	0.00	0.0%	34,061.91
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	989.95
66400.1 · PG&E PUMPING COSTSW	42,280.77	18,360.89	130.28%	232,695.23
66400.2 · PG&E PUMPING COSTSS	41,307.31	7,825.54	427.85%	103,388.94
66500.1 · PG&E OFFICE UTILITIESW	1,403.26	641.68	118.69%	4,322.14
66500.2 · PG&E OFFICE UTILITIES	1,294.39	641.69	101.72%	4,213.31

	Mar 24	Mar 23	% Change	Jul '23 - Mar 24
66500.3 · PG&E POOL UTILITIES	109.16	14.89	633.11%	951.18
66700.1 · PROFESSIONAL FEESW	610.87	1,082.50	-43.57%	11,414.60
66700.2 · PROFESSIONAL FEES	680.88	1,152.50	-40.92%	11,864.63
67000.3 · RENT EXPENSEP	0.00	0.00	0.0%	350.00
67100.1 · R&M INFRASTRUCTUREW	3,069.28	1,998.55	53.58%	46,957.31
67100.2 · R&M INFRASTRUCTURES	1,058.06	1,452.54	-27.16%	6,805.84
67100.3 · R&M INFRASTRUCTUREP	0.00	0.00	0.0%	6,940.73
67200.1 · RENTAL OF EQUIPMENTW	116.91	94.34	23.92%	1,030.12
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,606.18	-100.0%	5,741.74
67300.1 · REPAIRS/MAINT BLDGW	0.00	0.00	0.0%	9,457.09
67300.2 · REPAIRS/MAINT BLDGS	24.11	0.00	100.0%	1,196.87
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	550.00
67400.1 · REPAIRS/MAINT EQUIPW	77.50	280.74	-72.39%	2,113.92
67400.2 · REPAIRS/MAINT EQUIPS	236.63	371.30	-36.27%	2,566.12
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	121.79	0.00	100.0%	1,067.54
67700.2 · SEMINARS/EDUCATION/CERTS-S	63.97	0.00	100.0%	507.97
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	194.20
68000.1 · TOOLSW	87.34	0.00	100.0%	6,607.60
68000.2 · TOOLSS	124.88	0.00	100.0%	2,582.36
68500.1 · SOCIAL SECURITY TAXESW	1,984.75	1,915.46	3.62%	12,435.28
68500.2 · SOCIAL SECURITY TAXESS	2,108.99	1,968.06	7.16%	11,339.51
68500.3 · SOCIAL SECURITY TAXESP	0.00	0.00	0.0%	5,383.72
69000.1 · TELEPHONEW	896.63	623.33	43.85%	7,328.16
69000.2 · TELEPHONES	896.64	623.34	43.84%	7,328.22
69000.3 · TELEPHONEP	160.21	110.99	44.35%	992.75
69200.1 · TESTING EXPENSEW	226.44	256.48	-11.71%	6,200.88
69200.2 · TESTING EXPENSES	742.72	479.28	54.97%	4,438.64
69500.1 · TRAVEL EXPENSEW	643.80	0.00	100.0%	3,164.47
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	664.10
69500.3 · TRAVEL EXPENSEP	0.00	0.00	0.0%	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	135.02	148.44	-9.04%	2,834.86
72000.2 · VEHICLE REPAIRS & MAINTS	135.04	148.47	-9.05%	2,820.56
75000.1 · WAGES & SALARIES ADMINW	3,932.80	0.00	100.0%	3,932.80
75000.2 · WAGES & SALARIES ADMIN S	3,932.80	0.00	100.0%	3,932.80
75500.1 · WAGES & SALARIES PRODUCTIONW	15,610.53	20,302.75	-23.11%	126,448.26
75500.2 · WAGES & SALARIES PRODUCTIONS	17,373.10	20,809.08	-16.51%	119,331.91
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	0.00	0.0%	67,906.27
75600.1 · OVERTIME PAIDW	553.15	1,433.07	-61.4%	11,052.97
75600.2 · OVERTIME PAIDS	804.19	1,611.96	-50.11%	5,835.08
75600.3 · OVERTIME PAIDP	0.00	0.00	0.0%	2,144.10
75610.1 · OVERTIME PDDOUBLE W	0.00	0.00	0.0%	693.64
75700.1 · SICK PAYW	278.80	631.85	-55.88%	3,752.92
75700.2 · SICK PAYS	278.80	631.84	-55.88%	3,752.87

	<u>Mar 24</u>	<u>Mar 23</u>	<u>% Change</u>	<u>Jul '23 - Mar 24</u>
75800.1 · VACATION PAYW	4,059.65	820.28	394.91%	9,604.34
75800.2 · VACATION PAYS	4,059.64	820.27	394.92%	9,604.27
76000.1 · STAND BY TIME PAIDW	607.50	607.50	0.0%	3,817.50
76000.2 · STAND BY TIME PAIDS	607.50	607.50	0.0%	3,817.50
76500.1 · WORKERS COMPW	0.00	0.00	0.0%	-624.32
76500.2 · WORKERS COMPS	0.00	0.00	0.0%	-730.27
76500.3 · WORKERS COMPP	0.00	0.00	0.0%	-275.48
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	200.00
Total Expense	<u>203,378.01</u>	<u>155,918.85</u>	<u>30.44%</u>	<u>1,526,554.53</u>
Net Income	<u><u>237,135.55</u></u>	<u><u>4,247.39</u></u>	<u><u>5,483.09%</u></u>	<u><u>1,293,711.06</u></u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 03/31/2024

	<u>Mar 31, 24</u>
Beginning Balance	496,566.81
Cleared Transactions	
Checks and Payments - 42 items	-502,171.16
Deposits and Credits - 56 items	608,707.97
Total Cleared Transactions	<u>106,536.81</u>
Cleared Balance	<u>603,103.62</u>
Uncleared Transactions	
Checks and Payments - 25 items	-43,918.39
Deposits and Credits - 13 items	3,194.99
Total Uncleared Transactions	<u>-40,723.40</u>
Register Balance as of 03/31/2024	<u>562,380.22</u>
New Transactions	
Checks and Payments - 272 items	-1,238,322.68
Deposits and Credits - 224 items	933,571.18
Total New Transactions	<u>-304,751.50</u>
Ending Balance	<u>257,628.72</u>

Burney Water District
Check Register
March 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Mar 24				
	03/01/2024	DD1249	AMANDA R ROGERS	0.00
	03/01/2024	DD1250	CODY A MARTIN	0.00
	03/01/2024	DD1251	DAVID ZEVELY	0.00
	03/01/2024	DD1252	KEITH T MOORE	0.00
	03/01/2024	DD1253	MARGARITA ANGEL {1}	0.00
	03/01/2024	DD1254	MIKE A SKELLY	0.00
	03/01/2024	DD1255	STEPHANIE A MCQUADE	0.00
	03/01/2024	ACH030124-1	STATE FARM LIFE INS	-217.50
	03/06/2024	EFT030624-1	NOR CAL LABORERS	-10,787.00
	03/06/2024	EFT030624-2	TESORO COMMERCIAL FLEET	-945.33
	03/06/2024	EFT030624-3	Pitney Bowes PP	-128.67
	03/11/2024	EFT031124-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,595.60
	03/11/2024	EFT031124-2	CalPERS	-6,697.00
	03/11/2024	EFT031124-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	03/12/2024	30778	ARAMARK	-1,057.61
	03/12/2024	30779	CALIFORNIA SAFETY CO.	-180.00
	03/12/2024	30780	NAPA SIERRA	-1,937.70
	03/12/2024	30781	PACE ANALYTICAL SERVICES LLC	-226.44
	03/12/2024	30782	PACE ENGINEERING	0.00
	03/12/2024	30783	RTA CONSTRUCTION	-22,245.14
	03/12/2024	30784	STATE WATER RESOURCES CONTROL BOARD	-110.00
	03/12/2024	30785	RTA CONSTRUCTION	-126,491.35
	03/12/2024	EFT031224-1	FIRST NATIONAL BANK OMAHA	-4,945.32
	03/15/2024	DD1256	AMANDA R ROGERS	0.00
	03/15/2024	DD1257	CODY A MARTIN	0.00
	03/15/2024	DD1258	DAVID ZEVELY	0.00
	03/15/2024	DD1259	KEITH T MOORE	0.00
	03/15/2024	DD1260	MARGARITA ANGEL {1}	0.00
	03/15/2024	DD1261	MIKE A SKELLY	0.00
	03/15/2024	DD1262	STEPHANIE A MCQUADE	0.00
	03/15/2024	10687	AMANDA R ROGERS	-5,025.16
	03/15/2024	10688	AMANDA R ROGERS	-1,247.56
	03/18/2024	EFT031824-1	PG&E	-8,936.14
	03/19/2024	30786	Access Information Management	-181.47
	03/19/2024	30787	BATTERY SYSTEMS	-155.01
	03/19/2024	30788	DEPT OF MOTOR VEHICLE	-10.00
	03/19/2024	30789	FERGUSON WATERWORKS #1423	-413.30
	03/19/2024	30790	FRONTIER COMMUNICATIONS	-1,501.62
	03/19/2024	30791	HOVIS HARDWARE	-519.73
	03/19/2024	30792	LIEBERT CASSIDY WHITMORE	-14,523.60
	03/19/2024	30793	MIKE'S COMPUTERS & IT SERVICES	-130.00

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
03/19/2024	30794	QUICKSILVER	-280.74
03/19/2024	30795	SUPERIOR AVE STEEL & SUPPLY, INC.	-24.11
03/19/2024	30796	USA BLUE BOOK (1)	-758.20
03/20/2024	ACH032024-1	CoBANK	-2,251.94
03/21/2024	EFT032124-1	TESORO COMMERCIAL FLEET	-901.54
03/25/2024	EFT032524-1	Pitney Bowes PP	-705.50
03/26/2024	30797	AIR GAS USA	-93.43
03/26/2024	30798	AT&T MOBILITY	-227.42
03/26/2024	30799	DEBRA J. CRONE, CPA	-800.00
03/26/2024	30800	LIEBERT CASSIDY WHITMORE	-2,207.00
03/26/2024	30801	MADERA'S	-116.87
03/26/2024	30802	MOUSEMAN PEST CONTROL	-50.00
03/26/2024	30803	UPEC 792	-202.00
03/26/2024	30804	WASTE MANAGEMENT	-897.76
03/28/2024	30805	RAY EXCAVATING	-7,140.40
03/28/2024	30806	RTA CONSTRUCTION	-660.00
03/29/2024	DD1263	CODY A MARTIN	0.00
03/29/2024	DD1264	DAVID ZEVELY	0.00
03/29/2024	DD1265	KEITH T MOORE	0.00
03/29/2024	DD1266	MARGARITA ANGEL {1}	0.00
03/29/2024	DD1267	MIKE A SKELLY	0.00
03/29/2024	DD1268	STEPHANIE A MCQUADE	0.00
			<u><u>-228,829.39</u></u>

Mar 24

**Burney Water District
Reconciliation Summary**

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 03/31/2024

	<u>Mar 31, 24</u>
Beginning Balance	39,446.32
Cleared Transactions	
Checks and Payments - 1 item	-490.07
Deposits and Credits - 6 items	1,200.68
Total Cleared Transactions	710.61
Cleared Balance	<u>40,156.93</u>
Uncleared Transactions	
Checks and Payments - 11 items	-2,025.05
Deposits and Credits - 2 items	400.00
Total Uncleared Transactions	-1,625.05
Register Balance as of 03/31/2024	<u>38,531.88</u>
New Transactions	
Checks and Payments - 10 items	-2,225.80
Deposits and Credits - 6 items	1,800.00
Total New Transactions	-425.80
Ending Balance	<u>38,106.08</u>

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK · CAPITAL IMP, Period Ending 03/31/2024

	<u>Mar 31, 24</u>
Beginning Balance	6,058.73
Cleared Balance	6,058.73
Register Balance as of 03/31/2024	6,058.73
Ending Balance	6,058.73

**Burney Water District
Reconciliation Summary**

10311.0 · CASH IN BANK CONSTRUCTION, Period Ending 03/31/2024

	<u>Mar 31, 24</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 03/31/2024	2,600.00
Ending Balance	2,600.00