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December 13, 2023

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

We have compiled the accompanying financial statements for the period ending September 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 September are \$482,965.04
2. Total Expenses for the period are \$208,151.66
3. Net Income (Loss) for the period is \$274,813.38
4. YTD Revenue is \$793,225.88
5. YTD Expenses are \$586,879.25
6. YTD Net Income (Loss) is \$206,346.63
7. The reconciled checking balance is \$36,808.31

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 September 30, 2023

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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	36,808.31
10305.0 · CASH IN BANK CUST DEPOSITS	46,284.75
10310.0 · CASH IN BANK CAPITAL IMP	6,058.43
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,079.34
10520.1 · WATER RESERVE 29170	105,834.21
10530.2 · SEWER RESERVE 29180	24,455.52
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	42,808.44
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,067.37
10560.3 · SWIMMING POOL RESERVE 29200	118,664.74
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	107,818.89
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	107,818.90

**Total Checking/Savings** 684,192.29

**Other Current Assets**

11000.0 · ACCOUNTS RECEIVABLE	223,217.59
11000.1 · RETURNED CHECK	1,560.60
11000.2 · RETURNED CHECK(2)	1,296.31
11000.3 · RETURNED CHECK(1)	261.22
11001.0 · AR COMP GEN LATE FEES	20,599.18

**Total Other Current Assets** 246,934.90

**Total Current Assets** 931,127.19

**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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15300.1 · BUILDING IMPROVEMENTSW	189,105.26
15300.2 · BUILDING IMPROVEMENTSS	38,847.20
15300.3 · GROUNDS & IMPROVEMENTSPOOL	42,107.00
15310.3 · POOL EXPANSION/SOLAR PROJECT	135,821.27
15400.1 · EQUIPMENTWATER	149,315.92
15400.2 · EQUIPMENTSEWER	267,611.90
15400.3 · EQUIPMENTPOOL	53,175.07
15410.3 · EQUIPMENT GRANTP	482,294.18
15500.1 · OFFICE FURNITURE/EQUIPMENTW	9,752.18
15500.2 · OFFICE FURNITURE/EQUIPMENTS	20,199.72
15500.3 · OFFICE FURNITURE/EQUIPMENTP	3,991.97
15600.1 · VEHICLESW	95,198.87
15600.2 · VEHICLES	99,283.74
16920.1 · WORK IN PROGRESS W	754,300.42
16920.2 · WORK IN PROGRESS S	9,947,643.52
16920.4 · WORK IN PROGRESS - PARKS	131,557.92
17000.1 · ACCUMULATED DEPRECIATIONW	-3,013,712.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,842,690.00
17000.3 · ACCUMULATED DEPRECIATIONP	-853,192.51
<b>Total Fixed Assets</b>	<b>14,942,692.63</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>16,309,325.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	1,018,156.39
<b>Total Accounts Payable</b>	<b>1,018,156.39</b>
<b>Other Current Liabilities</b>	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	392.85
23850.0 · UNION DUES	46.10
23950.0 · CAL PERS	-204.61
24400.1 · CUSTOMER DEPOSITSW	12,602.68
24400.2 · CUSTOMER DEPOSITSS	13,876.11
24400.3 · CUSTOMER DEPOSITSP	2,883.07
<b>Total Other Current Liabilities</b>	<b>54,646.41</b>
<b>Total Current Liabilities</b>	<b>1,072,802.80</b>
<b>Long Term Liabilities</b>	
27001.0 · CO BANK LOC	1,276,629.60
27500.1 · NET PENSION LIABILITYW	243,679.00

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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>	<b>2,819,664.60</b>
<b>Total Liabilities</b>	<b>3,892,467.40</b>
<b>Equity</b>	
32000 · Retained Earnings	6,850,691.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-50,479.01
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	206,346.63
<b>Total Equity</b>	<b>12,416,858.42</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,309,325.82</b>

**Burney Water District**  
**Profit & Loss YTD Comparison**  
**September 2023**

	<u>Sep 23</u>	<u>Jul - Sep 23</u>	<u>% of Income</u>
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	50,987.73	159,551.11	10.56%
40000.2 · RESIDENTIAL INCOMES	43,153.86	130,179.93	8.94%
40000.3 · RESIDENTIAL INCOME P	9,681.39	29,266.90	2.01%
40500.2 · GRANT MONEYS	314,977.00	314,977.00	65.22%
41000.1 · COMMERCIAL INCOME W	48,290.16	104,453.37	10.0%
41000.2 · COMMERCIAL INCOMES	8,194.47	24,901.36	1.7%
41000.3 · COMMERCIAL INCOME P	1,225.00	3,675.00	0.25%
42000.3 · SWIMMING LESSONS	135.00	4,950.00	0.03%
42031.3 · LITTLE SWIMMERS	0.00	36.00	0.0%
42035.3 · NIGHT SWIM	597.00	1,548.00	0.12%
42100.3 · GATE FEESP	65.00	2,113.00	0.01%
42200.3 · POOL PASS PURCHASES	0.00	822.00	0.0%
42400.3 · VENDING INCOME P	561.00	561.00	0.12%
42500.3 · REPLACEMENT PASSESP	0.00	10.00	0.0%
42700.3 · AQUATIC PASS	5.00	1,110.00	0.0%
42900.3 · POOL RENTAL FEES	375.00	1,379.50	0.08%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	2,407.40	0.09%
48200.1 · SERVICE CHARGE INCOME W	12.50	62.50	0.0%
48200.2 · SERVICE CHARGE INCOMES	12.50	62.50	0.0%
48300.1 · LATE FEE INCOME W	1,233.03	2,717.12	0.26%
48300.2 · LATE FEE INCOMES	1,161.98	2,567.05	0.24%
48300.3 · LATE FEE INCOME P	184.99	395.83	0.04%
49000.1 · INTEREST INCOME W	3.03	14.30	0.0%
49000.2 · INTEREST INCOMES	3.04	14.30	0.0%
49100.1 · DIVIDEND INCOME W	790.33	2,387.46	0.16%
49100.2 · DIVIDEND INCOME S	545.50	1,647.86	0.11%
49100.3 · DIVIDEND INCOME P	352.35	1,064.39	0.07%
<b>Total Income</b>	<u>482,965.04</u>	<u>793,225.88</u>	<u>100.0%</u>
<b>Gross Profit</b>	482,965.04	793,225.88	100.0%
<b>Expense</b>			
60900.1 · BANK FEES W	0.00	15.00	0.0%
60900.2 · BANK FEES S	189.86	714.79	0.04%
62500.1 · CHEMICALS W	0.00	2,592.67	0.0%
62500.3 · CHEMICALS P	0.00	3,264.41	0.0%
62600.1 · DEPRECIATION EXPENSE W	8,126.00	24,378.00	1.68%
62600.2 · DEPRECIATION EXPENSES	8,851.00	26,553.00	1.83%
62600.3 · DEPRECIATION EXPENSE P	3,482.17	10,446.51	0.72%
62700.1 · DUES, FEES & SUBSCRIPTIONS W	333.24	3,284.63	0.07%
62700.2 · DUES, FEES & SUBSCRIPTIONS S	128.24	3,079.65	0.03%

	Sep 23	Jul - Sep 23	% of Income
62900.1 · ENGINEERING FEESW	7,083.62	20,103.36	1.47%
62900.2 · ENGINEERING FEES	7,083.63	16,931.14	1.47%
63000.1 · GAS, FUEL & OILW	490.58	2,198.43	0.1%
63000.2 · GAS, FUEL & OILS	490.59	2,198.48	0.1%
63500.1 · HEALTH INSURANCEW	4,830.00	14,490.00	1.0%
63500.2 · HEALTH INSURANCES	4,830.00	14,490.00	1.0%
63600.1 · LIFE INSURANCE-W	0.00	108.74	0.0%
63600.2 · LIFE INSURANCE-S	0.00	108.76	0.0%
64000.1 · INTEREST EXPENSEW	0.00	11.49	0.0%
64000.2 · INTEREST EXPENSES	5,971.50	12,321.84	1.24%
64300.2 · LAB SUPPLIES	596.05	596.05	0.12%
64500.1 · LEGAL EXPENSEW	1,206.75	2,835.75	0.25%
64500.2 · LEGAL EXPENSES	1,206.75	2,835.75	0.25%
64900.1 · MEALS EXPENSEW	195.46	391.16	0.04%
64900.2 · MEALS EXPENSES	12.94	39.84	0.0%
65400.1 · OFFICE SUPPLIESW	869.92	2,301.99	0.18%
65400.2 · OFFICE SUPPLIES	1,157.39	2,589.50	0.24%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65500.1 · OPERATING EXPENSEW	742.96	5,374.89	0.15%
65500.2 · OPERATING EXPENSES	1,666.78	6,421.19	0.35%
65500.3 · OPERATING EXPENSEP	733.53	2,258.98	0.15%
66000.1 · PERS RETIREMENTW	4,700.98	14,960.04	0.97%
66000.2 · PERS RETIREMENTS	4,700.99	14,960.08	0.97%
66100.1 · PERMITS/LICENSES/FEESW	0.00	10.00	0.0%
66100.2 · PERMITS/LICENSES/FEES	0.00	10.00	0.0%
66400.1 · PG&E PUMPING COSTSW	39,206.72	102,065.06	8.12%
66400.2 · PG&E PUMPING COSTSS	7,234.73	20,893.36	1.5%
66500.1 · PG&E OFFICE UTILITIESW	275.91	818.12	0.06%
66500.2 · PG&E OFFICE UTILITIES	275.92	818.13	0.06%
66500.3 · PG&E POOL UTILITIES	70.38	647.23	0.02%
66700.1 · PROFESSIONAL FEESW	731.22	2,547.40	0.15%
66700.2 · PROFESSIONAL FEES	801.22	2,757.41	0.17%
67100.1 · R&M INFRASTRUCTUREW	16,881.45	35,936.80	3.5%
67100.2 · R&M INFRASTRUCTURES	113.52	843.99	0.02%
67100.3 · R&M INFRASTRUCTUREP	5,450.46	5,949.96	1.13%
67200.1 · RENTAL OF EQUIPMENTW	358.68	573.38	0.07%
67200.2 · RENTAL OF EQUIPMENTS	156.50	3,743.71	0.03%
67300.1 · REPAIRS/MAINT BLDGW	3,032.50	3,060.44	0.63%
67300.2 · REPAIRS/MAINT BLDGS	0.00	962.63	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	250.00	0.01%
67400.1 · REPAIRS/MAINT EQUIPW	0.00	8.68	0.0%
67400.2 · REPAIRS/MAINT EQUIPS	0.00	19.38	0.0%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	201.25	0.0%

	Sep 23	Jul - Sep 23	% of Income
68000.1 · TOOLSW	159.12	1,998.22	0.03%
68000.2 · TOOLSS	45.84	140.72	0.01%
68500.1 · SOCIAL SECURITY TAXESW	2,084.18	4,812.98	0.43%
68500.2 · SOCIAL SECURITY TAXESS	1,504.81	3,296.69	0.31%
68500.3 · SOCIAL SECURITY TAXESP	668.66	4,623.59	0.14%
69000.1 · TELEPHONEW	839.12	2,160.93	0.17%
69000.2 · TELEPHONES	839.13	2,160.95	0.17%
69000.3 · TELEPHONEP	0.00	219.81	0.0%
69200.1 · TESTING EXPENSEW	209.88	2,952.56	0.04%
69200.2 · TESTING EXPENSES	448.28	896.56	0.09%
69500.1 · TRAVEL EXPENSEW	937.88	937.88	0.19%
69500.2 · TRAVEL EXPENSES	664.10	664.10	0.14%
72000.1 · VEHICLE REPAIRS & MAINTW	681.99	1,225.84	0.14%
72000.2 · VEHICLE REPAIRS & MAINTS	682.00	1,225.89	0.14%
75500.1 · WAGES & SALARIES PRODUCTIONW	21,329.50	48,263.78	4.42%
75500.2 · WAGES & SALARIES PRODUCTIONS	17,381.57	37,304.49	3.6%
75500.3 · WAGES & SALARIES PRODUCTIONP	8,742.08	57,970.11	1.81%
75600.1 · OVERTIME PAIDW	4,268.41	9,660.87	0.88%
75600.2 · OVERTIME PAIDS	806.38	1,440.74	0.17%
75600.3 · OVERTIME PAIDP	0.00	2,144.10	0.0%
75610.1 · OVERTIME PDDOUBLE W	161.60	693.64	0.03%
75700.1 · SICK PAYW	292.94	1,080.40	0.06%
75700.2 · SICK PAYS	292.92	1,080.37	0.06%
75800.1 · VACATION PAYW	603.11	1,667.74	0.13%
75800.2 · VACATION PAYS	603.09	1,667.70	0.13%
76000.1 · STAND BY TIME PAIDW	607.50	1,410.00	0.13%
76000.2 · STAND BY TIME PAIDS	607.50	1,410.00	0.13%
76500.1 · WORKERS COMPW	-624.32	-624.32	-0.13%
76500.2 · WORKERS COMPS	-730.27	-730.27	-0.15%
76500.3 · WORKERS COMPP	-275.48	-275.48	-0.06%
<b>Total Expense</b>	<b>208,151.66</b>	<b>586,879.25</b>	<b>43.1%</b>
<b>Net Income</b>	<b>274,813.38</b>	<b>206,346.63</b>	<b>56.9%</b>

**Burney Water District**  
**Profit & Loss YTD Comparison**  
**September 2023**

	<u>Sep 23</u>	<u>Sep 22</u>	<u>% Change</u>	<u>Jul - Sep 23</u>
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	50,987.73	49,554.40	2.89%	159,551.11
40000.2 · RESIDENTIAL INCOMES	43,153.86	43,322.23	-0.39%	130,179.93
40000.3 · RESIDENTIAL INCOME P	9,681.39	9,727.45	-0.47%	29,266.90
40500.1 · GRANT MONEY W	0.00	-0.38	100.0%	0.00
40500.2 · GRANT MONEYS	314,977.00	140,000.00	124.98%	314,977.00
41000.1 · COMMERCIAL INCOME W	48,290.16	34,756.78	38.94%	104,453.37
41000.2 · COMMERCIAL INCOMES	8,194.47	8,783.46	-6.71%	24,901.36
41000.3 · COMMERCIAL INCOME P	1,225.00	1,260.00	-2.78%	3,675.00
42000.3 · SWIMMING LESSONS	135.00	0.00	100.0%	4,950.00
42031.3 · LITTLE SWIMMERS	0.00	3.00	-100.0%	36.00
42035.3 · NIGHT SWIM	597.00	0.00	100.0%	1,548.00
42100.3 · GATE FEES P	65.00	297.00	-78.11%	2,113.00
42200.3 · POOL PASS PURCHASES	0.00	0.00	0.0%	822.00
42400.3 · VENDING INCOME P	561.00	237.00	136.71%	561.00
42500.3 · REPLACEMENT PASSES P	0.00	0.00	0.0%	10.00
42700.3 · AQUATIC PASS	5.00	15.00	-66.67%	1,110.00
42900.3 · POOL RENTAL FEES	375.00	853.00	-56.04%	1,379.50
46000.2 · MISCELLANEOUS INCOME S	0.00	-220.44	100.0%	0.00
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	2,407.40
48200.1 · SERVICE CHARGE INCOME W	12.50	0.00	100.0%	62.50
48200.2 · SERVICE CHARGE INCOMES	12.50	0.00	100.0%	62.50
48300.1 · LATE FEE INCOME W	1,233.03	681.72	80.87%	2,717.12
48300.2 · LATE FEE INCOMES	1,161.98	590.64	96.73%	2,567.05
48300.3 · LATE FEE INCOME P	184.99	107.64	71.86%	395.83
49000.1 · INTEREST INCOME W	3.03	15.42	-80.35%	14.30
49000.2 · INTEREST INCOMES	3.04	15.42	-80.29%	14.30
49100.1 · DIVIDEND INCOME W	790.33	565.67	39.72%	2,387.46
49100.2 · DIVIDEND INCOME S	545.50	444.33	22.77%	1,647.86
49100.3 · DIVIDEND INCOME P	352.35	174.64	101.76%	1,064.39
<b>Total Income</b>	<u>482,965.04</u>	<u>291,579.98</u>	<u>65.64%</u>	<u>793,225.88</u>
<b>Gross Profit</b>	482,965.04	291,579.98	65.64%	793,225.88
<b>Expense</b>				
60900.1 · BANK FEES W	0.00	15.00	-100.0%	15.00
60900.2 · BANK FEES S	189.86	168.54	12.65%	714.79
62500.1 · CHEMICALS W	0.00	0.00	0.0%	2,592.67
62500.3 · CHEMICALS P	0.00	-440.00	100.0%	3,264.41
62600.1 · DEPRECIATION EXPENSE W	8,126.00	7,698.75	5.55%	24,378.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	26,553.00
62600.3 · DEPRECIATION EXPENSE P	3,482.17	3,387.92	2.78%	10,446.51



	Sep 23	Sep 22	% Change	Jul - Sep 23
62700.1 · DUES, FEES & SUBSCRIPTIONSW	333.24	0.00	100.0%	3,284.63
62700.2 · DUES, FEES & SUBSCRIPTIONSS	128.24	0.00	100.0%	3,079.65
62900.1 · ENGINEERING FEESW	7,083.62	232.75	2,943.45%	20,103.36
62900.2 · ENGINEERING FEES	7,083.63	1,365.75	418.66%	16,931.14
63000.1 · GAS, FUEL & OILW	490.58	643.44	-23.76%	2,198.43
63000.2 · GAS, FUEL & OILS	490.59	643.45	-23.76%	2,198.48
63500.1 · HEALTH INSURANCEW	4,830.00	4,690.00	2.99%	14,490.00
63500.2 · HEALTH INSURANCES	4,830.00	4,690.00	2.99%	14,490.00
63600.1 · LIFE INSURANCE-W	0.00	64.12	-100.0%	108.74
63600.2 · LIFE INSURANCE-S	0.00	64.13	-100.0%	108.76
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	11.49
64000.2 · INTEREST EXPENSES	5,971.50	3,092.41	93.1%	12,321.84
64300.2 · LAB SUPPLIES	596.05	0.00	100.0%	596.05
64500.1 · LEGAL EXPENSEW	1,206.75	577.75	108.87%	2,835.75
64500.2 · LEGAL EXPENSES	1,206.75	577.75	108.87%	2,835.75
64900.1 · MEALS EXPENSEW	195.46	0.00	100.0%	391.16
64900.2 · MEALS EXPENSES	12.94	0.00	100.0%	39.84
65400.1 · OFFICE SUPPLIESW	869.92	403.69	115.49%	2,301.99
65400.2 · OFFICE SUPPLIES	1,157.39	403.71	186.69%	2,589.50
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65500.1 · OPERATING EXPENSEW	742.96	454.93	63.31%	5,374.89
65500.2 · OPERATING EXPENSES	1,666.78	886.93	87.93%	6,421.19
65500.3 · OPERATING EXPENSEP	733.53	229.45	219.69%	2,258.98
66000.1 · PERS RETIREMENTW	4,700.98	4,982.74	-5.66%	14,960.04
66000.2 · PERS RETIREMENTS	4,700.99	4,982.78	-5.66%	14,960.08
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	10.00
66100.2 · PERMITS/LICENSES/FEES	0.00	0.00	0.0%	10.00
66400.1 · PG&E PUMPING COSTSW	39,206.72	36,700.86	6.83%	102,065.06
66400.2 · PG&E PUMPING COSTSS	7,234.73	8,725.96	-17.09%	20,893.36
66500.1 · PG&E OFFICE UTILITIESW	275.91	279.61	-1.32%	818.12
66500.2 · PG&E OFFICE UTILITIES	275.92	279.61	-1.32%	818.13
66500.3 · PG&E POOL UTILITIES	70.38	320.30	-78.03%	647.23
66700.1 · PROFESSIONAL FEESW	731.22	720.62	1.47%	2,547.40
66700.2 · PROFESSIONAL FEES	801.22	790.63	1.34%	2,757.41
67100.1 · R&M INFRASTRUCTUREW	16,881.45	4,239.53	298.19%	35,936.80
67100.2 · R&M INFRASTRUCTURES	113.52	649.43	-82.52%	843.99
67100.3 · R&M INFRASTRUCTUREP	5,450.46	0.00	100.0%	5,949.96
67200.1 · RENTAL OF EQUIPMENTW	358.68	121.41	195.43%	573.38
67200.2 · RENTAL OF EQUIPMENTS	156.50	2,606.18	-94.0%	3,743.71
67300.1 · REPAIRS/MAINT BLDGW	3,032.50	431.28	603.14%	3,060.44
67300.2 · REPAIRS/MAINT BLDGS	0.00	431.29	-100.0%	962.63
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	250.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	21.62	-100.0%	8.68
67400.2 · REPAIRS/MAINT EQUIPS	0.00	21.64	-100.0%	19.38

	<u>Sep 23</u>	<u>Sep 22</u>	<u>% Change</u>	<u>Jul - Sep 23</u>
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	0.00	0.0%	201.25
68000.1 · TOOLSW	159.12	605.98	-73.74%	1,998.22
68000.2 · TOOLSS	45.84	315.87	-85.49%	140.72
68000.3 · TOOLSP	0.00	62.73	-100.0%	0.00
68500.1 · SOCIAL SECURITY TAXESW	2,084.18	1,638.35	27.21%	4,812.98
68500.2 · SOCIAL SECURITY TAXESS	1,504.81	1,547.20	-2.74%	3,296.69
68500.3 · SOCIAL SECURITY TAXESP	668.66	868.36	-23.0%	4,623.59
69000.1 · TELEPHONEW	839.12	691.55	21.34%	2,160.93
69000.2 · TELEPHONES	839.13	691.56	21.34%	2,160.95
69000.3 · TELEPHONEP	0.00	49.99	-100.0%	219.81
69200.1 · TESTING EXPENSEW	209.88	166.81	25.82%	2,952.56
69200.2 · TESTING EXPENSES	448.28	644.22	-30.42%	896.56
69500.1 · TRAVEL EXPENSEW	937.88	0.00	100.0%	937.88
69500.2 · TRAVEL EXPENSES	664.10	0.00	100.0%	664.10
72000.1 · VEHICLE REPAIRS & MAINTW	681.99	54.57	1,149.75%	1,225.84
72000.2 · VEHICLE REPAIRS & MAINTS	682.00	54.63	1,148.4%	1,225.89
75500.1 · WAGES & SALARIES PRODUCTIONW	21,329.50	18,542.67	15.03%	48,263.78
75500.2 · WAGES & SALARIES PRODUCTIONS	17,381.57	16,937.14	2.62%	37,304.49
75500.3 · WAGES & SALARIES PRODUCTIONP	8,742.08	11,165.75	-21.71%	57,970.11
75600.1 · OVERTIME PAIDW	4,268.41	454.02	840.14%	9,660.87
75600.2 · OVERTIME PAIDS	806.38	867.49	-7.04%	1,440.74
75600.3 · OVERTIME PAIDP	0.00	187.13	-100.0%	2,144.10
75610.1 · OVERTIME PDDOUBLE W	161.60	0.00	100.0%	693.64
75700.1 · SICK PAYW	292.94	815.19	-64.07%	1,080.40
75700.2 · SICK PAYS	292.92	815.18	-64.07%	1,080.37
75800.1 · VACATION PAYW	603.11	802.10	-24.81%	1,667.74
75800.2 · VACATION PAYS	603.09	802.09	-24.81%	1,667.70
76000.1 · STAND BY TIME PAIDW	607.50	607.50	0.0%	1,410.00
76000.2 · STAND BY TIME PAIDS	607.50	607.50	0.0%	1,410.00
76500.1 · WORKERS COMPW	-624.32	-298.16	-109.39%	-624.32
76500.2 · WORKERS COMPS	-730.27	-258.33	-182.69%	-730.27
76500.3 · WORKERS COMPP	-275.48	-47.08	-485.13%	-275.48
<b>Total Expense</b>	<u>208,151.66</u>	<u>164,616.30</u>	<u>26.45%</u>	<u>586,879.25</u>
<b>Net Income</b>	<u><u>274,813.38</u></u>	<u><u>126,963.68</u></u>	<u><u>116.45%</u></u>	<u><u>206,346.63</u></u>

**Burney Water District**  
**Reconciliation Summary**  
**10300.0 · CASH IN BANK, Period Ending 09/30/2023**

	<u>Sep 30, 23</u>
<b>Beginning Balance</b>	89,718.82
<b>Cleared Transactions</b>	
Checks and Payments - 66 items	-1,057,254.36
Deposits and Credits - 70 items	1,081,781.27
<b>Total Cleared Transactions</b>	<u>24,526.91</u>
<b>Cleared Balance</b>	<u><u>114,245.73</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 15 items	-99,998.75
Deposits and Credits - 12 items	22,561.33
<b>Total Uncleared Transactions</b>	<u>-77,437.42</u>
<b>Register Balance as of 09/30/2023</b>	<u><u>36,808.31</u></u>
<b>New Transactions</b>	
Checks and Payments - 127 items	-1,676,625.09
Deposits and Credits - 97 items	2,728,252.85
<b>Total New Transactions</b>	<u>1,051,627.76</u>
<b>Ending Balance</b>	<u><u>1,088,436.07</u></u>

**Burney Water District**  
**Check Register**  
**September 2023**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Sep 23				
	09/01/2023	DD1162	AMANDA R ROGERS	0.00
	09/01/2023	DD1163	CHAD E COTNEY	0.00
	09/01/2023	DD1164	DAVID ZEVELY	0.00
	09/01/2023	DD1165	KEITH T MOORE	0.00
	09/01/2023	DD1166	MARGARITA ANGEL {1}	0.00
	09/01/2023	DD1167	MIKE A SKELLY	0.00
	09/01/2023	DD1168	STEPHANIE A MCQUADE	0.00
	09/01/2023	EFT090123-1	STATE FARM LIFE INS	-217.50
	09/06/2023	EFT090623-1	NOR CAL LABORERS	-9,982.00
	09/08/2023	EFT090823-1	Pitney Bowes PP	-854.03
	09/12/2023	10679	BRILEY N ST CLAIR	-160.96
	09/12/2023	10680	PAIGE M PFADT	-717.66
	09/12/2023	10681	BRILEY N ST CLAIR	-146.32
	09/12/2023	10682	PAIGE M PFADT	-76.03
	09/12/2023	30565	ARAMARK	-752.59
	09/12/2023	30566	CALIFORNIA SAFETY CO.	-180.00
	09/12/2023	30567	CINTAS CORP	-155.44
	09/12/2023	30568	COOK CONCRETE	-1,690.26
	09/12/2023	30569	FERGUSON WATERWORKS #1423	-6,406.57
	09/12/2023	30570	FRONTIER COMMUNICATIONS	-2,160.08
	09/12/2023	30571	GUITON'S POOL	-499.50
	09/12/2023	30572	JWC ENVIRONMENTAL	-31,170.23
	09/12/2023	30573	MOUSEMAN PEST CONTROL	-100.00
	09/12/2023	30574	Multiple Pump Service	0.00
	09/12/2023	30575	PACE ANALYTICAL SERVICES LLC	-658.16
	09/12/2023	30576	PACE SUPPLY CORP	-154.74
	09/12/2023	30577	UPEC 792	-247.50
	09/12/2023	30578	USA BLUE BOOK (1)	-4,004.47
	09/12/2023	30579	WASTE MANAGEMENT	-994.47
	09/12/2023	30580	WHITEHAWK	-1,150.00
	09/12/2023	EFT091223-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,965.46
	09/12/2023	EFT091223-2	TESORO COMMERCIAL FLEET	-1,782.97
	09/15/2023	DD1169	AMANDA R ROGERS	0.00
	09/15/2023	DD1170	CHAD E COTNEY	0.00
	09/15/2023	DD1171	DAVID ZEVELY	0.00
	09/15/2023	DD1173	MARGARITA ANGEL {1}	0.00
	09/15/2023	DD1174	MIKE A SKELLY	0.00
	09/15/2023	DD1175	STEPHANIE A MCQUADE	0.00
	09/15/2023	DD1172	KEITH T MOORE	0.00
	09/18/2023	EFT091823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,989.97
	09/18/2023	EFT091823-2	FIRST NATIONAL BANK OMAHA	-9,350.45

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
09/19/2023	30581	Access Information Management	-183.81
09/19/2023	30582	AIR GAS USA	-102.41
09/19/2023	30583	AT&T MOBILITY	-227.14
09/19/2023	30584	BUTLER ENGINEERING	-2,432.50
09/19/2023	30585	DEBRA J. CRONE, CPA	-800.00
09/19/2023	30586	HARVEST PRINTING	-74.92
09/19/2023	30587	HOVIS HARDWARE	-642.28
09/19/2023	30588	LIEBERT CASSIDY WHITMORE	-2,599.50
09/19/2023	30589	PACKWAY MATERIALS, INC	-863.05
09/19/2023	30590	UBEO	-164.31
09/19/2023	30591	UNDERGROUND SERVICE ALERT	-744.73
09/19/2023	30592	USA BLUE BOOK (1)	-58.98
09/20/2023	ACH092023-1	CoBANK	-5,798.58
09/25/2023	30593	RTA CONSTRUCTION	-83,036.78
09/25/2023	30594	RTA CONSTRUCTION	-492,697.46
09/26/2023	EFT092623-1	Pitney Bowes PP	-1,565.44
09/27/2023	EFT092723-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,989.97
09/27/2023	EFT092723-2	CalPERS	-6,697.00
09/29/2023	DD1176	AMANDA R ROGERS	0.00
09/29/2023	DD1177	CHAD E COTNEY	0.00
09/29/2023	DD1178	DAVID ZEVELY	0.00
09/29/2023	DD1179	KEITH T MOORE	0.00
09/29/2023	DD1180	MARGARITA ANGEL {1}	0.00
09/29/2023	DD1181	MIKE A SKELLY	0.00
09/29/2023	DD1182	STEPHANIE A MCQUADE	0.00
			<b><u>-681,246.22</u></b>

Sep 23

**Burney Water District  
Reconciliation Summary**

**10305.0 - CASH IN BANK CUST DEPOSITS, Period Ending 09/30/2023**

	<u>Sep 30, 23</u>
Beginning Balance	45,184.93
Cleared Transactions	
Checks and Payments - 1 item	-24.90
Deposits and Credits - 5 items	2,200.76
Total Cleared Transactions	<u>2,175.86</u>
Cleared Balance	<u>47,360.79</u>
Uncleared Transactions	
Checks and Payments - 6 items	-1,076.04
Total Uncleared Transactions	<u>-1,076.04</u>
Register Balance as of 09/30/2023	<u>46,284.75</u>
New Transactions	
Checks and Payments - 1 item	-611.73
Total New Transactions	<u>-611.73</u>
Ending Balance	<u>45,673.02</u>

**Burney Water District  
Reconciliation Summary**

**10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 09/30/2023**

**Sep 30, 23**

Beginning Balance	6,058.43
Cleared Balance	6,058.43
Register Balance as of 09/30/2023	6,058.43
Ending Balance	6,058.43

**Burney Water District  
Reconciliation Summary**

**10311.0 - CASH IN BANK CONSTRUCTION, Period Ending 09/30/2023**

	<u>Sep 30, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 09/30/2023	2,600.00
Ending Balance	2,600.00