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January 19, 2024

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

We have compiled the accompanying financial statements for the period ending November 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 November are \$1,506,017.46
2. Total Expenses for the period are \$173,115.23
3. Net Income (Loss) for the period is \$1,332,902.23
4. YTD Revenue is \$3,450,712.15
5. YTD Expenses are \$941,140.56
6. YTD Net Income (Loss) is \$2,509,571.59
7. The reconciled checking balance is \$437,945.74

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 November 30, 2023

Nov 30, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	437,945.74
10305.0 · CASH IN BANK CUST DEPOSITS	34,928.74
10310.0 · CASH IN BANK CAPITAL IMP	6,058.53
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,096.52
10520.1 · WATER RESERVE 29170	107,518.16
10530.2 · SEWER RESERVE 29180	24,844.64
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	43,626.87
10550.2 · WATER/SWR EQUIP RESERVE 29190	60,885.82
10560.3 · SWIMMING POOL RESERVE 29200	120,552.85
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	58,781.21
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	58,781.20

**Total Checking/Savings** 981,513.67

**Other Current Assets**

11000.0 · ACCOUNTS RECEIVABLE	150,580.21
11000.1 · RETURNED CHECK	1,626.87
11000.2 · RETURNED CHECK(2)	1,335.84
11000.3 · RETURNED CHECK(1)	267.42
11001.0 · AR COMP GEN LATE FEES	20,820.98

**Total Other Current Assets** 174,631.32

**Total Current Assets** 1,156,144.99

**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

	<u>Nov 30, 23</u>
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	158,609.13
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 · VEHICLESS	99,283.74
16920.1 · WORK IN PROGRESS W	755,380.42
16920.2 · WORK IN PROGRESS S	10,306,812.44
16920.4 · WORK IN PROGRESS - PARKS	228,546.88
17000.1 · ACCUMULATED DEPRECIATIONW	-3,029,964.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,860,392.00
17000.3 · ACCUMULATED DEPRECIATIONP	-860,156.85
<b>Total Fixed Assets</b>	<u>15,368,305.38</u>
<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>	<u>435,506.00</u>
<b>TOTAL ASSETS</b>	<u><u>16,959,956.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	449,127.49
<b>Total Accounts Payable</b>	<u>449,127.49</u>
<b>Other Current Liabilities</b>	
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-169.15
23850.0 · UNION DUES	8.10
23950.0 · CAL PERS	-1,685.46
24400.1 · CUSTOMER DEPOSITSW	11,843.68
24400.2 · CUSTOMER DEPOSITSS	15,374.11
24400.3 · CUSTOMER DEPOSITSP	3,144.07
<b>Total Other Current Liabilities</b>	<u>53,565.56</u>
<b>Total Current Liabilities</b>	<u>502,693.05</u>
<b>Long Term Liabilities</b>	
27001.0 · CO BANK LOC	189,857.19
27500.1 · NET PENSION LIABILITYW	243,679.00

	<u>Nov 30, 23</u>
27500.2 · NET PENSION LIABILITYS	283,990.00
27500.3 · NET PENSION LIABILITYP	68,561.00
27700.1 · DEFERRED INFLOWSW	386,959.00
27700.2 · DEFERRED INFLOWSS	450,972.00
27700.3 · DEFERRED INFLOWSP	108,874.00
<b>Total Long Term Liabilities</b>	<u>1,732,892.19</u>
<b>Total Liabilities</b>	<u>2,235,585.24</u>
<b>Equity</b>	
32000 · Retained Earnings	6,850,691.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-46,191.26
37000.1 · CAPITAL CONTRIBUTIONSW	2,571,691.02
37000.2 · CAPITAL CONTRIBUTIONSS	120,484.00
37000.3 · CAPITAL CONTRIBUTIONSP	965,530.33
38000.0 · RESERVE FOR BOND SINKING FUND	23,542.91
38100.0 · DESIGNATED (NEW EQUITY ACCT)	531,324.21
39005 · RETAINED EARNINGS(1)	765,874.03
<b>Net Income</b>	<u>2,509,571.59</u>
<b>Total Equity</b>	<u>14,724,371.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>16,959,956.37</u></u>

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

	<u>Nov 23</u>	<u>Jul - Nov 23</u>	<u>% of Income</u>
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	34,118.53	235,668.92	2.27%
40000.2 · RESIDENTIAL INCOMES	42,860.22	216,250.99	2.85%
40000.3 · RESIDENTIAL INCOME P	9,638.04	48,613.03	0.64%
40500.2 · GRANT MONEYS	1,372,684.00	2,702,716.00	91.15%
41000.1 · COMMERCIAL INCOME W	25,288.68	156,376.62	1.68%
41000.2 · COMMERCIAL INCOMES	7,221.10	39,356.14	0.48%
41000.3 · COMMERCIAL INCOME P	1,218.00	6,111.00	0.08%
42000.3 · SWIMMING LESSONS	4,860.00	9,810.00	0.32%
42031.3 · LITTLE SWIMMERS	0.00	36.00	0.0%
42035.3 · NIGHT SWIM	0.00	1,548.00	0.0%
42100.3 · GATE FEES P	1,810.00	3,923.00	0.12%
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	2,563.00	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	3,243.76	0.03%
47000.1 · OTHER BILLED INCOME W	1,200.00	1,200.00	0.08%
48200.1 · SERVICE CHARGE INCOME W	600.00	675.00	0.04%
48200.2 · SERVICE CHARGE INCOMES	0.00	75.00	0.0%
48300.1 · LATE FEE INCOME W	1,330.16	5,616.94	0.09%
48300.2 · LATE FEE INCOMES	973.16	4,687.53	0.07%
48300.3 · LATE FEE INCOME P	256.68	955.53	0.02%
49000.1 · INTEREST INCOME W	18.48	39.94	0.0%
49000.2 · INTEREST INCOMES	18.48	39.93	0.0%
49100.1 · DIVIDEND INCOME W	693.78	3,895.10	0.05%
49100.2 · DIVIDEND INCOME S	429.19	2,616.19	0.03%
49100.3 · DIVIDEND INCOME P	380.78	1,840.53	0.03%
<b>Total Income</b>	<u>1,506,017.46</u>	<u>3,450,712.15</u>	<u>100.0%</u>
<b>Gross Profit</b>	1,506,017.46	3,450,712.15	100.0%
<b>Expense</b>			
60100.1 · AUDIT W	0.00	7,936.50	0.0%
60100.2 · AUDITS	0.00	7,194.00	0.0%
60100.3 · AUDIT P	0.00	1,369.50	0.0%
60900.1 · BANK FEES W	5.00	20.00	0.0%
60900.2 · BANK FEES S	356.12	1,254.26	0.02%
62500.1 · CHEMICALS W	0.00	2,592.67	0.0%
62500.2 · CHEMICALS S	0.00	279.83	0.0%
62500.3 · CHEMICALS P	0.00	3,264.41	0.0%

	<u>Nov 23</u>	<u>Jul - Nov 23</u>	<u>% of Income</u>
62600.1 · DEPRECIATION EXPENSEW	8,126.00	40,630.00	0.54%
62600.2 · DEPRECIATION EXPENSES	8,851.00	44,255.00	0.59%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	17,410.85	0.23%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	58.24	6,763.61	0.0%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	6,594.25	0.0%
62900.1 · ENGINEERING FEESW	1,011.00	21,294.36	0.07%
62900.2 · ENGINEERING FEES	0.00	17,111.14	0.0%
63000.1 · GAS, FUEL & OILW	520.82	3,361.70	0.04%
63000.2 · GAS, FUEL & OILS	520.82	3,260.83	0.04%
63500.1 · HEALTH INSURANCEW	5,520.00	24,840.00	0.37%
63500.2 · HEALTH INSURANCES	5,520.00	24,840.00	0.37%
63600.1 · LIFE INSURANCE-W	54.38	271.88	0.0%
63600.2 · LIFE INSURANCE-S	54.37	271.87	0.0%
64000.1 · INTEREST EXPENSEW	0.00	11.49	0.0%
64000.2 · INTEREST EXPENSES	2,639.48	21,839.74	0.18%
64300.2 · LAB SUPPLIES	0.00	596.05	0.0%
64500.1 · LEGAL EXPENSEW	5,548.50	12,862.10	0.37%
64500.2 · LEGAL EXPENSES	483.00	7,796.60	0.03%
64900.1 · MEALS EXPENSEW	-336.00	63.76	-0.02%
64900.2 · MEALS EXPENSES	0.00	48.45	0.0%
64900.3 · MEALS EXPENSEP	104.00	104.00	0.01%
65400.1 · OFFICE SUPPLIESW	622.81	3,349.69	0.04%
65400.2 · OFFICE SUPPLIES	622.82	3,637.21	0.04%
65400.3 · OFFICE SUPPLIESP	0.00	148.88	0.0%
65450.1 · OFFICE EQUIP LEASEW	0.00	112.29	0.0%
65500.1 · OPERATING EXPENSEW	888.77	7,239.73	0.06%
65500.2 · OPERATING EXPENSES	1,829.27	9,975.51	0.12%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	5,451.94	25,217.36	0.36%
66000.2 · PERS RETIREMENTS	5,451.94	25,217.42	0.36%
66100.1 · PERMITS/LICENSES/FEESW	0.00	366.46	0.0%
66100.2 · PERMITS/LICENSES/FEES	33,399.00	33,409.00	2.22%
66400.1 · PG&E PUMPING COSTSW	20,613.99	148,700.20	1.37%
66400.2 · PG&E PUMPING COSTSS	9,621.98	32,563.04	0.64%
66500.1 · PG&E OFFICE UTILITIESW	418.40	1,487.74	0.03%
66500.2 · PG&E OFFICE UTILITIESS	418.41	1,487.77	0.03%
66500.3 · PG&E POOL UTILITIES	54.10	732.59	0.0%
66700.1 · PROFESSIONAL FEESW	635.00	9,144.23	0.04%
66700.2 · PROFESSIONAL FEES	525.00	9,314.25	0.04%
67100.1 · R&M INFRASTRUCTUREW	2,133.91	40,701.85	0.14%
67100.2 · R&M INFRASTRUCTURES	0.00	2,867.27	0.0%
67100.3 · R&M INFRASTRUCTUREP	0.00	10,429.75	0.0%
67200.1 · RENTAL OF EQUIPMENTW	724.79	1,400.58	0.05%
67200.2 · RENTAL OF EQUIPMENTS	625.03	7,616.60	0.04%

	<u>Nov 23</u>	<u>Jul - Nov 23</u>	<u>% of Income</u>
67300.1 · REPAIRS/MAINT BLDGW	6,145.52	9,205.96	0.41%
67300.2 · REPAIRS/MAINT BLDGS	0.00	962.63	0.0%
67300.3 · REPAIRS/MAINT BLDGP	50.00	350.00	0.0%
67400.1 · REPAIRS/MAINT EQUIPW	53.57	488.99	0.0%
67400.2 · REPAIRS/MAINT EQUIPS	0.00	476.13	0.0%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	317.75	0.0%
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	56.50	0.0%
68000.1 · TOOLSW	297.55	2,356.14	0.02%
68000.2 · TOOLSS	129.92	569.92	0.01%
68500.1 · SOCIAL SECURITY TAXESW	1,013.64	6,912.43	0.07%
68500.2 · SOCIAL SECURITY TAXESS	1,021.62	5,418.66	0.07%
68500.3 · SOCIAL SECURITY TAXESP	380.69	5,383.72	0.03%
69000.1 · TELEPHONEW	766.74	3,891.09	0.05%
69000.2 · TELEPHONES	766.75	3,891.13	0.05%
69000.3 · TELEPHONEP	146.16	365.97	0.01%
69200.1 · TESTING EXPENSEW	1,479.36	5,311.68	0.1%
69200.2 · TESTING EXPENSES	448.28	2,038.28	0.03%
69500.1 · TRAVEL EXPENSEW	0.00	2,520.67	0.0%
69500.2 · TRAVEL EXPENSES	0.00	664.10	0.0%
69500.3 · TRAVEL EXPENSEP	439.31	439.31	0.03%
72000.1 · VEHICLE REPAIRS & MAINTW	890.60	2,221.75	0.06%
72000.2 · VEHICLE REPAIRS & MAINTS	890.63	2,221.85	0.06%
75500.1 · WAGES & SALARIES PRODUCTIONW	11,266.10	72,272.35	0.75%
75500.2 · WAGES & SALARIES PRODUCTIONS	10,874.97	60,633.60	0.72%
75500.3 · WAGES & SALARIES PRODUCTIONP	4,976.16	67,906.27	0.33%
75600.1 · OVERTIME PAIDW	193.96	9,951.79	0.01%
75600.2 · OVERTIME PAIDS	688.07	2,702.71	0.05%
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	945.96	2,230.79	0.06%
75700.2 · SICK PAYS	945.96	2,230.76	0.06%
75800.1 · VACATION PAYW	432.21	2,838.02	0.03%
75800.2 · VACATION PAYS	432.20	2,837.96	0.03%
76000.1 · STAND BY TIME PAIDW	412.50	2,235.00	0.03%
76000.2 · STAND BY TIME PAIDS	412.50	2,235.00	0.03%
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%
<b>Total Expense</b>	<u>173,115.23</u>	<u>941,140.56</u>	<u>11.5%</u>
<b>Net Income</b>	<u><u>1,332,902.23</u></u>	<u><u>2,509,571.59</u></u>	<u><u>88.51%</u></u>

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

	<u>Nov 23</u>	<u>Nov 22</u>	<u>% Change</u>	<u>Jul - Nov 23</u>
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	34,118.53	34,812.25	-1.99%	235,668.92
40000.2 · RESIDENTIAL INCOMES	42,860.22	43,080.00	-0.51%	216,250.99
40000.3 · RESIDENTIAL INCOME P	9,638.04	9,677.74	-0.41%	48,613.03
40500.2 · GRANT MONEYS	1,372,684.00	2,479,703.00	-44.64%	2,702,716.00
41000.1 · COMMERCIAL INCOME W	25,288.68	27,923.87	-9.44%	156,376.62
41000.2 · COMMERCIAL INCOMES	7,221.10	7,772.07	-7.09%	39,356.14
41000.3 · COMMERCIAL INCOME P	1,218.00	1,245.76	-2.23%	6,111.00
42000.3 · SWIMMING LESSONS	4,860.00	0.00	100.0%	9,810.00
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	1,810.00	0.00	100.0%	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%	2,563.00
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	3,243.76
47000.1 · OTHER BILLED INCOME W	1,200.00	6,793.45	-82.34%	1,200.00
48200.1 · SERVICE CHARGE INCOME W	600.00	75.00	700.0%	675.00
48200.2 · SERVICE CHARGE INCOMES	0.00	75.00	-100.0%	75.00
48300.1 · LATE FEE INCOME W	1,330.16	529.91	151.02%	5,616.94
48300.2 · LATE FEE INCOMES	973.16	498.87	95.07%	4,687.53
48300.3 · LATE FEE INCOME P	256.68	79.82	221.57%	955.53
49000.1 · INTEREST INCOME W	18.48	27.54	-32.9%	39.94
49000.2 · INTEREST INCOMES	18.48	27.53	-32.87%	39.93
49100.1 · DIVIDEND INCOME W	693.78	487.80	42.23%	3,895.10
49100.2 · DIVIDEND INCOME S	429.19	338.05	26.96%	2,616.19
49100.3 · DIVIDEND INCOME P	380.78	220.35	72.81%	1,840.53
<b>Total Income</b>	<u>1,506,017.46</u>	<u>2,613,764.01</u>	<u>-42.38%</u>	<u>3,450,712.15</u>
<b>Gross Profit</b>	1,506,017.46	2,613,764.01	-42.38%	3,450,712.15
<b>Expense</b>				
60100.1 · AUDIT W	0.00	0.00	0.0%	7,936.50
60100.2 · AUDITS	0.00	0.00	0.0%	7,194.00
60100.3 · AUDIT P	0.00	0.00	0.0%	1,369.50
60900.1 · BANK FEES W	5.00	5.47	-8.59%	20.00
60900.2 · BANK FEES S	356.12	65.43	444.28%	1,254.26
62500.1 · CHEMICALS W	0.00	0.00	0.0%	2,592.67
62500.2 · CHEMICALS S	0.00	0.00	0.0%	279.83
62500.3 · CHEMICALS P	0.00	0.00	0.0%	3,264.41



	<u>Nov 23</u>	<u>Nov 22</u>	<u>% Change</u>	<u>Jul - Nov 23</u>
62600.1 · DEPRECIATION EXPENSEW	8,126.00	7,698.75	5.55%	40,630.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	44,255.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	17,410.85
62700.1 · DUES, FEES & SUBSCRIPTIONSW	58.24	0.00	100.0%	6,763.61
62700.2 · DUES, FEES & SUBSCRIPTIONSS	58.24	0.00	100.0%	6,594.25
62900.1 · ENGINEERING FEESW	1,011.00	1,151.50	-12.2%	21,294.36
62900.2 · ENGINEERING FEES	0.00	1,078.75	-100.0%	17,111.14
63000.1 · GAS, FUEL & OILW	520.82	973.86	-46.52%	3,361.70
63000.2 · GAS, FUEL & OILS	520.82	973.90	-46.52%	3,260.83
63500.1 · HEALTH INSURANCEW	5,520.00	4,690.00	17.7%	24,840.00
63500.2 · HEALTH INSURANCES	5,520.00	4,690.00	17.7%	24,840.00
63600.1 · LIFE INSURANCE-W	54.38	64.12	-15.19%	271.88
63600.2 · LIFE INSURANCE-S	54.37	64.13	-15.22%	271.87
64000.1 · INTEREST EXPENSEW	0.00	0.00	0.0%	11.49
64000.2 · INTEREST EXPENSES	2,639.48	6,358.36	-58.49%	21,839.74
64300.2 · LAB SUPPLIES	0.00	0.00	0.0%	596.05
64500.1 · LEGAL EXPENSEW	5,548.50	1,678.75	230.51%	12,862.10
64500.2 · LEGAL EXPENSES	483.00	1,678.75	-71.23%	7,796.60
64900.1 · MEALS EXPENSEW	-336.00	0.00	-100.0%	63.76
64900.2 · MEALS EXPENSES	0.00	0.00	0.0%	48.45
64900.3 · MEALS EXPENSEP	104.00	0.00	100.0%	104.00
65400.1 · OFFICE SUPPLIESW	622.81	550.38	13.16%	3,349.69
65400.2 · OFFICE SUPPLIES	622.82	550.40	13.16%	3,637.21
65400.3 · OFFICE SUPPLIESP	0.00	0.00	0.0%	148.88
65450.1 · OFFICE EQUIP LEASEW	0.00	0.00	0.0%	112.29
65500.1 · OPERATING EXPENSEW	888.77	1,397.19	-36.39%	7,239.73
65500.2 · OPERATING EXPENSES	1,829.27	1,386.76	31.91%	9,975.51
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	2,258.98
66000.1 · PERS RETIREMENTW	5,451.94	5,645.47	-3.43%	25,217.36
66000.2 · PERS RETIREMENTS	5,451.94	5,645.50	-3.43%	25,217.42
66100.1 · PERMITS/LICENSES/FEESW	0.00	0.00	0.0%	366.46
66100.2 · PERMITS/LICENSES/FEES	33,399.00	0.00	100.0%	33,409.00
66400.1 · PG&E PUMPING COSTSW	20,613.99	20,051.73	2.8%	148,700.20
66400.2 · PG&E PUMPING COSTSS	9,621.98	6,052.90	58.97%	32,563.04
66500.1 · PG&E OFFICE UTILITIESW	418.40	442.37	-5.42%	1,487.74
66500.2 · PG&E OFFICE UTILITIES	418.41	442.37	-5.42%	1,487.77
66500.3 · PG&E POOL UTILITIES	54.10	53.96	0.26%	732.59
66700.1 · PROFESSIONAL FEESW	635.00	867.50	-26.8%	9,144.23
66700.2 · PROFESSIONAL FEES	525.00	1,495.91	-64.9%	9,314.25
67100.1 · R&M INFRASTRUCTUREW	2,133.91	1,219.01	75.05%	40,701.85
67100.2 · R&M INFRASTRUCTURES	0.00	1,847.13	-100.0%	2,867.27
67100.3 · R&M INFRASTRUCTUREP	0.00	0.00	0.0%	10,429.75
67200.1 · RENTAL OF EQUIPMENTW	724.79	141.51	412.18%	1,400.58
67200.2 · RENTAL OF EQUIPMENTS	625.03	2,665.69	-76.55%	7,616.60

	<u>Nov 23</u>	<u>Nov 22</u>	<u>% Change</u>	<u>Jul - Nov 23</u>
67300.1 · REPAIRS/MAINT BLDGW	6,145.52	0.00	100.0%	9,205.96
67300.2 · REPAIRS/MAINT BLDGS	0.00	0.00	0.0%	962.63
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	350.00
67400.1 · REPAIRS/MAINT EQUIPW	53.57	1,173.34	-95.43%	488.99
67400.2 · REPAIRS/MAINT EQUIPS	0.00	2,755.15	-100.0%	476.13
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	2,020.00	-100.0%	317.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	0.00	0.0%	56.50
68000.1 · TOOLSW	297.55	315.20	-5.6%	2,356.14
68000.2 · TOOLSS	129.92	1,674.61	-92.24%	569.92
68500.1 · SOCIAL SECURITY TAXESW	1,013.64	1,205.04	-15.88%	6,912.43
68500.2 · SOCIAL SECURITY TAXESS	1,021.62	1,251.03	-18.34%	5,418.66
68500.3 · SOCIAL SECURITY TAXESP	380.69	0.00	100.0%	5,383.72
69000.1 · TELEPHONEW	766.74	605.98	26.53%	3,891.09
69000.2 · TELEPHONES	766.75	605.98	26.53%	3,891.13
69000.3 · TELEPHONEP	146.16	157.97	-7.48%	365.97
69200.1 · TESTING EXPENSEW	1,479.36	247.17	498.52%	5,311.68
69200.2 · TESTING EXPENSES	448.28	1,185.48	-62.19%	2,038.28
69500.1 · TRAVEL EXPENSEW	0.00	0.00	0.0%	2,520.67
69500.2 · TRAVEL EXPENSES	0.00	0.00	0.0%	664.10
69500.3 · TRAVEL EXPENSEP	439.31	0.00	100.0%	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	890.60	2,108.64	-57.76%	2,221.75
72000.2 · VEHICLE REPAIRS & MAINTS	890.63	2,108.68	-57.76%	2,221.85
75500.1 · WAGES & SALARIES PRODUCTIONW	11,266.10	13,835.96	-18.57%	72,272.35
75500.2 · WAGES & SALARIES PRODUCTIONS	10,874.97	14,240.66	-23.63%	60,633.60
75500.3 · WAGES & SALARIES PRODUCTIONP	4,976.16	0.00	100.0%	67,906.27
75600.1 · OVERTIME PAIDW	193.96	649.65	-70.14%	9,951.79
75600.2 · OVERTIME PAIDS	688.07	847.05	-18.77%	2,702.71
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	945.96	665.53	42.14%	2,230.79
75700.2 · SICK PAYS	945.96	665.52	42.14%	2,230.76
75800.1 · VACATION PAYW	432.21	188.17	129.69%	2,838.02
75800.2 · VACATION PAYS	432.20	188.16	129.7%	2,837.96
76000.1 · STAND BY TIME PAIDW	412.50	412.50	0.0%	2,235.00
76000.2 · STAND BY TIME PAIDS	412.50	412.50	0.0%	2,235.00
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
<b>Total Expense</b>	<u>173,115.23</u>	<u>143,603.77</u>	<u>20.55%</u>	<u>941,140.56</u>
<b>Net Income</b>	<u><u>1,332,902.23</u></u>	<u><u>2,470,160.24</u></u>	<u><u>-46.04%</u></u>	<u><u>2,509,571.59</u></u>

**Burney Water District**  
**Reconciliation Summary**  
**10300.0 - CASH IN BANK, Period Ending 11/30/2023**

	<u>Nov 30, 23</u>
<b>Beginning Balance</b>	388,928.73
<b>Cleared Transactions</b>	
Checks and Payments - 53 items	-1,302,909.69
Deposits and Credits - 73 items	1,520,944.75
<b>Total Cleared Transactions</b>	<u>218,035.06</u>
<b>Cleared Balance</b>	<u>606,963.79</u>
<b>Uncleared Transactions</b>	
Checks and Payments - 16 items	-175,042.28
Deposits and Credits - 13 items	6,024.23
<b>Total Uncleared Transactions</b>	<u>-169,018.05</u>
<b>Register Balance as of 11/30/2023</b>	<u>437,945.74</u>
<b>New Transactions</b>	
Checks and Payments - 75 items	-949,406.43
<b>Total New Transactions</b>	<u>-949,406.43</u>
<b>Ending Balance</b>	<u>-511,460.69</u>

**Burney Water District**  
**Check Register**  
**November 2023**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Nov 23				
	11/01/2023	ACH110123-1	STATE FARM LIFE INS	-217.50
	11/01/2023	EFT110123-1	PITNEY BOWES GLOBAL FINANCIAL	-224.59
	11/07/2023	30641	DEBRA J. CRONE, CPA	-800.00
	11/07/2023	30642	LIEBERT CASSIDY WHITMORE	-2,413.50
	11/07/2023	30643	PACE ENGINEERING	-35,607.50
	11/07/2023	30644	STEPHANIE MCQUADE	-104.00
	11/07/2023	EFT110723-1	NOR CAL LABORERS	-9,982.00
	11/10/2023	DD1195	AMANDA R ROGERS	0.00
	11/10/2023	DD1196	DAVID ZEVELY	0.00
	11/10/2023	DD1197	KEITH T MOORE	0.00
	11/10/2023	DD1198	MARGARITA ANGEL {1}	0.00
	11/10/2023	DD1199	MIKE A SKELLY	0.00
	11/10/2023	DD1200	STEPHANIE A MCQUADE	0.00
	11/13/2023	EFT111323-1	PG&E	-28,602.56
	11/15/2023	30645	ARAMARK	-905.53
	11/15/2023	30646	CALIFORNIA SAFETY CO.	-180.00
	11/15/2023	30647	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-10,746.67
	11/15/2023	30648	FERGUSON WATERWORKS #1423	-2,039.50
	11/15/2023	30649	FRONTIER COMMUNICATIONS	-1,450.41
	11/15/2023	30650	HOVIS HARDWARE	-314.19
	11/15/2023	30651	MADERA'S	-116.87
	11/15/2023	30652	NAPA SIERRA	-628.52
	11/15/2023	30653	ODP	-352.26
	11/15/2023	30654	QUICKSILVER	-398.61
	11/15/2023	30655	STEPHANIE MCQUADE	-439.31
	11/15/2023	30656	UNITED RENTALS NORTHWEST, INC	-252.59
	11/15/2023	30657	UPEC 792	-247.50
	11/15/2023	30658	WASTE MANAGEMENT	-933.24
	11/15/2023	EFT111523-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-5,876.12
	11/17/2023	10685	CHAD E COTNEY	-589.29
	11/17/2023	EFT111723-1	FIRST NATIONAL BANK OMAHA	-386.45
	11/19/2023	30659	AIR GAS USA	-102.41
	11/19/2023	30660	AT&T MOBILITY	-227.36
	11/19/2023	30661	CALIF SPECIAL DISTRICTS ASSOC	-6,725.00
	11/19/2023	30662	COMPLIANCE ASSOCIATES, INC.	-172.00
	11/19/2023	30663	CWEA	-113.00
	11/19/2023	30664	DOCS MEDICAL GROUP	-95.00
	11/19/2023	30665	LINCOLN AQUATICS	-8,416.47
	11/19/2023	30666	MOUSEMAN PEST CONTROL	-50.00
	11/19/2023	30667	PACE ANALYTICAL SERVICES LLC	-1,927.64
	11/19/2023	30668	PACE ENGINEERING	-61,792.75

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
11/20/2023	ACH112023-1	CoBANK	-7,001.77
11/20/2023	EFT112023-1	TESORO COMMERCIAL FLEET	-1,083.05
11/21/2023	30670	PACE ENGINEERING	-155,319.75
11/24/2023	DD1201	AMANDA R ROGERS	0.00
11/24/2023	DD1202	DAVID ZEVELY	0.00
11/24/2023	DD1203	KEITH T MOORE	0.00
11/24/2023	DD1204	MARGARITA ANGEL {1}	0.00
11/24/2023	DD1206	STEPHANIE A MCQUADE	0.00
11/24/2023	DD1205	MIKE A SKELLY	0.00
			<b><u><u>-346,834.91</u></u></b>

Nov 23

**Burney Water District  
Reconciliation Summary**

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	34,415.94
Cleared Transactions	
Checks and Payments - 1 item	-611.73
Deposits and Credits - 3 items	400.57
Total Cleared Transactions	<u>-211.16</u>
Cleared Balance	<u>34,204.78</u>
Uncleared Transactions	
Checks and Payments - 6 items	-1,076.04
Deposits and Credits - 3 items	1,800.00
Total Uncleared Transactions	<u>723.96</u>
Register Balance as of 11/30/2023	<u>34,928.74</u>
New Transactions	
Checks and Payments - 4 items	-759.70
Total New Transactions	<u>-759.70</u>
Ending Balance	<u>34,169.04</u>

**Burney Water District  
Reconciliation Summary**

**10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 11/30/2023**

	<u>Nov 30, 23</u>
Beginning Balance	6,058.53
Cleared Balance	6,058.53
Register Balance as of 11/30/2023	6,058.53
Ending Balance	6,058.53

**Burney Water District  
Reconciliation Summary**

**10311.0 - CASH IN BANK CONSTRUCTION, Period Ending 11/30/2023**

	<u>Nov 30, 23</u>
Beginning Balance	2,600.00
Cleared Balance	2,600.00
Register Balance as of 11/30/2023	2,600.00
Ending Balance	2,600.00