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February 18, 2024

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

We have compiled the accompanying financial statements for the period ending Decemberr 31, 2023. This compilation is based upon the information provided by Company management and is restricted for internal use only. Please note the following items:

1. Total Revenues for the month of December are \$231,745.00
2. Total Expenses for the period are \$128,457.60
3. Net Income (Loss) for the period is \$103,287.40
4. YTD Revenue is \$3,682,457.15
5. YTD Expenses are \$1,065,021.87
6. YTD Net Income (Loss) is \$2,617,435.28
7. The reconciled checking balance is \$453,608.43

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

Thank you,

Debra J. Crone, CPA

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

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
<b>Income</b>		
40000.1 · RESIDENTIAL INCOME W	33,496.80	269,165.72
40000.2 · RESIDENTIAL INCOMES	43,192.94	259,443.93
40000.3 · RESIDENTIAL INCOME P	9,699.51	58,312.54
40500.2 · GRANT MONEYS	105,395.00	2,808,111.00
41000.1 · COMMERCIAL INCOME W	23,960.72	180,337.34
41000.2 · COMMERCIAL INCOMES	7,072.91	46,429.05
41000.3 · COMMERCIAL INCOME P	1,218.00	7,329.00
42000.3 · SWIMMING LESSONS	0.00	9,810.00
42031.3 · LITTLE SWIMMERS	0.00	36.00
42035.3 · NIGHT SWIM	0.00	1,548.00
42100.3 · GATE FEES P	0.00	3,923.00
42200.3 · POOL PASS PURCHASES	0.00	822.00
42400.3 · VENDING INCOME P	0.00	561.00
42500.3 · REPLACEMENT PASSES P	0.00	10.00
42700.3 · AQUATIC PASS	0.00	1,110.00
42900.3 · POOL RENTAL FEES	0.00	2,563.00
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	836.36	4,080.12
47000.1 · OTHER BILLED INCOME W	2,204.90	3,404.90
48200.1 · SERVICE CHARGE INCOME W	0.00	675.00
48200.2 · SERVICE CHARGE INCOMES	0.00	75.00
48300.1 · LATE FEE INCOME W	1,529.58	7,146.52
48300.2 · LATE FEE INCOMES	1,386.48	6,074.01
48300.3 · LATE FEE INCOME P	263.94	1,219.47
49000.1 · INTEREST INCOME W	9.10	49.04
49000.2 · INTEREST INCOMES	9.10	49.03
49100.1 · DIVIDEND INCOME W	678.07	4,573.17
49100.2 · DIVIDEND INCOME S	419.45	3,035.64
49100.3 · DIVIDEND INCOME P	372.14	2,212.67
<b>Total Income</b>	<u>231,745.00</u>	<u>3,682,457.15</u>
<b>Gross Profit</b>	231,745.00	3,682,457.15
<b>Expense</b>		
60100.1 · AUDIT W	416.00	8,352.50
60100.2 · AUDITS	419.00	7,613.00
60100.3 · AUDIT P	165.00	1,534.50
60900.1 · BANK FEES W	0.00	20.00
60900.2 · BANK FEES S	15.00	1,269.26
62500.1 · CHEMICALS W	0.00	2,592.67
62500.2 · CHEMICALS S	0.00	279.83
62500.3 · CHEMICALS P	0.00	3,264.41

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
62600.1 · DEPRECIATION EXPENSEW	8,126.00	48,756.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	53,106.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	20,893.02
62700.1 · DUES, FEES & SUBSCRIPTIONSW	161.24	6,924.85
62700.2 · DUES, FEES & SUBSCRIPTIONSS	129.48	6,723.73
62900.1 · ENGINEERING FEESW	266.00	21,560.36
62900.2 · ENGINEERING FEES	720.00	17,831.14
63000.1 · GAS, FUEL & OILW	263.63	3,625.34
63000.2 · GAS, FUEL & OILS	250.46	3,511.31
63500.1 · HEALTH INSURANCEW	4,830.00	29,670.00
63500.2 · HEALTH INSURANCES	4,830.00	29,670.00
63600.1 · LIFE INSURANCE-W	54.38	326.26
63600.2 · LIFE INSURANCE-S	54.38	326.25
64000.1 · INTEREST EXPENSEW	0.00	11.49
64000.2 · INTEREST EXPENSES	0.00	21,839.74
64300.2 · LAB SUPPLIESS	0.00	596.05
64500.1 · LEGAL EXPENSEW	437.25	13,299.35
64500.2 · LEGAL EXPENSES	437.25	8,233.85
64900.1 · MEALS EXPENSEW	7.86	71.62
64900.2 · MEALS EXPENSES	7.87	56.32
64900.3 · MEALS EXPENSEP	0.00	104.00
65400.1 · OFFICE SUPPLIESW	515.84	3,865.53
65400.2 · OFFICE SUPPLIESS	515.87	4,153.08
65400.3 · OFFICE SUPPLIESP	0.00	148.88
65450.1 · OFFICE EQUIP LEASEW	0.00	112.29
65500.1 · OPERATING EXPENSEW	680.84	7,920.57
65500.2 · OPERATING EXPENSES	1,568.18	11,543.69
65500.3 · OPERATING EXPENSEP	0.00	2,258.98
66000.1 · PERS RETIREMENTW	4,860.29	30,077.65
66000.2 · PERS RETIREMENTS	4,860.30	30,077.72
66100.1 · PERMITS/LICENSES/FEESW	0.00	366.46
66100.2 · PERMITS/LICENSES/FEES	0.00	33,409.00
66100.3 · PERMITS/LICENSES/FEESP	722.56	722.56
66400.1 · PG&E PUMPING COSTSW	20,803.87	169,504.07
66400.2 · PG&E PUMPING COSTSS	12,676.43	45,239.47
66500.1 · PG&E OFFICE UTILITIESW	642.02	2,129.76
66500.2 · PG&E OFFICE UTILITIESS	642.02	2,129.79
66500.3 · PG&E POOL UTILITIES	56.15	788.74
66700.1 · PROFESSIONAL FEESW	675.00	9,819.23
66700.2 · PROFESSIONAL FEES	745.00	10,059.25
67100.1 · R&M INFRASTRUCTUREW	3,079.61	43,781.46
67100.2 · R&M INFRASTRUCTURES	2.55	2,869.82
67100.3 · R&M INFRASTRUCTUREP	0.00	6,722.16
67200.1 · RENTAL OF EQUIPMENTW	102.41	1,502.99

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
67200.2 · RENTAL OF EQUIPMENTS	0.00	6,747.87
67300.1 · REPAIRS/MAINT BLDGW	125.00	9,330.96
67300.2 · REPAIRS/MAINT BLDGS	164.56	1,127.19
67300.3 · REPAIRS/MAINT BLDGP	50.00	400.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	488.99
67400.2 · REPAIRS/MAINT EQUIPS	268.38	744.51
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	317.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	56.50
67700.3 · SEMINARS/EDUCATION/CERTS-P	194.20	194.20
68000.1 · TOOLSW	3,289.08	5,645.22
68000.2 · TOOLSS	95.02	664.94
68500.1 · SOCIAL SECURITY TAXESW	1,221.36	8,133.79
68500.2 · SOCIAL SECURITY TAXESS	1,232.68	6,651.34
68500.3 · SOCIAL SECURITY TAXESP	0.00	5,383.72
69000.1 · TELEPHONEW	829.03	4,720.12
69000.2 · TELEPHONES	829.03	4,720.16
69000.3 · TELEPHONEP	146.15	512.12
69200.1 · TESTING EXPENSEW	209.88	5,521.56
69200.2 · TESTING EXPENSES	448.28	2,486.56
69500.1 · TRAVEL EXPENSEW	0.00	2,520.67
69500.2 · TRAVEL EXPENSES	0.00	664.10
69500.3 · TRAVEL EXPENSEP	0.00	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	108.67	2,330.42
72000.2 · VEHICLE REPAIRS & MAINTS	94.21	2,316.06
75500.1 · WAGES & SALARIES PRODUCTIONW	14,056.18	86,328.53
75500.2 · WAGES & SALARIES PRODUCTIONS	13,599.58	74,233.18
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	67,906.27
75600.1 · OVERTIME PAIDW	158.58	10,110.37
75600.2 · OVERTIME PAIDS	763.38	3,466.09
75600.3 · OVERTIME PAIDP	0.00	2,144.10
75610.1 · OVERTIME PDDOUBLE W	0.00	693.64
75700.1 · SICK PAYW	312.82	2,543.61
75700.2 · SICK PAYS	312.82	2,543.58
75800.1 · VACATION PAYW	1,092.90	3,930.92
75800.2 · VACATION PAYS	1,092.90	3,930.86
76000.1 · STAND BY TIME PAIDW	345.00	2,580.00
76000.2 · STAND BY TIME PAIDS	345.00	2,580.00
76500.1 · WORKERS COMPW	0.00	-624.32
76500.2 · WORKERS COMPS	0.00	-730.27
76500.3 · WORKERS COMPP	0.00	-275.48
<b>Total Expense</b>	<u>128,457.60</u>	<u>1,065,021.87</u>
<b>Net Income</b>	<u>103,287.40</u>	<u>2,617,435.28</u>

**Burney Water District**  
**Check Register**  
**December 2023**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Dec 23				
	12/01/2023	ACH120123-1	STATE FARM LIFE INS	-217.50
	12/03/2023	30671	LIEBERT CASSIDY WHITMORE	-8,955.70
	12/03/2023	30672	ODP	-304.52
	12/03/2023	30673	RAINBOW INTERNATIONAL RESTORATION	-6,145.52
	12/03/2023	30674	RTA CONSTRUCTION	-124,697.20
	12/03/2023	30675	XLEM WATER SOLUTIONS	-1,520.00
	12/03/2023	30676	RTA CONSTRUCTION	-100,219.47
	12/03/2023	30677	Multiple Pump Service	0.00
	12/07/2023	EFT120723-1	CalPERS	-6,697.00
	12/08/2023	DD1207	AMANDA R ROGERS	0.00
	12/08/2023	DD1208	CODY A MARTIN	0.00
	12/08/2023	DD1210	KEITH T MOORE	0.00
	12/08/2023	DD1211	MARGARITA ANGEL {1}	0.00
	12/08/2023	DD1212	MIKE A SKELLY	0.00
	12/08/2023	DD1213	STEPHANIE A MCQUADE	0.00
	12/08/2023	DD1209	DAVID ZEVELY	0.00
	12/08/2023	EFT120823-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-285.00
	12/08/2023	EFT120823-2	NOR CAL LABORERS	-11,408.00
	12/11/2023	EFT121123-1	PITNEY BOWES GLOBAL FINANCIAL	-1,250.05
	12/11/2023	EFT121123-2	Pitney Bowes PP	-705.50
	12/12/2023	30678	CALIFORNIA SAFETY CO.	-180.00
	12/12/2023	30679	COOK CONCRETE	-572.72
	12/12/2023	30680	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-180.00
	12/12/2023	30681	FERGUSON WATERWORKS #1423	-11,420.74
	12/12/2023	30682	FRONTIER COMMUNICATIONS	-1,452.29
	12/12/2023	30683	HOVIS HARDWARE	-164.34
	12/12/2023	30684	LES SCHWAB	-1,482.59
	12/12/2023	30685	NAPA SIERRA	-555.51
	12/12/2023	30686	ONSOLVE, LLC	-90.00
	12/12/2023	30687	PACE ANALYTICAL SERVICES LLC	-209.88
	12/12/2023	30688	PACE ENGINEERING	-2,356.00
	12/12/2023	30689	SHASTA COUNTY DEPT OF RESOURCE MGMT	-722.56
	12/12/2023	30690	SINGLETON AUMAN PC	-16,500.00
	12/12/2023	30691	State Water Resources Control Board	-3,746.00
	12/12/2023	30692	SUPERIOR AVE STEEL & SUPPLY, INC.	-55.66
	12/12/2023	30693	WASTE MANAGEMENT	-990.91
	12/12/2023	30694	State Water Resources Control Board	-28,785.00
	12/12/2023	30695	State Water Resources Control Board	-868.00
	12/13/2023	EFT121323-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-5,469.66
	12/13/2023	EFT121323-2	CalPERS	-6,697.00
	12/14/2023	EFT121423-1	TESORO COMMERCIAL FLEET	-1,041.67

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
12/17/2023	30696	Access Information Management	-95.94
12/17/2023	30697	AIR GAS USA	-99.77
12/17/2023	30698	PACE ANALYTICAL SERVICES LLC	-1,118.16
12/17/2023	30699	PAT NUGENT	-320.00
12/18/2023	EFT121823-1	PG&E	-31,126.88
12/18/2023	Refund Chk	LINCOLN AQUATICS	-7,644.27
12/19/2023	30700	ARAMARK	-1,002.33
12/19/2023	30701	AT&T MOBILITY	-227.36
12/19/2023	30702	LEO S. JONES PROPANE SERVICE, INC.	-13.17
12/19/2023	30703	UPEC 792	-247.50
12/20/2023	ACH122023-1	CoBANK	-2,900.60
12/22/2023	DD1214	AMANDA R ROGERS	0.00
12/22/2023	DD1215	CODY A MARTIN	0.00
12/22/2023	DD1216	DAVID ZEVELY	0.00
12/22/2023	DD1217	KEITH T MOORE	0.00
12/22/2023	DD1218	MARGARITA ANGEL {1}	0.00
12/22/2023	DD1219	MIKE A SKELLY	0.00
12/22/2023	DD1220	STEPHANIE A MCQUADE	0.00
12/27/2023	EFT122723-1	Pitney Bowes PP	-834.17
12/29/2023	EFT122923-1	FIRST NATIONAL BANK OMAHA	-1,405.92
12/31/2023		ZEVELY	0.00
			<u><u>-392,982.06</u></u>

Dec 23