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December 8, 2023

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

We have compiled the accompanying financial statements for the period ending August 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 August are \$156,181.63
2. Total Expenses for the period are \$214,381.02
3. Net Income (Loss) for the period is (\$58,199.39)
4. YTD Revenue is \$310,260.84
5. YTD Expenses are \$378,727.59
6. YTD Net Income (Loss) is (\$68,466.75)
7. The reconciled checking balance is (\$53,235.78)

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

Thank you,

Debra J. Crone, CPA

Profit & Loss YTD Comparison

August 2023

	<u>Aug 23</u>	<u>Jul - Aug 23</u>
Income		
40000.1 · RESIDENTIAL INCOMEW	53,107.37	108,563.38
40000.2 · RESIDENTIAL INCOMES	43,268.17	87,026.07
40000.3 · RESIDENTIAL INCOME P	9,686.88	19,585.51
41000.1 · COMMERCIAL INCOMEW	31,109.08	56,163.21
41000.2 · COMMERCIAL INCOMES	8,376.47	16,706.89
41000.3 · COMMERCIAL INCOME P	1,225.00	2,450.00
42000.3 · SWIMMING LESSONS	1,515.00	4,815.00
42031.3 · LITTLE SWIMMERS	30.00	36.00
42035.3 · NIGHT SWIM	210.00	951.00
42100.3 · GATE FEESP	882.00	2,048.00
42200.3 · POOL PASS PURCHASES	282.00	822.00
42500.3 · REPLACEMENT PASSESP	5.00	10.00
42700.3 · AQUATIC PASS	225.00	1,105.00
42900.3 · POOL RENTAL FEES	787.50	1,004.50
46000.3 · MISCELLANEOUS INCOME P	351.00	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	396.00	1,989.22
48200.1 · SERVICE CHARGE INCOMEW	12.50	50.00
48200.2 · SERVICE CHARGE INCOMES	12.50	50.00
48300.1 · LATE FEE INCOMEW	1,404.09	1,484.09
48300.2 · LATE FEE INCOMES	1,325.07	1,405.07
48300.3 · LATE FEE INCOME P	210.84	210.84
49000.1 · INTEREST INCOMEW	5.42	11.27
49000.2 · INTEREST INCOMES	5.41	11.26
49100.1 · DIVIDEND INCOME W	818.96	1,597.13
49100.2 · DIVIDEND INCOME S	565.26	1,102.36
49100.3 · DIVIDEND INCOME P	365.11	712.04
Total Income	<u>156,181.63</u>	<u>310,260.84</u>
Gross Profit	156,181.63	310,260.84
Expense		
60900.1 · BANK FEESW	0.00	15.00
60900.2 · BANK FEES	167.47	524.93
62500.1 · CHEMICALSW	0.00	2,592.67
62500.3 · CHEMICALSP	0.00	3,264.41
62600.1 · DEPRECIATION EXPENSEW	8,126.00	16,252.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	17,702.00
62600.3 · DEPRECIATION EXPENSE P	3,482.17	6,964.34
62700.1 · DUES, FEES & SUBSCRIPTIONSW	58.24	2,951.39
62700.2 · DUES, FEES & SUBSCRIPTIONS	58.24	2,951.41
62900.1 · ENGINEERING FEESW	6,062.49	13,019.74
62900.2 · ENGINEERING FEES	6,062.51	9,847.51

	Aug 23	Jul - Aug 23
63000.1 · GAS, FUEL & OILW	916.52	1,707.85
63000.2 · GAS, FUEL & OILS	916.53	1,707.89
63500.1 · HEALTH INSURANCEW	4,830.00	9,660.00
63500.2 · HEALTH INSURANCES	4,830.00	9,660.00
63600.1 · LIFE INSURANCE-W	54.37	108.74
63600.2 · LIFE INSURANCE-S	54.38	108.76
64000.1 · INTEREST EXPENSEW	1.91	11.49
64000.2 · INTEREST EXPENSES	5,648.03	6,350.34
64500.1 · LEGAL EXPENSEW	1,299.75	1,629.00
64500.2 · LEGAL EXPENSES	1,299.75	1,629.00
64900.1 · MEALS EXPENSEW	195.70	195.70
64900.2 · MEALS EXPENSES	26.90	26.90
65400.1 · OFFICE SUPPLIESW	1,051.56	1,432.07
65400.2 · OFFICE SUPPLIESS	1,051.59	1,432.11
65400.3 · OFFICE SUPPLIESP	131.84	148.88
65500.1 · OPERATING EXPENSEW	2,228.58	4,631.93
65500.2 · OPERATING EXPENSES	2,999.34	4,754.41
65500.3 · OPERATING EXPENSEP	430.41	1,525.45
66000.1 · PERS RETIREMENTW	4,798.57	10,259.06
66000.2 · PERS RETIREMENTS	4,798.58	10,259.09
66100.1 · PERMITS/LICENSES/FEESW	10.00	10.00
66100.2 · PERMITS/LICENSES/FEES	10.00	10.00
66400.1 · PG&E PUMPING COSTSW	44,629.08	62,858.34
66400.2 · PG&E PUMPING COSTSS	9,350.51	13,658.63
66500.1 · PG&E OFFICE UTILITIESW	335.68	542.21
66500.2 · PG&E OFFICE UTILITIESS	335.68	542.21
66500.3 · PG&E POOL UTILITIES	489.72	576.85
66700.1 · PROFESSIONAL FEESW	805.00	1,816.18
66700.2 · PROFESSIONAL FEES	875.00	1,956.19
67100.1 · R&M INFRASTRUCTUREW	14,360.37	19,055.35
67100.2 · R&M INFRASTRUCTURES	447.06	730.47
67100.3 · R&M INFRASTRUCTUREP	499.50	499.50
67200.1 · RENTAL OF EQUIPMENTW	112.29	214.70
67200.2 · RENTAL OF EQUIPMENTS	981.03	3,587.21
67300.1 · REPAIRS/MAINT BLDGW	19.27	27.94
67300.2 · REPAIRS/MAINT BLDGS	73.07	962.63
67300.3 · REPAIRS/MAINT BLDGP	100.00	200.00
67400.1 · REPAIRS/MAINT EQUIPW	0.00	8.68
67400.2 · REPAIRS/MAINT EQUIPS	10.70	19.38
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	201.25
68000.1 · TOOLSW	704.85	1,839.10
68000.2 · TOOLSS	54.96	94.88
68500.1 · SOCIAL SECURITY TAXESW	2,094.58	3,199.61

	<u>Aug 23</u>	<u>Jul - Aug 23</u>
68500.2 · SOCIAL SECURITY TAXESS	840.03	1,791.88
68500.3 · SOCIAL SECURITY TAXESP	1,817.56	3,484.12
69000.1 · TELEPHONEW	668.68	1,321.81
69000.2 · TELEPHONES	668.69	1,321.82
69000.3 · TELEPHONEP	111.44	219.81
69200.1 · TESTING EXPENSEW	763.12	2,742.68
69200.2 · TESTING EXPENSES	0.00	448.28
72000.1 · VEHICLE REPAIRS & MAINTW	330.43	543.85
72000.2 · VEHICLE REPAIRS & MAINTS	330.45	543.89
75500.1 · WAGES & SALARIES PRODUCTIONW	15,422.79	26,934.28
75500.2 · WAGES & SALARIES PRODUCTIONS	9,225.32	19,922.92
75500.3 · WAGES & SALARIES PRODUCTIONP	29,249.08	49,228.03
75600.1 · OVERTIME PAIDW	4,143.09	5,392.46
75600.2 · OVERTIME PAIDS	317.00	634.36
75600.3 · OVERTIME PAIDP	665.83	2,144.10
75610.1 · OVERTIME PDDOUBLE W	220.32	532.04
75700.1 · SICK PAYW	379.84	787.46
75700.2 · SICK PAYS	379.84	787.45
75800.1 · VACATION PAYW	668.37	1,064.63
75800.2 · VACATION PAYS	668.36	1,064.61
76000.1 · STAND BY TIME PAIDW	390.00	802.50
76000.2 · STAND BY TIME PAIDS	390.00	802.50
Total Expense	<u>214,381.02</u>	<u>378,727.59</u>
Net Income	<u><u>-58,199.39</u></u>	<u><u>-68,466.75</u></u>

Check Register

August 2023

	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Aug 23			
	08/01/2023	ACH080123-1	-217.50
	08/04/2023	DD1148	0.00
	08/04/2023	DD1149	0.00
	08/04/2023	DD1150	0.00
	08/04/2023	DD1151	0.00
	08/04/2023	DD1152	0.00
	08/04/2023	DD1153	0.00
	08/04/2023	DD1154	0.00
	08/04/2023	10648	-417.00
	08/04/2023	10649	-1,092.15
	08/04/2023	10650	-988.35
	08/04/2023	10651	-973.26
	08/04/2023	10652	-1,042.72
	08/04/2023	10653	-784.62
	08/04/2023	10654	-1,052.49
	08/04/2023	10655	-496.49
	08/04/2023	10656	-1,240.15
	08/08/2023	30521	-831.42
	08/08/2023	30522	-977.50
	08/08/2023	30523	-17.04
	08/08/2023	30524	-880.88
	08/08/2023	30525	-501.82
	08/08/2023	30526	-124.54
	08/08/2023	EFT080823-1	-2,681.90
	08/08/2023	EFT080823-2	-9,982.00
	08/09/2023	EFT080923-1	-285.00
	08/09/2023	EFT080923-2	-700.00
	08/09/2023	EFT080923-3	-395.50
	08/09/2023	EFT080923-4	-3,206.13
	08/10/2023	EFT081023-1	-1,414.63
	08/11/2023	10657	-958.17
	08/11/2023	10658	-241.42
	08/13/2023	30527	-180.00
	08/13/2023	30528	-301.95
	08/13/2023	30529	-1,404.68
	08/13/2023	30530	-606.24
	08/13/2023	30531	-247.50
	08/15/2023	30532	-227.14
	08/15/2023	30533	-18.95
	08/15/2023	30534	-187.67
	08/15/2023	30535	-984.25

Date	Num	Amount
08/15/2023	10667	-109.74
08/15/2023	EFT081523-1	-42,900.65
08/15/2023	EFT081523-2	-2,389.56
08/16/2023	10668	-373.11
08/16/2023	EFT081623-1	-224.59
08/17/2023	EFT081723-1	-6,697.00
08/18/2023	DD1155	0.00
08/18/2023	DD1156	0.00
08/18/2023	DD1157	0.00
08/18/2023	DD1158	0.00
08/18/2023	DD1159	0.00
08/18/2023	DD1160	0.00
08/18/2023	DD1161	0.00
08/18/2023	10659	-651.71
08/18/2023	10660	-870.59
08/18/2023	10661	-978.92
08/18/2023	10662	-879.53
08/18/2023	10663	-515.45
08/18/2023	10664	-795.95
08/18/2023	10665	-982.45
08/18/2023	10666	-1,142.80
08/20/2023	30536	-102.41
08/20/2023	30537	-174.28
08/20/2023	30538	-160.88
08/20/2023	30539	-4,646.98
08/20/2023	30540	-18,335.04
08/20/2023	30541	-985.25
08/20/2023	30542	-658.50
08/20/2023	30543	-2,606.18
08/20/2023	30544	-255.50
08/20/2023	30545	-330.32
08/20/2023	30546	-566.81
08/20/2023	30547	-6.06
08/20/2023	30548	-3,491.13
08/20/2023	30549	-6,385.42
08/21/2023	ACH082123-1	-1,020.19
08/21/2023	EFT082123-1	-2,987.08
08/29/2023	30550	-260.41
08/29/2023	30551	-74.39
08/29/2023	30552	-222.92
08/29/2023	30553	-55,140.67
08/29/2023	30554	-639.03
08/29/2023	30555	-20.00
08/29/2023	30556	-124.54
08/30/2023	10669	-551.66

Date	Num	Amount
08/30/2023	10670	-563.56
08/30/2023	10671	-724.29
08/30/2023	10672	-233.90
08/30/2023	10673	-400.33
08/30/2023	10674	-1,161.74
08/31/2023	10675	-788.21
08/31/2023	10676	-544.13
08/31/2023	10677	-245.20
08/31/2023	10678	-233.20
		<u><u>-199,813.32</u></u>

Aug 23