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June 13, 2024

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

We have compiled the accompanying financial statements for the period ending February 29, 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 February are \$601,252.79
2. Total Expenses for the period are \$93,144.42
3. Net Income (Loss) for the period is \$508,108.37
4. YTD Revenue is \$4,870,678.03
5. YTD Expenses are \$1,331,666.58
6. YTD Net Income (Loss) is \$3,539,011.45
7. The reconciled checking balance is \$466,826.63

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 February 29, 2024

Feb 29, 24

**ASSETS**

**Current Assets**

**Checking/Savings**

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	466,826.63
10305.0 · CASH IN BANK CUST DEPOSITS	37,847.36
10310.0 · CASH IN BANK CAPITAL IMP	6,058.68
10311.0 · CASH IN BANK CONSTRUCTION	2,600.00
10510.1 · PARK RESERVE 29160	1,109.44
10520.1 · WATER RESERVE 29170	108,785.08
10530.2 · SEWER RESERVE 29180	25,137.39
10540.2 · CASH FISCAL AGENT 4	23,543.39
10550.1 · WATER/SWR EQUIP RESERVE (1)	44,242.63
10550.2 · WATER/SWR EQUIP RESERVE 29190	61,501.56
10560.3 · SWIMMING POOL RESERVE 29200	121,973.36
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	59,473.84
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	59,473.83

**Total Checking/Savings** 1,018,923.19

**Other Current Assets**

11000.0 · ACCOUNTS RECEIVABLE	146,226.33
11000.1 · RETURNED CHECK	1,997.05
11000.2 · RETURNED CHECK(2)	1,372.65
11000.3 · RETURNED CHECK(1)	281.42
11001.0 · AR COMP GEN LATE FEES	20,906.76

**Total Other Current Assets** 170,784.21

**Total Current Assets**

1,189,707.40

**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

**Feb 29, 24**

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 · VEHICLES	99,283.74
16920.1 · WORK IN PROGRESS W	758,956.42
16920.2 · WORK IN PROGRESS S	11,269,855.86
16920.4 · WORK IN PROGRESS - PARKS	242,775.31
17000.1 · ACCUMULATED DEPRECIATIONW	-3,054,342.00
17000.2 · ACCUMULATED DEPRECIATIONS	-3,886,945.00
17000.3 · ACCUMULATED DEPRECIATIONP	-870,603.36
<b>Total Fixed Assets</b>	<b>16,287,775.72</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>17,912,989.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000.0 · ACCOUNTS PAYABLE	342,904.11
<b>Total Accounts Payable</b>	<b>342,904.11</b>
<b>Other Current Liabilities</b>	
2110 · Direct Deposit Liabilities	-10,889.98
23100.0 · ACCRUED VACATION PAYABLE	25,050.21
23300.0 · INSURANCE WITHHOLDINGS	-168.99
23850.0 · UNION DUES	-10.90
23950.0 · CAL PERS	-1,710.76
24400.1 · CUSTOMER DEPOSITSW	11,687.68
24400.2 · CUSTOMER DEPOSITSS	16,601.11
24400.3 · CUSTOMER DEPOSITSP	3,273.07
<b>Total Other Current Liabilities</b>	<b>43,831.44</b>
<b>Total Current Liabilities</b>	<b>386,735.55</b>
<b>Long Term Liabilities</b>	
27001.0 · CO BANK LOC	229,301.45

**Feb 29, 24**

27500.1 · NET PENSION LIABILITYW	243,679.00
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>1,772,336.45</b>
<b>Total Liabilities</b>	<b>2,159,072.00</b>
<b>Equity</b>	
32000 · Retained Earnings	6,849,841.30
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-45,235.13
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>	<b>3,539,011.45</b>
<b>Total Equity</b>	<b>15,753,917.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,912,989.12</b>

**Burney Water District**  
**Profit & Loss YTD Comparison**  
**February 2024**

	<u>Feb 24</u>	<u>Jul '23 - Feb 24</u>	<u>% of Income</u>
<b>Income</b>			
40000.1 · RESIDENTIAL INCOME W	35,916.06	339,269.64	5.97%
40000.2 · RESIDENTIAL INCOMES	44,041.86	346,299.95	7.33%
40000.3 · RESIDENTIAL INCOME P	9,928.63	77,915.17	1.65%
40500.2 · GRANT MONEYS	435,493.00	3,711,213.00	72.43%
41000.1 · COMMERCIAL INCOME W	25,756.94	226,240.84	4.28%
41000.2 · COMMERCIAL INCOMES	6,880.18	60,278.49	1.14%
41000.3 · COMMERCIAL INCOME P	1,211.00	9,751.00	0.2%
42000.3 · SWIMMING LESSONS	100.00	9,910.00	0.02%
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	175.00	2,738.00	0.03%
46000.1 · MISCELLANEOUS INCOME W	0.00	195.91	0.0%
46000.2 · MISCELLANEOUS INCOME S	0.00	195.92	0.0%
46000.3 · MISCELLANEOUS INCOME P	0.00	351.00	0.0%
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	4,498.30	0.07%
47000.1 · OTHER BILLED INCOME W	18,877.45	22,282.35	3.14%
47000.2 · OTHER BILLED INCOMES	18,016.00	18,016.00	3.0%
48200.1 · SERVICE CHARGE INCOME W	137.50	825.00	0.02%
48200.2 · SERVICE CHARGE INCOMES	137.50	225.00	0.02%
48300.1 · LATE FEE INCOME W	1,269.84	9,489.43	0.21%
48300.2 · LATE FEE INCOMES	1,151.04	8,197.74	0.19%
48300.3 · LATE FEE INCOME P	219.11	1,623.75	0.04%
49000.1 · INTEREST INCOME W	11.61	73.00	0.0%
49000.2 · INTEREST INCOMES	11.60	72.99	0.0%
49100.1 · DIVIDEND INCOME W	692.20	6,042.22	0.12%
49100.2 · DIVIDEND INCOME S	428.19	3,944.40	0.07%
49100.3 · DIVIDEND INCOME P	379.90	3,018.93	0.06%
<b>Total Income</b>	<u>601,252.79</u>	<u>4,870,678.03</u>	<u>100.0%</u>
<b>Gross Profit</b>	601,252.79	4,870,678.03	100.0%
<b>Expense</b>			
60100.1 · AUDIT W	0.00	8,352.50	0.0%
60100.2 · AUDITS	0.00	7,613.00	0.0%
60100.3 · AUDIT P	0.00	1,534.50	0.0%
60900.1 · BANK FEES W	5.00	87.50	0.0%
60900.2 · BANK FEES S	80.00	1,989.32	0.01%

	<b>Feb 24</b>	<b>Jul '23 - Feb 24</b>	<b>% of Income</b>
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	65,008.00	1.35%
62600.2 · DEPRECIATION EXPENSES	8,851.00	70,808.00	1.47%
62600.3 · DEPRECIATION EXPENSEP	3,482.17	27,857.36	0.58%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	976.05	15,154.86	0.16%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	76.06	8,422.33	0.01%
62900.1 · ENGINEERING FEESW	124.00	26,927.11	0.02%
62900.2 · ENGINEERING FEES	0.00	17,831.14	0.0%
63000.1 · GAS, FUEL & OILW	991.65	5,097.91	0.17%
63000.2 · GAS, FUEL & OILS	991.67	7,040.05	0.17%
63500.1 · HEALTH INSURANCEW	4,970.00	39,470.00	0.83%
63500.2 · HEALTH INSURANCES	4,970.00	39,470.00	0.83%
63600.1 · LIFE INSURANCE-W	108.75	435.01	0.02%
63600.2 · LIFE INSURANCE-S	108.75	435.00	0.02%
64000.1 · INTEREST EXPENSEW	11.29	22.78	0.0%
64000.2 · INTEREST EXPENSES	11.30	26,671.48	0.0%
64300.2 · LAB SUPPLIES	140.16	868.68	0.02%
64500.1 · LEGAL EXPENSEW	1,103.50	26,024.15	0.18%
64500.2 · LEGAL EXPENSES	1,103.50	11,389.65	0.18%
64900.1 · MEALS EXPENSEW	373.42	445.04	0.06%
64900.2 · MEALS EXPENSES	37.43	108.22	0.01%
64900.3 · MEALS EXPENSEP	0.00	104.00	0.0%
65000.1 · MISC EXPENSEW	0.00	14.30	0.0%
65400.1 · OFFICE SUPPLIESW	581.76	5,071.16	0.1%
65400.2 · OFFICE SUPPLIES	581.80	5,358.77	0.1%
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	1,073.40	10,387.46	0.18%
65500.2 · OPERATING EXPENSES	2,290.90	17,284.20	0.38%
65500.3 · OPERATING EXPENSEP	0.00	2,258.98	0.0%
66000.1 · PERS RETIREMENTW	4,742.21	39,564.80	0.79%
66000.2 · PERS RETIREMENTS	4,742.21	39,564.87	0.79%
66100.1 · PERMITS/LICENSES/FEESW	5.00	745.35	0.0%
66100.2 · PERMITS/LICENSES/FEES	130.00	34,061.91	0.02%
66100.3 · PERMITS/LICENSES/FEESP	0.00	989.95	0.0%
66400.1 · PG&E PUMPING COSTSW	0.00	190,414.46	0.0%
66400.2 · PG&E PUMPING COSTSS	0.00	62,081.63	0.0%
66500.1 · PG&E OFFICE UTILITIESW	0.00	2,918.88	0.0%
66500.2 · PG&E OFFICE UTILITIES	0.00	2,918.92	0.0%
66500.3 · PG&E POOL UTILITIES	0.00	842.02	0.0%
66700.1 · PROFESSIONAL FEESW	455.00	10,803.73	0.08%

	<b>Feb 24</b>	<b>Jul '23 - Feb 24</b>	<b>% of Income</b>
66700.2 · PROFESSIONAL FEES	525.00	11,183.75	0.09%
67000.3 · RENT EXPENSEP	350.00	350.00	0.06%
67100.1 · R&M INFRASTRUCTUREW	93.50	43,888.03	0.02%
67100.2 · R&M INFRASTRUCTURES	2,282.66	5,747.78	0.38%
67100.3 · R&M INFRASTRUCTUREP	218.57	6,940.73	0.04%
67200.1 · RENTAL OF EQUIPMENTW	93.43	913.21	0.02%
67200.2 · RENTAL OF EQUIPMENTS	0.00	5,741.74	0.0%
67300.1 · REPAIRS/MAINT BLDGW	48.58	9,457.09	0.01%
67300.2 · REPAIRS/MAINT BLDGS	45.57	1,172.76	0.01%
67300.3 · REPAIRS/MAINT BLDGP	50.00	500.00	0.01%
67400.1 · REPAIRS/MAINT EQUIPW	643.66	2,036.42	0.11%
67400.2 · REPAIRS/MAINT EQUIPS	758.93	2,329.49	0.13%
67400.3 · REPAIRS/MAINT EQUIPP	0.00	276.73	0.0%
67700.1 · SEMINARS/EDUCATION/CERTS-W	628.00	945.75	0.1%
67700.2 · SEMINARS/EDUCATION/CERTS-S	387.50	444.00	0.06%
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	194.20	0.0%
68000.1 · TOOLSW	120.10	6,520.26	0.02%
68000.2 · TOOLSS	220.91	2,457.48	0.04%
68500.1 · SOCIAL SECURITY TAXESW	1,153.28	10,450.53	0.19%
68500.2 · SOCIAL SECURITY TAXESS	1,311.25	9,230.52	0.22%
68500.3 · SOCIAL SECURITY TAXESP	0.00	5,383.72	0.0%
69000.1 · TELEPHONEW	846.68	6,431.53	0.14%
69000.2 · TELEPHONES	846.69	6,431.58	0.14%
69000.3 · TELEPHONEP	160.21	832.54	0.03%
69200.1 · TESTING EXPENSEW	226.44	5,974.44	0.04%
69200.2 · TESTING EXPENSES	0.00	3,695.92	0.0%
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	0.00	439.31	0.0%
72000.1 · VEHICLE REPAIRS & MAINTW	84.51	2,699.84	0.01%
72000.2 · VEHICLE REPAIRS & MAINTS	84.53	2,685.52	0.01%
75500.1 · WAGES & SALARIES PRODUCTIONW	12,318.72	110,837.73	2.05%
75500.2 · WAGES & SALARIES PRODUCTIONS	13,953.19	101,958.81	2.32%
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	67,906.27	0.0%
75600.1 · OVERTIME PAIDW	170.39	10,499.82	0.03%
75600.2 · OVERTIME PAIDS	903.36	5,030.89	0.15%
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	586.01	3,474.12	0.1%
75700.2 · SICK PAYS	585.99	3,474.07	0.1%
75800.1 · VACATION PAYW	688.89	5,544.69	0.12%
75800.2 · VACATION PAYS	688.89	5,544.63	0.12%
76000.1 · STAND BY TIME PAIDW	412.50	3,210.00	0.07%
76000.2 · STAND BY TIME PAIDS	412.50	3,210.00	0.07%

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See Engagement Letter Dated June 30, 2011

	<b>Feb 24</b>	<b>Jul '23 - Feb 24</b>	<b>% of Income</b>
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%
<b>Total Expense</b>	<b>93,144.42</b>	<b>1,331,666.58</b>	<b>15.49%</b>
<b>Net Income</b>	<b>508,108.37</b>	<b>3,539,011.45</b>	<b>84.51%</b>



**Burney Water District**  
**Profit & Loss YTD Comparison**  
**February 2024**

	<u>Feb 24</u>	<u>Feb 23</u>	<u>% Change</u>	<u>Jul '23 - Feb 24</u>
<b>Income</b>				
40000.1 · RESIDENTIAL INCOME W	35,916.06	25,863.96	38.87%	339,269.64
40000.2 · RESIDENTIAL INCOMES	44,041.86	43,035.03	2.34%	346,299.95
40000.3 · RESIDENTIAL INCOME P	9,928.63	9,642.31	2.97%	77,915.17
40500.1 · GRANT MONEY W	0.00	165,737.48	-100.0%	0.00
40500.2 · GRANT MONEYS	435,493.00	406,689.00	7.08%	3,711,213.00
41000.1 · COMMERCIAL INCOME W	25,756.94	21,413.46	20.28%	226,240.84
41000.2 · COMMERCIAL INCOMES	6,880.18	7,390.34	-6.9%	60,278.49
41000.3 · COMMERCIAL INCOME P	1,211.00	1,232.00	-1.71%	9,751.00
42000.3 · SWIMMING LESSONS	100.00	100.00	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 FEES P	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 PASSES P	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	175.00	150.00	16.67%	2,738.00
46000.1 · MISCELLANEOUS INCOME W	0.00	-0.02	100.0%	195.91
46000.2 · MISCELLANEOUS INCOME S	0.00	-0.01	100.0%	195.92
46000.3 · MISCELLANEOUS INCOME P	0.00	0.00	0.0%	351.00
46000.4 · MISCELLANEOUS INCOME - PARK	418.18	396.00	5.6%	4,498.30
47000.1 · OTHER BILLED INCOME W	18,877.45	0.00	100.0%	22,282.35
47000.2 · OTHER BILLED INCOMES	18,016.00	0.00	100.0%	18,016.00
48200.1 · SERVICE CHARGE INCOME W	137.50	0.00	100.0%	825.00
48200.2 · SERVICE CHARGE INCOMES	137.50	0.00	100.0%	225.00
48300.1 · LATE FEE INCOME W	1,269.84	1,233.24	2.97%	9,489.43
48300.2 · LATE FEE INCOMES	1,151.04	1,161.00	-0.86%	8,197.74
48300.3 · LATE FEE INCOME P	219.11	185.76	17.95%	1,623.75
49000.1 · INTEREST INCOME W	11.61	8.96	29.58%	73.00
49000.2 · INTEREST INCOMES	11.60	8.97	29.32%	72.99
49100.1 · DIVIDEND INCOME W	692.20	623.12	11.09%	6,042.22
49100.2 · DIVIDEND INCOME S	428.19	430.08	-0.44%	3,944.40
49100.3 · DIVIDEND INCOME P	379.90	277.80	36.75%	3,018.93
<b>Total Income</b>	<u>601,252.79</u>	<u>685,578.48</u>	<u>-12.3%</u>	<u>4,870,678.03</u>
<b>Gross Profit</b>	601,252.79	685,578.48	-12.3%	4,870,678.03
<b>Expense</b>				
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
60900.1 · BANK FEES W	5.00	0.00	100.0%	87.50

	<b>Feb 24</b>	<b>Feb 23</b>	<b>% Change</b>	<b>Jul '23 - Feb 24</b>
60900.2 · BANK FEES	80.00	291.66	-72.57%	1,989.32
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%	65,008.00
62600.2 · DEPRECIATION EXPENSES	8,851.00	9,018.33	-1.86%	70,808.00
62600.3 · DEPRECIATION EXPENSEP	3,482.17	3,387.92	2.78%	27,857.36
62700.1 · DUES, FEES & SUBSCRIPTIONSW	976.05	900.00	8.45%	15,154.86
62700.2 · DUES, FEES & SUBSCRIPTIONSS	76.06	0.00	100.0%	8,422.33
62900.1 · ENGINEERING FEESW	124.00	853.50	-85.47%	26,927.11
62900.2 · ENGINEERING FEES	0.00	1,453.50	-100.0%	17,831.14
63000.1 · GAS, FUEL & OILW	991.65	761.43	30.24%	5,097.91
63000.2 · GAS, FUEL & OILS	991.67	761.43	30.24%	7,040.05
63500.1 · HEALTH INSURANCEW	4,970.00	4,830.00	2.9%	39,470.00
63500.2 · HEALTH INSURANCES	4,970.00	4,830.00	2.9%	39,470.00
63600.1 · LIFE INSURANCE-W	108.75	128.24	-15.2%	435.01
63600.2 · LIFE INSURANCE-S	108.75	128.25	-15.21%	435.00
64000.1 · INTEREST EXPENSEW	11.29	0.00	100.0%	22.78
64000.2 · INTEREST EXPENSES	11.30	0.00	100.0%	26,671.48
64300.2 · LAB SUPPLIES	140.16	434.34	-67.73%	868.68
64500.1 · LEGAL EXPENSEW	1,103.50	0.00	100.0%	26,024.15
64500.2 · LEGAL EXPENSES	1,103.50	0.00	100.0%	11,389.65
64900.1 · MEALS EXPENSEW	373.42	685.39	-45.52%	445.04
64900.2 · MEALS EXPENSES	37.43	13.40	179.33%	108.22
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	581.76	929.29	-37.4%	5,071.16
65400.2 · OFFICE SUPPLIES	581.80	929.32	-37.4%	5,358.77
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	1,073.40	1,395.01	-23.05%	10,387.46
65500.2 · OPERATING EXPENSES	2,290.90	1,471.70	55.66%	17,284.20
65500.3 · OPERATING EXPENSEP	0.00	0.00	0.0%	2,258.98
66000.1 · PERS RETIREMENTW	4,742.21	4,959.80	-4.39%	39,564.80
66000.2 · PERS RETIREMENTS	4,742.21	4,959.82	-4.39%	39,564.87
66100.1 · PERMITS/LICENSES/FEESW	5.00	95.00	-94.74%	745.35
66100.2 · PERMITS/LICENSES/FEES	130.00	95.00	36.84%	34,061.91
66100.3 · PERMITS/LICENSES/FEESP	0.00	0.00	0.0%	989.95
66400.1 · PG&E PUMPING COSTSW	0.00	15,477.19	-100.0%	190,414.46
66400.2 · PG&E PUMPING COSTSS	0.00	7,461.80	-100.0%	62,081.63
66500.1 · PG&E OFFICE UTILITIESW	0.00	799.20	-100.0%	2,918.88
66500.2 · PG&E OFFICE UTILITIES	0.00	799.21	-100.0%	2,918.92
66500.3 · PG&E POOL UTILITIES	0.00	53.96	-100.0%	842.02

	<u>Feb 24</u>	<u>Feb 23</u>	<u>% Change</u>	<u>Jul '23 - Feb 24</u>
66700.1 · PROFESSIONAL FEESW	455.00	577.50	-21.21%	10,803.73
66700.2 · PROFESSIONAL FEES	525.00	647.50	-18.92%	11,183.75
67000.3 · RENT EXPENSEP	350.00	0.00	100.0%	350.00
67100.1 · R&M INFRASTRUCTUREW	93.50	739.53	-87.36%	43,888.03
67100.2 · R&M INFRASTRUCTURES	2,282.66	290.29	686.34%	5,747.78
67100.3 · R&M INFRASTRUCTUREP	218.57	0.00	100.0%	6,940.73
67200.1 · RENTAL OF EQUIPMENTW	93.43	145.43	-35.76%	913.21
67200.2 · RENTAL OF EQUIPMENTS	0.00	2,665.69	-100.0%	5,741.74
67300.1 · REPAIRS/MAINT BLDGW	48.58	53.80	-9.7%	9,457.09
67300.2 · REPAIRS/MAINT BLDGS	45.57	53.81	-15.31%	1,172.76
67300.3 · REPAIRS/MAINT BLDGP	50.00	50.00	0.0%	500.00
67400.1 · REPAIRS/MAINT EQUIPW	643.66	13.32	4,732.28%	2,036.42
67400.2 · REPAIRS/MAINT EQUIPS	758.93	13.30	5,606.24%	2,329.49
67400.3 · REPAIRS/MAINT EQUIPP	0.00	0.00	0.0%	276.73
67700.1 · SEMINARS/EDUCATION/CERTS-W	628.00	509.00	23.38%	945.75
67700.2 · SEMINARS/EDUCATION/CERTS-S	387.50	0.00	100.0%	444.00
67700.3 · SEMINARS/EDUCATION/CERTS-P	0.00	0.00	0.0%	194.20
68000.1 · TOOLSW	120.10	205.99	-41.7%	6,520.26
68000.2 · TOOLSS	220.91	333.32	-33.72%	2,457.48
68500.1 · SOCIAL SECURITY TAXESW	1,153.28	1,264.63	-8.81%	10,450.53
68500.2 · SOCIAL SECURITY TAXESS	1,311.25	1,173.59	11.73%	9,230.52
68500.3 · SOCIAL SECURITY TAXESP	0.00	0.00	0.0%	5,383.72
69000.1 · TELEPHONEW	846.68	597.90	41.61%	6,431.53
69000.2 · TELEPHONES	846.69	597.91	41.61%	6,431.58
69000.3 · TELEPHONEP	160.21	111.16	44.13%	832.54
69200.1 · TESTING EXPENSEW	226.44	256.48	-11.71%	5,974.44
69200.2 · TESTING EXPENSES	0.00	479.28	-100.0%	3,695.92
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	0.00	0.00	0.0%	439.31
72000.1 · VEHICLE REPAIRS & MAINTW	84.51	13.47	527.39%	2,699.84
72000.2 · VEHICLE REPAIRS & MAINTS	84.53	13.50	526.15%	2,685.52
75500.1 · WAGES & SALARIES PRODUCTIONW	12,318.72	14,848.64	-17.04%	110,837.73
75500.2 · WAGES & SALARIES PRODUCTIONS	13,953.19	13,785.39	1.22%	101,958.81
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	0.00	0.0%	67,906.27
75600.1 · OVERTIME PAIDW	170.39	384.12	-55.64%	10,499.82
75600.2 · OVERTIME PAIDS	903.36	256.58	252.08%	5,030.89
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	586.01	498.42	17.57%	3,474.12
75700.2 · SICK PAYS	585.99	498.42	17.57%	3,474.07
75800.1 · VACATION PAYW	688.89	365.37	88.55%	5,544.69
75800.2 · VACATION PAYS	688.89	365.37	88.55%	5,544.63
76000.1 · STAND BY TIME PAIDW	412.50	435.00	-5.17%	3,210.00

	<u>Feb 24</u>	<u>Feb 23</u>	<u>% Change</u>	<u>Jul '23 - Feb 24</u>
76000.2 · STAND BY TIME PAIDS	412.50	435.00	-5.17%	3,210.00
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
99500.0 · PENALTIES & FINES	0.00	0.00	0.0%	200.00
<b>Total Expense</b>	<u>93,144.42</u>	<u>118,281.15</u>	<u>-21.25%</u>	<u>1,331,666.58</u>
<b>Net Income</b>	<u><b>508,108.37</b></u>	<u><b>567,297.33</b></u>	<u><b>-10.43%</b></u>	<u><b>3,539,011.45</b></u>

**Burney Water District**  
**Reconciliation Summary**  
**10300.0 · CASH IN BANK, Period Ending 02/29/2024**

	<b>Feb 29, 24</b>
<b>Beginning Balance</b>	<u>447,645.18</u>
<b>Cleared Transactions</b>	
Checks and Payments - 70 items	-753,174.04
Deposits and Credits - 115 items	802,095.67
<b>Total Cleared Transactions</b>	<u>48,921.63</u>
<b>Cleared Balance</b>	<u><b>496,566.81</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 9 items	-54,022.57
Deposits and Credits - 11 items	24,282.39
<b>Total Uncleared Transactions</b>	<u>-29,740.18</u>
<b>Register Balance as of 02/29/2024</b>	<u><b>466,826.63</b></u>
<b>New Transactions</b>	
Checks and Payments - 164 items	-849,365.68
Deposits and Credits - 145 items	943,811.63
<b>Total New Transactions</b>	<u>94,445.95</u>
<b>Ending Balance</b>	<u><b>561,272.58</b></u>

**Burney Water District**  
**Check Register**  
**February 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Feb 24				
	02/01/2024	ACH020124-1	STATE FARM LIFE INS	-217.50
	02/02/2024	DD1235	AMANDA R ROGERS	0.00
	02/02/2024	DD1236	CODY A MARTIN	0.00
	02/02/2024	DD1238	KEITH T MOORE	0.00
	02/02/2024	DD1239	MARGARITA ANGEL {1}	0.00
	02/02/2024	DD1240	MIKE A SKELLY	0.00
	02/02/2024	DD1241	STEPHANIE A MCQUADE	0.00
	02/02/2024	DD1237	DAVID ZEVELY	0.00
	02/02/2024	EFT020224-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	02/02/2024	EFT020224-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,583.51
	02/02/2024	EFT020224-3	CalPERS	-6,697.00
	02/03/2024	EFT020324-1	NOR CAL LABORERS	-9,982.00
	02/06/2024	30749	CALIFORNIA SAFETY CO.	-180.00
	02/06/2024	30750	RAY EXCAVATING	-4,750.00
	02/06/2024	30751	RTA CONSTRUCTION	-60,228.16
	02/06/2024	30752	SHASTA COUNTY DEPT OF RESOURCE MGMT	-896.80
	02/06/2024	30753	STATE WATER RESOURCES CONTROL BOARD	-125.00
	02/06/2024	30754	RTA CONSTRUCTION	-169,062.50
	02/13/2024	30755	FASTENERS INC	-48.25
	02/13/2024	30756	FRONTIER COMMUNICATIONS	-1,537.71
	02/13/2024	30757	LES SCHWAB	-157.65
	02/13/2024	30758	PACE ANALYTICAL SERVICES LLC	-567.28
	02/13/2024	30759	PETERSON CAT	-1,231.70
	02/13/2024	30760	UPEC 792	-252.50
	02/13/2024	30761	USA BLUE BOOK (1)	-357.91
	02/13/2024	30762	WASTE MANAGEMENT	-1,044.88
	02/13/2024	EFT021324-1	ARAMARK	-2,322.89
	02/14/2024	EFT021424-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,560.44
	02/14/2024	EFT021424-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	02/16/2024	DD1242	AMANDA R ROGERS	0.00
	02/16/2024	DD1243	CODY A MARTIN	0.00
	02/16/2024	DD1245	KEITH T MOORE	0.00
	02/16/2024	DD1246	MARGARITA ANGEL {1}	0.00
	02/16/2024	DD1247	MIKE A SKELLY	0.00
	02/16/2024	DD1248	STEPHANIE A MCQUADE	0.00
	02/16/2024	DD1244	DAVID ZEVELY	0.00
	02/20/2024	ACH022024-1	CoBANK	-2,777.46
	02/20/2024	EFT022024-1	TESORO COMMERCIAL FLEET	-961.84
	02/20/2024	EFT022024-2	FIRST NATIONAL BANK OMAHA	-3,970.11
	02/21/2024	30763	AIR GAS USA	-102.41
	02/21/2024	30764	AT&T MOBILITY	-227.42

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
02/21/2024	30765	DEBRA J. CRONE, CPA	-1,600.00
02/21/2024	30766	HOVIS HARDWARE	-563.67
02/21/2024	30767	Mike Skelly (1)	-336.00
02/21/2024	30768	MOUSEMAN PEST CONTROL	-50.00
02/21/2024	30769	ODP	-232.16
02/21/2024	30770	PACE ENGINEERING	-44,092.68
02/21/2024	30771	PETERSON CAT	-1,610.22
02/21/2024	30772	PG&E	-39,384.08
02/21/2024	30773	State Water Resources Control Board	-4,686.42
02/21/2024	30774	SUPERIOR AVE STEEL & SUPPLY, INC.	-31.82
02/21/2024	30775	ZITO MEDIA	-124.54
02/26/2024	EFT022624-1	Pitney Bowes PP	-834.17
02/27/2024	30776	CALIFORNIA RURAL WATER ASSOC	-945.00
02/27/2024	30777	NORCAL REWINDING	-802.10
			<u><u>-368,744.24</u></u>

Feb 24

**Burney Water District  
Reconciliation Summary**

**10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 02/29/2024**

	<u>Feb 29, 24</u>
<b>Beginning Balance</b>	37,645.71
<b>Cleared Transactions</b>	
Deposits and Credits - 5 items	1,800.61
<b>Total Cleared Transactions</b>	<u>1,800.61</u>
<b>Cleared Balance</b>	<u><u>39,446.32</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 11 items	-1,998.96
Deposits and Credits - 2 items	400.00
<b>Total Uncleared Transactions</b>	<u>-1,598.96</u>
<b>Register Balance as of 02/29/2024</b>	<u><u>37,847.36</u></u>
<b>New Transactions</b>	
Checks and Payments - 8 items	-2,559.36
Deposits and Credits - 7 items	3,200.00
<b>Total New Transactions</b>	<u>640.64</u>
<b>Ending Balance</b>	<u><u>38,488.00</u></u>



**Burney Water District  
Reconciliation Summary**

**10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 02/22/2024**

	<b>Feb 22, 24</b>
<b>Beginning Balance</b>	<u>6,058.63</u>
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 1 item</b>	0.05
<b>Total Cleared Transactions</b>	<u>0.05</u>
<b>Cleared Balance</b>	<u><b>6,058.68</b></u>
<b>Register Balance as of 02/22/2024</b>	6,058.68
<b>Ending Balance</b>	6,058.68

**Burney Water District** 7:01 AM  
**Reconciliation Summary** 06/13/2024  
**10311.0 - CASH IN BANK CONSTI**

	<u>Feb 6, 24</u>
<b>Beginning Balance</b>	2,600.00
<b>Cleared Balance</b>	2,600.00
<b>Register Balance as of 02/06/2024</b>	2,600.00
<b>Ending Balance</b>	2,600.00