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April 8, 2025

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

We have compiled the accompanying financial statements for the period ending February 28, 2025. 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 \$617,323.66
2. Total Expenses for the period are \$148,356.82
3. Net Income (Loss) for the period is \$468,966.84
4. YTD Revenue is \$2,501,803.62
5. YTD Expenses are \$1,337,955.85
6. YTD Net Income (Loss) is \$1,163,847.77
7. The reconciled checking balance is \$400,408.21

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
February 2025

	<u>Feb 25</u>	<u>Jul '24 - Feb 25</u>
Income		
40000.1 · RESIDENTIAL INCOMEW	36,650.66	326,299.92
40000.2 · RESIDENTIAL INCOMES	43,674.23	353,100.00
40000.3 · RESIDENTIAL INCOMEP	9,887.00	79,391.05
40500.2 · GRANT MONEYS	485,744.00	1,330,111.00
40500.4 · GRANT - PARKS	0.00	40,166.00
41000.1 · COMMERCIAL INCOMEW	24,932.59	228,166.75
41000.2 · COMMERCIAL INCOMES	7,186.71	58,392.42
41000.3 · COMMERCIAL INCOMEP	1,215.50	9,764.61
42000.3 · SWIMMING LESSONS	0.00	11,975.00
42031.3 · LITTLE SWIMMERS	0.00	21.00
42035.3 · NIGHT SWIM	0.00	1,097.00
42100.3 · GATE FEESP	0.00	5,071.00
42200.3 · POOL PASS PURCHASES	0.00	270.00
42500.3 · REPLACEMENT PASSESP	0.00	45.00
42700.3 · AQUATIC PASS	0.00	1,245.00
42800.3 · POOL DONATIONS	0.00	3.00
42900.3 · POOL RENTAL FEES	0.00	4,743.66
46000.3 · MISCELLANEOUS INCOME P	0.00	50.00
46000.4 · MISCELLANEOUS INCOME - PARK	428.01	3,490.09
47000.1 · OTHER BILLED INCOMEW	1,181.83	6,194.60
47000.2 · OTHER BILLED INCOMES	2,000.00	4,669.15
48200.1 · SERVICE CHARGE INCOMEW	0.00	1,387.50
48200.2 · SERVICE CHARGE INCOMES	0.00	387.50
48300.1 · LATE FEE INCOMEW	1,434.48	10,575.37
48300.2 · LATE FEE INCOMES	1,053.62	9,109.84
48300.3 · LATE FEE INCOMEP	291.90	1,884.88
49000.1 · INTEREST INCOMEW	9.74	84.90
49000.2 · INTEREST INCOMES	9.75	84.89
49100.1 · DIVIDEND INCOME W	749.10	6,469.55
49100.2 · DIVIDEND INCOME S	463.41	4,002.23
49100.3 · DIVIDEND INCOME P	411.13	3,550.71
Total Income	<u>617,323.66</u>	<u>2,501,803.62</u>
Gross Profit	617,323.66	2,501,803.62
Expense		
60100.1 · AUDITW	0.00	9,836.45
60100.2 · AUDITS	0.00	8,916.20
60100.3 · AUDITP	0.00	1,697.35
60300.1 · ADVERTISINGW	0.00	335.00
60300.2 · ADVERTISINGS	0.00	417.50
60900.1 · BANK FEESW	0.00	59.50

	Feb 25	Jul '24 - Feb 25
60900.2 · BANK FEES	0.00	3,772.46
60900.3 · BANK FEESP	0.00	112.56
62500.3 · CHEMICALSP	0.00	6,351.97
62600.1 · DEPRECIATION EXPENSEW	9,280.00	74,240.00
62600.2 · DEPRECIATION EXPENSES	8,297.00	66,376.00
62600.3 · DEPRECIATION EXPENSEP	2,436.00	19,488.00
62600.4 · DEPRECIATION EXPENSE PARKS	807.00	6,456.00
62700.1 · DUES, FEES & SUBSCRIPTIONSW	187.71	16,437.71
62700.2 · DUES, FEES & SUBSCRIPTIONSS	187.71	16,176.05
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	3,000.00
62900.1 · ENGINEERING FEESW	479.75	6,117.38
62900.2 · ENGINEERING FEES	479.75	7,605.37
63000.1 · GAS, FUEL & OILW	577.28	4,424.72
63000.2 · GAS, FUEL & OILS	878.37	4,768.17
63000.3 · GAS, FUEL & OILP	0.00	58.87
63500.1 · HEALTH INSURANCEW	1,292.30	33,500.30
63500.2 · HEALTH INSURANCES	1,292.30	33,500.30
63600.1 · LIFE INSURANCE-W	0.00	400.33
63600.2 · LIFE INSURANCE-S	0.00	400.33
64000.1 · INTEREST EXPENSEW	0.00	165.78
64000.2 · INTEREST EXPENSES	0.00	7,924.35
64300.2 · LAB SUPPLIESS	45.05	45.05
64500.1 · LEGAL EXPENSEW	7,310.20	40,135.49
64500.2 · LEGAL EXPENSES	2,155.50	6,505.65
64900.1 · MEALS EXPENSEW	0.00	601.19
64900.2 · MEALS EXPENSES	19.17	638.70
65400.1 · OFFICE SUPPLIESW	624.15	6,054.87
65400.2 · OFFICE SUPPLIESS	624.11	5,939.65
65450.1 · OFFICE EQUIP LEASEW	0.00	2,967.73
65450.2 · OFFICE EQUIP LEASES	0.00	3,077.79
65500.1 · OPERATING EXPENSEW	2,379.88	9,288.04
65500.2 · OPERATING EXPENSES	6,230.39	28,234.25
65500.3 · OPERATING EXPENSEP	0.00	1,227.01
65600.1 · OUTSIDE SERVICES W	0.00	850.00
66000.1 · PERS RETIREMENTW	4,608.53	44,061.34
66000.2 · PERS RETIREMENTS	4,608.52	44,061.31
66100.1 · PERMITS/LICENSES/FEESW	0.00	5,354.14
66100.2 · PERMITS/LICENSES/FEES	0.00	33,350.45
66100.3 · PERMITS/LICENSES/FEESP	0.00	804.76
66400.1 · PG&E PUMPING COSTSW	20,854.30	216,072.89
66400.2 · PG&E PUMPING COSTSS	17,283.14	130,255.35
66500.1 · PG&E OFFICE UTILITIESW	832.11	3,875.45
66500.2 · PG&E OFFICE UTILITIESS	832.11	3,875.49
66500.3 · PG&E POOL UTILITIES	39.45	1,525.08

	Feb 25	Jul '24 - Feb 25
66700.1 · PROFESSIONAL FEESW	1,450.00	5,695.99
66700.2 · PROFESSIONAL FEES	6,216.13	10,882.12
67100.1 · R&M INFRASTRUCTUREW	1,509.88	3,535.82
67100.2 · R&M INFRASTRUCTURES	260.56	1,677.13
67100.3 · R&M INFRASTRUCTUREP	0.00	1,119.54
67200.1 · RENTAL OF EQUIPMENTW	223.32	1,972.99
67200.2 · RENTAL OF EQUIPMENTS	21.64	422.25
67300.1 · REPAIRS/MAINT BLDGW	183.66	2,150.07
67300.2 · REPAIRS/MAINT BLDGS	183.67	2,643.42
67300.3 · REPAIRS/MAINT BLDGP	50.00	400.00
67400.1 · REPAIRS/MAINT EQUIPW	1,282.21	2,260.50
67400.2 · REPAIRS/MAINT EQUIPS	3,871.05	9,125.22
67400.3 · REPAIRS/MAINT EQUIPP	0.00	1,591.94
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	300.50
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	915.72
68000.1 · TOOLSW	102.75	1,695.94
68000.2 · TOOLSS	77.66	2,287.26
68500.1 · SOCIAL SECURITY TAXESW	1,178.48	10,312.87
68500.2 · SOCIAL SECURITY TAXESS	0.00	6,082.98
68500.3 · SOCIAL SECURITY TAXESP	1,358.52	8,506.70
69000.1 · TELEPHONEW	1,104.84	8,008.81
69000.2 · TELEPHONES	1,104.83	8,008.83
69000.3 · TELEPHONEP	191.40	1,443.93
69200.1 · TESTING EXPENSEW	471.12	2,411.24
69200.2 · TESTING EXPENSES	543.48	4,914.00
69500.1 · TRAVEL EXPENSEW	431.48	431.48
69500.2 · TRAVEL EXPENSES	431.48	735.26
72000.1 · VEHICLE REPAIRS & MAINTW	256.44	2,411.88
72000.2 · VEHICLE REPAIRS & MAINTS	256.41	2,411.89
75000.1 · WAGES & SALARIES ADMINW	3,076.92	36,951.38
75000.2 · WAGES & SALARIES ADMINS	3,076.92	36,951.38
75500.1 · WAGES & SALARIES PRODUCTIONW	8,700.65	71,596.16
75500.2 · WAGES & SALARIES PRODUCTIONS	10,398.50	70,898.89
75500.3 · WAGES & SALARIES PRODUCTIONP	0.00	47,162.80
75600.1 · OVERTIME PAIDW	703.81	4,394.86
75600.2 · OVERTIME PAIDS	1,049.07	8,074.78
75600.3 · OVERTIME PAIDP	0.00	2,478.23
75610.2 · OVERTIME PDDOUBLE S	308.82	308.82
75610.3 · OVERTIME PDDOUBLE P	0.00	72.00
75700.1 · SICK PAYW	461.58	3,243.45
75700.2 · SICK PAYS	461.58	3,243.45
75800.1 · VACATION PAYW	410.59	9,456.78
75800.2 · VACATION PAYS	410.59	9,456.79
76000.1 · STAND BY TIME PAIDW	760.00	4,935.00

	Feb 25	Jul '24 - Feb 25
76000.2 · STAND BY TIME PAIDS	760.00	4,935.00
76500.1 · WORKERS COMPW	0.00	-909.89
76500.2 · WORKERS COMPS	0.00	-856.59
76500.3 · WORKERS COMPP	0.00	-137.05
99500.0 · PENALTIES & FINES	0.00	3.00
Total Expense	148,356.82	1,337,955.85
Net Income	468,966.84	1,163,847.77

Burney Water District
Check Register
February 2025

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Feb 25	02/01/2025	ACH020125-1	STATE FARM LIFE INS	-228.75
	02/03/2025	ACH020325-1	GLOFOX	-375.00
	02/03/2025	31202	BIG VALLEY SANITATION	-1,275.00
	02/03/2025	31203	LIEBERT CASSIDY WHITMORE	-1,357.50
	02/09/2025	31140	AIR GAS USA	-202.65
	02/09/2025	31141	AT&T MOBILITY	-507.59
	02/09/2025	31142	HOVIS HARDWARE	-663.63
	02/09/2025	31143	LIEBERT CASSIDY WHITMORE	-5,811.75
	02/09/2025	31144	MOUSEMAN PEST CONTROL	-50.00
	02/09/2025	31145	NAPA SIERRA	-861.82
	02/09/2025	31146	ODP	-377.95
	02/09/2025	31147	PACE ANALYTICAL SERVICES LLC	-741.20
	02/09/2025	31148	PITNEY BOWES GLOBAL FINANCIAL	-224.59
	02/09/2025	31149	UBEO	-164.31
	02/09/2025	31150	USA BLUE BOOK (1)	-403.91
	02/09/2025	31151	WASTE MANAGEMENT	-1,013.89
	02/09/2025	31152	ZITO MEDIA	-124.04
	02/12/2025	EFT021225-1	PG&E	-37,687.29
	02/13/2025	EFT021325-1	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	02/13/2025	EFT021325-2	NOR CAL LABORERS	-3,082.00
	02/13/2025	EFT021325-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,353.42
	02/13/2025	EFT021325-4	CalPERS	-7,821.58
	02/13/2025	EFT021325-5	CalPERS	-87.83
	02/14/2025	DD1413	CEDALIA TRYAN	0.00
	02/14/2025	DD1414	CODY A MARTIN	0.00
	02/14/2025	DD1415	KEITH T MOORE	0.00
	02/14/2025	DD1416	MARGARITA ANGEL {1}	0.00
	02/14/2025	DD1417	MIKE A SKELLY	0.00
	02/14/2025	DD1418	STEPHANIE A MCQUADE	0.00
	02/14/2025	ACH021425-1	FIRST NATIONAL BANK OMAHA	-4,714.68
	02/16/2025	31153	AMANDA ROGERS	-142.50
	02/16/2025	31154	CINTAS CORP	-507.14
	02/16/2025	31155	FRONTIER COMMUNICATIONS	-1,901.35
	02/16/2025	31156	SUPERIOR AVE STEEL & SUPPLY, INC.	-27.67
	02/16/2025	31157	UPEC 792	-154.50
	02/16/2025	31158	ZEVELY	-5,426.13
	02/20/2025	EFT022025-1	TESORO COMMERCIAL FLEET	-989.77
	02/20/2025	EFT022025-2	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-304.23
	02/20/2025	EFT022025-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,353.42
	02/24/2025	31159	AT&T MOBILITY	-362.94
	02/24/2025	31160	BURNEY PERFORMANCE TOWING	-100.00

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
02/24/2025	31161	CALIFORNIA SAFETY CO.	-360.00
02/24/2025	31162	LES SCHWAB	-1,853.39
02/24/2025	31163	MADERA'S	-260.50
02/24/2025	31164	MOUSEMAN PEST CONTROL	-50.00
02/24/2025	31165	PACE ANALYTICAL SERVICES LLC	-543.48
02/24/2025	31166	PITNEY BOWES GLOBAL FINANCIAL	-1,250.05
02/24/2025	31167	PITNEY BOWES INC.	-220.05
02/24/2025	31168	Pitney Bowes PP	-113.66
02/24/2025	31169	STATE FARM LIFE INS	-91.50
02/24/2025	31170	UBEO	-732.96
02/24/2025	31171	WASTE MANAGEMENT	-1,034.91
02/24/2025	31172	ZITO MEDIA	-124.04
02/28/2025	DD1419	CEDALIA TRYAN	0.00
02/28/2025	DD1420	CODY A MARTIN	0.00
02/28/2025	DD1421	KEITH T MOORE	0.00
02/28/2025	DD1422	MARGARITA ANGEL {1}	0.00
02/28/2025	DD1423	MIKE A SKELLY	0.00
02/28/2025	DD1424	STEPHANIE A MCQUADE	0.00
02/28/2025	31178	CALIFORNIA RURAL WATER ASSOC	-992.00
02/28/2025	31179	DATA WEST, A DIVISION OF HARRIS SYSTEMS	-1,080.00
02/28/2025	31180	DEBRA J. CRONE, CPA	-1,600.00
02/28/2025	31181	FRONTIER COMMUNICATIONS	-1,914.09
02/28/2025	31182	MIKE'S COMPUTERS & IT SERVICES	-274.00
02/28/2025	31183	MODOC STEEL & SUPPLY	-43.29
			<u><u>-95,242.18</u></u>

Feb 25