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December 31, 2025

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

We have compiled the accompanying financial statements for the period ending October 31, 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 October are \$772,250.27
2. Total Expenses for the period are \$242,428.50
3. Net Income (Loss) for the period is \$529,821.77
4. YTD Revenue is \$1,279,120.68
5. YTD Expenses are \$883,260.26
6. YTD Net Income (Loss) is \$395,860.42
7. The reconciled checking balance is \$637,137.06

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**  
**October 2025**

|                                       | <u>Oct 25</u>     | <u>Jul - Oct 25</u> |
|---------------------------------------|-------------------|---------------------|
| <b>Income</b>                         |                   |                     |
| 40000.1 · RESIDENTIAL INCOME W        | 41,396.74         | 199,017.66          |
| 40000.2 · RESIDENTIAL INCOMES         | 60,428.85         | 242,111.21          |
| 40000.3 · RESIDENTIAL INCOME P        | 9,838.51          | 39,491.05           |
| 40500.1 · GRANT MONEY W               | 603,113.75        | 603,113.75          |
| 41000.1 · COMMERCIAL INCOME W         | 42,693.46         | 107,562.61          |
| 41000.2 · COMMERCIAL INCOMES          | 9,633.64          | 40,231.18           |
| 41000.3 · COMMERCIAL INCOME P         | 1,211.00          | 4,851.00            |
| 42000.3 · SWIMMING LESSONS            | 0.00              | 13,915.00           |
| 42030.3 · MOMMY & ME                  | 0.00              | 90.00               |
| 42031.3 · LITTLE SWIMMERS             | 0.00              | 27.00               |
| 42035.3 · NIGHT SWIM                  | 0.00              | 1,438.00            |
| 42100.3 · GATE FEES P                 | 0.00              | 5,659.00            |
| 42200.3 · POOL PASS PURCHASES         | 0.00              | 180.00              |
| 42500.3 · REPLACEMENT PASSES P        | 0.00              | 15.00               |
| 42700.3 · AQUATIC PASS                | 0.00              | 470.00              |
| 42800.3 · POOL DONATIONS              | 0.00              | 50.00               |
| 42900.3 · POOL RENTAL FEES            | 0.00              | 2,580.00            |
| 46000.1 · MISCELLANEOUS INCOME W      | 754.45            | 1,036.28            |
| 46000.2 · MISCELLANEOUS INCOME S      | 754.44            | 754.44              |
| 46000.3 · MISCELLANEOUS INCOME P      | 0.00              | 649.94              |
| 46000.4 · MISCELLANEOUS INCOME - PARK | 428.01            | 1,284.03            |
| 47000.1 · OTHER BILLED INCOME W       | 113.94            | 455.76              |
| 47000.2 · OTHER BILLED INCOMES        | 167.89            | 671.56              |
| 48200.1 · SERVICE CHARGE INCOME W     | 250.00            | 1,112.50            |
| 48200.2 · SERVICE CHARGE INCOMES      | 250.00            | 262.50              |
| 48200.3 · SERVICE CHARGE INCOME P     | 0.00              | 71.88               |
| 48300.1 · LATE FEE INCOME W           | -24.60            | 2,605.25            |
| 48300.2 · LATE FEE INCOMES            | -19.95            | 2,961.85            |
| 48300.3 · LATE FEE INCOME P           | -5.45             | 652.90              |
| 49000.1 · INTEREST INCOME W           | 6.71              | 21.42               |
| 49000.2 · INTEREST INCOMES            | 6.70              | 21.42               |
| 49100.1 · DIVIDEND INCOME W           | 431.04            | 2,311.18            |
| 49100.2 · DIVIDEND INCOME S           | 375.39            | 1,685.29            |
| 49100.3 · DIVIDEND INCOME P           | 445.75            | 1,760.02            |
| <b>Total Income</b>                   | <u>772,250.27</u> | <u>1,279,120.68</u> |
| <b>Gross Profit</b>                   | 772,250.27        | 1,279,120.68        |
| <b>Expense</b>                        |                   |                     |
| 60100.1 · AUDIT W                     | 9,499.75          | 9,499.75            |
| 60100.2 · AUDITS                      | 8,611.00          | 8,611.00            |
| 60100.3 · AUDIT P                     | 1,639.25          | 1,639.25            |

|                                       | <b>Oct 25</b> | <b>Jul - Oct 25</b> |
|---------------------------------------|---------------|---------------------|
| 60800.1 · BAD DEBTW                   | 0.00          | 116.32              |
| 60800.2 · BAD DEBTS                   | 0.00          | 174.68              |
| 60900.1 · BANK FEESW                  | 10.00         | 75.00               |
| 60900.2 · BANK FEES                   | 10.00         | 75.00               |
| 60900.3 · BANK FEESP                  | 0.00          | -59.46              |
| 62500.2 · CHEMICALSS                  | 7,691.68      | 32,727.00           |
| 62500.3 · CHEMICALSP                  | 0.00          | 90.50               |
| 62600.1 · DEPRECIATION EXPENSEW       | 10,197.00     | 40,788.00           |
| 62600.2 · DEPRECIATION EXPENSES       | 17,174.00     | 68,696.00           |
| 62600.3 · DEPRECIATION EXPENSEP       | 3,673.00      | 14,692.00           |
| 62600.4 · DEPRECIATION EXPENSE PARKS  | 808.00        | 3,232.00            |
| 62700.1 · DUES, FEES & SUBSCRIPTIONSW | 7,008.64      | 10,069.42           |
| 62700.2 · DUES, FEES & SUBSCRIPTIONSS | 7,044.01      | 12,805.62           |
| 62700.3 · DUES, FEES & SUBSCRIPTIONSP | 25.00         | 1,150.00            |
| 62900.1 · ENGINEERING FEESW           | 214.38        | 494.13              |
| 62900.2 · ENGINEERING FEES            | 214.37        | 1,060.87            |
| 63000.1 · GAS, FUEL & OILW            | 861.62        | 2,213.84            |
| 63000.2 · GAS, FUEL & OILS            | 861.57        | 2,213.80            |
| 63500.1 · HEALTH INSURANCEW           | 5,915.32      | 15,061.44           |
| 63500.2 · HEALTH INSURANCES           | 5,915.32      | 15,061.44           |
| 63600.1 · LIFE INSURANCE-W            | 137.25        | 274.50              |
| 63600.2 · LIFE INSURANCE-S            | 137.24        | 274.49              |
| 64000.1 · INTEREST EXPENSEW           | 9.13          | 18.60               |
| 64000.2 · INTEREST EXPENSES           | 9.13          | 18.60               |
| 64300.2 · LAB SUPPLIESS               | 0.00          | 346.95              |
| 64500.1 · LEGAL EXPENSEW              | 15,841.00     | 51,795.88           |
| 64500.2 · LEGAL EXPENSES              | 7,801.50      | 17,806.25           |
| 64900.1 · MEALS EXPENSEW              | 25.79         | 25.79               |
| 64900.2 · MEALS EXPENSES              | 76.54         | 143.35              |
| 65000.1 · MISC EXPENSEW               | 0.00          | 373.24              |
| 65000.2 · MISC EXPENSES               | 0.00          | 373.24              |
| 65400.1 · OFFICE SUPPLIESW            | 1,472.95      | 4,342.14            |
| 65400.2 · OFFICE SUPPLIESS            | 1,472.90      | 4,342.08            |
| 65400.3 · OFFICE SUPPLIESP            | 0.00          | 160.77              |
| 65450.1 · OFFICE EQUIP LEASEW         | 737.33        | 1,474.64            |
| 65450.2 · OFFICE EQUIP LEASES         | 737.31        | 1,474.64            |
| 65500.1 · OPERATING EXPENSEW          | 749.75        | 3,923.90            |
| 65500.2 · OPERATING EXPENSES          | 2,465.78      | 9,319.52            |
| 65500.3 · OPERATING EXPENSEP          | 0.00          | 24.49               |
| 65500.4 · OPERATING EXPENSE-PARKS     | 0.00          | 66.88               |
| 66000 · Payroll Expenses              | 0.00          | -0.01               |
| 66000.1 · PERS RETIREMENTW            | 8,032.53      | 25,573.15           |
| 66000.2 · PERS RETIREMENTS            | 8,032.52      | 25,573.15           |
| 66100.1 · PERMITS/LICENSES/FEESW      | 0.00          | 160.00              |

|  | <b>Oct 25</b> | <b>Jul - Oct 25</b> |
|--|---------------|---------------------|
| 66100.2 · PERMITS/LICENSES/FEES        | 46.00         | 46.00               |
| 66400.1 · PG&E PUMPING COSTSW          | 27,372.84     | 119,240.15          |
| 66400.2 · PG&E PUMPING COSTSS          | 13,950.88     | 55,238.14           |
| 66500.1 · PG&E OFFICE UTILITIESW       | 241.46        | 1,314.54            |
| 66500.2 · PG&E OFFICE UTILITIES        | 241.45        | 1,314.56            |
| 66500.3 · PG&E POOL UTILITIES          | -2.22         | 2,134.52            |
| 66700.1 · PROFESSIONAL FEESW           | 3,825.65      | 15,893.62           |
| 66700.2 · PROFESSIONAL FEES            | 9,645.64      | 30,867.64           |
| 66700.3 · PROFESSIONAL FEESP           | 0.00          | 93.82               |
| 67100.1 · R&M INFRASTRUCTUREW          | 334.96        | 13,140.74           |
| 67100.2 · R&M INFRASTRUCTURES          | 969.00        | 18,107.89           |
| 67100.3 · R&M INFRASTRUCTUREP          | 0.00          | 318.60              |
| 67200.1 · RENTAL OF EQUIPMENTW         | 167.97        | 827.36              |
| 67200.2 · RENTAL OF EQUIPMENTS         | 167.97        | 503.91              |
| 67300.1 · REPAIRS/MAINT BLDGW          | 0.00          | 280.54              |
| 67300.2 · REPAIRS/MAINT BLDGS          | 123.00        | 441.66              |
| 67300.3 · REPAIRS/MAINT BLDGP          | 50.00         | 3,693.54            |
| 67400.1 · REPAIRS/MAINT EQUIPW         | 0.00          | 1,154.34            |
| 67400.2 · REPAIRS/MAINT EQUIPS         | 0.00          | 6,191.47            |
| 67400.3 · REPAIRS/MAINT EQUIPP         | 0.00          | 131.39              |
| 67700.1 · SEMINARS/EDUCATION/CERTS-W   | 65.00         | 65.00               |
| 67700.2 · SEMINARS/EDUCATION/CERTS-S   | 610.00        | 610.00              |
| 67700.3 · SEMINARS/EDUCATION/CERTS-P   | 350.00        | 350.00              |
| 68000.1 · TOOLSW                       | 334.01        | 1,606.92            |
| 68000.2 · TOOLSS                       | 25.45         | 1,160.85            |
| 68500.1 · SOCIAL SECURITY TAXESW       | 1,690.19      | 5,824.02            |
| 68500.2 · SOCIAL SECURITY TAXES        | 1,665.92      | 5,596.50            |
| 68500.3 · SOCIAL SECURITY TAXESP       | 162.93        | 3,705.46            |
| 69000.1 · TELEPHONEW                   | 1,168.21      | 4,535.44            |
| 69000.2 · TELEPHONES                   | 1,168.22      | 4,535.45            |
| 69000.3 · TELEPHONEP                   | 206.77        | 801.13              |
| 69200.1 · TESTING EXPENSEW             | 235.40        | 1,296.20            |
| 69200.2 · TESTING EXPENSES             | 544.20        | 2,370.00            |
| 69500.1 · TRAVEL EXPENSEW              | 0.00          | 2,126.76            |
| 69500.2 · TRAVEL EXPENSES              | 0.00          | 2,126.76            |
| 72000.1 · VEHICLE REPAIRS & MAINTW     | 48.64         | 3,275.36            |
| 72000.2 · VEHICLE REPAIRS & MAINTS     | 48.63         | 3,275.37            |
| 75000.1 · WAGES & SALARIES ADMINW      | 7,131.28      | 22,918.62           |
| 75000.2 · WAGES & SALARIES ADMINS      | 7,131.28      | 19,830.38           |
| 75500.1 · WAGES & SALARIES PRODUCTIONW | 10,860.70     | 34,035.25           |
| 75500.2 · WAGES & SALARIES PRODUCTIONS | 10,143.91     | 34,040.78           |
| 75500.3 · WAGES & SALARIES PRODUCTIONP | 2,131.28      | 39,872.45           |
| 75600.1 · OVERTIME PAIDW               | 955.34        | 2,674.33            |
| 75600.2 · OVERTIME PAIDS               | 1,352.11      | 6,755.28            |

|                               | <u>Oct 25</u>            | <u>Jul - Oct 25</u>      |
|-------------------------------|--------------------------|--------------------------|
| 75600.3 · OVERTIME PAIDP      | 0.00                     | 1,670.21                 |
| 75610.2 · OVERTIME PDDOUBLE S | 0.00                     | 105.64                   |
| 75700.1 · SICK PAYW           | 145.89                   | 1,249.85                 |
| 75700.2 · SICK PAYS           | 145.90                   | 1,249.86                 |
| 75800.1 · VACATION PAYW       | 190.04                   | 3,485.44                 |
| 75800.2 · VACATION PAYS       | 190.04                   | 3,485.44                 |
| 76000.1 · STAND BY TIME PAIDW | 740.00                   | 3,300.00                 |
| 76000.2 · STAND BY TIME PAIDS | 740.00                   | 3,300.00                 |
| 76500.1 · WORKERS COMPW       | 0.00                     | 1,140.90                 |
| 76500.2 · WORKERS COMPS       | 0.00                     | 1,034.17                 |
| 76500.3 · WORKERS COMPP       | 0.00                     | 196.87                   |
| 99500.0 · PENALTIES & FINES   | 0.00                     | 345.30                   |
| <b>Total Expense</b>          | <u>242,428.50</u>        | <u>883,260.26</u>        |
| <b>Net Income</b>             | <u><u>529,821.77</u></u> | <u><u>395,860.42</u></u> |

**Burney Water District**  
**Check Register**  
**October 2025**

|        | <u>Date</u> | <u>Num</u>  | <u>Name</u>                             | <u>Amount</u> |
|--------|-------------|-------------|---|---------------|
| Oct 25 |             |             |   |               |
|        | 10/01/2025  | ACH100125-1 | STATE FARM LIFE INS                     | -320.25       |
|        | 10/01/2025  | EFT100125-1 | FIRST NATIONAL BANK OMAHA               | -5,576.44     |
|        | 10/02/2025  | EFT100225-1 | PG&E                                    | -56,584.64    |
|        | 10/06/2025  | ACH100625-1 | GLOFOX                                  | -25.00        |
|        | 10/07/2025  | 31444       | SHASTA COUNTY SHERIFF'S OFFICE          | -449.99       |
|        | 10/07/2025  | EFT100725-1 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -329.23       |
|        | 10/07/2025  | EFT100725-2 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -3,229.35     |
|        | 10/08/2025  | 31445       | AVEVA SELECT                            | -3,515.00     |
|        | 10/08/2025  | 31446       | AWP SAFETY                              | -664.83       |
|        | 10/08/2025  | 31447       | BIG VALLEY SANITATION                   | -1,080.00     |
|        | 10/08/2025  | 31448       | CALIFORNIA SAFETY CO.                   | -10.00        |
|        | 10/08/2025  | 31449       | DEBRA J. CRONE, CPA                     | -800.00       |
|        | 10/08/2025  | 31450       | ED STAUB & SONS (1)                     | -188.46       |
|        | 10/08/2025  | 31451       | Ethan Purvis                            | -5,750.00     |
|        | 10/08/2025  | 31452       | EVERS LAW GROUP                         | -8,039.50     |
|        | 10/08/2025  | 31453       | FRONTIER COMMUNICATIONS                 | -2,014.76     |
|        | 10/08/2025  | 31454       | MOUSEMAN PEST CONTROL                   | -50.00        |
|        | 10/08/2025  | 31455       | ODP                                     | -198.92       |
|        | 10/08/2025  | 31456       | Pitney Bowes PP                         | -770.92       |
|        | 10/08/2025  | 31457       | QUICKSILVER                             | -206.81       |
|        | 10/08/2025  | 31458       | SCP DISTRIBUTORS LLC                    | -2,911.96     |
|        | 10/08/2025  | 31459       | SHASTA CO AIR QUALITY                   | -46.00        |
|        | 10/08/2025  | 31460       | UPEC 792                                | -154.50       |
|        | 10/08/2025  | 31461       | USA BLUE BOOK (1)                       | -2,351.70     |
|        | 10/08/2025  | 31462       | USA NORTH 811                           | -300.00       |
|        | 10/08/2025  | 31463       | Vestis                                  | -2,203.46     |
|        | 10/08/2025  | 31464       | WASTE MANAGEMENT                        | -1,419.55     |
|        | 10/08/2025  | EFT100825-1 | NOR CAL LABORERS                        | -4,962.00     |
|        | 10/10/2025  | DD1532      | CEDALIA TRYAN                           | 0.00          |
|        | 10/10/2025  | DD1533      | CODY A MARTIN                           | 0.00          |
|        | 10/10/2025  | DD1534      | DAVID ZEVELY                            | 0.00          |
|        | 10/10/2025  | DD1535      | KEITH T MOORE                           | 0.00          |
|        | 10/10/2025  | DD1536      | MARGARITA ANGEL {1}                     | 0.00          |
|        | 10/10/2025  | DD1537      | MIKE A SKELLY                           | 0.00          |
|        | 10/10/2025  | DD1538      | STEPHANIE A MCQUADE                     | 0.00          |
|        | 10/10/2025  | ACH101025-1 | GLOFOX                                  | -375.00       |
|        | 10/16/2025  | EFT101625-1 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -329.23       |
|        | 10/16/2025  | EFT101625-2 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -3,229.35     |
|        | 10/23/2025  | 31465       | AIR GAS USA                             | -323.45       |
|        | 10/23/2025  | 31466       | AT&T MOBILITY                           | -387.22       |
|        | 10/23/2025  | 31467       | AVEVA SELECT                            | -450.00       |

| <u>Date</u> | <u>Num</u>  | <u>Name</u>                             | <u>Amount</u>             |
|-------------|-------------|---|---------------------------|
| 10/23/2025  | 31468       | CINTAS CORP                             | -132.86                   |
| 10/23/2025  | 31469       | DEBRA J. CRONE, CPA                     | -800.00                   |
| 10/23/2025  | 31470       | FERGUSON WATERWORKS #1423               | -241.01                   |
| 10/23/2025  | 31471       | LES SCHWAB                              | -2,147.15                 |
| 10/23/2025  | 31472       | LIEBERT CASSIDY WHITMORE                | -12,585.00                |
| 10/23/2025  | 31473       | MODOC STEEL & SUPPLY                    | -10.50                    |
| 10/23/2025  | 31474       | MOUSEMAN PEST CONTROL                   | -50.00                    |
| 10/23/2025  | 31475       | PACE ANALYTICAL SERVICES LLC            | -738.00                   |
| 10/23/2025  | 31476       | PACE ENGINEERING                        | -428.75                   |
| 10/23/2025  | 31477       | RECC                                    | -969.00                   |
| 10/23/2025  | 31478       | SCP DISTRIBUTORS LLC                    | -5,542.07                 |
| 10/23/2025  | 31479       | SDRMA (1)                               | -2,371.94                 |
| 10/23/2025  | 31480       | SINGLETON AUMAN PC                      | -19,750.00                |
| 10/23/2025  | 31481       | SWRCB-DWOCP                             | -60.00                    |
| 10/23/2025  | 31482       | THATCHER COMPANY                        | -3,820.20                 |
| 10/23/2025  | 31483       | WASTE MANAGEMENT                        | -1,247.60                 |
| 10/24/2025  | DD1539      | CEDALIA TRYAN                           | 0.00                      |
| 10/24/2025  | DD1540      | CODY A MARTIN                           | 0.00                      |
| 10/24/2025  | DD1541      | DAVID ZEVELY                            | 0.00                      |
| 10/24/2025  | DD1543      | MARGARITA ANGEL {1}                     | 0.00                      |
| 10/24/2025  | DD1545      | STEPHANIE A MCQUADE                     | 0.00                      |
| 10/24/2025  | DD1542      | KEITH T MOORE                           | 0.00                      |
| 10/24/2025  | DD1544      | MIKE A SKELLY                           | 0.00                      |
| 10/28/2025  | ACH102825-1 | ZITO MEDIA                              | -124.04                   |
| 10/29/2025  | 31485       | BEAR MOUNTAIN CONSTRUCTION              | -86,095.67                |
| 10/29/2025  | 31486       | ED STAUB & SONS (1)                     | -435.45                   |
| 10/29/2025  | 31487       | Ethan Purvis                            | -5,750.00                 |
| 10/29/2025  | 31488       | HOVIS HARDWARE                          | -579.16                   |
| 10/29/2025  | 31489       | NAPA SIERRA                             | -1,217.27                 |
| 10/29/2025  | 31490       | ODP                                     | -58.95                    |
| 10/29/2025  | EFT102925-1 | FIRST NATIONAL BANK OMAHA               | -2,706.44                 |
| 10/30/2025  | DD1546      | STEPHANIE A MCQUADE                     | 0.00                      |
| 10/30/2025  | ACH103025-1 | DELUXE CHECKS                           | -1,244.68                 |
| 10/31/2025  | EFT103125-1 | WASTE MANAGEMENT                        | -159.77                   |
| 10/31/2025  | EFT103125-2 | NOR CAL LABORERS                        | -4,962.00                 |
| 10/31/2025  | EFT103125-3 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -472.99                   |
| 10/31/2025  | EFT103125-4 | CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS | -3,229.35                 |
| 10/31/2025  | EFT103125-5 | CalPERS                                 | -194.42                   |
| 10/31/2025  | EFT103125-6 | CalPERS                                 | -8,831.83                 |
|             |             |   | <u><u>-276,203.62</u></u> |

Oct 25