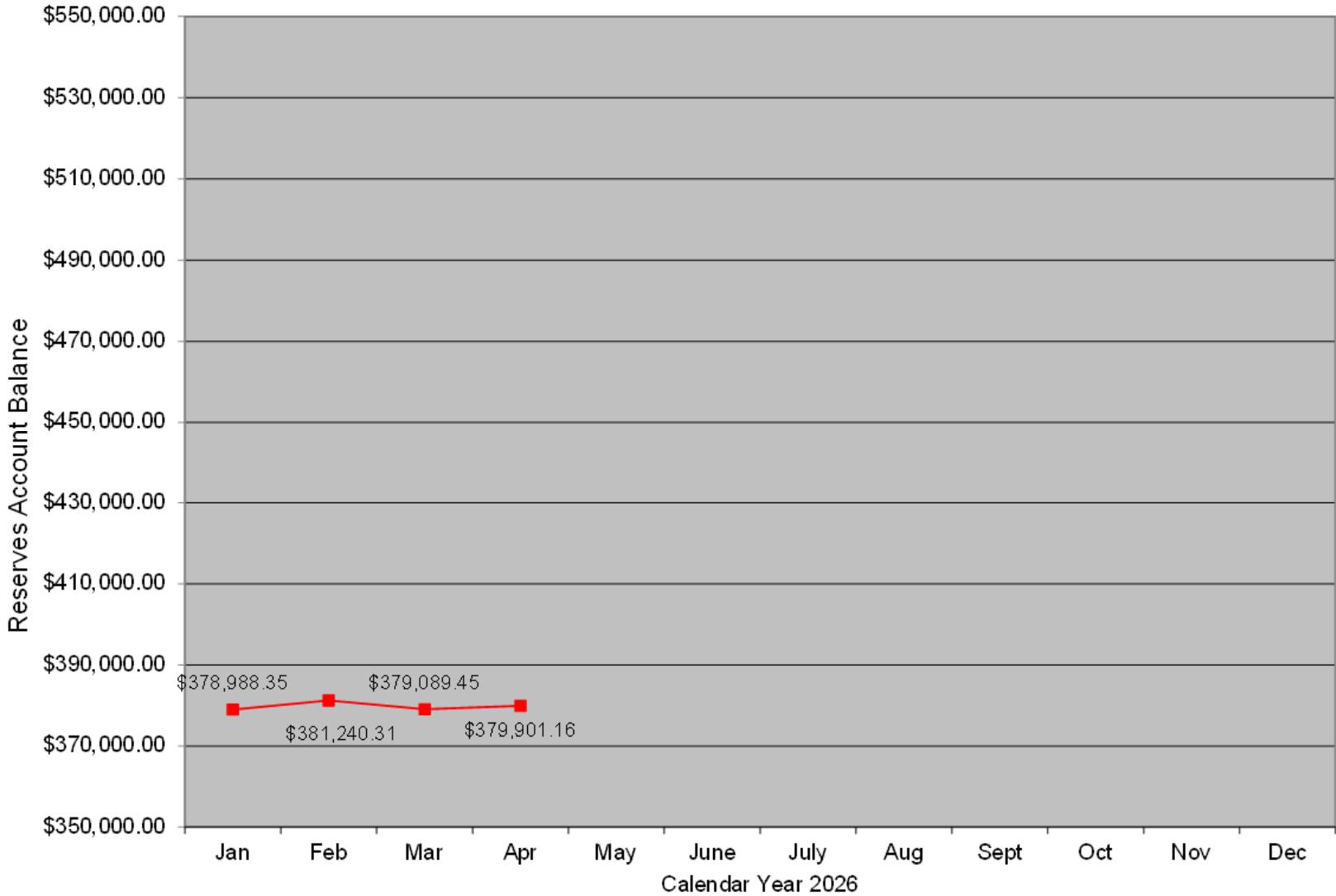


# BURNEY WATER DISTRICT RESERVES ACCOUNT DESCRIPTIONS

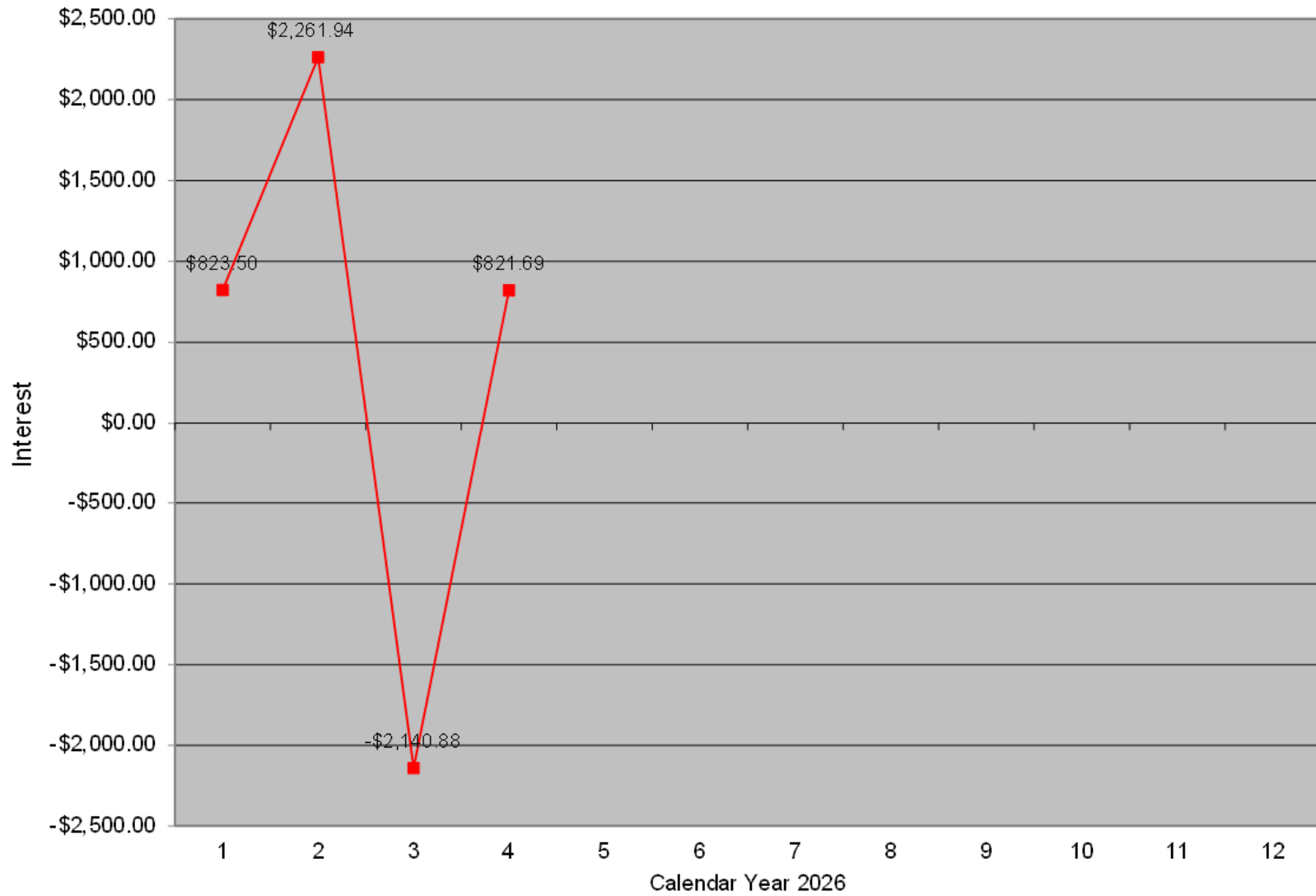
| <u>Fund #</u>         | <u>Account Name</u>                   | <u>Initial Investment</u>                | <u>Value on<br/>04/30/2026</u>                  | <u>Cumulative Change in<br/>Value as of 04/30/2026</u> | <u>Account Description</u>                                                |
|-----------------------|---------------------------------------|------------------------------------------|-------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------|
| 9160                  | BWD - Park Reserve                    | \$1,102.84                               | \$1,223.68                                      | (\$48.82)                                              | Reserve fund for Park Enterprise (Operating)                              |
| 9170                  | BWD - Water Reserve                   | \$108,140.41                             | \$43,302.78                                     | (\$1,537.99)                                           | Reserve fund for Water Enterprise (Operating)                             |
|                       |                                       | *withdrew 75,000 on 08/19/2025           |                                                 |                                                        |                                                                           |
| 9180                  | BWD - Sewer Reserve                   | \$24,988.47                              | \$27,725.90                                     | (\$987.66)                                             | Reserve fund for Sewer Enterprise (Operating)                             |
|                       | BWD - Water/Sewer Equipment           |                                          |                                                 |                                                        |                                                                           |
| 9190                  | Replacement Reserve                   | \$398,901.52                             | \$116,633.38                                    | (\$4,141.98)                                           | Reserve fund for Equipment Replacement (Water & Sewer Enterprise)         |
|                       |                                       | *withdrew 280,000 for CalOES Grant       |                                                 |                                                        |                                                                           |
| 9200                  | BWD - Swimming Pool Reserve           | \$120,156.35                             | \$134,533.79                                    | (\$3,371.10)                                           | Reserve fund for Swimming Pool Enterprise (Operating)                     |
|                       | BWD - Water/Sewer Capital Improvement |                                          |                                                 |                                                        |                                                                           |
| 9210                  | Replacement Reserve                   | \$220,336.60                             | \$54,511.90                                     | (\$1,932.36)                                           | Reserve fund for Capital Improvements (Water & Sewer Enterprise)          |
|                       |                                       | *withdrew \$100,000 to main cash account |                                                 |                                                        |                                                                           |
|                       |                                       | *withdrew \$75,000 on 08/19/2025         |                                                 |                                                        |                                                                           |
| 2540                  | CAPITAL IMPROVEMENTS                  |                                          | \$1,969.73                                      | \$0.02                                                 | Reserve fund for Water/Sewer Capital Improvements<br>(Held in Local Bank) |
| <u>Total Reserves</u> |                                       | <b>\$873,626.19</b>                      | <b>\$379,901.16</b>                             | <b>(\$12,019.89)</b>                                   |                                                                           |
|                       |                                       |                                          | \$34,305.24                                     |                                                        |                                                                           |
|                       |                                       |                                          | *total interest earned since initial investment |                                                        |                                                                           |

5/10/2026

CalTRUST 2026 Reserves Monthly Account Balance



CalTRUST 2026 Monthly Interest



Reserves Accounts Unrealized Loss Total 2025 / 2026

