

**BURNEY WATER DISTRICT
RESERVES ACCOUNT DESCRIPTIONS**

Fund #	Account Name	Initial Investment	Value on 09/30/2025	Cumulative Change in Value as of 09/30/2025	Account Description
9160	BWD - Park Reserve	\$1,102.84	\$1,204.68	(\$38.18)	Reserve fund for Park Enterprise (Operating)
9170	BWD - Water Reserve	\$108,140.41	\$42,630.75	(\$1,231.61)	Reserve fund for Water Enterprise (Operating)
		*withdrew 75,000 on 08/19/2025			
9180	BWD - Sewer Reserve	\$24,988.47	\$27,295.62	(\$791.49)	Reserve fund for Sewer Enterprise (Operating)
	BWD - Water/Sewer Equipment				
9190	Replacement Reserve	\$398,901.52	\$114,823.30	(\$3,316.75)	Reserve fund for Equipment Replacement (Water & Sewer Enterprise)
		*withdrew 280,000 for CalOES Grant			
9200	BWD - Swimming Pool Reserve	\$120,156.35	\$132,445.91	(\$2,419.22)	Reserve fund for Swimming Pool Enterprise (Operating)
	BWD - Water/Sewer Capital Improvement				
9210	Replacement Reserve	\$220,336.60	\$53,665.92	(\$1,546.66)	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		\$2,039.59	\$0.02	Reserve fund for Water/Sewer Capital Improvements (Held in Local Bank)
Total Reserves		\$873,626.19	\$374,105.77	(\$9,343.89)	
			\$28,439.99		
			*total interest earned since initial investment		

10/1/2025