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October 7, 2025

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

We have compiled the accompanying financial statements for the period ending July 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 July are \$167,640.83
2. Total Expenses for the period are \$143,462.42
3. Net Income (Loss) for the period is \$24,178.41
4. YTD Revenue is \$167,640.83
5. YTD Expenses are \$143,462.42
6. YTD Net Income (Loss) is \$24,178.41
7. The reconciled checking balance is \$121,620.05

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 July 31, 2025

Jul 31, 25

ASSETS

Current Assets

Checking/Savings

10100.0 · IMPREST CASHOFFICE	300.00
10200.3 · CASH BOXPOOL	50.00
10300.0 · CASH IN BANK	121,620.05
10305.0 · CASH IN BANK CUST DEPOSITS	57,394.85
10310.0 · CASH IN BANK CAPITAL IMP	6,059.53
10311.0 · RSTRCTED FUND WWTP FA #D1901026	13,838.44
10510.1 · PARK RESERVE 29160	1,189.52
10520.1 · WATER RESERVE 29170	116,638.38
10530.2 · SEWER RESERVE 29180	26,952.05
10540.2 · CASH FISCAL AGENT 4	21,991.03
10550.1 · WATER/SWR EQUIP RESERVE (1)	48,059.50
10550.2 · WATER/SWR EQUIP RESERVE 29190	65,318.45
10560.3 · SWIMMING POOL RESERVE 29200	130,778.74
10570.1 · WTR/SWR CAPITAL IMPR RES 29210	63,767.32
10570.2 · WTR/SWR CAPITAL IMPR RES (1)	63,767.32

Total Checking/Savings 737,725.18

Other Current Assets

11000.0 · ACCOUNTS RECEIVABLE	200,721.60
11000.1 · RETURNED CHECK	2,310.34
11000.2 · RETURNED CHECK(2)	2,218.98
11000.3 · RETURNED CHECK(1)	478.07
11001.0 · AR COMP GEN LATE FEES	15,747.56
11300.1 · GRANT RECEIVABLEW	56,934.00
11300.2 · GRANT RECEIVABLE S	322,433.00
11300.3 · GRANTS RECEIVABLE - POOL	37,984.00

Total Other Current Assets 638,827.55

Total Current Assets 1,376,552.73

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	4,866,952.51
15230.2 · SEWER TREATMENT PLANTS	11,472,896.33

Jul 31, 25

15240.1 · TRANSMISSION/DISTRIBUTION PLW	4,774,701.83
15240.2 · TRANSMISSION/DISTRIBUTION PLS	13,952.28
15250.3 · BUILDINGSWIMMING POOL	539,594.91
15300.1 · BUILDING IMPROVEMENTSW	189,105.26
15300.2 · BUILDING IMPROVEMENTSS	38,847.20
15300.3 · GROUNDS & IMPROVEMENTSPOOL	42,107.00
15300.4 · GROUNDS & IMPROVEMENTS PARKS	242,502.76
15310.3 · POOL EXPANSION/SOLAR PROJECT	135,821.27
15400.1 · EQUIPMENTWATER	315,677.13
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	1,116,806.84
16920.2 · WORK IN PROGRESS S	414,857.80
16920.4 · WORK IN PROGRESS - PARKS	205,186.76
17000.1 · ACCUMULATED DEPRECIATIONW	-3,241,114.00
17000.2 · ACCUMULATED DEPRECIATIONS	-4,138,963.00
17000.3 · ACCUMULATED DEPRECIATIONP	-919,717.00
17000.4 · ACCUMULATE DEPRECIATION PARKS	-11,315.00
Total Fixed Assets	17,829,461.66
Other Assets	
19700.1 · DEFERRED OUTFLOWSW	198,845.00
19700.2 · DEFERRED OUTFLOWSS	198,845.00
19700.3 · DEFERRED OUTFLOWSP(1)	44,188.00
Total Other Assets	441,878.00
TOTAL ASSETS	19,647,892.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000.0 · ACCOUNTS PAYABLE	178,056.93
Total Accounts Payable	178,056.93
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-11,168.66
23100.0 · ACCRUED VACATION PAYABLE	20,577.45
23300.0 · INSURANCE WITHHOLDINGS	-338.96
23400.0 · FEDERAL WITHHELD PAYABLE	259.00
23450.0 · COURT ORDERED DEBT COLLECTION	589.60
23500.0 · FICA TAXES PAYABLE WSP	1,476.08
23600.0 · STATE WITHHELD PAYABLE	72.78

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See Engagement Letter Dated June 30, 2011

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	<u>Jul 31, 25</u>
23700.0 · SDI WITHHELD PAYABLE	115.75
24400.1 · CUSTOMER DEPOSITSW	13,106.51
24400.2 · CUSTOMER DEPOSITSS	19,316.28
24400.3 · CUSTOMER DEPOSITSP	3,704.07
24500.1 · CUSTOMER PREPAYMENT - W	10,000.00
Total Other Current Liabilities	<u>57,709.90</u>
Total Current Liabilities	<u>235,766.83</u>
Long Term Liabilities	
27002.0 · Note Payable-State Water Resour	312,894.45
27500.1 · NET PENSION LIABILITYW	521,915.00
27500.2 · NET PENSION LIABILITYS	521,915.00
27500.3 · NET PENSION LIABILITYP	115,981.00
27700.1 · DEFERRED INFLOWSW	76,739.00
27700.2 · DEFERRED INFLOWSS	76,739.00
27700.3 · DEFERRED INFLOWSP	17,053.00
Total Long Term Liabilities	<u>1,643,236.45</u>
Total Liabilities	<u>1,879,003.28</u>
Equity	
32000 · Retained Earnings	12,374,117.04
35000.0 · AUDIT ADJUSTMENT	431,853.00
36000.0 · UNREALIZED GAIN (LOSS)	-39,705.84
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
Net Income	<u>24,178.41</u>
Total Equity	<u>17,768,889.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>19,647,892.39</u></u>

Burney Water District
Profit & Loss YTD Comparison
July 2025

	<u>Jul 25</u>	<u>Jul 25</u>	<u>% of Income</u>
Income			
40000.1 · RESIDENTIAL INCOME W	53,309.21	53,309.21	31.8%
40000.2 · RESIDENTIAL INCOMES	60,556.55	60,556.55	36.12%
40000.3 · RESIDENTIAL INCOME P	9,904.31	9,904.31	5.91%
41000.1 · COMMERCIAL INCOME W	21,156.89	21,156.89	12.62%
41000.2 · COMMERCIAL INCOMES	9,937.13	9,937.13	5.93%
41000.3 · COMMERCIAL INCOME P	1,218.00	1,218.00	0.73%
42000.3 · SWIMMING LESSONS	4,490.00	4,490.00	2.68%
42030.3 · MOMMY & ME	90.00	90.00	0.05%
42031.3 · LITTLE SWIMMERS	24.00	24.00	0.01%
42035.3 · NIGHT SWIM	1,105.00	1,105.00	0.66%
42100.3 · GATE FEESP	1,168.00	1,168.00	0.7%
42200.3 · POOL PASS PURCHASES	180.00	180.00	0.11%
42500.3 · REPLACEMENT PASSESP	5.00	5.00	0.0%
42700.3 · AQUATIC PASS	270.00	270.00	0.16%
42800.3 · POOL DONATIONS	50.00	50.00	0.03%
42900.3 · POOL RENTAL FEES	837.50	837.50	0.5%
46000.1 · MISCELLANEOUS INCOME W	281.83	281.83	0.17%
46000.3 · MISCELLANEOUS INCOME P	230.70	230.70	0.14%
46000.4 · MISCELLANEOUS INCOME - PARK	428.01	428.01	0.26%
47000.1 · OTHER BILLED INCOME W	113.94	113.94	0.07%
47000.2 · OTHER BILLED INCOMES	167.89	167.89	0.1%
48200.1 · SERVICE CHARGE INCOME W	300.00	300.00	0.18%
48200.3 · SERVICE CHARGE INCOME P	57.05	57.05	0.03%
49000.1 · INTEREST INCOME W	5.32	5.32	0.0%
49000.2 · INTEREST INCOMES	5.31	5.31	0.0%
49100.1 · DIVIDEND INCOME W	807.02	807.02	0.48%
49100.2 · DIVIDEND INCOME S	499.25	499.25	0.3%
49100.3 · DIVIDEND INCOME P	442.92	442.92	0.26%
Total Income	<u>167,640.83</u>	<u>167,640.83</u>	<u>100.0%</u>
Gross Profit	167,640.83	167,640.83	100.0%
Expense			
60800.1 · BAD DEBT W	116.32	116.32	0.07%
60800.2 · BAD DEBTS	174.68	174.68	0.1%
60900.1 · BANK FEES W	5.00	5.00	0.0%
60900.2 · BANK FEES S	5.00	5.00	0.0%
60900.3 · BANK FEES P	-61.06	-61.06	-0.04%
62500.2 · CHEMICALS S	10,134.92	10,134.92	6.05%
62500.3 · CHEMICALS P	90.50	90.50	0.05%
62600.1 · DEPRECIATION EXPENSE W	10,197.00	10,197.00	6.08%
62600.2 · DEPRECIATION EXPENSES	17,174.00	17,174.00	10.25%

	Jul 25	Jul 25	% of Income
62600.3 · DEPRECIATION EXPENSEP	3,673.00	3,673.00	2.19%
62600.4 · DEPRECIATION EXPENSE PARKS	808.00	808.00	0.48%
62700.1 · DUES, FEES & SUBSCRIPTIONSW	1,292.42	1,292.42	0.77%
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,292.43	1,292.43	0.77%
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	375.00	0.22%
62900.1 · ENGINEERING FEESW	87.75	87.75	0.05%
62900.2 · ENGINEERING FEES	182.75	182.75	0.11%
63000.1 · GAS, FUEL & OILW	68.87	68.87	0.04%
63000.2 · GAS, FUEL & OILS	68.87	68.87	0.04%
63500.1 · HEALTH INSURANCEW	3,603.82	3,603.82	2.15%
63500.2 · HEALTH INSURANCES	3,603.82	3,603.82	2.15%
63600.1 · LIFE INSURANCE-W	91.50	91.50	0.06%
63600.2 · LIFE INSURANCE-S	91.50	91.50	0.06%
64300.2 · LAB SUPPLIES	248.33	248.33	0.15%
65400.1 · OFFICE SUPPLIESW	799.12	799.12	0.48%
65400.2 · OFFICE SUPPLIES	799.11	799.11	0.48%
65400.3 · OFFICE SUPPLIESP	160.77	160.77	0.1%
65450.1 · OFFICE EQUIP LEASEW	737.31	737.31	0.44%
65450.2 · OFFICE EQUIP LEASES	737.33	737.33	0.44%
65500.1 · OPERATING EXPENSEW	648.99	648.99	0.39%
65500.2 · OPERATING EXPENSES	1,961.27	1,961.27	1.17%
65500.3 · OPERATING EXPENSEP	16.40	16.40	0.01%
65500.4 · OPERATING EXPENSE-PARKS	17.36	17.36	0.01%
66000.1 · PERS RETIREMENTW	5,193.97	5,193.97	3.1%
66000.2 · PERS RETIREMENTS	5,193.98	5,193.98	3.1%
66400.1 · PG&E PUMPING COSTSW	20,664.86	20,664.86	12.33%
66400.2 · PG&E PUMPING COSTSS	8,534.54	8,534.54	5.09%
66500.1 · PG&E OFFICE UTILITIESW	210.63	210.63	0.13%
66500.2 · PG&E OFFICE UTILITIES	210.65	210.65	0.13%
66500.3 · PG&E POOL UTILITIES	42.94	42.94	0.03%
66700.1 · PROFESSIONAL FEESW	943.71	943.71	0.56%
66700.2 · PROFESSIONAL FEES	5,492.85	5,492.85	3.28%
66700.3 · PROFESSIONAL FEESP	93.82	93.82	0.06%
67100.1 · R&M INFRASTRUCTUREW	1,263.00	1,263.00	0.75%
67100.2 · R&M INFRASTRUCTURES	2,981.80	2,981.80	1.78%
67100.3 · R&M INFRASTRUCTUREP	318.60	318.60	0.19%
67200.1 · RENTAL OF EQUIPMENTW	167.97	167.97	0.1%
67200.2 · RENTAL OF EQUIPMENTS	167.97	167.97	0.1%
67300.1 · REPAIRS/MAINT BLDGW	250.74	250.74	0.15%
67300.2 · REPAIRS/MAINT BLDGS	250.76	250.76	0.15%
67300.3 · REPAIRS/MAINT BLDGP	3,405.44	3,405.44	2.03%
67400.1 · REPAIRS/MAINT EQUIPW	912.08	912.08	0.54%
67400.2 · REPAIRS/MAINT EQUIPS	150.16	150.16	0.09%
67400.3 · REPAIRS/MAINT EQUIPP	131.39	131.39	0.08%

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	<u>Jul 25</u>	<u>Jul 25</u>	<u>% of Income</u>
68000.1 · TOOLSW	192.78	192.78	0.12%
68000.2 · TOOLSS	211.76	211.76	0.13%
68500.1 · SOCIAL SECURITY TAXESW	2,662.93	2,662.93	1.59%
68500.2 · SOCIAL SECURITY TAXESS	82.87	82.87	0.05%
68500.3 · SOCIAL SECURITY TAXESP	-641.76	-641.76	-0.38%
69000.1 · TELEPHONEW	1,104.57	1,104.57	0.66%
69000.2 · TELEPHONES	1,104.57	1,104.57	0.66%
69000.3 · TELEPHONEP	196.33	196.33	0.12%
69200.1 · TESTING EXPENSEW	548.40	548.40	0.33%
69200.2 · TESTING EXPENSES	622.80	622.80	0.37%
69500.1 · TRAVEL EXPENSEW	1,366.13	1,366.13	0.82%
69500.2 · TRAVEL EXPENSES	1,366.14	1,366.14	0.82%
72000.1 · VEHICLE REPAIRS & MAINTW	122.24	122.24	0.07%
72000.2 · VEHICLE REPAIRS & MAINTS	122.27	122.27	0.07%
75000.1 · WAGES & SALARIES ADMINW	659.14	659.14	0.39%
75000.2 · WAGES & SALARIES ADMIN S	-2,429.10	-2,429.10	-1.45%
75500.1 · WAGES & SALARIES PRODUCTIONW	-1,249.95	-1,249.95	-0.75%
75500.2 · WAGES & SALARIES PRODUCTIONS	969.03	969.03	0.58%
75500.3 · WAGES & SALARIES PRODUCTIONP	13,226.69	13,226.69	7.89%
75600.1 · OVERTIME PAIDW	517.07	517.07	0.31%
75600.2 · OVERTIME PAIDS	1,369.71	1,369.71	0.82%
75600.3 · OVERTIME PAIDP	1,221.32	1,221.32	0.73%
75610.2 · OVERTIME PDDOUBLE S	105.64	105.64	0.06%
75700.1 · SICK PAYW	188.90	188.90	0.11%
75700.2 · SICK PAYS	188.90	188.90	0.11%
75800.1 · VACATION PAYW	1,054.59	1,054.59	0.63%
75800.2 · VACATION PAYS	1,054.60	1,054.60	0.63%
76000.1 · STAND BY TIME PAIDW	740.00	740.00	0.44%
76000.2 · STAND BY TIME PAIDS	740.00	740.00	0.44%
99500.0 · PENALTIES & FINES	259.91	259.91	0.16%
Total Expense	<u>143,462.42</u>	<u>143,462.42</u>	<u>85.58%</u>
Net Income	<u><u>24,178.41</u></u>	<u><u>24,178.41</u></u>	<u><u>14.42%</u></u>

Burney Water District
Profit & Loss YTD Comparison
July 2025

	<u>Jul 25</u>	<u>Jul 24</u>	<u>% Change</u>	<u>Jul 25</u>
Income				
40000.1 · RESIDENTIAL INCOME W	53,309.21	48,251.10	10.48%	53,309.21
40000.2 · RESIDENTIAL INCOMES	60,556.55	44,521.59	36.02%	60,556.55
40000.3 · RESIDENTIAL INCOME P	9,904.31	9,941.34	-0.37%	9,904.31
41000.1 · COMMERCIAL INCOME W	21,156.89	32,162.10	-34.22%	21,156.89
41000.2 · COMMERCIAL INCOMES	9,937.13	7,374.62	34.75%	9,937.13
41000.3 · COMMERCIAL INCOME P	1,218.00	1,217.58	0.03%	1,218.00
42000.3 · SWIMMING LESSONS	4,490.00	5,100.00	-11.96%	4,490.00
42030.3 · MOMMY & ME	90.00	0.00	100.0%	90.00
42031.3 · LITTLE SWIMMERS	24.00	6.00	300.0%	24.00
42035.3 · NIGHT SWIM	1,105.00	839.00	31.7%	1,105.00
42100.3 · GATE FEESP	1,168.00	1,457.00	-19.84%	1,168.00
42200.3 · POOL PASS PURCHASES	180.00	270.00	-33.33%	180.00
42500.3 · REPLACEMENT PASSESP	5.00	40.00	-87.5%	5.00
42700.3 · AQUATIC PASS	270.00	905.00	-70.17%	270.00
42800.3 · POOL DONATIONS	50.00	3.00	1,566.67%	50.00
42900.3 · POOL RENTAL FEES	837.50	2,415.00	-65.32%	837.50
46000.1 · MISCELLANEOUS INCOME W	281.83	0.00	100.0%	281.83
46000.3 · MISCELLANEOUS INCOME P	230.70	-150.00	253.8%	230.70
46000.4 · MISCELLANEOUS INCOME - PARK	428.01	503.85	-15.05%	428.01
47000.1 · OTHER BILLED INCOME W	113.94	0.00	100.0%	113.94
47000.2 · OTHER BILLED INCOMES	167.89	0.00	100.0%	167.89
48200.1 · SERVICE CHARGE INCOME W	300.00	0.00	100.0%	300.00
48200.3 · SERVICE CHARGE INCOME P	57.05	0.00	100.0%	57.05
49000.1 · INTEREST INCOME W	5.32	9.93	-46.43%	5.32
49000.2 · INTEREST INCOMES	5.31	9.94	-46.58%	5.31
49100.1 · DIVIDEND INCOME W	807.02	870.35	-7.28%	807.02
49100.2 · DIVIDEND INCOME S	499.25	538.41	-7.27%	499.25
49100.3 · DIVIDEND INCOME P	442.92	477.68	-7.28%	442.92
Total Income	<u>167,640.83</u>	<u>156,763.49</u>	<u>6.94%</u>	<u>167,640.83</u>
Gross Profit	167,640.83	156,763.49	6.94%	167,640.83
Expense				
60800.1 · BAD DEBT W	116.32	0.00	100.0%	116.32
60800.2 · BAD DEBTS	174.68	0.00	100.0%	174.68
60900.1 · BANK FEES W	5.00	5.00	0.0%	5.00
60900.2 · BANK FEES S	5.00	382.99	-98.69%	5.00
60900.3 · BANK FEES P	-61.06	90.44	-167.51%	-61.06
62500.2 · CHEMICALS S	10,134.92	0.00	100.0%	10,134.92
62500.3 · CHEMICALS P	90.50	3,155.60	-97.13%	90.50
62600.1 · DEPRECIATION EXPENSE W	10,197.00	9,280.00	9.88%	10,197.00
62600.2 · DEPRECIATION EXPENSES	17,174.00	8,599.00	99.72%	17,174.00

	<u>Jul 25</u>	<u>Jul 24</u>	<u>% Change</u>	<u>Jul 25</u>
62600.3 · DEPRECIATION EXPENSEP	3,673.00	3,555.00	3.32%	3,673.00
62600.4 · DEPRECIATION EXPENSE PARKS	808.00	807.00	0.12%	808.00
62700.1 · DUES, FEES & SUBSCRIPTIONSW	1,292.42	2,095.07	-38.31%	1,292.42
62700.2 · DUES, FEES & SUBSCRIPTIONSS	1,292.43	2,095.08	-38.31%	1,292.43
62700.3 · DUES, FEES & SUBSCRIPTIONSP	375.00	375.00	0.0%	375.00
62900.1 · ENGINEERING FEESW	87.75	658.25	-86.67%	87.75
62900.2 · ENGINEERING FEES	182.75	658.25	-72.24%	182.75
63000.1 · GAS, FUEL & OILW	68.87	558.48	-87.67%	68.87
63000.2 · GAS, FUEL & OILS	68.87	558.48	-87.67%	68.87
63500.1 · HEALTH INSURANCEW	3,603.82	4,970.00	-27.49%	3,603.82
63500.2 · HEALTH INSURANCES	3,603.82	4,970.00	-27.49%	3,603.82
63600.1 · LIFE INSURANCE-W	91.50	57.19	59.99%	91.50
63600.2 · LIFE INSURANCE-S	91.50	57.19	59.99%	91.50
64000.1 · INTEREST EXPENSEW	0.00	4.84	-100.0%	0.00
64000.2 · INTEREST EXPENSES	0.00	995.31	-100.0%	0.00
64300.2 · LAB SUPPLIES	248.33	0.00	100.0%	248.33
64500.1 · LEGAL EXPENSEW	0.00	7,382.25	-100.0%	0.00
64500.2 · LEGAL EXPENSES	0.00	877.50	-100.0%	0.00
65400.1 · OFFICE SUPPLIESW	799.12	1,065.46	-25.0%	799.12
65400.2 · OFFICE SUPPLIES	799.11	1,065.48	-25.0%	799.11
65400.3 · OFFICE SUPPLIESP	160.77	0.00	100.0%	160.77
65450.1 · OFFICE EQUIP LEASEW	737.31	737.32	-0.0%	737.31
65450.2 · OFFICE EQUIP LEASES	737.33	737.32	0.0%	737.33
65500.1 · OPERATING EXPENSEW	648.99	867.81	-25.22%	648.99
65500.2 · OPERATING EXPENSES	1,961.27	1,739.49	12.75%	1,961.27
65500.3 · OPERATING EXPENSEP	16.40	659.82	-97.51%	16.40
65500.4 · OPERATING EXPENSE-PARKS	17.36	0.00	100.0%	17.36
66000.1 · PERS RETIREMENTW	5,193.97	5,403.44	-3.88%	5,193.97
66000.2 · PERS RETIREMENTS	5,193.98	5,403.46	-3.88%	5,193.98
66400.1 · PG&E PUMPING COSTSW	20,664.86	21,177.72	-2.42%	20,664.86
66400.2 · PG&E PUMPING COSTSS	8,534.54	11,008.92	-22.48%	8,534.54
66500.1 · PG&E OFFICE UTILITIESW	210.63	244.41	-13.82%	210.63
66500.2 · PG&E OFFICE UTILITIES	210.65	244.42	-13.82%	210.65
66500.3 · PG&E POOL UTILITIES	42.94	53.89	-20.32%	42.94
66700.1 · PROFESSIONAL FEESW	943.71	567.50	66.29%	943.71
66700.2 · PROFESSIONAL FEES	5,492.85	637.50	761.62%	5,492.85
66700.3 · PROFESSIONAL FEESP	93.82	0.00	100.0%	93.82
67100.1 · R&M INFRASTRUCTUREW	1,263.00	1,034.24	22.12%	1,263.00
67100.2 · R&M INFRASTRUCTURES	2,981.80	550.13	442.02%	2,981.80
67100.3 · R&M INFRASTRUCTUREP	318.60	0.00	100.0%	318.60
67200.1 · RENTAL OF EQUIPMENTW	167.97	202.65	-17.11%	167.97
67200.2 · RENTAL OF EQUIPMENTS	167.97	0.00	100.0%	167.97
67300.1 · REPAIRS/MAINT BLDGW	250.74	550.35	-54.44%	250.74
67300.2 · REPAIRS/MAINT BLDGS	250.76	550.37	-54.44%	250.76

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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	<u>Jul 25</u>	<u>Jul 24</u>	<u>% Change</u>	<u>Jul 25</u>
67300.3 · REPAIRS/MAINT BLDGP	3,405.44	50.00	6,710.88%	3,405.44
67400.1 · REPAIRS/MAINT EQUIPW	912.08	164.30	455.13%	912.08
67400.2 · REPAIRS/MAINT EQUIPS	150.16	164.32	-8.62%	150.16
67400.3 · REPAIRS/MAINT EQUIPP	131.39	261.49	-49.75%	131.39
67700.1 · SEMINARS/EDUCATION/CERTS-W	0.00	240.00	-100.0%	0.00
67700.2 · SEMINARS/EDUCATION/CERTS-S	0.00	240.00	-100.0%	0.00
68000.1 · TOOLSW	192.78	64.52	198.79%	192.78
68000.2 · TOOLSS	211.76	61.84	242.43%	211.76
68500.1 · SOCIAL SECURITY TAXESW	2,662.93	390.70	581.58%	2,662.93
68500.2 · SOCIAL SECURITY TAXESS	82.87	109.54	-24.35%	82.87
68500.3 · SOCIAL SECURITY TAXESP	-641.76	985.36	-165.13%	-641.76
69000.1 · TELEPHONEW	1,104.57	890.01	24.11%	1,104.57
69000.2 · TELEPHONES	1,104.57	890.02	24.11%	1,104.57
69000.3 · TELEPHONEP	196.33	162.95	20.49%	196.33
69200.1 · TESTING EXPENSEW	548.40	226.44	142.18%	548.40
69200.2 · TESTING EXPENSES	622.80	478.92	30.04%	622.80
69500.1 · TRAVEL EXPENSEW	1,366.13	0.00	100.0%	1,366.13
69500.2 · TRAVEL EXPENSES	1,366.14	0.00	100.0%	1,366.14
72000.1 · VEHICLE REPAIRS & MAINTW	122.24	67.22	81.85%	122.24
72000.2 · VEHICLE REPAIRS & MAINTS	122.27	67.24	81.84%	122.27
75000.1 · WAGES & SALARIES ADMINW	659.14	1,404.56	-53.07%	659.14
75000.2 · WAGES & SALARIES ADMIN S	-2,429.10	1,404.56	-272.94%	-2,429.10
75500.1 · WAGES & SALARIES PRODUCTIONW	-1,249.95	-595.28	-109.98%	-1,249.95
75500.2 · WAGES & SALARIES PRODUCTIONS	969.03	-1,515.50	163.94%	969.03
75500.3 · WAGES & SALARIES PRODUCTIONP	13,226.69	4,812.30	174.85%	13,226.69
75600.1 · OVERTIME PAIDW	517.07	283.60	82.32%	517.07
75600.2 · OVERTIME PAIDS	1,369.71	965.73	41.83%	1,369.71
75600.3 · OVERTIME PAIDP	1,221.32	1,580.47	-22.72%	1,221.32
75610.2 · OVERTIME PDDOUBLE S	105.64	0.00	100.0%	105.64
75700.1 · SICK PAYW	188.90	289.54	-34.76%	188.90
75700.2 · SICK PAYS	188.90	289.55	-34.76%	188.90
75800.1 · VACATION PAYW	1,054.59	373.64	182.25%	1,054.59
75800.2 · VACATION PAYS	1,054.60	373.64	182.25%	1,054.60
76000.1 · STAND BY TIME PAIDW	740.00	435.00	70.12%	740.00
76000.2 · STAND BY TIME PAIDS	740.00	435.00	70.12%	740.00
99500.0 · PENALTIES & FINES	259.91	0.00	100.0%	259.91
Total Expense	<u>143,462.42</u>	<u>122,741.30</u>	<u>16.88%</u>	<u>143,462.42</u>
Net Income	<u><u>24,178.41</u></u>	<u><u>34,022.19</u></u>	<u><u>-28.93%</u></u>	<u><u>24,178.41</u></u>

Burney Water District
Reconciliation Summary
10300.0 · CASH IN BANK, Period Ending 07/31/2025

	<u>Jul 31, 25</u>
Beginning Balance	286,238.61
Cleared Transactions	
Checks and Payments - 82 items	-286,356.16
Deposits and Credits - 86 items	154,767.34
Total Cleared Transactions	<u>-131,588.82</u>
Cleared Balance	<u>154,649.79</u>
Uncleared Transactions	
Checks and Payments - 43 items	-41,692.27
Deposits and Credits - 16 items	8,662.53
Total Uncleared Transactions	<u>-33,029.74</u>
Register Balance as of 07/31/2025	<u>121,620.05</u>
New Transactions	
Checks and Payments - 120 items	-400,869.09
Deposits and Credits - 97 items	279,737.71
Total New Transactions	<u>-121,131.38</u>
Ending Balance	<u>488.67</u>

Burney Water District
Check Register
July 2025

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Jul 25				
	07/01/2025	ACH070125-1	STATE FARM LIFE INS	-183.00
	07/03/2025	10770	ALEXANDER R VARGAS	-1,143.05
	07/03/2025	10771	ALEXIS WITZEL	-640.02
	07/03/2025	10772	CASEY R VON SCHALSCHA	-764.55
	07/03/2025	10773	GEORGIE P CARMICHAEL	-683.81
	07/03/2025	10774	JORDEN D SELL	-472.61
	07/03/2025	10775	KYLE R NOAH	-742.42
	07/03/2025	10776	LIAM H VON SCHALSCHA	-1,149.87
	07/03/2025	10777	NOLAN R CARMICHAEL	-798.35
	07/03/2025	10778	OLIVIA J PETERSON	-989.32
	07/03/2025	10779	ROBERT J MADDEN	-872.53
	07/03/2025	DD1483	CEDALIA TRYAN	0.00
	07/03/2025	DD1484	CODY A MARTIN	0.00
	07/03/2025	DD1485	KEITH T MOORE	0.00
	07/03/2025	DD1486	MARGARITA ANGEL {1}	0.00
	07/03/2025	DD1487	MIKE A SKELLY	0.00
	07/03/2025	DD1488	STEPHANIE A MCQUADE	0.00
	07/03/2025	ACH070325-1	GLOFOX	-375.00
	07/10/2025	EFT071025-1	TESORO COMMERCIAL FLEET	-135.00
	07/15/2025	31343	SHASTA COUNTY SHERIFF, CIVIL UNIT	-769.88
	07/18/2025	DD1489	CEDALIA TRYAN	0.00
	07/18/2025	DD1490	CODY A MARTIN	0.00
	07/18/2025	DD1491	KEITH T MOORE	0.00
	07/18/2025	DD1492	MARGARITA ANGEL {1}	0.00
	07/18/2025	DD1493	MIKE A SKELLY	0.00
	07/18/2025	DD1494	STEPHANIE A MCQUADE	0.00
	07/18/2025	10780	ALEXANDER R VARGAS	-644.46
	07/18/2025	10781	ALEXIS WITZEL	-600.11
	07/18/2025	10782	CASEY R VON SCHALSCHA	-984.06
	07/18/2025	10783	ELLINOR C JACOBSON	-355.03
	07/18/2025	10784	GEORGIE P CARMICHAEL	-940.92
	07/18/2025	10785	JORDEN D SELL	-395.12
	07/18/2025	10786	KYLE R NOAH	-1,271.54
	07/18/2025	10787	LIAM H VON SCHALSCHA	-1,183.90
	07/18/2025	10788	NOLAN R CARMICHAEL	-717.64
	07/18/2025	10789	OLIVIA J PETERSON	-1,446.08
	07/18/2025	10790	ROBERT J MADDEN	-724.20
	07/18/2025	DD1495	MIKE A SKELLY	0.00
	07/18/2025	DD1496	MIKE A SKELLY	0.00
	07/18/2025	EFT071825-1	CalPERS	-194.42
	07/18/2025	EFT071825-2	CalPERS	-8,831.83

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
07/18/2025	EFT071825-3	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-329.23
07/18/2025	EFT071825-4	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	-2,443.85
07/24/2025	31344	Access Information Management	-190.41
07/24/2025	31345	AIR GAS USA	-323.45
07/24/2025	31346	Aquafix	-1,465.32
07/24/2025	31347	LES SCHWAB	-1,370.21
07/24/2025	31348	ODP	-160.77
07/24/2025	31349	PAGE SUPPLY CORP	-138.59
07/24/2025	31350	PACKWAY MATERIALS, INC	-502.86
07/24/2025	31351	SCP DISTRIBUTORS LLC	-4,570.95
07/24/2025	31352	SHASTA LAFCO	0.00
07/24/2025	31353	SUPERIOR AVE STEEL & SUPPLY, INC.	-90.12
07/24/2025	31354	UPEC 792	-154.50
07/24/2025	31355	Vestis	-916.14
07/24/2025	31356	ZEVELY	-2,732.27
07/29/2025	EFT072925-1	FIRST NATIONAL BANK OMAHA	-5,889.64
07/30/2025	31357	AT&T MOBILITY	-362.06
07/30/2025	31358	Ethan Purvis	-4,600.00
07/30/2025	31359	Lassen Air	-220.00
07/30/2025	31360	RECC	-1,120.00
07/30/2025	31361	SCOTT NEVED	-155.60
07/30/2025	31362	Sentry Plumbing	-3,196.80
07/30/2025	31363	ZITO MEDIA	-124.04
07/31/2025	10791	ALEXANDER R VARGAS	-898.78
07/31/2025	10792	ALEXIS WITZEL	-451.20
07/31/2025	10793	CASEY R VON SCHALSCHA	-892.22
07/31/2025	10794	ELLINOR C JACOBSON	-129.90
07/31/2025	10795	GEORGIE P CARMICHAEL	-595.32
07/31/2025	10796	JORDEN D SELL	-744.89
07/31/2025	10797	KYLE R NOAH	-1,271.55
07/31/2025	10798	LIAM H VON SCHALSCHA	-1,066.26
07/31/2025	10799	NOLAN R CARMICHAEL	-931.57
07/31/2025	10800	OLIVIA J PETERSON	-1,333.54
07/31/2025	10801	ROBERT J MADDEN	-147.20
07/31/2025	31364	CINTAS CORP	-263.07
07/31/2025	31365	LIEBERT CASSIDY WHITMORE	-5,962.50
07/31/2025	31366	PAGE ANALYTICAL SERVICES LLC	-1,171.20
07/31/2025	31367	PAGE ENGINEERING	0.00
07/31/2025	31368	Pitney Bowes PP	-944.48
07/31/2025	31369	WASTE MANAGEMENT	-1,352.10
			<u>-77,221.31</u>

Jul 25

**Burney Water District
Reconciliation Summary**

10305.0 · CASH IN BANK CUST DEPOSITS, Period Ending 07/31/2025

	<u>Jul 31, 25</u>
Beginning Balance	57,392.82
Cleared Transactions	
Checks and Payments - 1 item	-48.77
Deposits and Credits - 5 items	1,801.49
Total Cleared Transactions	<u>1,752.72</u>
Cleared Balance	<u>59,145.54</u>
Uncleared Transactions	
Checks and Payments - 16 items	-1,950.69
Deposits and Credits - 1 item	200.00
Total Uncleared Transactions	<u>-1,750.69</u>
Register Balance as of 07/31/2025	<u>57,394.85</u>
New Transactions	
Checks and Payments - 2 items	-861.07
Deposits and Credits - 2 items	1,400.00
Total New Transactions	<u>538.93</u>
Ending Balance	<u>57,933.78</u>

**Burney Water District
Reconciliation Summary**

10310.0 · CASH IN BANK CAPITAL IMP, Period Ending 07/31/2025

Jul 31, 25

Beginning Balance	6,059.53
Cleared Balance	6,059.53
Register Balance as of 07/31/2025	6,059.53
Ending Balance	6,059.53

**Burney Water District
Reconciliation Summary**

10311.0 · RSTRCTED FUND WWTP FA #D1901026, Period Ending 07/31/2025

Jul 31, 25

Beginning Balance	13,838.44
Cleared Balance	13,838.44
Register Balance as of 07/31/2025	13,838.44
Ending Balance	13,838.44