



A STATE OF  
CALIFORNIA  
PUBLIC AGENCY

# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

## AGENDA FOR A REGULAR MEETING OF THE BOARD OF DIRECTORS OF QUAIL VALLEY WATER DISTRICT

To be held at 24750 Sand Canyon Road, Tehachapi, CA  
Saturday, January 25, 2025, at 8:30 AM.

**NOTE:** To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Dawnette Boatman at 661-822-1923 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

Agenda item materials are available for public review at the District office, 24750 Sand Canyon Road, Tehachapi. Please contact Dawnette Boatman for public review of materials.

**PUBLIC COMMENT GUIDELINES:** The prescribed time limit per speaker is three minutes. Please refrain from public displays or outbursts such as unsolicited applause, comments, or cheering. Any disruptive activities that substantially interfere with the ability of the District to carry out its meetings will not be permitted and offenders will be requested to leave.

*Each agenda item shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.*

*The public shall have an opportunity to comment on non-agenda items at the beginning of the meeting. Public shall have an opportunity to comment on each agenda item prior to any action taken.*

1. Roll Call.
2. Adoption of Agenda.
3. Public comments for NON-agenda items.
4. Consent Calendar:
  - 4.1. Approve Minutes from Regular Meeting of 11/16/2024.
5. Action Items:
  - 5.1. Discussion of monthly financial statements, consideration and possible action approving payments for November and December 2024. (General Manager Hardenbrook)
  - 5.2. Review audit report, discussion and possible action approving audit. (General Manager Hardenbrook)

- 5.3. Discussion and possible action adopting A RESOLUTION OF THE BOARD OF DIRECTORS OF QUAIL VALLEY WATER DISTRICT APPROVING THE SALE OF THE DISTRICT'S INTEREST IN THAT WELL LOCATED ON THE WEST SIDE OF MONTCLAIRE CIRCLE SUBJECT TO CERTAIN TERMS AND CONDITIONS. (General Manager Hardenbrook)
- 5.4. Discussion and possible action adjusting salary schedule and approving salary increases for 2025 including adjustment for minimum wage increase. (General Manager Hardenbrook)
- 5.5. Update on agreement with HydroCorp for administration of District Cross Connection Control Program. (General Manager Hardenbrook)
6. Reports of General Manager.
  - 6.1. General Manager's report.
  - 6.2. Update on Prop 84 project.
  - 6.3. Update on wells, reservoirs, and system status.
7. Board Members' Requests for Future Agenda Items
8. Adjournment.





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# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
James Sweany  
Catherine Tate  
Dawn Sheills

## MINUTES FOR THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF QUAIL VALLEY WATER DISTRICT

Held at 24750 Sand Canyon Road, Tehachapi, CA  
Saturday, November 16, 2024, at 8:30 AM.

1. Roll Call.

*Meeting called to order at 8:31 AM. There were present, representing a quorum:*

*Director Biglay;*

*Director Lopez;*

*Director Sheills;*

*Director Sweany;*

*Absent were Director Tate.*

2. Adoption of Agenda.

*Director Shiells moved, seconded by Director Lopez, to adopt agenda. Motion approved by unanimous assent.*

3. Public comments for NON-agenda items.

*None.*

4. Consent Calendar:

4.1. Approve Minutes from Regular Meeting of 10/26/2024.

*Director Sheills moved, seconded by Director Lopez to approve consent calendar. Motion approved by unanimous assent.*

5. Action Items:

5.1. Discussion of monthly financial statements and consideration and possible action to approve payments for October 2024. (General Manager Hardenbrook)

*General Manager Hardenbrook led a review and explanation of financial statements.*

*Director Lopez moved, seconded by Director Shiells, to approve payments for October 2024. Motion approved by unanimous assent.*

5.2. Review audit report, discussion and possible action approving audit. (General Manager Hardenbrook)

*Audit not yet available, no action taken.*

- 5.3. Discussion and possible action declaring west Montclair Circle well as surplus and accepting purchase offer for same. (General Manager Hardenbrook)  
*Board provided direction to real property negotiator for sale of well. Director Biglay moved, seconded by Director Lopez, authorizing General Manager to accept purchase offer at terms approved by Board. Motion approved by unanimous assent.*
- 5.4. Discussion and possible action to reschedule Regular Meeting of the Board of Directors on December 28, 2024, to avoid possible conflict with holiday schedules. (General Manager Hardenbrook)  
*Director Biglay motioned, seconded by Director Shiells, moved to cancel the December 28, 2024 meeting. Motion approved by unanimous assent.*
- 5.5. Discussion and possible action on proposal for administration of District Cross Connection Control Program. (General Manager Hardenbrook)  
*Director Biglay moved, seconded by Director Shiells, authorizing General Manager Hardenbrook to contract with HydroCorp for administration of District Cross Connection Control Program. Motion approved by unanimous assent.*
- 5.6. Discussion and possible action adopting RESOLUTION NO. 05-2024, A RESOLUTION OF THE BOARD OF DIRECTORS OF QUAIL VALLEY WATER DISTRICT HEREBY AUTHORIZING THE SUBMISSION OF A LOAN APPLICATION, THE INCURRING OF AN INDEBTEDNESS, THE EXECUTION OF A LOAN AGREEMENT AND ANY AMENDMENTS THERETO, A PROMISSORY NOTE AND ANY OTHER DOCUMENTS NECESSARY TO SECURE A LOAN FROM RURAL COMMUNITY ASSISTANCE CORPORATION. (General Manager Hardenbrook)  
*Director Biglay motioned, seconded by Director Shiells, to adopt Corporate Resolution to Borrow, authorizing General Manager Hardenbrook and/or Assistant General Manager Villafana to sign required documents to secure loan. Motion approved with 4 ayes; 1 director absent.*
6. Reports of General Manager.
  - 6.1. General Manager's report.  
*A verbal report was provided.*
  - 6.2. Update on Prop 84 project.  
*A verbal report was provided.*
  - 6.3. Update on wells, reservoirs, and system status.  
*A verbal report was provided.*
7. Board Members' Requests for Future Agenda Items:  
*Update on progress to divide Lot 6 and/or record easement and list remaining parcel(s) for sale. Update on opinion of counsel regarding sale of real property.*
8. Adjournment.  
*Director Biglay motioned to adjourn at 9:14am. Motion approved by unanimous assent.*



I attest this is a true and complete copy of the minutes of a regular meeting of the Board as read and approved by the Board of Directors of the Quail Valley Water District.

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Dawnette Boatman, Secretary





# Quail Valley Water District Balance Sheet As of December 31, 2024

5.1

**ASSETS**

|  | Dec 31, 24        |
|--|-------------------|
| <b>Current Assets</b>  |                   |
| <b>Checking/Savings</b>  |                   |
| 131000 - Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with the county treasurer)             |                   |
| 131001 - Petty Cash (Petty Cash)   | 52.92             |
| 131002 - Cash-Kern County (Account held by Kern County Controller - Property tax Proceeds)   | 32,451.78         |
| 131006 - Patriot Software Payroll Acct (Payroll Account)   | 12,014.49         |
| 131007 - Valley Strong Checking (Valley Strong Credit Union -Checking Account)   | 6,123.44          |
| 131008 - Valley Strong Savings (Valley Strong Credit Union - Savings)  | 5.00              |
| <b>Total 131000 - Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with the county tre</b>       | <b>50,647.63</b>  |
| 133000 - Special Deposits (This account includes deposits with others for special purposes other than the payment of in              |                   |
| <b>Total Checking/Savings</b>  | <b>300.00</b>     |
| <b>Accounts Receivable</b>   | <b>50,947.63</b>  |
| 137000 - Accounts Receivable (This account includes the amounts due from customers for utility services, including merc              |                   |
| 137121 - Accounts Receivable   | 14,360.78         |
| 137125 - Accounts Rec - Prop 84  | 87,230.75         |
| 137126 - Accounts Rec-Conn-Fees  | 2,401.88          |
| 137200 - Accounts Receivable Over 1 Yr (Accounts receivable past due in excess of 12 months)   | 4,473.63          |
| 137000 - Accounts Receivable (This account includes the amounts due from customers for utility services, including merc              | 254.32            |
| <b>Total 137000 - Accounts Receivable (This account includes the amounts due from customers for utility services, includin</b>       | <b>108,721.36</b> |
| 138000 - Allowance For Uncollectable Acc (This account includes periodic credits for amounts reserved for losses on acc              |                   |
| <b>Total Accounts Receivable</b>   | <b>4,604.07</b>   |
| <b>Other Current Assets</b>  | <b>113,325.43</b> |
| 12100 - Inventory Asset (Costs of inventory purchased for resale)  |                   |
| 130000 - Undeposited Funds (Funds received, but not yet deposited to a bank account)   | 2,243.95          |
| 146000 - Inventory of Material and Suppl (This account includes the cost of all unapplied materials and supplies includ              | 2,601.29          |
| <b>Total Other Current Assets</b>  | <b>21,410.40</b>  |
| <b>Total Current Assets</b>  | <b>26,255.64</b>  |
| <b>Fixed Assets</b>  | <b>190,528.70</b> |
| <b>110000 - Property, Plant &amp; Equipment</b>  |                   |
| 111000 - Utility Plant In Service (This account accumulates accounts 111100-111999)  |                   |
| 111200 - Land (This account includes the cost of land owned by the district and including rights, interests, and privil              | 31,216.96         |
| 111400 - Pumping Plant (This category covers the cost of plant and equipment in connection with pumping equipment. Incl              | 6,252.21          |
| 1114151 - Tanganda Booster Relocation (Costs accumulated for relocation of Tanganda Booster Station during 2015/16 fisc              | 1,692.83          |
| 1114161 - Country Cyn Bstr Pump Replacem (Costs accumulated for Country Canyon Booster Pump replacement 2016)                        | 38,205.62         |
| <b>Total 111400 - Pumping Plant (This category covers the cost of plant and equipment in connection with pumping equipment</b>       | <b>46,150.66</b>  |
| 111500 - Water Treatment Plant (This category covers all costs of plant and equipment used in connection with water tre              |                   |
| 111600 - Transmission & Distribution Pla (This category covers all cost of plant and equipment used in connection with               | 2,975.22          |
| 111700 - General Plant (This category covers all costs of plant and equipment used for general water utility purposes.               | 343,589.78        |
| 111710 - Vehicles and Equipment (VEHICLES AND EQUIPMENT)   |                   |
| 1117101 - Trencher (Ditch Witch 3500 Trencher)   | 3,783.24          |
| 1117102 - 1999 Chev (1999 Chevrolet K20)   | 15,266.30         |
| 1117103 - 1989 GMC (1989 GMC 2500 Utility Truck)   | 4,196.17          |
| <b>Total 111710 - Vehicles and Equipment (VEHICLES AND EQUIPMENT)</b>  | <b>23,245.71</b>  |
| 111700 - General Plant (This category covers all costs of plant and equipment used for general water utility purposes.               |                   |
| <b>Total 111700 - General Plant (This category covers all costs of plant and equipment used for general water utility purp</b>       | <b>74,031.90</b>  |
| <b>Total 111000 - Utility Plant In Service (This account accumulates accounts 111100-111999)</b>                                     | <b>97,277.61</b>  |
| 112000 - Construction in Progress (This category covers labor, materials, overhead amounts and interest costs incurred               |                   |
| 1121420 - Equestrian Main  | 521,210.23        |
| 1121425 - Labor  |                   |
| 1121420 - Equestrian Main - Other  | 350.00            |
| <b>Total 1121420 - Equestrian Main</b>   | <b>-410.00</b>    |
| 112500 - Const In Progress-111500 (Water Treatment Plant)  |                   |
| 1128400 - Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.)                            | -60.00            |
| 1128401 - 1. Construction of Facilities  | 3,646.67          |
| 1128402 - 2. Construction Management   |                   |
| 1128404 - 4. Easement Recording  | 75,880.46         |
| 1128406 - 6. Construction Survey   | 207.57            |
| 1128412 - Unreimbursed Costs   | -66,491.17        |
| 1128400 - Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.) - Other                    | 1,595.00          |
| <b>Total 1128400 - Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.) - Other</b>       | <b>45,969.39</b>  |
| <b>Total 112000 - Construction in Progress (This category covers labor, materials, overhead amounts and interest costs incurred</b>  | <b>30,778.66</b>  |
| 114000 - Other Physical Property (This account includes the cost of land, structures, and equipment owned by the distri              |                   |
| <b>Total 114000 - Other Physical Property (This account includes the cost of land, structures, and equipment owned by the distri</b> | <b>87,939.91</b>  |
| <b>Total 112000 - Construction in Progress (This category covers labor, materials, overhead amounts and interest costs inc</b>       | <b>126,386.09</b> |
| <b>Total 114000 - Other Physical Property (This account includes the cost of land, structures, and equipment owned by the distri</b> | <b>217,914.67</b> |
| <b>Total 112000 - Construction in Progress (This category covers labor, materials, overhead amounts and interest costs inc</b>       | <b>65,000.00</b>  |



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Accrual Basis

## Quail Valley Water District

## Balance Sheet

As of December 31, 2024

|   | Dec 31, 24   |
|---|--------------|
| 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)  |              |
| 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since the time of acquisition)        |              |
| 115140 · Depreciation, Pumping Plant In (The cumulative depreciation and amortization for the Pumping Plant In Service)             | -37,551.32   |
| 115150 · Depreciation, Treatment Plant (The cumulative depreciation and amortization charges for the Water Treatment Plant)         | -3,322.33    |
| 115160 · Depreciation, Distribution Plan (The cumulative depreciation and amortization charges for Transmission and Distribution)   | -85,809.41   |
| 115170 · Depreciation, General Plant In (The cumulative depreciation and amortization for the General Plant In Service)             | -41,809.71   |
| 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since the time of acquisition)        | -99,784.00   |
| Total 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since the time of acquisition)  | -268,276.77  |
| 115200 · Depreciation, Plant Held Future (The cumulative depreciation and amortization charges since the time of acquisition)       | -6,800.00    |
| Total 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)                                    | -275,076.77  |
| Total 110000 · Property, Plant & Equipment  | 529,048.13   |
| Total Fixed Assets  | 529,048.13   |
| Other Assets  |              |
| 120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Assets.)                                |              |
| 125000 · Other Long-Term Assets (This category covers assets not properly includible in accounts 123000-142999.)                    |              |
| 125100 · A/R Connection Fees  |              |
| 125101 · Anderson, M.   | 4,882.95     |
| 125103 · Giesregen, J.  | 9,500.00     |
| 125106 · Lozano, M.   | 5,165.57     |
| 125107 · Miller, J.   | 8,839.19     |
| 125108 · Miller, L.   | 5,596.54     |
| 125111 · Stanciliff R.  | 2,647.64     |
| 125113 · Villasenor, D.   | 6,365.15     |
| 125100 · A/R Connection Fees - Other  | -24,887.97   |
| Total 125100 · A/R Connection Fees  | 18,109.07    |
| Total 125000 · Other Long-Term Assets (This category covers assets not properly includible in accounts 123000-142999.)              | 18,109.07    |
| Total 120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Assets.)                          | 18,109.07    |
| 150000 · Deferred Charges   |              |
| 151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans, and investigations)       |              |
| 151100 · Prop 84 Feasibility Study  | 442,500.32   |
| Total 151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans, and investigations) | 442,500.32   |
| 150000 · Deferred Charges - Other   | -1.20        |
| Total 150000 · Deferred Charges   | 442,499.12   |
| Total Other Assets  | 460,608.19   |
| TOTAL ASSETS  | 1,180,185.02 |
| LIABILITIES & EQUITY  |              |
| Liabilities   |              |
| Current Liabilities   |              |
| Accounts Payable  |              |
| 222000 · Accounts Payable (Amounts owed on open account to private persons or organizations for goods and services furnished)       | 81,470.66    |
| Total Accounts Payable  | 81,470.66    |
| Credit Cards  |              |
| 222100 · Acc Payable -Visa Cards  |              |
| 222104 · 3542 - Acc Payable-FNBO-Randy  | -341.24      |
| 222100 · Acc Payable -Visa Cards - Other  | 341.24       |
| Total 222100 · Acc Payable -Visa Cards  | 0.00         |
| 222200 · Acc Payable - Cal Cards  |              |
| 222201 · 4344 Acc Payable-CalCard-Randy   | -32.28       |
| 222207 · 6227 Izzy - Cal Card (Izzy's Cal Card)   | -108.53      |
| 222208 · 6201 Dawnette - Cal Card (Dawnette's Cal Card)   | 619.91       |
| 222209 · 6482 Matt - Cal Card (Matt's Cal Card)   | -35.70       |
| 222200 · Acc Payable - Cal Cards - Other  | 313.93       |
| Total 222200 · Acc Payable - Cal Cards  | 757.33       |
| Total Credit Cards  | 757.33       |
| Other Current Liabilities   |              |
| 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc.) which have accrued)          |              |
| 229331 · 331 - Federal Taxes  | 2,844.38     |
| 229333 · 333 - Calif State Taxes  | -114.55      |
| Total 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc.) which have accrued)    | 2,729.83     |
| 230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due within one year)              |              |
| 230102 · May 2018 Voluntary Rate Increases  | 4,879.31     |
| Total 230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due within one year)        | 4,879.31     |
| 24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid)                             | 400.00       |



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Accrual Basis

## Quail Valley Water District

## Balance Sheet

As of December 31, 2024

|   | Dec 31, 24   |
|---|--------------|
| 240000 - Deferred Credits   |              |
| 242000 - Other Deferred Credits (This account includes advanced billings and receipts and other deferred credit items n |              |
| Total 240000 - Deferred Credits   | 0.66         |
| Total Other Current Liabilities   |              |
| Total Current Liabilities   | 8,009.80     |
| Long Term Liabilities   |              |
| 212000 - Due To Other Gov Agencies  | 80,237.79    |
| 212300 - Due To Other Local Agencies (This account includes long-term debt, other than bonds or time warrents, due to l |              |
| Total 212000 - Due To Other Gov Agencies  | -372.00      |
| Total Long Term Liabilities   | -372.00      |
| Total Liabilities   | -372.00      |
| Equity  |              |
| 250000 - Contributed Capital  |              |
| 251000 - Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of grants, donations, or oth |              |
| 251100 - ContributionsInAid-Plant-State   |              |
| 251400 - ContributionsInAid-Plant-Other   |              |
| Total 251000 - Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of grants, donations,  | 842,541.02   |
| 250000 - Contributed Capital - Other  | 160,416.67   |
| Total 250000 - Contributed Capital  | 1,002,957.69 |
| 263000 - Retained Earnings-Unreserved (This account includes the amount of accumulated earnings which are not reserved  |              |
| 30000 - Opening Balance Equity (Opening balances during setup post to this account. The balance of this account should  |              |
| Net Income  | 51,298.00    |
| Total Equity  | 1,054,253.69 |
| TOTAL LIABILITIES & EQUITY  | -468,500.10  |
|   | 487,933.98   |
|   | 16,631.66    |
|   | 1,090,319.23 |
|   | 1,180,185.02 |

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01/23/25

Quail Valley Water District  
Statement of Cash Flows  
November through December 2024

|   | Nov - Dec 24 |
|---|--------------|
| <b>OPERATING ACTIVITIES</b>   |              |
| Net Income  |              |
| Adjustments to reconcile Net Income   |              |
| to net cash provided by operations:   | 11,982.82    |
| 137000 - Accounts Receivable:137121 - Accounts Receivable                   |              |
| 12100 - Inventory Asset   | -1,006.18    |
| 146000 - Inventory of Material and Suppl                                    | -127.88      |
| 222000 - Accounts Payable   | -485.70      |
| 222200 - Acc Payable - Cal Cards:222207 - 6227 Izzy - Cal Card              | 5,388.69     |
| 222200 - Acc Payable - Cal Cards:222208 - 6201 Dawnette - Cal Card          | -215.08      |
| 229000 - Taxes Accrued:229331 - 331 - Federal Taxes                         | 598.77       |
| 229000 - Taxes Accrued:229333 - 333 - Calif State Taxes                     | 2,628.07     |
| 230000 - Other Current Liabilities:230102 - May 2018 Voluntary Rate Increas | 228.81       |
| Net cash provided by Operating Activities                                   | -1,561.43    |
| <b>INVESTING ACTIVITIES</b>   |              |
| 110000 - Property, Plant & Equipment:112000 - Construction in Progress      | 17,430.89    |
| Net cash provided by Investing Activities                                   | -1,466.88    |
| Net cash increase for period  | -1,466.88    |
| Cash at beginning of period   | 15,964.01    |
| Cash at end of period   | 37,584.91    |
|   | 53,548.92    |

**Quail Valley Water District**  
**Statement of Cash Flows**  
 July through December 2024

Jul - Dec 24

**OPERATING ACTIVITIES**

|   |           |
|---|-----------|
| Net Income  | 16,631.66 |
| Adjustments to reconcile Net Income to net cash provided by operations:     |           |
| 137000 · Accounts Receivable:137121 · Accounts Receivable                   | -3,526.83 |
| 137000 · Accounts Receivable:137126 · Accounts Rec-Conn-Fees                | -457.28   |
| 12100 · Inventory Asset   | -406.94   |
| 146000 · Inventory of Material and Suppl                                    | -2,269.27 |
| 222000 · Accounts Payable   | -1,473.06 |
| 222100 · Acc Payable -Visa Cards  | 358.22    |
| 222100 · Acc Payable -Visa Cards:222104 · 3542 - Acc Payable-FNBO-Randy     | -469.83   |
| 222200 · Acc Payable - Cal Cards:222208 · 6201 Dawnette - Cal Card          | 757.33    |
| 222200 · Acc Payable - Cal Cards:222209 · 6482 Matt - Cal Card              | -350.00   |
| 229000 · Taxes Accrued:229331 · 331 - Federal Taxes                         | 2,628.07  |
| 229000 · Taxes Accrued:229333 · 333 - Calif State Taxes                     | 138.97    |
| 230000 · Other Current Liabilities:230102 · May 2018 Voluntary Rate Increas | -6,439.95 |
| Net cash provided by Operating Activities                                   | 5,121.09  |

**INVESTING ACTIVITIES**

|  |           |
|--|-----------|
| 110000 · Property, Plant & Equipment:112000 · Construction in Progress                               | -4,079.76 |
| 120000 · Investments, Restricted Assets:125000 · Other Long-Term Assets:125100 · A/R Connection Fees | 413.30    |

Net cash provided by Investing Activities

-3,666.46

**FINANCING ACTIVITIES**

|  |           |
|--|-----------|
| 212000 · Due To Other Gov Agencies:212300 · Due To Other Local Agencies                                    | -54.00    |
| 250000 · Contributed Capital   | 1,600.00  |
| 250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251400 · ContributionsInAid-Plant-Other | 35,250.00 |

Net cash provided by Financing Activities

36,796.00

Net cash increase for period

38,250.63

Cash at beginning of period

15,298.29

Cash at end of period

53,548.92



# Quail Valley Water District

## Profit & Loss

### November through December 2024

|  | Nov - Dec 24 |
|--|--------------|
| Ordinary Income/Expense  |              |
| Income   |              |
| 410000 · Operating Revenues (Revenue related to District operations)   |              |
| 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)                                    |              |
| 411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single or multiple fam  |              |
| Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)                              | 23,943.86    |
| 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)                                  |              |
| 421500 · Water Services-Other (This account includes billings for customer installations of meters and service connecti  |              |
| 421550 · Late Fees   |              |
| 421580 · Disconnect Notice Fee   |              |
| Total 421500 · Water Services-Other (This account includes billings for customer installations of meters and service co  | 635.01       |
| Total 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)                            | 60.00        |
| Total 410000 · Operating Revenues (Revenue related to District operations)   | 695.01       |
| 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)                        |              |
| 491000 · Non-Operating Revenue - Rents (This account includes all rent revenues from land, buildings, or other property  |              |
| 492000 · Non-Operating - Interest Revenue (This account includes interest revenues on special deposits, loans, notes, ad |              |
| 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)                       |              |
| 493050 · Property Taxes-Current Secured (All taxes apportioned as a result of levies made against the unsecured roll o   |              |
| 493100 · Property Taxes-Current Unsecured (All taxes apportioned as a result of levies made against the unsecured roll o |              |
| 493200 · Property Taxes-Prior Unsecured (All taxes apportioned as a result of levies made against the unsecured rolls o  |              |
| 493450 · Penalties and Costs On Delinque (Include all amounts apportioned as a result of penalties and costs charged ag  |              |
| 493500 · Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) received pursuant to Chapter 3 o  |              |
| 493600 · Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest and penalties.)          |              |
| Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)                 | 24,638.87    |
| 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)                    |              |
| 495200 · Homeowners Property Tax Relief (This account includes amount received from the State to compensate the distric  |              |
| Total 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)              | 50.00        |
| Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)                  | 99.65        |
| Total Income   | 24,448.83    |
| Cost of Goods Sold   |              |
| 50000 · Cost of Goods Sold (Costs of items purchased and then sold to customers)   |              |
| Total COGS   | 35.94        |
| Gross Profit   | 2.60         |
| Expense  |              |
| Merchant deposit fees  |              |
| 500000 · Operating Expenses  |              |
| 510000 · Source of Supply  |              |
| 511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred  |              |
| 512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials used and expenses incur  |              |
| Total 510000 · Source of Supply  | 3.50         |
| 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping plant. 523000-Energy c    |              |
| 521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred  |              |
| 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expenses incu  |              |
| 522651 · Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping facilities.)                   |              |
| Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expense  |              |
| 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used direc  |              |
| 523103 · SCE Montclair 1   |              |
| 523108 · SCE Tangan/Bloemfontein   |              |
| 523111 · SCE Hackamore   |              |
| 523273 · SCE Country CynBooster  |              |
| Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used  | 74.61        |
| Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping plant. 523000-En    | 15.36        |
| 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenance & repair of   |              |
| 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred  |              |
| 531100 · Chemicals-Water Quality   |              |
| 531200 · Water Quality Testing   |              |
| 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred  |              |
| Total 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses in  | 24,580.84    |
| 532000 · Maintenance-Structures & impro (This account includes the costs of labor and materials used and expenses incu   |              |
| Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenance & rep   | 39.39        |
|  | 39.39        |
|  | 24,769.88    |
|  | 49,408.75    |
|  | 167.71       |
|  | 167.71       |
|  | 49,241.04    |
|  | 233.68       |
|  | 0.00         |
|  | 0.00         |
|  | 0.00         |
|  | 0.00         |
|  | 0.00         |
|  | 0.00         |
|  | 1,024.70     |
|  | 28.73        |
|  | 51.53        |
|  | 30.28        |
|  | 1,135.24     |
|  | 1,135.24     |
|  | 189.66       |
|  | 512.54       |
|  | 194.82       |
|  | 897.02       |
|  | 0.00         |
|  | 897.02       |



# Quail Valley Water District Profit & Loss

November through December 2024

|   | Nov - Dec 24 |
|---|--------------|
| 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of Distributi  |              |
| 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred |              |
| 541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and d | 183.36       |
| 5416612 · 5416612-Locate (Activities to locate existing utilities (Dig-Alert))  | 1,031.40     |
| 541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and d |              |
| Total 541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission | 1,214.76     |
| Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses in | 1,214.76     |
| 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incur |              |
| 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distributio | 0.00         |
| 5426611 · FLUSHING  | 538.62       |
| 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distributio |              |
| Total 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distr | 538.62       |
| 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incur | 840.00       |
| Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses | 1,378.62     |
| Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of Dist  | 2,593.38     |
| 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollectable account  |              |
| 551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expenses incu |              |
| 551661 · Wages, Customer Accounts (Wages and salaries related to maintenace of customer accounts including meter readin | 991.29       |
| Total 551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expense | 991.29       |
| Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollectable a  | 991.29       |
| 560000 · Administrative & General   |              |
| 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of of |              |
| 561661 · Wages, Administration (Wages and salaries related to general administration not chargeable to a specific accou | 1,340.47     |
| 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of of | 1,615.86     |
| Total 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services | 2,956.33     |
| 562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in connecti |              |
| 562740 · Freight  | 41.94        |
| 562760 · Com-Telephone-Internet   | 741.12       |
| 562770 · Utilities-Office   |              |
| 562771 · SCE Office   | 173.81       |
| 562772 · Propane Office   | 699.61       |
| Total 562770 · Utilities-Office   | 873.42       |
| 562780 · Dues & Subscriptions   | 80.00        |
| Total 562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in co | 1,736.48     |
| 563000 · Contractual Services (This account includes the fees and expenses of professional consultants and others for   | 5,720.00     |
| 564000 · Property Insurance, Injuries & (This account includes the cost of insurance or reserve accruals to protect the | 1,509.84     |
| 565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired em |              |
| 565663 · Employee Reimbursement   | 87.77        |
| 565664 · Workers Comp Insurance   | 1,832.82     |
| 565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired em | 641.76       |
| Total 565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to reti | 2,562.35     |
| 566000 · Franchise Requirements (This account includes payments to municipal or other governmental authorities in compl | 871.64       |
| 568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and administ |              |
| 568100 · Building Maintenance   |              |
| 568110 · Building Maintenance-Office  | 41.97        |
| 568100 · Building Maintenance - Other   | 68.76        |
| Total 568100 · Building Maintenance   | 110.73       |
| 568640 · Op Expenses Auto   |              |
| 568641 · Repair & Main-Auto   | 500.00       |
| 568642 · Small Tools & Supplies   | 611.26       |
| 568646 · Fuel - Auto  | 696.06       |
| Total 568640 · Op Expenses Auto   | 1,807.32     |
| Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and ad | 1,918.05     |
| Total 560000 · Administrative & General   | 17,274.69    |
| 570000 · Other Operating Expenses   |              |
| 572000 · Taxes (This account includes the amount of federal, state, county, municipal and other taxes, which are proper | 267.54       |
| Total 570000 · Other Operating Expenses   | 267.54       |
| Total 500000 · Operating Expenses   | 23,159.16    |
| 600000 · Nonoperating Expenses  |              |
| 602000 · Other Interest (This account includes all interest charges not provided for elsewhere, including: assessments  | 2,000.00     |
| Total 600000 · Nonoperating Expenses  | 2,000.00     |



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Accrual Basis

# Quail Valley Water District Profit & Loss

November through December 2024

|  |  | Nov - Dec 24 |
|--|--|--------------|
| 660000 - Payroll Expenses (Payroll expenses)   |  |              |
| Total Expense  |  | 11,095.38    |
| Net Ordinary Income  |  |              |
| Other Income/Expense   |  | 36,488.22    |
| Other Expense  |  | 12,752.82    |
| 800000 - Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax preparer) |  |              |
| Total Other Expense  |  | 770.00       |
| Net Other Income   |  | 770.00       |
| Net Income   |  | -770.00      |
|  |  | 11,982.82    |

## Quail Valley Water District

## Profit &amp; Loss

July through December 2024

|  | Jul - Dec 24      |
|--|-------------------|
| <b>Ordinary Income/Expense</b>   |                   |
| <b>Income</b>  |                   |
| 410000 · Operating Revenues (Revenue related to District operations)   |                   |
| 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)  |                   |
| 411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single or multiple fam            | 76,146.66         |
| 411300 · Water Sales - Industrial (This account includes revenues earned from water supplied to premises where the wate            | 22.44             |
| <b>Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)</b>                                 | <b>76,169.10</b>  |
| 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)  |                   |
| 421500 · Water Services-Other (This account includes billings for customer installations of meters and service connecti            |                   |
| 421511 · 511 - Connection Fee  | 7,500.00          |
| 421550 · Late Fees   | 2,089.87          |
| 421580 · Disconnect Notice Fee   | 390.00            |
| <b>Total 421500 · Water Services-Other (This account includes billings for customer installations of meters and service co</b>     | <b>9,979.87</b>   |
| 421515 · 515 - Account Transfer Fee  | 300.00            |
| <b>Total 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)</b>                               | <b>10,279.87</b>  |
| <b>Total 410000 · Operating Revenues (Revenue related to District operations)</b>  | <b>86,448.97</b>  |
| 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)                                  |                   |
| 491000 · Non-Operating Revenue - Rents (This account includes all rent revenues from land, buildings, or other property            | 175.00            |
| 492000 · Non-Operating - Interest Revenue (This account includes interest revenues on special deposits, loans, notes, ad           | 359.25            |
| 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)                                 |                   |
| 493050 · Property Taxes-Current Secured (All taxes apportioned as a result of levies made against the unsecured roll of            | 25,571.07         |
| 493100 · Property Taxes-Current Unsecured (All taxes apportioned as a result of levies made against the unsecured roll o           | 4,626.34          |
| 493200 · Property Taxes-Prior Unsecured (All taxes apportioned as a result of levies made against the unsecured rolls o            | -2.45             |
| 493350 · Property Assessments (Non ad valorem levies made against property in the district on a per unit, parcel, acre,            | 6,056.00          |
| 493450 · Penalties and Costs On Delinque (Include all amounts apportioned as a result of penalties and costs charged ag            | 20.22             |
| 493500 · Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) received pursuant to Chapter 3 o            | 319.82            |
| 493600 · Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest and penalties.)                    | 107.36            |
| <b>Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)</b>                    | <b>36,698.36</b>  |
| 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)                              |                   |
| 495200 · Homeowners Property Tax Relief (This account includes amount received from the State to compensate the distric            | 39.39             |
| <b>Total 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)</b>                 | <b>39.39</b>      |
| <b>Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)</b>                     | <b>37,272.00</b>  |
| <b>Total Income</b>  | <b>123,720.97</b> |
| <b>Cost of Goods Sold</b>  |                   |
| 50000 · Cost of Goods Sold (Costs of items purchased and then sold to customers)   | 1,968.53          |
| <b>Total COGS</b>  | <b>1,968.53</b>   |
| <b>Gross Profit</b>  | <b>121,752.44</b> |
| <b>Expense</b>   |                   |
| Merchant deposit fees  | 823.65            |
| 500000 · Operating Expenses  |                   |
| 510000 · Source of Supply  |                   |
| 511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred            | 0.00              |
| 512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials used and expenses incur            | 0.00              |
| <b>Total 510000 · Source of Supply</b>   | <b>0.00</b>       |
| 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping plant. 523000-Energy c              |                   |
| 521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred            | 0.00              |
| 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expenses incu            |                   |
| 522661 · Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping facilities.)                             | 0.00              |
| <b>Total 522000 · Maintenance-Structures &amp; Improv (This account includes the costs of labor and materials used and expense</b> | <b>0.00</b>       |
| 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used direc            |                   |
| 523103 · SCE Montclair 1   | 3,119.38          |
| 523108 · SCE Tangan/Bloemfontein   | -9.93             |
| 523111 · SCE Hackamore   | 102.31            |
| 523273 · SCE Country CynBooster  | -3.60             |
| <b>Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used</b>     | <b>3,208.16</b>   |
| <b>Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation &amp; maintenance of pumping plant. 523000-En</b>   | <b>3,208.16</b>   |
| 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenance & repair of             |                   |
| 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred            |                   |
| 531100 · Chemicals-Water Quality   | 724.00            |
| 531200 · Water Quality Testing   | 2,670.77          |
| 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred            | 595.92            |
| <b>Total 531000 · Supervision, Labor &amp; Expense (This account includes the cost of labor and materials used and expenses in</b> | <b>3,990.69</b>   |
| 532000 · Maintenance-Structures & impro (This account includes the costs of labor and materials used and expenses incu             | 0.00              |
| <b>Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenance &amp; rep</b>  | <b>3,990.69</b>   |



## Quail Valley Water District Profit & Loss

**July through December 2024**

### Accrual Basis

|   | Jul - Dec 24 |
|---|--------------|
| 540000 • Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of Distributi        |              |
| 541000 • Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred       |              |
| 541661 • Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and d       | 1,661.70     |
| 5416612 • 5416612-Locate (Activities to locate existing utilities (Dig-Alert))  | 3,220.26     |
| 541661 • Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and d       |              |
| Total 541661 • Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and d | 4,881.96     |
| Total 541000 • Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses in       | 4,881.96     |
| 542000 • Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incur       |              |
| 542661 • Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distributio       |              |
| 5426611 • FLUSHING  |              |
| 542661 • Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distributio       | 0.00         |
| Total 542661 • Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distr       | 1,260.60     |
| 542000 • Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incur       |              |
| Total 542000 • Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incur | 1,260.60     |
| Total 540000 • Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of Dist        | 3,779.95     |
| 550000 • Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollectable account        | 5,040.55     |
| 551000 • Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expenses incur      | 9,922.51     |
| 551661 • Wages, Customer Accounts (Wages and salaries related to maintenance of customer accounts including meter readin      |              |
| Total 551000 • Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expense       | 1,896.63     |
| Total 550000 • Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollectable a        | 1,896.63     |
| 560000 • Administrative & General   |              |
| 561000 • Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of          | 1,896.63     |
| 561661 • Wages, Administration (Wages and salaries related to general administration not chargeable to a specific accou       |              |
| 561000 • Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of          | 4,266.31     |
| Total 561000 • Salaries (This account includes salaries and other considerations (but not Directors' fees) for services       | 6,910.38     |
| 562000 • Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in connecti       | 11,196.69    |
| 562710 • Postage  |              |
| 562720 • Bank Charges   | 272.00       |
| 562730 • Office Supplies  | 25.00        |
| 562740 • Freight  | 515.91       |
| 562760 • Com-Telephone-Internet   | 237.68       |
| 562770 • Utilities-Office   | 1,743.52     |
| 562771 • SCE Office   |              |
| 562772 • Propane Office   | 1,405.23     |
| 562770 • Utilities-Office - Other   | 699.61       |
| Total 562770 • Utilities-Office   | 204.00       |
| 562780 • Dues & Subscriptions   | 2,308.84     |
| Total 562000 • Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in co       | 540.00       |
| 563000 • Contractual Services (This account includes the fees and expenses of professional consultants and others for         | 5,642.95     |
| 564000 • Property Insurance, Injuries & (This account includes the cost of insurance or reserve accruals to protect the       | 5,920.00     |
| 565000 • Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired em       | 4,529.50     |
| 565663 • Employee Reimbursement   |              |
| 565664 • Workers Comp Insurance   | 314.23       |
| 565000 • Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired em       | 7,065.46     |
| Total 565000 • Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to reti       | 1,421.04     |
| 566000 • Franchise Requirements (This account includes payments to municipal or other governmental authorities in compl       | 8,800.73     |
| 568000 • Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and administ       |              |
| 568100 • Building Maintenance   | 871.64       |
| 568110 • Building Maintenance-Office  |              |
| 568100 • Building Maintenance - Other   |              |
| Total 568100 • Building Maintenance   | 41.97        |
| 568640 • Op Expenses Auto   | 183.36       |
| 568641 • Repair & Main-Auto   |              |
| 568642 • Small Tools & Supplies   | 225.33       |
| 568645 • Repair & Main-Equip  |              |
| 568646 • Fuel - Auto  | 500.00       |
| 568647 • Waste Disposal   | 4,047.87     |
| Total 568640 • Op Expenses Auto   | 187.96       |
| 568000 • Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and administ       | 1,860.64     |
| Total 568000 • Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and administ | 3.36         |
| Total 560000 • Administrative & General   | 6,619.83     |
| 570000 • Other Operating Expenses   | 0.00         |
| 572000 • Taxes (This account includes the amount of federal, state, county, municipal and other taxes, which are proper       | 6,845.16     |
| Total 570000 • Other Operating Expenses   | 43,806.67    |
| Total 500000 • Operating Expenses   | 1,229.73     |
|   | 1,229.73     |

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Accrual Basis

# Quail Valley Water District Profit & Loss

July through December 2024

|  | Jul - Dec 24 |
|--|--------------|
| 600000 · Nonoperating Expenses   |              |
| 602000 · Other Interest (This account includes all interest charges not provided for elsewhere, including: assessments)  | 3,795.00     |
| 604000 · Other Nonoperating Expenses (This account includes all nonoperating expenses which are not properly includible) | 216.00       |
| Total 600000 · Nonoperating Expenses   | 4,011.00     |
| 660000 · Payroll Expenses (Payroll expenses)   | 35,456.74    |
| 660010 · Bank Service Charges  | 5.00         |
| Total Expense  | 104,350.78   |
| Net Ordinary Income  | 17,401.66    |
| Other Income/Expense   |              |
| Other Expense  |              |
| 600000 · Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax preparer)                   | 770.00       |
| Total Other Expense  | 770.00       |
| Net Other Income   | -770.00      |
| Net Income   | 16,631.66    |



# Quail Valley Water District

Register: 131000 · Cash:131007 · Valley Strong Checking

From 11/01/2024 through 12/31/2024

1/23/2025 12:22 PM

Sorted by: Date, Type, Number/Ref

| Date       | Number    | Payee                 | Account                     | Memo               | Payment  | C | Deposit  | Balance   |
|------------|-----------|-----------------------|-----------------------------|--------------------|----------|---|----------|-----------|
| 11/01/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          |   |          |           |
| 11/01/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 177.52   | 19,203.53 |
| 11/04/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 190.17   | 19,393.70 |
| 11/04/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 46.53    | 19,440.23 |
| 11/05/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 400.00   | 19,840.23 |
| 11/05/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 202.00   | 20,042.23 |
| 11/05/2024 | Auto Pay  | Southern Calif Edison | -split-                     | Deposit            |          | X | 834.96   | 20,877.19 |
| 11/05/2024 |           |                       | 222000 · Accounts Pay...    | 5411 - Montcla...  | 400.78   | X |          | 20,476.41 |
| 11/05/2024 |           |                       | 131000 · Cash:131006 ...    | Funds Transfer ... | 3,311.44 | X |          | 17,164.97 |
| 11/06/2024 |           |                       | 131000 · Cash:131006 ...    | Funds Transfer ... | 1,021.75 | X |          | 16,143.22 |
| 11/07/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 156.02   | 16,299.24 |
| 11/07/2024 | 1025      | CA SDU                | 130000 · Undeposited ...    | Deposit            |          | X | 112.84   | 16,412.08 |
| 11/08/2024 |           |                       | 24000 · Payroll Liabilit... | Lucas, Matthe...   | 142.15   | X |          | 16,269.93 |
| 11/08/2024 |           |                       | -split-                     | Deposit            |          | X | 4,999.02 | 21,268.95 |
| 11/08/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 88.00    | 21,356.95 |
| 11/08/2024 | 1024      | Dawnette Boatman      | 130000 · Undeposited ...    | Deposit            |          | X | 172.59   | 21,529.54 |
| 11/12/2024 |           |                       | -split-                     | Deposit            | 550.33   | X |          | 20,979.21 |
| 11/12/2024 | GBS1D4... | BSK Associates        | 222000 · Accounts Pay...    |                    |          | X | 423.28   | 21,402.49 |
| 11/12/2024 | HBS1D4... | CoBank                | 222000 · Accounts Pay...    | Interest Owing ... | 256.27   | X |          | 21,146.22 |
| 11/13/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 168.00   | 20,799.44 |
| 11/13/2024 | 8BL154V3  | CALNET3               | 222000 · Accounts Pay...    | 10/06/2024 to ...  | 115.99   | X |          | 20,967.44 |
| 11/14/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 114.89   | 20,851.45 |
| 11/14/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 251.70   | 20,966.34 |
| 11/15/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 106.40   | 21,218.04 |
| 11/19/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 132.77   | 21,324.44 |
| 11/19/2024 | 1027      | CA SDU                | 24000 · Payroll Liabilit... | Lucas, Matthe...   | 142.15   | X |          | 21,457.21 |
| 11/19/2024 |           |                       | 131000 · Cash:131006 ...    | Funds Transfer ... | 3,175.85 | X |          | 21,315.06 |
| 11/19/2024 |           |                       | 131000 · Cash:131006 ...    | Funds Transfer ... | 926.16   | X |          | 18,139.21 |
| 11/21/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 200.00   | 17,213.05 |
| 11/21/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 740.88   | 17,413.05 |
| 11/21/2024 | 1026      | Dawnette Boatman      | -split-                     |                    | 545.04   | X |          | 18,153.93 |
| 11/22/2024 |           |                       | -split-                     | Deposit            |          | X | 1,337.54 | 17,608.89 |
| 11/25/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 108.25   | 18,946.43 |
| 11/26/2024 |           |                       | -split-                     | Deposit            |          | X |          | 19,054.68 |
| 11/26/2024 | Auto Pay  | Union Bank - Visa     | 222000 · Accounts Pay...    |                    |          | X | 1,019.31 | 20,073.99 |
| 11/26/2024 | 9B110498  | CORE & MAIN (R&...    | 222000 · Accounts Pay...    | 232086             | 179.11   | X |          | 19,894.88 |
| 11/26/2024 | 1028      | Bill R. Walker CPA    | 222000 · Accounts Pay...    | Audit of the ye... | 354.70   | X |          | 19,540.18 |
| 11/27/2024 |           |                       | -split-                     | Deposit            | 4,500.00 | X |          | 15,040.18 |
| 11/27/2024 |           |                       | 130000 · Undeposited ...    | Deposit            |          | X | 326.67   | 15,366.85 |
| 11/27/2024 | EBX1M4... | U. S. Bank - Cal Card | 222000 · Accounts Pay...    |                    |          | X | 140.00   | 15,506.85 |
|            |           |                       |                             |                    | 1,098.10 | X |          | 14,408.75 |



# Quail Valley Water District

1/23/2025 12:22 PM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 11/01/2024 through 12/31/2024

Sorted by: Date, Type, Number/Ref

| Date       | Number    | Payee                   | Account                     | Memo               | Payment  | C | Deposit  | Balance   |
|------------|-----------|-------------------------|-----------------------------|--------------------|----------|---|----------|-----------|
| 11/29/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 341.53   | 14,750.28 |
| 11/29/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 172.59   | 14,922.87 |
| 11/29/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 145.27   | 15,068.14 |
| 11/29/2024 | Auto Pay  | State Compensation I... | 222000 · Accounts Pay...    | Premium Char...    | 916.41   | X |          | 14,151.73 |
| 11/30/2024 |           |                         | 800000 · Ask My Acco...     | Interest           |          | X | 0.01     | 14,151.74 |
| 12/02/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 142.00   | 14,293.74 |
| 12/02/2024 |           |                         | -split-                     | Deposit            |          | X | 378.66   | 14,672.40 |
| 12/04/2024 |           |                         | -split-                     | Deposit            |          | X | 519.00   | 15,191.40 |
| 12/04/2024 | Auto Pay  | Southern Calif Edison   | 222000 · Accounts Pay...    | 4719 - Office, ... | 85.88    | X |          | 15,105.52 |
| 12/04/2024 |           |                         | 131000 · Cash:131006 ...    | Funds Transfer ... | 2,934.67 | X |          | 12,170.85 |
| 12/04/2024 |           |                         | 131000 · Cash:131006 ...    | Funds Transfer ... | 909.04   | X |          | 11,261.81 |
| 12/05/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 119.89   | 11,381.70 |
| 12/05/2024 | 1030      | CA SDU                  | 24000 · Payroll Liabilit... | Lucas, Matthe...   | 142.15   | X |          | 11,239.55 |
| 12/06/2024 |           |                         | -split-                     | Deposit            |          | X | 2,777.36 | 14,016.91 |
| 12/06/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 163.71   | 14,180.62 |
| 12/06/2024 | To Print  | Dawnette Boatman        | -split-                     |                    | 592.67   | X |          | 13,587.95 |
| 12/09/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 172.34   | 13,760.29 |
| 12/09/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 195.86   | 13,956.15 |
| 12/09/2024 |           |                         | -split-                     | Deposit            |          | X | 279.80   | 14,235.95 |
| 12/09/2024 |           |                         | -split-                     | Deposit            |          | X | 258.25   | 14,494.20 |
| 12/11/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 149.88   | 14,644.08 |
| 12/11/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 160.26   | 14,804.34 |
| 12/11/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 158.51   | 14,962.85 |
| 12/11/2024 |           |                         | -split-                     | Deposit            |          | X | 803.19   | 15,766.04 |
| 12/11/2024 | Auto Pay  | RCAC (Rural Comm...     | 222000 · Accounts Pay...    |                    | 545.00   | X |          | 15,221.04 |
| 12/11/2024 | JB7154NP  | CALNET3                 | 222000 · Accounts Pay...    | 11/06/2024 to ...  | 120.24   | X |          | 15,100.80 |
| 12/11/2024 | MB7154... | CoBank                  | 222000 · Accounts Pay...    | Interest Owing ... | 2,000.00 | X |          | 13,100.80 |
| 12/11/2024 | VB7154NP  | BSK Associates          | 222000 · Accounts Pay...    |                    | 256.27   | X |          | 12,844.53 |
| 12/16/2024 | Auto Pay  | Southern Calif Edison   | 222000 · Accounts Pay...    | 5411 - Montcla...  | 537.98   | X |          | 12,306.55 |
| 12/17/2024 |           |                         | -split-                     | Deposit            |          | X | 1,994.81 | 14,301.36 |
| 12/17/2024 | Auto Pay  | RCAC (Rural Comm...     | 222000 · Accounts Pay...    |                    | 225.00   | X |          | 14,076.36 |
| 12/17/2024 | 1032      | CA SDU                  | 24000 · Payroll Liabilit... | Lucas, Matthe...   | 142.15   | X |          | 13,934.21 |
| 12/17/2024 |           |                         | 131000 · Cash:131006 ...    | Funds Transfer ... | 3,258.38 | X |          | 10,675.83 |
| 12/17/2024 |           |                         | 131000 · Cash:131006 ...    | Funds Transfer ... | 954.45   | X |          | 9,721.38  |
| 12/18/2024 |           |                         | 130000 · Undeposited ...    | Deposit            |          | X | 131.31   | 9,852.69  |
| 12/19/2024 |           |                         | -split-                     | Deposit            |          | X | 401.97   | 10,254.66 |
| 12/19/2024 | VBA14F71  | Belden Blane Raytis,... | 222000 · Accounts Pay...    |                    | 1,122.00 | X |          | 9,132.66  |
| 12/20/2024 | 1031      | Dawnette Boatman        | -split-                     |                    | 507.99   | X |          | 8,624.67  |
| 12/23/2024 |           |                         | -split-                     | Deposit            |          | X | 344.94   | 8,969.61  |
| 12/23/2024 |           |                         | -split-                     | Deposit            |          | X | 598.00   | 9,567.61  |



# Quail Valley Water District

Register: 131000 · Cash:131007 · Valley Strong Checking

1/23/2025 12:22 PM

From 11/01/2024 through 12/31/2024

Sorted by: Date, Type, Number/Ref

| Date       | Number   | Payee                   | Account                  | Memo               | Payment  | C | Deposit | Balance   |
|------------|----------|-------------------------|--------------------------|--------------------|----------|---|---------|-----------|
| 12/24/2024 |          |                         | -split-                  | Deposit            |          |   |         |           |
| 12/26/2024 |          |                         | 130000 · Undeposited ... | Deposit            |          | X | 754.90  | 10,322.51 |
| 12/26/2024 |          |                         | 131000 · Cash:131006 ... | Funds Transfer ... |          | X | 177.52  | 10,500.03 |
| 12/26/2024 |          |                         | 131000 · Cash:131006 ... | Funds Transfer ... | 2,961.35 |   |         | 7,538.68  |
| 12/27/2024 |          |                         | 130000 · Undeposited ... | Deposit            | 963.84   |   |         | 6,574.84  |
| 12/27/2024 | Auto Pay | Union Bank - Visa       | 222000 · Accounts Pay... |                    |          | X | 291.74  | 6,866.58  |
| 12/30/2024 |          |                         | 130000 · Undeposited ... | Deposit            | 179.11   | X |         | 6,687.47  |
| 12/31/2024 |          |                         | 130000 · Undeposited ... | Deposit            |          | X | 294.84  | 6,982.31  |
| 12/31/2024 | Auto Pay | State Compensation I... | 800000 · Ask My Acco...  | Service Charge     | 0.01     | X | 145.48  | 7,127.79  |
| 12/31/2024 | Auto Pay | Southern Calif Edison   | 222000 · Accounts Pay... | Premium Char...    | 916.41   | X |         | 7,127.78  |
| 12/31/2024 |          |                         | 222000 · Accounts Pay... | 4719 - Office, ... | 87.93    | X |         | 6,211.37  |
|            |          |                         |                          |                    |          |   |         | 6,123.44  |

12:21 PM

01/23/25

## Quail Valley Water District Reconciliation Summary

131007 · Valley Strong Checking, Period Ending 12/31/2024

|                                   | Dec 31, 24 |
|-----------------------------------|------------|
| Beginning Balance                 |            |
| Cleared Transactions              | 21,155.95  |
| Checks and Payments - 24 items    |            |
| Deposits and Credits - 24 items   | -22,386.54 |
| Total Cleared Transactions        | 11,414.22  |
| Cleared Balance                   | -10,972.32 |
| Uncleared Transactions            |            |
| Checks and Payments - 3 items     |            |
| Deposits and Credits - 1 item     | -4,070.19  |
| Total Uncleared Transactions      | 10.00      |
| Register Balance as of 12/31/2024 | -4,060.19  |
| New Transactions                  |            |
| Checks and Payments - 8 items     |            |
| Deposits and Credits - 18 items   | -9,188.19  |
| Total New Transactions            | 10,189.13  |
| Ending Balance                    | 1,000.94   |
|                                   | 6,123.44   |
|                                   | 7,124.38   |





P.O. BOX 9506 BAKERSFIELD, CA 93389-9506

CHANGE SERVICE REQUESTED

843748 3116 1/2 C15 b 01-01-25 SAN  
475373496 1 AV 0.545



QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON RD  
TEHACHAPI CA 93561-8115

# Account Statement

(661) 833-7900 | (800) 221-3311

www.valleystrong.com

MEMBER NUMBER XXXXXXXX01

STATEMENT FOR 12/01/2024 - 12/31/2024

PAGE 1 of 4

Refer a Business  
GET \$250!



\*Terms and conditions apply. Visit valleystrong.com/refer-business or scan the QR code to learn more.

## YOUR ACCOUNT BALANCES AS OF 12/31/2024

|                                   |                    |
|-----------------------------------|--------------------|
| BUSINESS SHARE SAVINGS ID 0001    | \$5.00             |
| BASIC BUS CHECKING ID 0002        | \$10,183.63        |
| <b>ACCOUNT BALANCE TOTAL</b>      | <b>\$10,188.63</b> |
| TOTAL DIVIDENDS PAID YEAR-TO-DATE | \$0.00             |

## Need a Loan?

Call (800) 221-3311

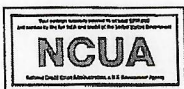
### BUSINESS SHARE SAVINGS

|                   |        |
|-------------------|--------|
| BEGINNING BALANCE | \$5.00 |
| 0 TOTAL CREDITS   | \$0.00 |
| 0 TOTAL DEBITS    | \$0.00 |
| ENDING BALANCE    | \$5.00 |

### BASIC BUS CHECKING

|                   |             |
|-------------------|-------------|
| BEGINNING BALANCE | \$21,155.95 |
| 24 TOTAL CREDITS  | \$11,572.73 |
| 27 TOTAL DEBITS   | \$22,545.05 |
| ENDING BALANCE    | \$10,183.63 |

| DATE  | DEBIT TRANSACTION DESCRIPTION   | AMOUNT       |
|-------|---|--------------|
| 12/03 | WITHDRAWAL ACH STATE COMP TYPE: DEBITPMT CO: STATE COMP ENTRY CLASS CODE: PPD               | \$916.41-✓   |
| 12/03 | DRAFT 1028 TRACER 91040000004528  | \$4,500.00-✓ |
| 12/04 | WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD  | \$85.88-✓    |
| 12/04 | WITHDRAWAL ACH CORE & MAIN TYPE: BILL PAYMT CO: CORE & MAIN ENTRY CLASS CODE: PPD           | \$354.70-✓   |
| 12/05 | WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PAYROLLTAX CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD | \$909.04-✓   |
| 12/05 | WITHDRAWAL ACH US BANK - CAL CA TYPE: BILL PAYMT CO: US BANK - CAL CA ENTRY CLASS CODE: PPD | \$1,098.10-✓ |
| 12/06 | WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PREFUNDING CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD | \$2,934.67-✓ |
| 12/06 | DRAFT 1029 TRACER 910700000087202 ON US DRAFT   | \$592.67-✓   |
| 12/10 | WITHDRAWAL CHK#534 POSTING ERR W.O. 11/22/24  | \$0.01-✓     |
| 12/11 | WITHDRAWAL ACH INTELLIPAY TYPE: ACH RETURN CO: INTELLIPAY ENTRY CLASS CODE: CCD             | \$158.51-✓   |
| 12/11 | WITHDRAWAL WIRE TRANSFER FEE 25.00  | \$25.00-✓    |
| 12/11 | DRAFT 1030 TRACER 911200000001819   | \$142.15-✓   |
| 12/12 | WITHDRAWAL BY WIRE 0000077742   | \$520.00-✓   |
| 12/16 | WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD  | \$537.98-✓   |
| 12/17 | WITHDRAWAL WIRE TRANSFER FEE 25.00  | \$25.00-✓    |
| 12/18 | WITHDRAWAL ACH AT&T - CALNET TYPE: BILL PAYMT CO: AT&T - CALNET ENTRY CLASS CODE: PPD       | \$120.24-✓   |
| 12/18 | WITHDRAWAL ACH BSK ASSOCIATES TYPE: BILL PAYMT CO: BSK ASSOCIATES ENTRY CLASS CODE: PPD     | \$256.27-✓   |
| 12/18 | WITHDRAWAL ACH COBANK TYPE: BILL PAYMT CO: COBANK ENTRY CLASS CODE: PPD                     | \$2,000.00-✓ |
| 12/18 | WITHDRAWAL BY WIRE 0000078017   | \$200.00-✓   |
| 12/19 | WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PAYROLLTAX CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD | \$954.45-✓   |
| 12/20 | WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PREFUNDING CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD | \$3,258.38-✓ |



Federally Insured  
by NCUA

Continued on next page.







P.O. BOX 9506 BAKERSFIELD, CA 93389-9506

## Account Statement

(661) 833-7900 | (800) 221-3311  
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MEMBER NUMBER XXXXXXXX01

STATEMENT FOR 12/01/2024 - 12/31/2024  
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### BASIC BUS CHECKING

|       |   |              |
|-------|---|--------------|
| 12/20 | DRAFT 1031 TRACER 912100000138199 ON US DRAFT   |              |
| 12/24 | DRAFT 1032 TRACER 912500000148270   |              |
| 12/27 | WITHDRAWAL ACH 1st BANKCARD CTR TYPE: ONLINE PMT CO: 1ST BANKCARD CTR NAME: QUAIL VALLEY    | \$507.99-✓   |
| 12/27 | WATER DIS ENTRY CLASS CODE: WEB   | \$142.15-✓   |
| 12/27 | WITHDRAWAL ACH BELDEN BLAINE RA TYPE: BILL PAYMT CO: BELDEN BLAINE RA ENTRY CLASS CODE: PPD | \$179.11-✓   |
| 12/31 | WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD  | \$1,122.00-✓ |
| 12/31 | WITHDRAWAL ACH STATE COMP TYPE: DEBITPMT CO: STATE COMP ENTRY CLASS CODE: PPD               | \$87.93-✓    |
|       |   | \$916.41-✓   |

### CREDIT TRANSACTION DESCRIPTION

| DATE  | CREDIT TRANSACTION DESCRIPTION   | AMOUNT       |
|-------|--|--------------|
| 12/02 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$142.00 ✓   |
| 12/02 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$378.66 ✓   |
| 12/04 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$519.00 ✓   |
| 12/05 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$119.89 ✓   |
| 12/06 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$163.71 ✓   |
| 12/06 | DEPOSIT BY CHECK   | \$2,777.36 ✓ |
| 12/09 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$172.34 ✓   |
| 12/09 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$195.86 ✓   |
| 12/09 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$279.80 ✓   |
| 12/11 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$416.76 ✓   |
| 12/11 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$149.88 ✓   |
| 12/11 | DEPOSIT BY CHECK   | \$160.26 ✓   |
| 12/12 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$803.19 ✓   |
| 12/17 | DEPOSIT BY CHECK   | \$158.51 ✓   |
| 12/18 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$1,994.81 ✓ |
| 12/19 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$131.31 ✓   |
| 12/23 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$401.97 ✓   |
| 12/23 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$344.94 ✓   |
| 12/24 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$598.00 ✓   |
| 12/26 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$754.90 ✓   |
| 12/27 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$177.52 ✓   |
| 12/30 | DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD           | \$291.74 ✓   |
| 12/31 | DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD | \$294.84 ✓   |
|       |  | \$145.48 ✓   |

### SUMMARY BY CHECK NUMBER

| NUMBER | CLEARED  | AMOUNT     | NUMBER | CLEARED  | AMOUNT   | NUMBER | CLEARED  | AMOUNT   |
|--------|----------|------------|--------|----------|----------|--------|----------|----------|
| 1028   | 12/03/24 | \$4,500.00 | 1029   | 12/06/24 | \$592.67 | 1030   | 12/11/24 | \$142.15 |
| 1031   | 12/20/24 | \$507.99   | 1032   | 12/24/24 | \$142.15 |        |          |          |

5 CHECKS CLEARED FOR \$5,884.96

Continued on next page.





# Account Statement

(661) 833-7900 | (800) 221-3311

www.valleystrong.com

MEMBER NUMBER XXXXXXXX01

STATEMENT FOR 12/01/2024 - 12/31/2024

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QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHA, CA 93581

VALLEY STRONG CREDIT UNION  
P.O. BOX 1900  
BAKERSFIELD, CA 93309-9000

1028

11/28/2024

PAY TO THE ORDER OF Bill R. Walker CPA \$ 4,600.00

Four Thousand Five Hundred and 00/100

Bill R. Walker CPA  
1805 Spring Grove Lane  
Bakersfield, Calif 93311

MEMO

Audit of the year ended June 30, 2024

001028 4322273722410020000926801



<012>13712> 2406 1-2402/23

Bill Walker  
2490027403

QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHA, CA 93581

VALLEY STRONG CREDIT UNION  
P.O. BOX 1900  
BAKERSFIELD, CA 93309-9000

1029

12/8/2024

PAY TO THE ORDER OF Dawnette Beaman \$ 592.67

Five hundred ninety-two and 67/100 Dollars

Dawnette Beaman

MEMO

001029 4322273722410020000926801



Valley Strong CU  
322273722  
12/6/2024 6:03 PM  
910700000067202  
USER:1212 LOC:80  
921425

Dawnette Beaman  
12/14/25

QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHA, CA 93581

VALLEY STRONG CREDIT UNION  
P.O. BOX 1900  
BAKERSFIELD, CA 93309-9000

1030

12/5/2024

PAY TO THE ORDER OF CA SDU \$ 142.15

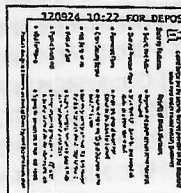
One Hundred Forty-two and 15/100

CA SDU  
PO Box 989067  
West Sacramento, CA 95798-9067

MEMO

Lucas, Matthew, B - Participant 9029000022

001030 4322273722410020000926801



120924 10:22 FOR DEPOSIT ONLY CALIFORNIA STATE TREASURER DCSS 262 121024 ksaesee 45 455667 12 36

QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHA, CA 93581

VALLEY STRONG CREDIT UNION  
P.O. BOX 1900  
BAKERSFIELD, CA 93309-9000

1031

12/20/2024

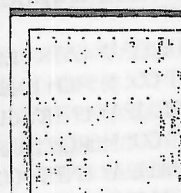
PAY TO THE ORDER OF Dawnette Beaman \$ 507.99

Five hundred seven and 99/100 Dollars

Dawnette Beaman

MEMO

001031 4322273722410020000926801



Valley Strong CU  
322273722  
12/20/2024 5:32 PM  
912100000188199  
USER:375 LOC:61  
921425

Dawnette Beaman  
12/21/25

QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHA, CA 93581

VALLEY STRONG CREDIT UNION  
P.O. BOX 1900  
BAKERSFIELD, CA 93309-9000

1032

12/17/2024

PAY TO THE ORDER OF CA SDU \$ 142.15

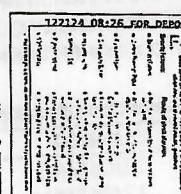
One Hundred Forty-two and 15/100

CA SDU  
PO Box 989067  
West Sacramento, CA 95798-9067

MEMO

Lucas, Matthew, B - Participant 9029000022

001032 4322273722410020000926801



1212124 08:26 FOR DEPOSIT ONLY CALIFORNIA STATE TREASURER DCSS 262 122324 jkleinhans 48 483549 46 144

Thank You for Banking with Us.



Register: 131000 · Cash:131002 · Cash-Kern County

# Quail Valley Water District

1/9/2025 11:22 AM

From 11/27/2024 through 12/30/2024

Sorted by: Date, Type, Number/Ref

| Date       | Number | Payee | Account | Memo    | Payment | C | Deposit   | Balance   |
|------------|--------|-------|---------|---------|---------|---|-----------|-----------|
| 11/27/2024 |        |       | -split- | Deposit |         | X | 2,160.58  | 9,978.26  |
| 12/30/2024 |        |       | -split- | Deposit |         | X | 22,473.52 | 32,451.78 |

11:21 AM

01/09/25

## Quail Valley Water District Reconciliation Summary

131002 · Cash-Kern County, Period Ending 12/30/2024

|                                   | Dec 30, 24 |
|-----------------------------------|------------|
| Beginning Balance                 |            |
| Cleared Transactions              | 9,978.26   |
| Deposits and Credits - 1 item     |            |
| Total Cleared Transactions        | 22,473.52  |
| Cleared Balance                   | 22,473.52  |
| Register Balance as of 12/30/2024 | 32,451.78  |
| Ending Balance                    | 32,451.78  |

## COUNTY OF KERN MONTHLY CASH BALANCE

As of Date: 12/30/2024

|       |                             |            |             |        |             |
|-------|-----------------------------|------------|-------------|--------|-------------|
| 60085 | QUAIL VALLEY WATER DISTRICT | 12/30/2024 | \$32,451.78 | \$0.00 | \$32,451.78 |
|       |                             |            | \$32,451.78 | \$0.00 | \$32,451.78 |

# COUNTY OF KERN MONTHLY FUND REVENUE TRANSACTION REGISTER

As of Date: 12/30/2024

Fund: 60085 QUAIL VALLEY WATER DISTRICT  
Dept: 0900 PROPERTY TAX DEPT-AUD CONTR

FINES, FORFEITURES & PENALTIES  
3565 PENALTIES-REDEMPTIONS

493450

|                |      |         |        |        |                                   |
|----------------|------|---------|--------|--------|-----------------------------------|
| 12/10/24       | 3601 | 0040087 | \$0.00 | \$0.09 | 24/25 APN PSS IP COL<br>@12/03/24 |
| 12/10/24       | 3601 | 0040081 | \$0.00 | \$1.71 | 24/25 APN PSS COLL<br>@12/03/24   |
| Account Total  |      |         | \$0.00 | \$1.80 |                                   |
| Category Total |      |         | \$0.00 | \$1.80 |                                   |

INTERGOVERNMENTAL REVENUES

3945 STATE-AID HOMEOWNER PROP TX RL

495200

|                |      |         |        |         |                             |
|----------------|------|---------|--------|---------|-----------------------------|
| 12/18/24       | 3601 | 0040810 | \$0.00 | \$39.39 | 24/25 HO APPN @<br>11/30/24 |
| Account Total  |      |         | \$0.00 | \$39.39 |                             |
| Category Total |      |         | \$0.00 | \$39.39 |                             |

REV FROM USE OF MONEY & PROP

3615 INTEREST FROM OTHER SOURCES

492000

|                |      |         |        |          |                               |
|----------------|------|---------|--------|----------|-------------------------------|
| 12/10/24       | 3602 | 0040091 | \$0.00 | (\$0.34) | APPN 12/03/24 SEC REF<br>INT  |
| 12/18/24       | 3602 | 0040819 | \$0.00 | (\$0.05) | APPN 12/16/24 SEC REF<br>INT  |
| 12/10/24       | 3602 | 0040092 | \$0.00 | (\$0.01) | APPN 12/03/24 SUPP REF<br>INT |
| 12/18/24       | 3602 | 0040820 | \$0.00 | (\$0.01) | APPN 12/16/24 SUPP REF<br>INT |
| Account Total  |      |         | \$0.00 | (\$0.41) |                               |
| Category Total |      |         | \$0.00 | (\$0.41) |                               |

TAXES

3005 PROPERTY TAXES-CURRENT SECURED

493050

|          |      |         |        |           |                                   |
|----------|------|---------|--------|-----------|-----------------------------------|
| 12/10/24 | 3602 | 0040066 | \$0.00 | (\$19.64) | 24/25 PS RC REF<br>@12/03/24      |
| 12/10/24 | 3602 | 0040056 | \$0.00 | (\$0.17)  | 24/25 APPN PS R/C<br>@12/03/24    |
| 12/10/24 | 3601 | 0040064 | \$0.00 | \$0.14    | 24/25 APN CS RW1%<br>@12/03/24    |
| 12/10/24 | 3601 | 0040093 | \$0.00 | \$15.86   | APPN REF TRCC ROCK<br>OUTLET CENT |
| 12/10/24 | 3601 | 0040062 | \$0.00 | \$54.02   | 24/25 CS UT1% COLL<br>@12/03/24   |



| DATE                                       | CODE | ACCOUNT | AMOUNT      | DESCRIPTION                    |
|--|------|---------|-------------|--------------------------------|
| 12/18/24                                   | 3601 | 0040815 | \$0.00      | 24/25 CS UT1% COLL @12/16/24   |
| 12/10/24                                   | 3601 | 0040061 | \$0.00      | 24/25 APPN CS COLL @12/03/24   |
| 12/18/24                                   | 3601 | 0040814 | \$0.00      | 24/25 APPN CS COLL @12/16/24   |
| Account Total                              |      |         | \$22,360.06 |                                |
| <b>3007 SUPPLEMENTAL PROP TAX-CURRENT</b>  |      |         |             |                                |
| 12/10/24                                   | 3602 | 0040057 | \$0.00      | 24/25 APPN CSS RFDS@12/03/24   |
| 12/10/24                                   | 3602 | 0040059 | \$0.00      | 24/25 APPN CUS RFDS@12/03/24   |
| 12/10/24                                   | 3601 | 0040079 | \$0.00      | 24/25 APN CSS COLL @12/03/24   |
| Account Total                              |      |         | \$50.54     |                                |
| <b>3010 PROPERTY TAXES-CURRENT UNSEC</b>   |      |         |             |                                |
| 12/10/24                                   | 3601 | 0040070 | \$0.00      | 24/25 CU UT1% COLL @12/03/24   |
| 12/10/24                                   | 3601 | 0040069 | \$0.00      | 24/25 APPN CU COLL @12/03/24   |
| Account Total                              |      |         | \$9.14      |                                |
| <b>3014 PROP TAX-CURRENT UNSEC SUPPL</b>   |      |         |             |                                |
| 12/10/24                                   | 3601 | 0040085 | \$0.00      | 24/25 APN PUS COLL @12/03/24   |
| 12/10/24                                   | 3601 | 0040083 | \$0.00      | 24/25 APN CUS COLL @12/03/24   |
| Account Total                              |      |         | \$3.06      |                                |
| <b>3017 SUPPLEMENTAL PROP TAX-PRIOR</b>    |      |         |             |                                |
| 12/10/24                                   | 3601 | 0040087 | \$0.00      | 24/25 APN PSS IP COL @12/03/24 |
| 12/10/24                                   | 3601 | 0040081 | \$0.00      | 24/25 APN PSS COLL @12/03/24   |
| Account Total                              |      |         | \$7.93      |                                |
| <b>3025 PROPERTY TAXES-PRIOR UNSECURED</b> |      |         |             |                                |
| 12/10/24                                   | 3601 | 0040073 | \$0.00      | 24/25 PU UT1% COLL @12/03/24   |
| 12/10/24                                   | 3601 | 0040075 | \$0.00      | 24/25 APN PU RW1% @12/03/24    |
| 12/10/24                                   | 3601 | 0040072 | \$0.00      | 24/25 APPN PU COLL @12/03/24   |
| Account Total                              |      |         | \$2.01      |                                |
| Category Total                             |      |         | \$22,432.74 |                                |
| Department Total                           |      |         | \$22,473.52 |                                |

493500

493100

493500

493600

493200

Fund Total

\$0.00

\$22,473.52

## Quail Valley Water District

1/9/2025 9:47 AM

Register: 222100 · Acc Payable -Visa Cards

From 11/01/2024 through 12/31/2024

Sorted by: Date, Type, Number/Ref

| Date       | Ref.       | Payee                    | Account                  | Memo               | Charge | C | Payment | Balance |
|------------|------------|--------------------------|--------------------------|--------------------|--------|---|---------|---------|
| 11/01/2024 |            | Hughes Net               | 500000 · Operating Ex... | Monthly Internet   | 114.62 | X |         | 114.62  |
| 11/01/2024 | 9913775    | Patriot Software Payr... | 500000 · Operating Ex... | Full Service Pa... | 49.00  | X |         | 163.62  |
| 11/09/2024 |            | Ionos                    | 500000 · Operating Ex... | E-mail Archiving   | 12.50  | X |         | 176.12  |
| 11/15/2024 | 2020523... | Ionos                    | 500000 · Operating Ex... | Extra Mail Stor... | 2.99   | X |         | 179.11  |
| 11/29/2024 |            | Union Bank - Visa        | 222000 · Accounts Pay... |                    |        | X | 179.11  | 0.00    |
| 12/01/2024 | 10067221   | Patriot Software Payr... | 500000 · Operating Ex... | Full Service Pa... | 49.00  | X |         | 49.00   |
| 12/03/2024 |            | Hughes Net               | 500000 · Operating Ex... | Monthly Internet   | 114.62 | X |         | 163.62  |
| 12/09/2024 | 52560709   | Ionos                    | 500000 · Operating Ex... | Email Archiving    | 11.50  | X |         | 175.12  |
| 12/13/2024 |            | Ionos                    | 500000 · Operating Ex... | Extra e-mail St... | 223.81 | X |         | 398.93  |

9:46 AM

01/09/25

## Quail Valley Water District

## Reconciliation Summary

222100 · Acc Payable -Visa Cards, Period Ending 12/31/2024

|                                     | Dec 31, 24 |
|-------------------------------------|------------|
| Beginning Balance                   | 179.11     |
| Cleared Transactions                |            |
| Charges and Cash Advances - 4 items | -398.93    |
| Payments and Credits - 1 item       | 179.11     |
| Total Cleared Transactions          | -219.82    |
| Cleared Balance                     | 398.93     |
| Register Balance as of 12/31/2024   | 398.93     |
| Ending Balance                      | 398.93     |





**QUAIL VALLEY WD**  
Account number ending in 9769  
For billing cycle ending 12/31/2024

New Balance  
**\$398.93**

Minimum Payment  
**\$99.73**

Payment Due  
**01/25/2025**

### Your Account Summary



|                        |                 |
|------------------------|-----------------|
| Previous Balance       | \$179.11        |
| Payments               | -\$179.11       |
| Other Credits          | \$0.00          |
| Purchases              | \$398.93        |
| Balance Transfers      | \$0.00          |
| Cash Advances          | \$0.00          |
| Fees Charged           | \$0.00          |
| Interest Charged       | \$0.00          |
| <b>New Balance</b>     | <b>\$398.93</b> |
| Statement Closing Date | 12/31/24        |
| Days in Billing Cycle  | 32              |

### Your Payment Information

|                         |                   |
|-------------------------|-------------------|
| New Balance             | \$398.93          |
| Minimum Payment Due     | \$99.73           |
| Past Due Amount         | \$0.00            |
| <b>Payment Due Date</b> | <b>01/25/2025</b> |

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Please read entire statement for additional important information about your account.



Account Number XXXX-XXXX-XXXX-9769

**QUAIL VALLEY WD**

Account number ending in 9769

Transactions for billing cycle ending 12/31/24

**ACCOUNT SUMMARY****Transactions**

| Trans Date        | Post Date | Reference Number        | Transaction Description           | Credits (CR) and Debits |
|-------------------|-----------|-------------------------|-----------------------------------|-------------------------|
| 12-25             | 12-26     | 74418004361007361020754 | ONLINE PAYMENT THANK YOU          | \$179.11 CR             |
| RANDY HARDENBROOK |           | 3542                    | Credit Limit \$10,000 Net Balance | \$398.93                |

**Fees Charged**

Total Fees for this period

\$0.00

**Interest Charged**

Interest Charge on Purchases

\$0.00

Interest Charge on Cash Advances

\$0.00

Interest Charge on Balance Transfers

\$0.00

Total Interest for this Period

\$0.00

**Charge Summary** Your Annual Percentage Rate (APR) is the annual interest rate on your account (v) Variable rate (f) Fixed rate

|              | Annual Percentage Rate (APR) | Special Offer or Eligible Purchases APR Expiration Date | Balance Subject to Interest Rate | Days Rate Used | Interest Charge |
|--------------|------------------------------|---|----------------------------------|----------------|-----------------|
| Purchases    | 18.24% (v)                   | NA  | \$424.86                         | 32             | \$0.00          |
| Cash Advance | 30.49% (v)                   | NA  | \$0.00                           | 32             | \$0.00          |

**2025 Total Year-to-Date**

Total Fees Charged in 2025

\$0.00

Total Interest Charged in 2025

\$0.00

**Contact Information**Contact us online  
card.fnbo.comTalk To Us  
800-819-4249  
We accept calls made through  
relay services (dial 711)Mail Payments To  
FNBO  
P.O. Box 2818  
Omaha, NE 68103-2818



**QUAIL VALLEY WD**Account number ending in 3542  
For billing cycle ending 12/31/2024New Balance  
**\$0.00**Minimum Payment  
**\$0.00**Payment Due  
**01/25/2025****Your Account Summary**

|                        |               |
|------------------------|---------------|
| Previous Balance       | \$0.00        |
| Payments               | \$0.00        |
| Other Credits          | \$0.00        |
| Purchases              | \$398.93      |
| Balance Transfers      | \$0.00        |
| Cash Advances          | \$0.00        |
| Fees Charged           | \$0.00        |
| Interest Charged       | \$0.00        |
| <b>New Balance</b>     | <b>\$0.00</b> |
| Statement Closing Date | 12/31/24      |
| Days in Billing Cycle  | 32            |
| Total Credit Limit     | \$10,000.00   |
| Available Credit       | \$10,000.00   |
| Cash Limit             | \$0.00        |
| Available Cash         | \$0.00        |

**Your Payment Information**

|                     |            |
|---------------------|------------|
| New Balance         | \$0.00     |
| Minimum Payment Due | \$0.00     |
| Past Due Amount     | \$0.00     |
| Payment Due Date    | 01/25/2025 |

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- Monitor monthly expenses

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This is a zero balance statement for your information only. No payment is required.

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Please read entire statement for additional important information about your account.



Account Number XXXX-XXXX-XXXX-3542

**QUAIL VALLEY WD**

Account number ending in 3542

Transactions for billing cycle ending 12/31/24

**TRANSACTION DETAIL****Transactions**

| Trans Date | Post Date | Reference Number          | Transaction Description                  | Credits (CR) and Debits |
|------------|-----------|---------------------------|--|-------------------------|
| 11-30      | 12-03     | 24692164335106276441647 2 | HNS*HughesNet.com<br>866-347-3292 MD     | \$114.62                |
| 12-01      | 12-03     | 24801974336168333636113 7 | PATRIOT SOFTWARE, LLC<br>877-968-7147 OH | \$49.00                 |
| 12-10      | 12-12     | 24906414345216401608314 7 | IONOS Inc. 877-4612631 PA                | \$11.50                 |
| 12-16      | 12-18     | 24906414351216922191767 7 | IONOS Inc. 877-4612631 PA                | \$223.81                |

**Fees Charged****Total Fees for this period****\$0.00****Interest Charged**

Interest Charge on Purchases

\$0.00

Interest Charge on Cash Advances

\$0.00

Interest Charge on Balance Transfers

\$0.00

**Total Interest for this Period****\$0.00****Charge Summary** Your Annual Percentage Rate (APR) is the annual interest rate on your account (v) Variable rate (f) Fixed rate

|              | Annual Percentage Rate (APR) | Special Offer or Eligible Purchases APR Expiration Date | Balance Subject to Interest Rate | Days Rate Used | Interest Charge |
|--------------|------------------------------|---|----------------------------------|----------------|-----------------|
| Purchases    | 18.24% (v)                   | NA  | \$0.00                           | 32             | \$0.00          |
| Cash Advance | 30.49% (v)                   | NA  | \$0.00                           | 32             | \$0.00          |

**2025 Total Year-to-Date**

Total Fees Charged in 2025

\$0.00

Total Interest Charged in 2025

\$0.00

**Contact Information****Contact us online**  
card.fnbo.com**Talk To Us**  
800-819-4249  
We accept calls made through  
relay services (dial 711)**Mail Payments To**  
FNBO  
P.O. Box 2818  
Omaha, NE 68103-2818



**QUAIL VALLEY WD**Account number ending in 1206  
For billing cycle ending 12/31/2024New Balance  
**\$0.00**Minimum Payment  
**\$0.00**Payment Due  
**01/25/2025****Your Account Summary**

|                    |               |
|--------------------|---------------|
| Previous Balance   | \$0.00        |
| Payments           | \$0.00        |
| Other Credits      | \$0.00        |
| Purchases          | \$0.00        |
| Balance Transfers  | \$0.00        |
| Cash Advances      | \$0.00        |
| Fees Charged       | \$0.00        |
| Interest Charged   | \$0.00        |
| <b>New Balance</b> | <b>\$0.00</b> |

Statement Closing Date 12/31/24  
Days in Billing Cycle 32**Your Payment Information**

|                         |                   |
|-------------------------|-------------------|
| New Balance             | \$0.00            |
| Minimum Payment Due     | \$0.00            |
| Past Due Amount         | \$0.00            |
| <b>Payment Due Date</b> | <b>01/25/2025</b> |

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- Monitor monthly expenses

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**Important Information Regarding Your Account**

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Please read entire statement for additional important information about your account.



Account Number XXXX-XXXX-XXXX-1206

**QUAIL VALLEY WD**

Account number ending in 1206

Transactions for billing cycle ending 12/31/24

**CURRENT POINT  
BALANCE****4,087**Use your  
card to earn**1** Point per \$1 spent  
on net purchases**Point activity summary for the period covered by this statement:**

399 Total points earned this month  
0 Bonus points earned this month  
0 Total points redeemed this month  
4,087 Accumulated point total  
192 Points expiring next month  
4,087 Current point balance

Points that will be expiring on your next statement closing date.....192

Keep using your card to increase your rewards total. The more you purchase, the more rewards you earn!

Review your Reward Terms and Conditions for details including earning, redemption, expiration, or forfeiture.

076

**TRANSACTION DETAIL****Fees Charged****Total Fees for this period****\$0.00****Interest Charged**

|                                       |               |
|---------------------------------------|---------------|
| Interest Charge on Purchases          | \$0.00        |
| Interest Charge on Cash Advances      | \$0.00        |
| Interest Charge on Balance Transfers  | \$0.00        |
| <b>Total Interest for this Period</b> | <b>\$0.00</b> |

**Charge Summary** Your Annual Percentage Rate (APR) is the annual interest rate on your account (v) Variable rate (f) Fixed rate

|              | Annual Percentage<br>Rate (APR) | Special Offer or Eligible<br>Purchases APR Expiration Date | Balance Subject to<br>Interest Rate | Days Rate Used | Interest Charge |
|--------------|---------------------------------|--|-------------------------------------|----------------|-----------------|
| Purchases    | 18.24% (v)                      | NA   | \$0.00                              | 32             | \$0.00          |
| Cash Advance | 30.49% (v)                      | NA   | \$0.00                              | 32             | \$0.00          |

**2025 Total Year-to-Date**

|                                |        |
|--------------------------------|--------|
| Total Fees Charged in 2025     | \$0.00 |
| Total Interest Charged in 2025 | \$0.00 |

**Contact Information**



# Quail Valley Water District

Register: 222200 - Acc Payable - Cal Cards

From 11/21/2024 through 12/20/2024

1/21/2025 11:25 AM

Sorted by: Date, Type, Number/Ref

| Date       | Ref.        | Payee                   | Account                  | Memo             | Charge | C | Payment  | Balance  |
|------------|-------------|-------------------------|--------------------------|------------------|--------|---|----------|----------|
| 11/23/2024 | 24129529    | Superior Plus Propan... | -split-                  |                  |        |   |          |          |
| 11/25/2024 |             | Karl's Hardware         | -split-                  |                  | 757.33 |   |          | 757.33   |
| 11/25/2024 | 99184124    | Flying J                | 500000 · Operating Ex... |                  | 10.78  | X |          | 768.11   |
| 11/26/2024 |             | Walmart                 | -split-                  |                  | 84.00  | X |          | 852.11   |
| 11/27/2024 |             | Home Depot              | -split-                  |                  | 45.43  | X |          | 897.54   |
| 12/01/2024 | 20240872    | Kern Data               | 500000 · Operating Ex... | Monthly Subsc... | 166.71 | X |          | 1,064.25 |
| 12/03/2024 | 134839      | The Tire Store          | 500000 · Operating Ex... |                  | 40.00  | X |          | 1,104.25 |
| 12/03/2024 | 99191792    | Flying J                | 500000 · Operating Ex... |                  | 500.00 |   |          | 1,604.25 |
| 12/04/2024 | SO35602...  | USABlueBook             | -split-                  |                  | 62.18  | X |          | 1,666.43 |
| 12/06/2024 | 056809      | The Barn                | 500000 · Operating Ex... |                  | 571.17 | X |          | 2,237.60 |
| 12/06/2024 | 056810      | The Barn                | 500000 · Operating Ex... |                  | 32.41  | X |          | 2,270.01 |
| 12/06/2024 | 056807      | The Barn                | 500000 · Operating Ex... |                  | 78.50  | X |          | 2,348.51 |
| 12/06/2024 | 056808      | The Barn                | 500000 · Operating Ex... |                  | 100.00 | X |          | 2,448.51 |
| 12/10/2024 |             | Karl's Hardware         | -split-                  |                  | 100.00 | X |          | 2,548.51 |
| 12/10/2024 | 4447-291... | O'Reilly Auto Parts     | -split-                  |                  | 55.16  | X |          | 2,603.67 |
| 12/12/2024 |             | Microsoft               | 500000 · Operating Ex... | Office 365       | 52.48  | X |          | 2,656.15 |
| 12/13/2024 | 78243       | Leslie's Pool Supplies  | -split-                  |                  | 8.25   | X |          | 2,664.40 |
| 12/16/2024 | 99202047    | Flying J                | 500000 · Operating Ex... |                  | 69.70  | X |          | 2,734.10 |
| 12/18/2024 |             | Walmart                 | -split-                  |                  | 80.22  | X |          | 2,814.32 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  | 6.02   | X |          | 2,820.34 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  |        |   | 48.25    | 2,772.09 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  |        |   | 1,648.05 | 1,124.04 |
|            |             |                         |                          |                  |        |   | 366.71   | 757.33   |

12:18 PM

01/02/25

Quail Valley Water District  
Reconciliation Summary

222200 · Acc Payable - Cal Cards, Period Ending 12/20/2024

|                                      | Dec 20, 24 |
|--------------------------------------|------------|
| Beginning Balance                    | 1,098.10   |
| Cleared Transactions                 |            |
| Charges and Cash Advances - 18 items | -2,063.01  |
| Payments and Credits - 3 items       | 1,098.10   |
| Total Cleared Transactions           | -964.91    |
| Cleared Balance                      | 2,063.01   |
| Uncleared Transactions               |            |
| Charges and Cash Advances - 1 item   | -757.33    |
| Payments and Credits - 3 items       | 2,063.01   |
| Total Uncleared Transactions         | 1,305.68   |
| Register Balance as of 12/20/2024    | 757.33     |
| Ending Balance                       | 757.33     |



P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER 4246 0445 5573 8586  
STATEMENT DATE 12-20-2024  
AMOUNT DUE \$2,063.01  
NEW BALANCE \$2,063.01  
PAYMENT DUE ON RECEIPT

000000091 01 SP 106481207564906 P  
QUAIL VALLEY WATER DIST  
ATTN RICHARD CANTRELL  
24750 SAND CANYON ROAD  
TEHACHAPI CA 93561-8115

1/16/25 Pd/Rec. 1/24/25  
Conf# AB31SPQW

AMOUNT ENCLOSED  
\$  
Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

4246044555738586 000206301 000206301

tear payment coupon at perforation.

| CORPORATE ACCOUNT SUMMARY                   |                     |                                   |                  |                         |                            |           |            |                |  |
|---|---------------------|-----------------------------------|------------------|-------------------------|----------------------------|-----------|------------|----------------|--|
| QUAIL VALLEY WATER D<br>4246 0445 5573 8586 | Previous<br>Balance | Purchases<br>And Other<br>Charges | Cash<br>Advances | Cash<br>Advance<br>Fees | Late<br>Payment<br>Charges | - Credits | - Payments | New<br>Balance |  |
| Company Total                               | \$1,098.10          | \$2,063.01                        | \$0.00           | \$0.00                  | \$0.00                     | \$0.00    | \$1,098.10 | \$2,063.01     |  |

| CORPORATE ACCOUNT ACTIVITY                     |              |                         |                             |             | TOTAL CORPORATE ACTIVITY |  |
|--|--------------|-------------------------|-----------------------------|-------------|--------------------------|--|
| QUAIL VALLEY WATER DIST<br>4246-0445-5573-8586 |              |                         |                             |             | \$1,098.10 CR            |  |
| Post<br>Date                                   | Tran<br>Date | Reference Number        | Transaction Description     | Amount      |                          |  |
| 12-06  | 12-04        | 74798264341000000000324 | PAYMENT - THANK YOU 00000 C | 1,098.10 PY |                          |  |

| NEW ACTIVITY                             |              |                         |                                     |        | TOTAL ACTIVITY |         |
|--|--------------|-------------------------|-------------------------------------|--------|----------------|---------|
| RANDY HARDENBROOK<br>4246-0402-8026-4344 |              |                         |                                     |        | \$48.25        |         |
|  |              |                         |                                     |        | CREDITS        | \$0.00  |
|  |              |                         |                                     |        | PURCHASES      | \$48.25 |
|  |              |                         |                                     |        | CASH ADV       | \$0.00  |
| Post<br>Date                             | Tran<br>Date | Reference Number        | Transaction Description             | Amount |                |         |
| 12-03                                    | 12-02        | 24275394337900015922792 | KERN DATA 888-8717205 CA            | 40.00  |                |         |
| 12-12                                    | 12-12        | 24204294347001001304057 | MICROSOFT-G070494088 701-2817490 WA | 8.25   |                |         |

| CUSTOMER SERVICE CALL |  | ACCOUNT NUMBER      |                 | ACCOUNT SUMMARY           |          |
|-----------------------|--|---------------------|-----------------|---------------------------|----------|
| 800-344-5696          |  | 4246-0445-5573-8586 |                 | PREVIOUS BALANCE          | 1,098.10 |
|                       |  |                     |                 | PURCHASES & OTHER CHARGES | 2,063.01 |
|                       |  | STATEMENT DATE      | DISPUTED AMOUNT | CASH ADVANCES             | .00      |
|                       |  | 12/20/24            | .00             | CASH ADVANCE FEES         | .00      |
|                       |  |                     |                 | LATE PAYMENT CHARGES      | .00      |
|                       |  |                     |                 | CREDITS                   | .00      |
|                       |  |                     |                 | PAYMENTS                  | 1,098.10 |
|                       |  |                     |                 | ACCOUNT BALANCE           | 2,063.01 |

SEND BILLING INQUIRIES TO:  
U.S. Bank National Association  
c/o U.S. Bancorp Purchasing Card Program  
P.O. Box 6335  
Fargo, ND 58125-6335





|   |
|---|
| Company Name: QUAIL VALLEY WATER DIST         |
| Corporate Account Number: 4246 0445 5573 8586 |
| Statement Date: 12-20-2024                    |

### NEW ACTIVITY

ISAIAS D VILLAFANA  
4246-0446-5902-6227

CREDITS  
\$0.00

PURCHASES  
\$1,648.05

CASH ADV  
\$0.00

TOTAL ACTIVITY  
\$1,648.05

| Post Date | Tran Date | Reference Number        | Transaction Description               | Amount    |
|-----------|-----------|-------------------------|---------------------------------------|-----------|
| 11-26     | 11-25     | 24003294330000159625646 | PILOT 01094 TEHACHAPI CA              | 84.00✓    |
| 11-26     | 11-25     | 24801974331162805133217 | KARLS HARDWARE TEHACHAPI TEHACHAPI CA | 10.78✓    |
| 11-29     | 11-26     | 24226384332004409011233 | WALMART #4317 TEHACHAPI CA            | 45.43✓    |
| 12-04     | 12-03     | 24003294338000187616387 | PILOT 01094 TEHACHAPI CA              | 62.18✓    |
| 12-04     | 12-03     | 24011334338900018261887 | THE TIRE STORE TEHACHAPI CA 568641    | - 500.00✓ |
| 12-06     | 12-06     | 24793384341000688574059 | USABUEBOOK ATLANTA GA                 | 571.17✓   |
| 12-09     | 12-06     | 24801974342174080148023 | THE BARN SUMMIT TEHACHAPI CA          | 32.41✓    |
| 12-09     | 12-06     | 24801974342174080148031 | THE BARN SUMMIT TEHACHAPI CA          | 78.50✓    |
| 12-11     | 12-10     | 24431054346077571645164 | O'REILLY 4447 TEHACHAPI CA            | 52.48✓    |
| 12-11     | 12-10     | 24801974346177975844073 | KARLS HARDWARE TEHACHAPI TEHACHAPI CA | 55.16✓    |
| 12-16     | 12-13     | 24692164349107053625000 | LESLIES POOL SPLY LANCASTER CA        | 69.70✓    |
| 12-17     | 12-16     | 24003294351000191095760 | PILOT 01094 TEHACHAPI CA              | 80.22✓    |
| 12-19     | 12-18     | 24445004354400160030366 | WM SUPERCENTER #4317 TEHACHAPI CA     | 6.02✓     |

MATTHEW LUCAS  
4246-0446-6124-6482

CREDITS  
\$0.00

PURCHASES  
\$366.71

CASH ADV  
\$0.00

TOTAL ACTIVITY  
\$366.71

| Post Date | Tran Date | Reference Number        | Transaction Description           | Amount  |
|-----------|-----------|-------------------------|-----------------------------------|---------|
| 11-29     | 11-27     | 24943014333010191619939 | THE HOME DEPOT #6835 TEHACHAPI CA | 166.71✓ |
| 12-09     | 12-06     | 24801974342174080148049 | THE BARN SUMMIT TEHACHAPI CA      | 100.00✓ |
| 12-09     | 12-06     | 24801974342174080148056 | THE BARN SUMMIT TEHACHAPI CA      | 100.00✓ |

Department: 00000 Total:  
Division: 00000 Total:

\$2,063.01  
\$2,063.01





6340 S. Fiddlers Green Circle  
Greenwood Village, CO 80111

00000796 TCBL2985111302404000 01 001000  
QUAIL VALLEY WATER DISTRICT  
24750 SAND CANYON ROAD  
TEHACHAPI, CA 93561

12/11/24 Pd/Rec. 12/11 B/ly  
Cny # MB7154NP  
\$2,000<sup>00</sup> pd.

**Customer Billing Statement**  
Customer Number 00103319  
Statement Date 11/29/2024  
Payment Due Date 12/20/2024  
Page 1 of 3

**Customer Service Information**

**Customer Service**  
(800) 255-6190

**CoBank National Office**  
6340 S. Fiddlers Green Circle  
Greenwood Village, CO 80111

**Visit Us Online**  
[www.cobank.com](http://www.cobank.com)

**BILLING SUMMARY**

| Agreement                   | Facility Fee/Loan Number | Fee/Balance Description | Amounts in USD                 |
|-----------------------------|--------------------------|-------------------------|--------------------------------|
| S01-D                       | 01 002989625             | INTEREST OWING          | Balance Due 330.03             |
| S01-D                       | 01 002989625             | LOAN AMOUNT DUE         | Total Amount Due 330.03        |
| <b>Balances Due Summary</b> |                          |                         | <b>Grand Total Due:</b> 330.03 |
| Total Principal             | 0.00                     | Total Interest          | 330.03                         |
|                             |                          | Total Fees              | 0.00                           |
|                             |                          | Total Other             | 0.00                           |
|                             |                          | <b>Grand Total Due</b>  | <b>\$330.03</b>                |

Please wire transfer your payment to CoBank:  
ABA Number: 307088754  
Account Number: 00103319

Or return with your check payable to:



PO BOX 209422  
DALLAS, TX 75320-9422

Customer Number 00103319  
Statement Date 11/29/2024  
Payment Due Date 12/20/2024  
Grand Total Due (USD) 330.03

Amount Enclosed: \_\_\_\_\_

0100103319MA1TICKI ER R220241220LISDPR00103319

00000796-0001591-0001-0003-TCBL2985111302404000-01



6340 S. Fiddlers Green Circle  
Greenwood Village, CO 80111

## Customer Billing Statement

Customer Number 00103319  
Statement Date 11/29/2024  
Payment Due Date 12/20/2024  
Page 2 of 3

### LOAN BILLING DETAIL

Amounts in USD

AGREEMENT S01-D FACILITY 01 0000290791 LOAN 01 002989625

#### Loan Information

Effective Date 08/11/2016  
Maturity Date 01/31/2025  
Interest Rate Maturity Date  
Currency USD  
Principal Balance 52,999.96

#### Balances Due

| Balance | Description    | From       | To         | Current Due | Past Due | Total Due |
|---------|----------------|------------|------------|-------------|----------|-----------|
| INT     | INTEREST OWING | 11/01/2024 | 12/01/2024 | 330.03      | 0.00     | 330.03    |



6340 S. Fiddlers Green Circle  
Greenwood Village, CO 80111

## Customer Billing Statement

Customer Number 00103319  
Statement Date 11/29/2024  
Payment Due Date 12/20/2024  
Page 3 of 3

### FACILITY STATEMENT OF ACTIVITY

No activity for Facility Fees billed during this period

### LOAN STATEMENT OF ACTIVITY

AGREEMENT S01-D FACILITY 01 0000290791 LOAN 01 002989625

Currency: USD

#### Accrual INT02 LOAN INTEREST

From 11/01/2024 To 12/01/2024

| From       | To         | No. of Days | Accruing Balance | Accruing Rate | Amount Accrued |
|------------|------------|-------------|------------------|---------------|----------------|
| 11/01/2024 | 11/04/2024 | 3           | 52,999.96        | 7.580000      | 33.48          |
| 11/04/2024 | 11/05/2024 | 1           | 52,999.96        | 7.570000      | 11.15          |
| 11/05/2024 | 11/06/2024 | 1           | 52,999.96        | 7.570000      | 11.14          |
| 11/06/2024 | 11/07/2024 | 1           | 52,999.96        | 7.560000      | 11.13          |
| 11/07/2024 | 11/08/2024 | 1           | 52,999.96        | 7.650000      | 11.26          |
| 11/08/2024 | 11/12/2024 | 4           | 52,999.96        | 7.610000      | 44.82          |
| 11/12/2024 | 11/13/2024 | 1           | 52,999.96        | 7.570000      | 11.14          |
| 11/13/2024 | 11/14/2024 | 1           | 52,999.96        | 7.570000      | 11.15          |
| 11/14/2024 | 11/15/2024 | 1           | 52,999.96        | 7.560000      | 11.13          |
| 11/15/2024 | 11/18/2024 | 3           | 52,999.96        | 7.570000      | 33.43          |
| 11/18/2024 | 11/19/2024 | 1           | 52,999.96        | 7.350000      | 10.82          |
| 11/19/2024 | 11/20/2024 | 1           | 52,999.96        | 7.350000      | 10.82          |
| 11/20/2024 | 11/21/2024 | 1           | 52,999.96        | 7.340000      | 10.81          |
| 11/21/2024 | 11/22/2024 | 1           | 52,999.96        | 7.330000      | 10.79          |
| 11/22/2024 | 11/25/2024 | 3           | 52,999.96        | 7.320000      | 32.33          |
| 11/25/2024 | 11/26/2024 | 1           | 52,999.96        | 7.320000      | 10.78          |
| 11/26/2024 | 11/27/2024 | 1           | 52,999.96        | 7.320000      | 10.77          |
| 11/27/2024 | 11/29/2024 | 2           | 52,999.96        | 7.310000      | 21.53          |
| 11/29/2024 | 12/01/2024 | 2           | 52,999.96        | 7.320000      | 21.55          |

#### Transaction Activity Since Last Statement

| Date       | Transaction Description | Transaction Value |
|------------|-------------------------|-------------------|
| 11/19/2024 | INTEREST PAYMENT        | 346.78            |



# Quail Valley Water District

Register: 222200 · Acc Payable - Cal Cards

From 11/21/2024 through 12/20/2024

Sorted by: Date, Type, Number/Ref

1/2/2025 12:19 PM

| Date       | Ref.        | Payee                   | Account                  | Memo             | Charge C | Payment  | Balance  |
|------------|-------------|-------------------------|--------------------------|------------------|----------|----------|----------|
| 11/23/2024 | 24129529    | Superior Plus Propan... | -split-                  |                  |          |          |          |
| 11/25/2024 |             | Karl's Hardware         | -split-                  |                  | 757.33   |          | 757.33   |
| 11/25/2024 | 99184124    | Flying J                | 500000 · Operating Ex... |                  | 10.78 X  |          | 768.11   |
| 11/26/2024 |             | Walmart                 | -split-                  |                  | 84.00 X  |          | 852.11   |
| 11/27/2024 |             | Home Depot              | -split-                  |                  | 45.43 X  |          | 897.54   |
| 12/01/2024 | 20240872    | Kern Data               | 500000 · Operating Ex... | Monthly Subsc... | 166.71 X |          | 1,064.25 |
| 12/03/2024 | 99191792    | Flying J                | 500000 · Operating Ex... |                  | 40.00 X  |          | 1,104.25 |
| 12/03/2024 |             | The Tire Store          | 500000 · Operating Ex... |                  | 62.18 X  |          | 1,166.43 |
| 12/04/2024 | SO35602...  | USABlueBook             | -split-                  |                  | 500.00 X |          | 1,666.43 |
| 12/06/2024 | 056809      | The Barn                | 500000 · Operating Ex... |                  | 571.17 X |          | 2,237.60 |
| 12/06/2024 | 056810      | The Barn                | 500000 · Operating Ex... |                  | 32.41 X  |          | 2,270.01 |
| 12/06/2024 | 056807      | The Barn                | 500000 · Operating Ex... |                  | 78.50 X  |          | 2,348.51 |
| 12/06/2024 | 056808      | The Barn                | 500000 · Operating Ex... |                  | 100.00 X |          | 2,448.51 |
| 12/10/2024 |             | Karl's Hardware         | -split-                  |                  | 100.00 X |          | 2,548.51 |
| 12/10/2024 | 4447-291... | O'Reilly Auto Parts     | -split-                  |                  | 55.16 X  |          | 2,603.67 |
| 12/12/2024 |             | Microsoft               | 500000 · Operating Ex... | Office 365       | 52.48 X  |          | 2,656.15 |
| 12/13/2024 | 78243       | Leslie's Pool Supplies  | -split-                  |                  | 8.25 X   |          | 2,664.40 |
| 12/16/2024 | 99202047    | Flying J                | 500000 · Operating Ex... |                  | 69.70 X  |          | 2,734.10 |
| 12/18/2024 |             | Walmart                 | -split-                  |                  | 80.22 X  |          | 2,814.32 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  | 6.02 X   |          | 2,820.34 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  |          | 48.25    | 2,772.09 |
| 12/20/2024 |             | U. S. Bank - Cal Card   | 222000 · Accounts Pay... |                  |          | 1,648.05 | 1,124.04 |
|            |             |                         |                          |                  |          | 366.71   | 757.33   |

12:18 PM

01/02/25

## Quail Valley Water District Reconciliation Summary

222200 · Acc Payable - Cal Cards, Period Ending 12/20/2024

|                                      | Dec 20, 24 |
|--------------------------------------|------------|
| Beginning Balance                    |            |
| Cleared Transactions                 | 1,098.10   |
| Charges and Cash Advances - 18 items | -2,063.01  |
| Payments and Credits - 3 items       | 1,098.10   |
| Total Cleared Transactions           | -964.91    |
| Cleared Balance                      | 2,063.01   |
| Uncleared Transactions               |            |
| Charges and Cash Advances - 1 item   | -757.33    |
| Payments and Credits - 3 items       | 2,063.01   |
| Total Uncleared Transactions         | 1,305.68   |
| Register Balance as of 12/20/2024    | 757.33     |
| Ending Balance                       | 757.33     |



P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER 4246 0445 5573 8586  
STATEMENT DATE 12-20-2024  
AMOUNT DUE \$2,063.01  
NEW BALANCE \$2,063.01  
PAYMENT DUE ON RECEIPT



000000091 01 SP 106481207564906 P

QUAIL VALLEY WATER DIST  
ATTN RICHARD CANTRELL  
24750 SAND CANYON ROAD  
TEHACHAPI CA 93561-8115

AMOUNT ENCLOSED

\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

4246044555738586 000206301 000206301

Please tear payment coupon at perforation.

### CORPORATE ACCOUNT SUMMARY

| QUAIL VALLEY WATER D<br>4246 0445 5573 8586 | Previous<br>Balance | Purchases<br>And Other<br>+ Charges | Cash<br>Advances + | Cash<br>Advance<br>Fees + | Late<br>Payment<br>Charges | - Credits | - Payments | New<br>Balance |
|---|---------------------|-------------------------------------|--------------------|---------------------------|----------------------------|-----------|------------|----------------|
| Company Total                               | \$1,098.10          | \$2,063.01                          | \$0.00             | \$0.00                    | \$0.00                     | \$0.00    | \$1,098.10 | \$2,063.01     |

### CORPORATE ACCOUNT ACTIVITY

QUAIL VALLEY WATER DIST  
4246-0445-5573-8586

TOTAL CORPORATE ACTIVITY  
\$1,098.10 CR

| Post<br>Date | Tran<br>Date | Reference Number        | Transaction Description     | Amount      |
|--------------|--------------|-------------------------|-----------------------------|-------------|
| 12-06        | 12-04        | 74798264341000000000324 | PAYMENT - THANK YOU 00000 C | 1,098.10 PY |

### NEW ACTIVITY

RANDY HARDENBROOK  
4246-0402-8026-4344

CREDITS  
\$0.00

PURCHASES  
\$48.25

CASH ADV  
\$0.00

TOTAL ACTIVITY  
\$48.25

| Post<br>Date | Tran<br>Date | Reference Number        | Transaction Description             | Amount  |
|--------------|--------------|-------------------------|-------------------------------------|---------|
| 12-03        | 12-02        | 24275394337900015922792 | KERN DATA 888-8717205 CA            | 40.00 ✓ |
| 12-12        | 12-12        | 24204294347001001304057 | MICROSOFT-G070494088 701-2817490 WA | 8.25 ✓  |

### CUSTOMER SERVICE CALL

800-344-5696

#### ACCOUNT NUMBER

4246-0445-5573-8586

#### STATEMENT DATE

12/20/24

#### DISPUTED AMOUNT

.00

#### ACCOUNT SUMMARY

|                              |          |
|------------------------------|----------|
| PREVIOUS BALANCE             | 1,098.10 |
| PURCHASES &<br>OTHER CHARGES | 2,063.01 |
| CASH ADVANCES                | .00      |
| CASH ADVANCE FEES            | .00      |
| LATE PAYMENT<br>CHARGES      | .00      |
| CREDITS                      | .00      |
| PAYMENTS                     | 1,098.10 |
| ACCOUNT BALANCE              | 2,063.01 |

#### SEND BILLING INQUIRIES TO:

U.S. Bank National Association

U.S. Bancorp Purchasing Card Program  
P.O. Box 6335  
Fargo, ND 58125-6335

#### AMOUNT DUE

2,063.01





|   |
|---|
| Company Name: QUAIL VALLEY WATER DIST         |
| Corporate Account Number: 4246 0445 5573 8586 |
| Statement Date: 12-20-2024                    |

### NEW ACTIVITY

ISAIAS D VILLAFANA  
4246-0446-5902-6227

CREDITS \$0.00 PURCHASES \$1,648.05 CASH ADV \$0.00 TOTAL ACTIVITY \$1,648.05

| Post Date | Tran Date | Reference Number        | Transaction Description               | Amount  |
|-----------|-----------|-------------------------|---------------------------------------|---------|
| 11-26     | 11-25     | 24003294330000159625646 | PILOT 01094 TEHACHAPI CA              |         |
| 11-26     | 11-25     | 24801974331162805133217 | KARLS HARDWARE TEHACHAPI TEHACHAPI CA | 84.00✓  |
| 11-29     | 11-26     | 24226384332004409011233 | WALMART #4317 TEHACHAPI CA            | 10.78✓  |
| 12-04     | 12-03     | 24003294338000187616387 | PILOT 01094 TEHACHAPI CA              | 45.43✓  |
| 12-04     | 12-03     | 24011334338900018261887 | THE TIRE STORE TEHACHAPI CA 563641    | 62.18✓  |
| 12-06     | 12-06     | 24793384341000688574059 | USABLUBOOK ATLANTA GA                 | 500.00  |
| 12-09     | 12-06     | 24801974342174080148023 | THE BARN SUMMIT TEHACHAPI CA          | 571.17✓ |
| 12-09     | 12-06     | 24801974342174080148031 | THE BARN SUMMIT TEHACHAPI CA          | 32.41✓  |
| 12-11     | 12-10     | 24431054346077571645164 | O'REILLY 4447 TEHACHAPI CA            | 78.50✓  |
| 12-16     | 12-13     | 24801974346177975844073 | KARLS HARDWARE TEHACHAPI CA           | 52.48✓  |
| 12-16     | 12-13     | 24692164349107053625000 | LESLIES POOL SPLY LANCASTER CA        | 55.16✓  |
| 12-17     | 12-16     | 24003294351000191095760 | PILOT 01094 TEHACHAPI CA              | 69.70✓  |
| 12-19     | 12-18     | 24445004354400160030366 | WM SUPERCENTER #4317 TEHACHAPI CA     | 80.22✓  |
|           |           |                         |                                       | 6.02✓   |

MATTHEW LUCAS  
4246-0446-6124-6482

CREDITS \$0.00 PURCHASES \$366.71 CASH ADV \$0.00 TOTAL ACTIVITY \$366.71

| Post Date | Tran Date | Reference Number        | Transaction Description           | Amount  |
|-----------|-----------|-------------------------|-----------------------------------|---------|
| 11-29     | 11-27     | 24943014333010191619939 | THE HOME DEPOT #6835 TEHACHAPI CA | 166.71✓ |
| 12-09     | 12-06     | 24801974342174080148049 | THE BARN SUMMIT TEHACHAPI CA      | 100.00✓ |
| 12-09     | 12-06     | 24801974342174080148056 | THE BARN SUMMIT TEHACHAPI CA      | 100.00✓ |

Department: 00000 Total:  
Division: 00000 Total:

\$2,063.01  
\$2,063.01





**QUAIL VALLEY WATER DISTRICT**

**BASIC FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**Year Ended June 30, 2024**

**(With Independent Auditor's Report Thereon)**

***SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY***

**Bill R. Walker  
Certified Public Accountant**

**QUAIL VALLEY WATER DISTRICT  
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*SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY*



**BILL R. WALKER**  
Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Quail Valley Water District  
Tehachapi, California

### **Report on the Financial Statements**

#### ***Opinions***

I have audited the financial statements of the business-type activities and the aggregate remaining fund information of the Quail Valley Water District (the District) as of and for the year ending June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of Quail Valley Water District as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controllers Minimum Audit Requirements for California Special Districts. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

1805 Spring Grove Lane, Bakersfield, California 93311-1630  
Tel. 661-428-2919, Fax 661-369-7618, [billwalkercpa@gmail.com](mailto:billwalkercpa@gmail.com)



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. I have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standard*, I have also issued my report dated November 20, 2024, on my consideration of Quail Valley Water District's control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting or compliance.

***Bill R. Walker CPA***

Bill R. Walker  
Certified Public Accountant  
Bakersfield, California  
November 20, 2024

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QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

As management of the Quail Valley Water District (the District), we offer readers of the District's basic financial statements this narrative overview and analysis of the District's financial performance during the year ending June 30, 2024. Please read it in conjunction with the District's financial statements, which follow in this section.

*Financial Highlights*

The District's total net position decreased \$ 231,661 or 21.4% over the course of the year's operations. This decrease was primarily related to operational expenses increasing 3.5%, and total expenses increasing 16.3%.

The District's total operational revenue increased \$4,577 or 3.5% during the year ended June 30, 2024. The components of the increase are as follows:

|                                       |                 |
|---------------------------------------|-----------------|
| Increase in water sales               | 13,112          |
| (Decrease) in water services          | <u>(8,535)</u>  |
| Increase in total operational revenue | <u>\$ 4,577</u> |

The District's operating expenses increased \$74,368 or 53.5% during the fiscal year ended June 30, 2024.

The District's capital assets, before accumulated depreciation increased \$26,408 or 2.2% during the fiscal year ended June 30, 2024 as a result of operational fixed assets.

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QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

*Overview of the Financial Statements*

This annual report includes this management's discussion and analysis report, the independent auditor's report, the financial statements of the District and selected additional information. The financial statements also include notes that explain in more detail some of the information in the financial statements.

*Required Financial Statements*

The financial statements of the District report information of the District using accounting methods like those used by private sector companies. These statements offer short and long term financial information about its activities. The Statement of Net Position includes all of District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). It also provides the basis for evaluating the capital structure of the District and for assessing the liquidity and financial flexibility of the District.

All the current year's revenues and expenses are accounted for in the Statement of Revenues and Expenses, and Changes in Net Position. These statements measure the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all of its costs through its contract revenue and contributions - other districts and other charges, as well as its profitability and credit worthiness.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

*Financial Analysis of the District*

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off because of the year's activities?" The Statement of Net Position, and the Statements of Revenues and Expenses, and Changes in Net Position report information about the District's activities in a way that will help answer this question. These three statements report the net position of the District and the changes in them. One can think of the District's net position, is one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

Net Position

To begin our analysis, a summary of the District's Statements of Net Position is presented in Table A-1

Table A - 1  
Condensed Statements of Net Position  
June 30, 2024 and 2023

|   | 2024              | 2023                | Dollar Change       | Percent Change |
|---|-------------------|---------------------|---------------------|----------------|
| Current Assets                                  | \$ 273,004        | \$ 190,667          | \$ 82,337           | 43.2%          |
| Capital Assets                                  | 934,141           | 962,652             | (28,511)            | -3.0%          |
| Other Assets                                    | 18,522            | 19,715              | (1,193)             | -6.1%          |
| <b>Total Assets</b>                             | <b>1,225,667</b>  | <b>1,173,034</b>    | <b>52,633</b>       | <b>4.5%</b>    |
| Current Liabilities                             | 406,425           | 122,396             | 284,029             | 232.1%         |
| Long- Term Debt                                 | -                 | -                   | -                   | -              |
| Other Liabilities                               | -                 | (265)               | 265                 | -              |
| <b>Total Liabilities</b>                        | <b>406,425</b>    | <b>122,131</b>      | <b>284,294</b>      | <b>232.8%</b>  |
| Unrestricted Net Position                       | 54,730            | 88,251              | (33,521)            | -38.0%         |
| Restricted Net Position - Proposition 84        | (88,102)          | -                   | (88,102)            | 0.0%           |
| Invested in Capital Assets, net of Related Debt | 852,614           | 962,652             | (110,038)           | -11.4%         |
|   | <b>\$ 819,242</b> | <b>\$ 1,050,903</b> | <b>\$ (231,661)</b> | <b>-22.0%</b>  |

As can be seen from the table above, total assets increased \$52,633 to \$1,225,667 at June 30, 2024 up from \$1,173,034 at June 30, 2023. The increase in total assets of the District was composed of three factors: current assets increased \$82,337, capital assets net of depreciation decreased \$28,511, and other assets decreased \$1,193.

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QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

Table A-2 Condensed Statements of Revenues and Expenses and  
Changes in Net Position  
Year Ended June 30, 2024 and 2023

|                        | 2024              | 2023              | Dollar<br>Change | Percentage<br>Change |
|------------------------|-------------------|-------------------|------------------|----------------------|
| Operating Revenues     | \$ 136,497        | \$ 131,920        | \$ 4,577         | 3.5%                 |
| Non-operating Revenues | 63,144            | 57,277            | 5,867            | 10.2%                |
| Total Revenues         | <u>\$ 199,641</u> | <u>\$ 189,197</u> | <u>\$ 10,444</u> | <u>5.5%</u>          |
| Operating Expenses     | 213,408           | 139,040           | 74,368           | 53.5%                |
| Non-operating Expenses | 28,125            | 68,728            | (40,603)         | -                    |
| Total Expenses         | <u>\$ 241,533</u> | <u>\$ 207,768</u> | <u>\$ 33,765</u> | <u>16.3%</u>         |

The District's operating revenues increased \$4,577 to \$136,497 during the year ended June 30, 2024 from \$131,920 during the year ended June 30, 2023. The District's non-operating revenues increased \$5,867 to \$63,144 during the year ended June 30, 2024 from \$57,277 during the year ended June 30, 2023. The District's operating expenses increased \$74,368 to \$213,408 during the year ended June 30, 2024 from \$139,040 during the year ended June 30, 2023. The District's non-operating expenses decreased \$40,603 to \$28,125 during the year ended June 30, 2024 from \$68,728 during the year ended June 30 2023.

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QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

Table A-3  
Schedule of Capital Assets  
Year Ended June 30, 2024 and 2023

|   | <u>2024</u>              | <u>2023</u>              | <u>Dollar<br/>Change</u>  | <u>Percentage<br/>Change</u> |
|---|--------------------------|--------------------------|---------------------------|------------------------------|
| <i><u>Capital Assets Being Depreciated</u></i>            |                          |                          |                           |                              |
| Transmission and Distribution Facilities                  | \$ 346,565               | \$ 339,990               | \$ 6,575                  | 1.9%                         |
| Pumping Plant   | 46,151                   | 38,248                   | 7,903                     | 20.7%                        |
| General Plant   | <u>116,596</u>           | <u>116,596</u>           | -                         | 0.0%                         |
| Less, Accumulated Depreciation                            | <u>(311,197)</u>         | <u>(256,277)</u>         | <u>(54,920)</u>           | 8.6%                         |
| Depreciable Assets, Net of Accumulated<br>Depreciation    | <u>\$ 198,115</u>        | <u>\$ 238,557</u>        | <u>\$ (40,442)</u>        | -17.0%                       |
| <i><u>Capital Assets Not Being Depreciated</u></i>        |                          |                          |                           |                              |
| Land  | 31,217                   | 31,217                   | -                         | 0.0%                         |
| Construction in Progress                                  | 262,311                  | 250,380                  | 11,931                    | 4.8%                         |
| Proposition 84 Project                                    | <u>442,498</u>           | <u>442,498</u>           | -                         | 0.0%                         |
| Total Capital Assets not Being Depreciated                | <u>736,026</u>           | <u>724,095</u>           | <u>11,931</u>             | 1.6%                         |
| Total Capital Assets , Net of Accumulated<br>Depreciation | <u><u>\$ 934,141</u></u> | <u><u>\$ 962,652</u></u> | <u><u>\$ (28,511)</u></u> | -3.0%                        |

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QUAIL VALLEY WATER DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2024

*Contacting District Management*

This financial report is designed to provide our customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District at 27450 Sand Canyon Road, Tehachapi, California 93561.

BASIC FINANCIAL STATEMENTS

**SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY**

Contacting District Management

This financial report is designed to provide our customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District at 27455 Sand Canyon Road, Thousand Oaks, California 93422.

## **BASIC FINANCIAL STATEMENTS**

***SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY***



**QUAIL VALLEY WATER DISTRICT**  
**Statement of Net Position**  
**June 30, 2024**

|   | <b>Unrestricted-<br/>Enterprise<br/>Fund</b> | <b>Restricted -<br/>Governmental<br/>Fund</b> | <b>Totals</b>       |
|---|--|---|---------------------|
| <b>ASSETS</b>   |  |   |                     |
| <b>Current Assets</b>   |  |   |                     |
| Cash  | \$ 12,348                                    | \$ -  | \$ 12,348           |
| Undeposited funds   | 2,204  | -   | 2,204               |
| Accounts receivable, trade, net of allowance for uncollectible accounts | 107,695                                      | 93,424  | 201,119             |
| Interfund loan  | 34,410                                       | -   | 34,410              |
| Current portion of connection fees receivable                           | 1,945  | -   | 1,945               |
| Inventory of materials and supplies                                     | 20,978                                       | -   | 20,978              |
| Total current assets  | 179,580                                      | 93,424  | 273,004             |
| <b>Noncurrent Assets</b>  |  |   |                     |
| Capital assets, net of accumulated depreciation                         | 934,141                                      | -   | 934,141             |
| Connection fees   | 18,522                                       | -   | 18,522              |
| Total other noncurrent assets   | 18,522                                       | -   | 18,522              |
| <b>Total Assets</b>   | <b>\$ 1,132,243</b>                          | <b>\$ 93,424</b>                              | <b>\$ 1,225,667</b> |
| <b>LIABILITIES AND NET POSITION</b>                                     |  |   |                     |
| <b>Current Liabilities</b>  |  |   |                     |
| Accounts payable, trade   | 175,719                                      | 93,425  | 269,144             |
| Credit cards payable  | 419  | -   | 419                 |
| Interfund loan  | -  | 34,410  | 34,410              |
| Taxes accrued   | 2,036  | -   | 2,036               |
| Loan payable - related party  | 46,725                                       | -   | 46,725              |
| Line of credit COBANK   | -  | 53,691  | 53,691              |
| Total current liabilities   | 224,899                                      | 181,526                                       | 406,425             |
| <b>Total Liabilities</b>  | <b>224,899</b>                               | <b>181,526</b>                                | <b>406,425</b>      |
| <b>Net Position (Deficit)</b>   |  |   |                     |
| Invested in capital assets, net of related debt                         | 852,614                                      | -   | 852,614             |
| Restricted for:   | -  | (88,102)                                      | (88,102)            |
| Proposition 84  | -  | -   | -                   |
| Unrestricted  | 54,730                                       | -   | 54,730              |
| Total net position  | \$ 907,344                                   | \$ (88,102)                                   | \$ 819,242          |

The accompanying notes are an integral part of these financial statements

**QUAIL VALLEY WATER DISTRICT**  
**Statement of Revenue and Expenses**  
**For the Year Ended June 30, 2024**

|                                    | Unrestricted<br>Enterprise<br>Fund | Restricted -<br>Governmental<br>Fund | Totals             |
|------------------------------------|------------------------------------|--------------------------------------|--------------------|
| <b>Operating Revenue</b>           |                                    |                                      |                    |
| Water sales - residential          | \$ 134,049                         | \$ -                                 | \$ 134,049         |
| Water sales - other                | (3,065)                            | -                                    | (3,065)            |
| <b>Total Water Sales</b>           | <u>130,984</u>                     | <u>-</u>                             | <u>130,984</u>     |
| Water services:                    |                                    |                                      |                    |
| Account transfer fee               |                                    | -                                    | -                  |
| Late fees                          | 4,013                              | -                                    | 4,013              |
| Disconnect fees                    | 1,500                              | -                                    | 1,500              |
| Returned check charges             |                                    | -                                    | -                  |
| <b>Total Water Services</b>        | <u>5,513</u>                       | <u>-</u>                             | <u>5,513</u>       |
| <b>Total Operating Revenue</b>     | <u>136,497</u>                     | <u>-</u>                             | <u>136,497</u>     |
| <b>Operating Expenses</b>          |                                    |                                      |                    |
| Source of supply                   | 750                                | -                                    | 750                |
| Pumping expense                    | 8,568                              | -                                    | 8,568              |
| Water treatment                    | 8,517                              | -                                    | 8,517              |
| Transmission and distribution      | 19,947                             | -                                    | 19,947             |
| Customer accounts                  | 2,420                              | -                                    | 2,420              |
| Administrative and general         | 113,609                            | 4,677                                | 118,286            |
| Depreciation expense               | 54,920                             | -                                    | 54,920             |
| <b>Total Operating Expenses</b>    | <u>208,731</u>                     | <u>4,677</u>                         | <u>213,408</u>     |
| <b>Operating (loss)</b>            | <u>(72,234)</u>                    | <u>(4,677)</u>                       | <u>(76,911)</u>    |
| <b>Non-operating Income</b>        |                                    |                                      |                    |
| Rent income                        | 9,400                              | -                                    | 9,400              |
| Interest income                    | 1,116                              | -                                    | 1,116              |
| Property taxes current - secured   | 44,889                             | -                                    | 44,889             |
| Property taxes current - unsecured | 4,443                              | -                                    | 4,443              |
| Proposition 84 reimbursements      | -                                  | -                                    | -                  |
| Home owners property tax relief    | 267                                | -                                    | 267                |
| Miscellaneous income               | 3,029                              | -                                    | 3,029              |
| <b>Total Non-operating Income</b>  | <u>63,144</u>                      | <u>-</u>                             | <u>63,144</u>      |
| <b>Non-operating Expense</b>       |                                    |                                      |                    |
| Payroll expenses                   | 28,125                             | -                                    | 28,125             |
| Proposition 84                     | -                                  | -                                    | -                  |
| Other nonoperating expense         | -                                  | -                                    | -                  |
| <b>Total Non-operating Expense</b> | <u>28,125</u>                      | <u>-</u>                             | <u>28,125</u>      |
| <b>Change in net position</b>      | <u>\$ (37,215)</u>                 | <u>\$ (4,677)</u>                    | <u>\$ (41,892)</u> |

The accompanying notes are an integral part of these financial statements



**QUAIL VALLEY WATER DISTRICT**  
**Statement of Changes in Net Position**  
**For the Year Ended June 30, 2024**

|  | Unrestricted<br>Enterprise<br>Fund | Invested in<br>Capital<br>Assets<br>(Net Of Related<br>Debt) | Restricted -<br>Governmental<br>Fund | Totals            |
|--|------------------------------------|--|--------------------------------------|-------------------|
| <b>Balances (Deficits), June 30, 2023</b>                  | \$ 91,945                          | \$ 852,614   | \$ (83,425)                          | \$ 861,134        |
| Change in net position for the year ended<br>June 30, 2024 | (37,215)                           | -  | (4,677)                              | (41,892)          |
| <b>Balances (Deficits), June 30, 2024</b>                  | <u>\$ 54,730</u>                   | <u>\$ 852,614</u>  | <u>\$ (88,102)</u>                   | <u>\$ 819,242</u> |

**SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY**

The accompanying notes are an integral part of these financial statements

**QUAIL VALLEY WATER DISTRICT**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2024**

|   | Unrestricted -<br>Enterprise<br>Fund | Restricted -<br>Governmental<br>Fund | Totals      |
|---|--------------------------------------|--------------------------------------|-------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                                      |                                      |             |
| Cash received from customers  | \$ 136,497                           | -                                    | \$ 136,497  |
| Cash payments to suppliers for services   | (40,203)                             | \$ -                                 | (40,203)    |
| Cash payments to employees for services   | (28,125)                             | -                                    | (28,125)    |
| Cash payments for general and administrative expenses   | (135,858)                            | (4,677)                              | (140,535)   |
| Net cash (used) by operating activities   | (67,689)                             | (4,677)                              | (72,366)    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                                      |                                      |             |
| Purchase of property and equipment  | (14,478)                             | -                                    | (14,478)    |
| Funds expended on Proposition 84 site survey and feasibility studies                                      | -                                    | -                                    | -           |
| Interest received   | 1,116                                | -                                    | 1,116       |
| Proceeds from disposal of investments   | -                                    | -                                    | -           |
| Net cash (used) by investing activities   | (13,362)                             | -                                    | (13,362)    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>  |                                      |                                      |             |
| California grant income   | -                                    | -                                    | -           |
| Property taxes collected  | 49,599                               | -                                    | 49,599      |
| Various income from nonoperative activities   | 2,729                                | -                                    | 2,729       |
| Rent collected  | 9,400                                | -                                    | 9,400       |
| Net cash provided by noncapital financing activities  | 61,728                               | -                                    | 61,728      |
| Net (decrease) in cash  | (19,323)                             | (4,677)                              | (24,000)    |
| Cash beginning of year  | 31,761                               | 4,677                                | 36,438      |
| Cash end of year  | \$ 12,438                            | \$ -                                 | \$ 12,438   |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                                      |                                      |             |
| Operating income (loss)   | \$ (37,215)                          | \$ (4,677)                           | (41,892)    |
| Depreciation  | 18,800                               | -                                    | 18,800      |
| Decrease in undeposited funds   | 11,567                               | -                                    | 11,567      |
| (Increase) in accounts receivable - trade   | (34,410)                             | (93,425)                             | (127,835)   |
| Decrease in connection fees receivable  | (1,026)                              | -                                    | (1,026)     |
| (Increase) in inter-fund receivable   | (34,410)                             | -                                    | (34,410)    |
| Decrease in inventory   | 5,677                                | -                                    | 5,677       |
| Increase in accounts payable - trade  | 3,731                                | 93,425                               | 97,156      |
| (Decrease) in credit cards payable  | (403)                                | -                                    | (403)       |
| Net cash (used) by operating activities   | \$ (67,689)                          | \$ (4,677)                           | \$ (72,366) |

**SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY**

The accompanying notes are an integral part of these financial statements



# **QUAIL VALLEY WATER DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**Year Ended June 30, 2024**

### **Note 1 - Summary of Significant Accounting Policies**

#### **Reporting Entity**

The Quail Valley Water District (District) was formed on November 16, 1966. Quail Valley Water District is a Special District organized under California Water Code Section 29532. The District encompasses an area of 15,000 acres located Northwest of the City of Tehachapi in the County of Kern. The District was formed to obtain, develop, and to deliver domestic water within the District's boundaries. The District is governed by a five-member Board of Directors that are elected by landowners within the District boundaries for terms of four years.

#### **Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. The accompanying financial statements are prepared using the economic resource management focus and the accrual basis of accounting. Under the economic resource management focus all assets and liabilities (whether current or non-current) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Private-sector standards of accounting and reporting issued prior to December 1, 1989 are generally followed to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to some limitations. The District has elected not to follow subsequent private-sector guidance.

An enterprise fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal on-going operations. The principal on-going operating revenues of the District are charges to customers for water sales and services. The Board of Directors determines water rates. Operating expenses for the District include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then the unrestricted resources as they are needed.



# QUAIL VALLEY WATER DISTRICT

## NOTES TO FINANCIAL STATEMENTS Year Ended June 30, 2024

### Budget

The District has not prepared an annual budget for the year ended June 30, 2024. However, the Board does plan to adopt an annual budget in the 2024-2025 year.

### Capital Assets

Premises and equipment are stated at cost, less accumulated depreciation. The depreciation charged is on the straight-line method over the estimated useful lives as follows:

|  |               |
|--|---------------|
| Transmission and Distribution Facilities | 25 Years      |
| Pumping Plant                            | 10 Years      |
| General Plant Equipment                  | 4 to 15 Years |

Repairs and maintenance are recorded as an expense. Renewals and betterments greater than \$1,000 are capitalized, while costs less than \$1,000 are expensed. Gains and losses on dispositions are included in change in net assets in the year of disposition.

### Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits with financial institutions, deposits in money market mutual funds and short-term investments with original maturities of twelve months or less from the date of acquisition. The short-term investments include the investment pooled cash with the Kern County Treasury. Investment pool deposits are carried at the District's proportionate share of the fair value of each pool's underlying portfolio.

### Deposit and Investment Disclosures

In accordance with GASB Statement Number 40, Deposit and Investment Disclosures (Amendment of GASB Number 3), certain disclosures are required, if applicable, for Deposits and Investment Risks in the following areas:

- Interest Rate Risk
- Foreign Currency Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk



## **QUAIL VALLEY WATER DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

**Year Ended June 30, 2024**

#### **Deposit and Investment Risk Disclosures - continued**

In addition, other disclosures are specified including the use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

#### **Property Taxes**

County property taxes attach as an enforceable lien on property as of March 1. Taxes are levied on July 1 and are due and payable in two installments on November 15 and March 15.

Unsecured property taxes are payable in one installment on or before August 31. The County of Kern bills and collects the taxes as part of the 1% county-wide property tax levy and subsequently distributes a portion of the levy to the District. Property taxes are recognized as revenue when they are appropriated to the District by Kern County. Proper allowances are made for estimated uncollectible accounts.

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the District to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Concentration of Credit Risk**

Credit has and will be extended in the form of accounts receivable and service connection fees receivable to landowners and water users who are located primarily in the District's service area.

#### **Net Position**

The District utilizes a net position presentation in accordance with GASB Statement 34, Basic Financial Statements - Management's Discussion and Analysis - for State and Local Governments, as amended by GASB 63. Net position is categorized as invested in capital assets, net of related debt, restricted components of net position and unrestricted components of net position. These categories are defined as follows:

## QUAIL VALLEY WATER DISTRICT

### NOTES TO FINANCIAL STATEMENTS

Year Ended June 30, 2024

#### Net Position - continued

*Invested in capital assets, net of related debt* - The component of net position consists of capital assets, including restricted assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted components of net position* - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources (if any) related to restricted assets if the asset results from a resource flow that also results in the recognition of a liability will be liquidated with the restricted assets reported.

*Unrestricted components of net position* - This component of net position is the net amount of assets, deferred outflows of resources, liabilities (if any), and deferred inflows of resources (if any), that are not included in the determination of net investment in capital assets or the restricted component of net position.

#### Fund Accounting

The District utilizes accounting for enterprise entities that account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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## QUAIL VALLEY WATER DISTRICT

### NOTES TO FINANCIAL STATEMENTS

Year Ended June 30, 2024

#### Subsequent Events

In preparing these financial statements, events and transactions were evaluated for potential recognition or disclosure through November 20, 2024, the date the financial statements were available to be issued.

There are no other subsequent events considered material that would require disclosure in the financial statements.

#### Note 2 - Cash Deposits/Investments and Cash Equivalents

Cash and investments at June 30, 2024 are classified in the accompanying financial statements as follows:

|                                       | Enterprise<br>Fund | Fiduciary<br>Fund | TOTAL            |
|---------------------------------------|--------------------|-------------------|------------------|
| Cash on hand                          | \$ 53              | \$ -              | 53               |
| Deposits in financial institutions    | 10,278             | 300               | 10,578           |
| Cash in County Pooled Investment Fund | 1,717              | -                 | 1,717            |
| Investments                           | -                  | -                 | -                |
| Total Cash and Cash Equivalents       | <u>\$ 12,048</u>   | <u>\$ 300</u>     | <u>\$ 12,348</u> |

Deposits are carried at cost plus accrued interest. The bank balances are protected by a combination of FDIC insurance and the bank's collateral pool, in accordance with the California Government Code.

For all cash on hand and on deposit at June 30, 2024, amortized cost approximates fair market value.

**SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY**

# QUAIL VALLEY WATER DISTRICT

## NOTES TO FINANCIAL STATEMENTS Year Ended June 30, 2024

### Investments Authorized by the California Government Code and the Agency's Investment Policy

The table below identifies the investment types that are authorized for the Agency by the California Government Code (or the Agency's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or Agency's investment policy, where more restrictive) that address interest rate risk, credit risk, and custodial risk,

| Authorized<br>Investment Type                                      | Maximum<br>Maturity | Maximum<br>Percentage<br>of Portfolio | Maximum<br>Investment<br>in One Issuer   |
|--|---------------------|---------------------------------------|--|
| Local Agency Bonds   | 5 years             | None                                  | None   |
| U. S. Treasury Obligations   | 5 years             | None                                  | None   |
| State Obligations - CA and other                                   | 5 years             | None                                  | None   |
| CA Local Agency Obligations  | 5 years             | None                                  | None   |
| U. S. Agency Securities  | 5 years             | None                                  | None   |
| Banker's Acceptances   | 180 days            | 40%                                   | None   |
|  |                     |                                       | A-1: if the<br>issuer has issued<br>log-term debt it must<br>be rated "A" without<br>regard to modifiers |
| Commercial Paper - Select Agencies                                 | 270 days            | 25% of the<br>Agency's Money          |  |
|  |                     |                                       | A-1: if the<br>issuer has issued<br>log-term debt it must<br>be rated "A" without<br>regard to modifiers |
| Commercial Paper - Other Agencies                                  | 270 days            | 40% of the<br>Agency's Money          |  |
| Negotiable Certificates of Deposit                                 | 5 years             | 30%                                   | None   |
| CD Placement Service   | 5 years             | 30%                                   | None   |
| Repurchase Agreements  | 1 year              | None                                  | None   |
| Reverse Repurchase Agreements<br>and Securities Lending Agreements | 92 days             | 20% of the value of<br>the portfolio  | None   |
| Medium Term Notes  | 5years              | 30%                                   | "A" Rating   |
| Mutual Funds & Money Market Funds                                  | N/A                 | 20%                                   | Multiple   |
| Collateralized Bank Deposits                                       | 5 years             | None                                  | None   |
| Mortgage Pass - Through Securities                                 | 5 years             | 20%                                   | "AA" Rating  |
| Bank/Time Deposits   | 5 years             | None                                  | None   |
| County Pooled Investment Funds                                     | N/A                 | None                                  | None   |
| Joint Powers Authority Pool  | N/A                 | None                                  | None   |
| Local Agency Investment (LAIF)                                     | N/A                 | None                                  | None   |
| Voluntary Investment Program Fund                                  | N/A                 | None                                  | None   |



## **QUAIL VALLEY WATER DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

**Year Ended June 30, 2024**

#### **Disclosures Related to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Enterally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. All Agency investments are considered short-term investments with maturities of 12 months or less.

#### **Disclosures Related to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District is required to disclose the rating for all investments. Cash invested in the local Agency Investment Fund (LAIF) and the Kern County Treasury are considered "exempt from disclosure" under GASB Number 40. The investments held in cash with fiscal agent are federal treasury obligations and rated AAA at June 30, 2024.

#### **Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the amount deposited by the public agencies.

GASB Statement Number 40 require that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in unpolarized accounts.

# QUAIL VALLEY WATER DISTRICT

## NOTES TO FINANCIAL STATEMENTS Year Ended June 30, 2024

### Investments in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to amount of the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

### Note3 - Property, Plant and Equipment

|   | Assets - At Cost |             |           |               |
|---|------------------|-------------|-----------|---------------|
|   | Balances         |             |           | Balances      |
|   | June 30, 2023    | Additions   | Disposals | June 30, 2024 |
| <b><u>Capital Assets Being Depreciated</u></b>        |                  |             |           |               |
| Transmission and Distribution Facilities              | \$ 339,990       | \$ 6,575    | \$ -      | \$ 346,565    |
| Pumping Plant   | 38,248           | 7,903       | -         | 46,151        |
| General Plant   | 116,596          |             | -         | 116,596       |
| Less, Accumulated Depreciation                        | (256,277)        | (54,920)    | -         | (311,197)     |
| Depreciable Assets, Net of Accumulated Depreciation   | 238,557          | (40,442)    | -         | 198,115       |
| <b><u>Capital Assets Not Being Depreciated</u></b>    |                  |             |           |               |
| Land  | 31,217           | -           | -         | 31,217        |
| Construction in Progress                              | 250,380          | 11,931      |           | 262,311       |
| Proposition 84 Site Surveys - Feasibility Studies     | 442,498          | -           |           | 442,498       |
| Total Capital Assets not Being Depreciated            | 724,095          | 11,931      | -         | 736,026       |
| Total Capital Assets, Net of Accumulated Depreciation | \$ 962,652       | \$ (28,511) | \$ -      | \$ 934,141    |

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# QUAIL VALLEY WATER DISTRICT

## NOTES TO FINANCIAL STATEMENTS

Year Ended June 30, 2024

### Note 4 - Water Connection Receivable

Quail Valley Water District had no new water connections purchased in year ending June 30, 2024.

The Board of Directors, at a regular meeting of the Board on July 30, 2016, approved a motion providing a New Connection Fee discount of \$1,000 and a Capital Improvement Fee discount of \$1,500 for new connections to properties adjacent to new water mains being installed during the Proposition 84 Arsenic Remediation Project construction. The Discount was to expire on February 1, 2016. At the regular meeting of the Board on December 17, 2016, this discount was extended to March 31, 2017, at which time the discount expired.

At a regular meeting of the Board on June 26, 2021, the Board of Directors motioned to end the New Connection Fee and Capital Improvement Fee discount of \$500 each for payment in full prior to construction.

Current single family residential fees for a 5/8 by 3/4 water service are:

Connection fee \$2,500  
Capital Improvement fee \$7,000

### Note 5 - Risk Management

The District is exposed to various risks of loss related to torts, damage, theft, and destruction of assets, errors and omissions, job-related illnesses or injuries to employees, and natural disasters. The District purchases workers' compensation insurance and commercial general liability insurance as follows:

#### Limitations:

|                           |               |
|---------------------------|---------------|
| Each occurrence           | \$ 1,000,000  |
| Damage to rented premises | \$ 1,000,000  |
| Medical expense           | \$ 10,000     |
| Personal and Adv. Injury  | \$ 1,000,000  |
| General aggregate         | \$ 10,000,000 |
| Products - Comp/OP AGG    | \$ 10,000,000 |

## QUAIL VALLEY WATER DISTRICT

### NOTES TO FINANCIAL STATEMENTS Year Ended June 30, 2024

#### Note 6 - Commitments and Contingencies

##### **Water Supply**

The local aquifer is the primary source of water supply to the District. Also, the District is 100 percent dependent upon pumping of groundwater as its water supply for delivery to its customers. The annual water supply and ability to pump is determined by the rain and snowfall within the local water drainage system. Currently the District does not purchase water for storage or delivery.

#### **Note 7 - Water Grant**

The District has entered into a funding agreement with the California State Water Resources Control Board under the provisions of the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006, under Public Resources Code, Section 75022.

The purpose of the funding is to assist in financing a project which will enable the District to meet safe drinking water standards (the Project).

The District is responsible for the design, construction, operation, and maintenance of the Project; and for all persons or entities engaged in such work, including but not limited to contractors, subcontractors, suppliers, and providers of services. Review or approval of plans, specifications, bid documents or other construction documents by the State is solely for the purpose of proper administration of the funds by the State and shall not be deemed to relieve or restrict the District's responsibility.

The State will provide funding to the District in an amount not to exceed \$5,814,576.

The District expended funds for site surveys and feasibility studies related to the Grant from the California Department of Public Health (the Project). The funds expended on the Proposition 84 project have been classified as a "Capital Asset not Being Depreciated" in Property, Plant and Equipment until the related clean water project is completed and functioning. The funds expended on the site survey and feasibility studies were \$442,498 at June 30, 2024.

All construction activities related to the project have been completed, and the District is working with Water Boards to complete the project and take possession of the completed facilities. It is expected that this project will be completed in Fiscal Year Ending 6-30-2025.

#### **Note 8 - Assessed Valuation**

The assessed valuations for the 2023-2024 year as confirmed by the Kern County Auditor Controller were as follows:

|                    | <u>Operations</u>           |
|--------------------|-----------------------------|
| Net Secured Roll   | \$ 24,809,843               |
| Net Unsecured Roll | -                           |
| Total              | <u><u>\$ 24,809,843</u></u> |



## **QUAIL VALLEY WATER DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

**Year Ended June 30, 2024**

#### **Note 9 - Line of Credit - COBANK**

Revolving Credit Promissory Note, entered into February 17, 2017, with COBANK, ACB. Revolving Credit Commitment not to exceed \$1,000,000 for the purpose interim financing capital expenditures as approved by the California Safe Water Resources Control Board. The term of the Commitment will be up to and including July 31, 2017 or such later date as the Lender may, in its sole discretion, authorize in writing. The interest rate is based upon the One Month LIBOR Index Rate.

Balance due at June 30, 2024 is \$53,691.

#### **Note 10 - Related Party Transactions**

The District is governed by a five-member Board of Directors, all of whom are landowners. The District currently employs two part-time employees and one full-time employee. The one full-time employee serves as the General Manager, operates the water system, reads water meters and performs maintenance and repairs. One part-time employee performs clerical and customer service duties, and one part-time employee assists the General Manager performing system maintenance repairs.

The General Manager rents a backhoe to the District at a rate of \$30 per hour, which is an arms-length transaction at a lower than market hourly rental rate for equivalent equipment. This transaction provides the District access to needed equipment at a lower than market rental rate.

The General Manager submits fully-documented reimbursement claims to the district for supplies purchased, travel expenses, and mileage costs expended on District business. All reimbursement claims are approved by the Board of Directors prior to payment. The balance of the unpaid reimbursement claims posted to Related Party Payable at June 30, 2024 is \$90,318.

**SECOND DRAFT COPY - FOR DISCUSSION PURPOSES ONLY**

**Independent Auditor's Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
with Government Auditing Standards**

Board of Directors  
Quail Valley Water District  
Tehachapi, California

I have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Quail Valley Water District (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated November 20, 2024.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### **Compliance and Other Matters**

As a part of obtaining reasonable assurance about whether Quail Valley Water District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bill R. Walker*

Bill R. Walker  
Certified Public Accountant  
Bakersfield, California

November 20, 2024

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## Compliance and Other Matters

As a part of obtaining reasonable assurance about whether Davis County's financial statements are free of material misstatement, I performed tests of the compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **SUPPLEMENTARY INFORMATION**

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in conducting the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bill R. Walker*  
Bill R. Walker  
Certified Public Accountant  
Fresno, California

November 20, 2024

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**QUAIL VALLEY WATER DISTRICT**  
**Schedule of Operating Expenses**  
**Year Ended June 30, 2024**

|  | <b>Unrestricted -<br/>Enterprise<br/>Fund</b> | <b>Restricted -<br/>Proposition<br/>84</b> | <b>Totals</b>    |
|--|---|--|------------------|
| <b>Expenses</b>                              |   |  |                  |
| Source of Supply:                            |   |  |                  |
| Supervision - labor and expense              | \$ -  | \$ -                                       | \$ -             |
| Maintenance - structure and improvements     | 750   | -  | 750              |
| <b>Total - Source of Supply</b>              | <b>\$ 750</b>                                 | <b>\$ -</b>                                | <b>\$ 750</b>    |
| <b>Pumping Expense:</b>                      |   |  |                  |
| Supervision - labor and expense              | \$ 313  | \$ -                                       | \$ 313           |
| Maintenance - structure and improvements     | 2,976   | -  | 2,976            |
| Fuel or power purchased                      | 5,279   | -  | 5,279            |
| <b>Total - Pumping Expense</b>               | <b>\$ 8,568</b>                               | <b>\$ -</b>                                | <b>\$ 8,568</b>  |
| <b>Water Treatment:</b>                      |   |  |                  |
| Supervision - labor and expense              | \$ 1,873                                      | \$ -                                       | \$ 1,873         |
| Water quality testing                        | 5,181   | -  | 5,181            |
| Maintenance - structure and improvements     | 1,463   | -  | 1,463            |
| <b>Total - Water Treatment</b>               | <b>\$ 8,517</b>                               | <b>\$ -</b>                                | <b>\$ 8,517</b>  |
| <b>Transmission and Distribution:</b>        |   |  |                  |
| Supervision - labor and expense              | \$ 6,214                                      | \$ -                                       | \$ 6,214         |
| Wages - system maintenance                   | 7,355   | -  | 7,355            |
| System maintenance                           | -   | -  | -                |
| Maintenance - structure and improvements     | 6,378   | -  | 6,378            |
| <b>Total - Transmission and Distribution</b> | <b>\$ 19,947</b>                              | <b>\$ -</b>                                | <b>\$ 19,947</b> |
| <b>Customer Accounts:</b>                    |   |  |                  |
| Wages - meter reading                        | \$ 2,418                                      | \$ -                                       | \$ 2,418         |
| Customer accounts - supervision              | -   | -  | -                |
| Uncollectible accounts                       | 2   | -  | 2                |
| Meter reading                                | -   | -  | -                |
| <b>Total - Customer Accounts</b>             | <b>\$ 2,420</b>                               | <b>\$ -</b>                                | <b>\$ 2,420</b>  |

**QUAIL VALLEY WATER DISTRICT**  
**Schedule of Operating Expenses**  
**Year Ended June 30, 2024**

|   | Unrestricted -<br>Enterprise<br>Fund | Restricted -<br>Proposition<br>84 | Totals     |
|---|--------------------------------------|-----------------------------------|------------|
| Expenses                                |                                      |                                   |            |
| Administrative and General:             |                                      |                                   |            |
| Wages - office                          | \$ 13,910                            | -                                 | \$ 13,910  |
| Contract labor - office                 | -                                    | -                                 | -          |
| Salaries                                | 26,905                               | -                                 | 26,905     |
| Office - postage                        | -                                    | -                                 | -          |
| Non-reimbursable expense - bank charges | -                                    | -                                 | -          |
| Bank charges                            | 282                                  | \$ 170                            | 452        |
| Interest                                | 1,453                                | -                                 | 1,453      |
| Office supplies                         | 2,196                                | 4,507                             | 6,703      |
| Freight                                 | 170                                  | -                                 | 170        |
| Dues and subscriptions                  | 875                                  | -                                 | 875        |
| Com-telephone - internet                | 3,163                                | -                                 | 3,163      |
| Utilities                               | 5,412                                | -                                 | 5,412      |
| Franchise requirements                  | 723                                  | -                                 | 723        |
| Office supplies                         | 170                                  | -                                 | 170        |
| Contractual services                    | 4,860                                | -                                 | 4,860      |
| Property insurance                      | 8,825                                | -                                 | 8,825      |
| Employee retirement and benefits        | 4,030                                | -                                 | 4,030      |
| Workers Compensation insurance          | 12,562                               | -                                 | 12,562     |
| Employee reimbursement                  | 675                                  | -                                 | 675        |
| Building maintenance                    | 8,683                                | -                                 | 8,683      |
| Maintenance general plant               | 3,687                                | -                                 | 3,687      |
| Administrative and general - other      | (619)                                | -                                 | (619)      |
| Non-reimbursable expense - other        | -                                    | -                                 | -          |
| Other operating expense                 | 4,366                                | -                                 | 4,366      |
| Grounds maintenance - office            | 189                                  | -                                 | 189        |
| Automobile expense                      | 11,092                               | -                                 | 11,092     |
| Total Administrative and General        | \$ 113,609                           | \$ 4,677                          | \$ 118,286 |
| Depreciation expense                    | \$ 54,920                            | \$ -                              | \$ 54,920  |



**QUAIL VALLEY WATER DISTRICT**  
**Budget**  
**For the Year Ended June 30, 2024-2025**

|                                    | Unrestricted<br>Enterprise<br>Fund | Restricted -<br>Governmental<br>Fund | Totals         |
|------------------------------------|------------------------------------|--------------------------------------|----------------|
| <b>Operating Revenue</b>           |                                    |                                      |                |
| Water sales - residential          | \$ 134,051                         | \$ -                                 | \$ 134,051     |
| Water sales - other                | -                                  | -                                    | -              |
| <b>Total Water Sales</b>           | <u>134,051</u>                     | <u>-</u>                             | <u>134,051</u> |
| Water services:                    |                                    |                                      |                |
| Connection fee                     | 5,000                              | -                                    | 5,000          |
| Account transfer fee               | 1,350                              | -                                    | 1,350          |
| Late fees                          | 2,849                              | -                                    | 2,849          |
| Disconnect fees                    | 1,630                              | -                                    | 1,630          |
| Returned check charges             | 30                                 | -                                    | 30             |
| <b>Total Water Services</b>        | <u>10,859</u>                      | <u>-</u>                             | <u>10,859</u>  |
| <b>Total Operating Revenue</b>     | <u>144,910</u>                     | <u>-</u>                             | <u>144,910</u> |
| <b>Operating Expenses</b>          |                                    |                                      |                |
| Source of supply                   | 78                                 | -                                    | 78             |
| Pumping expense                    | 5,933                              | -                                    | 5,933          |
| Water treatment                    | 7,914                              | -                                    | 7,914          |
| Transmission and distribution      | 14,300                             | -                                    | 14,300         |
| Cost of goods sold                 | 1,527                              | -                                    | 1,527          |
| Customer accounts                  | 4,738                              | -                                    | 4,738          |
| Administrative and general         | 99,315                             | -                                    | 99,315         |
| Depreciation expense               | 18,134                             | -                                    | 18,134         |
| <b>Total Operating Expenses</b>    | <u>151,939</u>                     | <u>-</u>                             | <u>151,939</u> |
| <b>Operating (loss)</b>            | <u>(7,029)</u>                     | <u>-</u>                             | <u>(7,029)</u> |
| <b>Non-operating Income</b>        |                                    |                                      |                |
| Rent income                        | 7,875                              | -                                    | 7,875          |
| Interest income                    | 992                                | -                                    | 992            |
| Property taxes current - secured   | 41,508                             | -                                    | 41,508         |
| Property taxes current - unsecured | 4,444                              | -                                    | 4,444          |
| Proposition 84 reimbursements      | -                                  | -                                    | -              |
| Home owners property tax relief    | 275                                | -                                    | 275            |
| Miscellaneous income               | 2,155                              | -                                    | 2,155          |
| <b>Total Non-operating Income</b>  | <u>57,249</u>                      | <u>-</u>                             | <u>57,249</u>  |
| <b>Non-operating Expense</b>       |                                    |                                      |                |
| Payroll expenses                   | 44,760                             | -                                    | 44,760         |
| Taxes                              | 1,494                              | -                                    | 1,494          |
| Other nonoperating expense         | 3,021                              | -                                    | 3,021          |
| <b>Total Non-operating Expense</b> | <u>49,275</u>                      | <u>-</u>                             | <u>49,275</u>  |
| <b>Change in net position</b>      | <u>\$ 945</u>                      | <u>\$ -</u>                          | <u>\$ 945</u>  |

The accompanying notes are an integral part of these financial statements





Hi Randy,

Sorry it's taken me so long to get to this.

Given the unique circumstances of this well (e.g., no existing easement or deed to district, drilled on someone else's property, etc), I am fine with the District selling it to the landowner whose land it is located on without advertising it for sale (or any other public offer). In my opinion, the District does not really have anything to offer to sell to the public, other than a potential claim to quiet title to a prescriptive easement, which would have to be litigated at a cost that exceeds the value of the well. I think a resolution would be fine, along the lines of the following (with obvious revisions to make it complete and accurate):

- Whereas, the District drilled a well on certain property described as \_\_\_\_\_;
- Whereas, the District does not have a current need for the use of the well;
- Whereas, the landowner has offered to purchase the well (and related property interests) from the District; and
- Whereas, the District Board has determined that it is in the best interests of the District to quitclaim its interest in the well to the landowner for a price agreed upon with the landowner, and to place conditions on the landowner's use of the well in the future;
- Therefore, be it resolved, that the President of the District Board of Directors is authorized to execute a Quitclaim Deed and sell to the Landowner the well described above in exchange for \$x,xxx paid to the District [and the agreement of the landowner to certain terms and conditions regarding the use of the well – *see my comments on this last part below*].

With respect to the conditions that the District would like to place on use of the well, those need to be documented in a "Well Use Agreement" that is signed by the landowner. They would be difficult to enforce without the landowner's signature on the document. Technically, you should retitle to document "Quitclaim Deed and Well Use Agreement" and then add language that says, "By accepting this Quitclaim Deed and the property transferred hereunder, and by executing this document below, the Grantee hereby agrees to the following conditions upon Grantee's use of the well: [insert the list of conditions, and add a condition that says the obligations shall run with the land and be binding on all transferees, assigns, heirs, etc.].

Let me know if you'd like me to prepare a resolution and/or revise the deed document.

Feel free to call if you have any questions.

Thanks,

Dan Raytis



Phone: 661-864-7826

Direct: 661-447-4226







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# QUAIL VALLEY WATER DISTRICT

5.3

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

## RESOLUTION NO. 01-2025

**A RESOLUTION OF THE BOARD OF DIRECTORS OF QUAIL VALLEY WATER DISTRICT APPROVING THE SALE OF THE DISTRICT'S INTEREST IN THAT WELL LOCATED ON THE WEST SIDE OF MONTCLAIRE CIRCLE SUBJECT TO CERTAIN TERMS AND CONDITIONS**

**WHEREAS**, the District, approximately 35 years ago, drilled a well on Montclair Circle on what is now purported to be a portion of Parcel Map 6717 with an APN purported to be 458-210-06; and

**WHEREAS**, has not placed this well in service and has no current or perceived future use of this well; and

**WHEREAS**, the owner of that parcel of land, APN 458-210-06, has offered to purchase the well and related property interests from the District; and

**WHEREAS**, the Board of Directors has determined that it is in the best interests of the District to quitclaim its interest in the well to the landowner for a price agreed upon with the landowner, and to place conditions on the landowner's use of the well in the future;

**NOW, THEREFORE, BE IT RESOLVED** that the President of the Board of Directors of Quail Valley Water District is authorized to execute a Quitclaim Deed and sell to the Landowner the well described above in exchange for the sum of \$5,000.00 paid to the District and the agreement of the Landowner to certain terms and conditions regarding the use of the well.

\*\*\*\*\*

Passed and adopted by the Board of Directors of Quail Valley Water District on January 25<sup>th</sup>, 2025, by the following vote:

AYES: Directors

NOES: Directors



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# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

ABSTAINING: Directors

ABSENT: Directors

\_\_\_\_\_, President

ATTEST:

Dawnette Boatman, Secretary, Quail Valley Water District

\_\_\_\_\_, Secretary



RECORDING REQUESTED BY:  
QUAIL VALLEY WATER DISTRICT

MAIL TAX STATEMENTS AND  
WHEN RECORDED MAIL TO:

Jose Marin  
417 N. Hill St.  
Arvin, CA 93203

Order No.:

Escrow No.:

APN: 458-210-06

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE

## QUITCLAIM DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S):

Pursuant to §4.20.050 Real Property Transfer Tax  
Ordinance of the County of Kern

DOCUMENTARY TRANSFER TAX IS \$ \_\_\_\_\_ -0- \_\_\_\_\_

\_\_\_\_\_ Computed on full value of property conveyed, or

\_\_\_\_\_ Computed on full value less liens and encumbrances remaining at time of sale.

\_\_\_\_\_ Unincorporated area \_\_\_\_\_ City of \_\_\_\_\_

For valuable consideration, receipt of which is hereby acknowledged, Quail Valley Water District, a  
California Water District

hereby REMISE(S), RELEASE(S) AND QUITCLAIM(S) to Jose E Marin and Maria Elizabeth Marin,  
husband and wife as joint tenants

the following described real property in the State of California, County of Kern:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Dated: \_\_\_\_\_

Mike Biglay, President, Quail Valley Water District

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the  
document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA )

COUNTY OF \_\_\_\_\_ ) SS.

On \_\_\_\_\_ before me, \_\_\_\_\_, Notary Public, personally  
appeared \_\_\_\_\_

who proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within  
instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that  
by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted,  
executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and  
correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

EXHIBIT "A"

QUITCLAIM DEED AND WELL USE AGREEMENT

All right, title, and interest in and to that portion of Parcel A, PMW 1151, APN: 458-210-06, occupied by an existing water well and related appurtenances, subject to all the following terms and conditions:

The Quail Valley Water District makes no warranty as to the condition of the well and related appurtenances, its exact location, the quality or quantity of water that the well may produce, or its suitability for any specific purpose.

The above described well is to be operated, and maintained in compliance with all federal, state, and local laws, rules, regulations, and ordinances.

Use of the above described well shall not directly or indirectly produce any pollution or contamination that may affect any surface or ground water.

The owner(s) shall assume entire responsibility for all activities and uses related to the above described property and shall indemnify, defend, and hold the Quail Valley Water District, its officers, agents, and employees, free and harmless from any and all expense, cost, and liability in connection with or resulting from the granting or exercise of this permit including, but not limited to, property damage, personal injury, and wrongful death.

Use of the above described well shall be only for the purposes of supplying non-potable water to the same parcel of land as that on which the well is located. Any other use will require prior written approval of Quail Valley Water District.

Pumping of the well shall be limited to a maximum of One (1) acre-foot of water annually, or such lesser amount as may be set by any other regulatory body having jurisdiction. All water produced by the well shall be metered, and total water produced shall be reported to Quail Valley Water District annually in the month of January.

Quail Valley Water District shall be provided reasonable access to the well, appurtenances, and water meter as may be needed, at the sole discretion of Quail Valley Water District, to verify compliance with the above conditions.

Failure to comply with the above conditions shall be cause for Quail Valley Water District to order cessation of all usage of the above described well until such time as Quail Valley Water District is satisfied that any subsequent usage will be in compliance with the above conditions. If, in the opinion of Quail Valley Water District, compliance with the above conditions cannot be assured, Quail Valley Water District may order property owner to destroy the above described well at property owner's expense.

The conditions contained herein shall run with the land and be binding on all transferees, assigns, heirs, etc.

By accepting this Quitclaim Deed and the property transferred hereunder, and by executing this document below, the Grantee hereby agrees to the above conditions upon Grantee's use of the well.

\_\_\_\_\_  
Jose E. Marin

\_\_\_\_\_  
Date

\_\_\_\_\_  
Maria Elizabeth Marin

\_\_\_\_\_  
Date





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# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

## BOARD MEMO

**Re:** Salary Schedule

**Date:** 1/22/2025

**By:** Randy

**Subject:** Adjustments to Salary Schedule, employee classifications, salary increases, to comply with California minimum wage increase and COLA adjustments.

As of January 1, 2025, California minimum wage has increased to \$16.50 per hour for non-exempt employees and \$33.00 per hour for exempt positions. The new minimum wage will increase annually in an amount equal to the increase in the National Consumer Price Index (CPI-W) with a maximum 1-year increase of 3.5%. The CPI-W increased by 2.5% for 2025.

While the increase in the State minimum wage does not affect hourly employees (non-exempt), the minimum wage for exempt employees is 2-times the hourly minimum wage which will require an adjustment to the pay for 1 exempt employee to maintain compliance with the minimum wage order.

Even though the minimum wage increase does not affect the District's non-exempt employees, it does reflect the increased cost of living that we all experience and in order to keep wages competitive with the labor market and fairly compensate District employees, it is recommended that the District increase compensation for non-exempt personnel to offset the increase in CPI-W.

A new Salary Schedule has been prepared, reflecting a starting hourly rate of \$16.50 per hour with Step increases of 1.25% and Range increases of 5%. The new Salary Schedule may be updated annually by adjusting the starting hourly rate to the current minimum hourly rate which will then calculate corresponding increases for each Step and Range.

For the current year, the Assistant General Manager (Exempt) position would need to be adjusted to Range 15, Step 2 (\$33.08 per hour), an increase of about 2.6%, to comply with the 2025 minimum wage. To provide an approximately 2.5% increase in hourly pay for non-exempt staff, the position of Office Manager would adjust to Range 7, Step 6 and the position of Maintenance Worker II would also adjust to Range 7, Step 6.

Gross payroll for 2024 (without General Manager payroll) was \$109,852.00 and an increase of 2.6% would bring gross payroll to about \$112,600.00 for 2025 with a corresponding increase in payroll taxes and workers' compensation insurance.



| SALARY RANGE | Step 1   | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   | Step 7   | Step 8   | Step 9   |
|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1            | \$16.50  | \$16.71  | \$16.92  | \$17.13  | \$17.34  | \$17.56  | \$17.78  | \$18.00  | \$18.22  |
| 2            | \$17.33  | \$17.54  | \$17.76  | \$17.98  | \$18.21  | \$18.44  | \$18.67  | \$18.90  | \$19.14  |
| 3            | \$18.19  | \$18.42  | \$18.65  | \$18.88  | \$19.12  | \$19.36  | \$19.60  | \$19.84  | \$20.09  |
| 4            | \$19.10  | \$19.34  | \$19.58  | \$19.83  | \$20.07  | \$20.32  | \$20.58  | \$20.84  | \$21.10  |
| 5            | \$20.06  | \$20.31  | \$20.56  | \$20.82  | \$21.08  | \$21.34  | \$21.61  | \$21.88  | \$22.15  |
| 6            | \$21.06  | \$21.32  | \$21.59  | \$21.86  | \$22.13  | \$22.41  | \$22.69  | \$22.97  | \$23.26  |
| 7            | \$22.11  | \$22.39  | \$22.67  | \$22.95  | \$23.24  | \$23.53  | \$23.82  | \$24.12  | \$24.42  |
| 8            | \$23.22  | \$23.51  | \$23.80  | \$24.10  | \$24.40  | \$24.70  | \$25.01  | \$25.33  | \$25.64  |
| 9            | \$24.38  | \$24.68  | \$24.99  | \$25.30  | \$25.62  | \$25.94  | \$26.26  | \$26.59  | \$26.93  |
| 10           | \$25.60  | \$25.92  | \$26.24  | \$26.57  | \$26.90  | \$27.24  | \$27.58  | \$27.92  | \$28.27  |
| 11           | \$26.88  | \$27.21  | \$27.55  | \$27.90  | \$28.25  | \$28.60  | \$28.96  | \$29.32  | \$29.69  |
| 12           | \$28.22  | \$28.57  | \$28.93  | \$29.29  | \$29.66  | \$30.03  | \$30.40  | \$30.78  | \$31.17  |
| 13           | \$29.63  | \$30.00  | \$30.38  | \$30.76  | \$31.14  | \$31.53  | \$31.92  | \$32.32  | \$32.73  |
| 14           | \$31.11  | \$31.50  | \$31.90  | \$32.29  | \$32.70  | \$33.11  | \$33.52  | \$33.94  | \$34.36  |
| 15           | \$32.67  | \$33.08  | \$33.49  | \$33.91  | \$34.33  | \$34.76  | \$35.20  | \$35.64  | \$36.08  |
| 16           | \$34.30  | \$34.73  | \$35.17  | \$35.60  | \$36.05  | \$36.50  | \$36.96  | \$37.42  | \$37.89  |
| 17           | \$36.02  | \$36.47  | \$36.92  | \$37.39  | \$37.85  | \$38.33  | \$38.80  | \$39.29  | \$39.78  |
| 18           | \$37.82  | \$38.29  | \$38.77  | \$39.25  | \$39.74  | \$40.24  | \$40.74  | \$41.25  | \$41.77  |
| 19           | \$39.71  | \$40.21  | \$40.71  | \$41.22  | \$41.73  | \$42.25  | \$42.78  | \$43.32  | \$43.86  |
| 20           | \$41.69  | \$42.22  | \$42.74  | \$43.28  | \$43.82  | \$44.37  | \$44.92  | \$45.48  | \$46.05  |
| 21           | \$43.78  | \$44.33  | \$44.88  | \$45.44  | \$46.01  | \$46.58  | \$47.17  | \$47.76  | \$48.35  |
| 22           | \$45.97  | \$46.54  | \$47.12  | \$47.71  | \$48.31  | \$48.91  | \$49.53  | \$50.14  | \$50.77  |
| 23           | \$48.27  | \$48.87  | \$49.48  | \$50.10  | \$50.73  | \$51.36  | \$52.00  | \$52.65  | \$53.31  |
| 24           | \$50.68  | \$51.31  | \$51.96  | \$52.60  | \$53.26  | \$53.93  | \$54.60  | \$55.28  | \$55.98  |
| 25           | \$53.21  | \$53.88  | \$54.55  | \$55.23  | \$55.93  | \$56.62  | \$57.33  | \$58.05  | \$58.77  |
| 26           | \$55.87  | \$56.57  | \$57.28  | \$58.00  | \$58.72  | \$59.46  | \$60.20  | \$60.95  | \$61.71  |
| 27           | \$58.67  | \$59.40  | \$60.14  | \$60.90  | \$61.66  | \$62.43  | \$63.21  | \$64.00  | \$64.80  |
| 28           | \$61.60  | \$62.37  | \$63.15  | \$63.94  | \$64.74  | \$65.55  | \$66.37  | \$67.20  | \$68.04  |
| 29           | \$64.68  | \$65.49  | \$66.31  | \$67.14  | \$67.98  | \$68.83  | \$69.69  | \$70.56  | \$71.44  |
| 30           | \$67.92  | \$68.77  | \$69.62  | \$70.50  | \$71.38  | \$72.27  | \$73.17  | \$74.09  | \$75.01  |
| 31           | \$71.31  | \$72.20  | \$73.11  | \$74.02  | \$74.95  | \$75.88  | \$76.83  | \$77.79  | \$78.76  |
| 32           | \$74.88  | \$75.81  | \$76.76  | \$77.72  | \$78.69  | \$79.68  | \$80.67  | \$81.68  | \$82.70  |
| 33           | \$78.62  | \$79.60  | \$80.60  | \$81.61  | \$82.63  | \$83.66  | \$84.71  | \$85.76  | \$86.84  |
| 34           | \$82.55  | \$83.58  | \$84.63  | \$85.69  | \$86.76  | \$87.84  | \$88.94  | \$90.05  | \$91.18  |
| 35           | \$86.68  | \$87.76  | \$88.86  | \$89.97  | \$91.10  | \$92.23  | \$93.39  | \$94.56  | \$95.74  |
| 36           | \$91.01  | \$92.15  | \$93.30  | \$94.47  | \$95.65  | \$96.85  | \$98.06  | \$99.28  | \$100.52 |
| 37           | \$95.56  | \$96.76  | \$97.97  | \$99.19  | \$100.43 | \$101.69 | \$102.96 | \$104.25 | \$105.55 |
| 38           | \$100.34 | \$101.60 | \$102.87 | \$104.15 | \$105.46 | \$106.77 | \$108.11 | \$109.46 | \$110.83 |
| 39           | \$105.36 | \$106.68 | \$108.01 | \$109.36 | \$110.73 | \$112.11 | \$113.51 | \$114.93 | \$116.37 |
| 40           | \$110.63 | \$112.01 | \$113.41 | \$114.83 | \$116.26 | \$117.72 | \$119.19 | \$120.68 | \$122.19 |

Maintenance Worker I

Maintenance Worker II

Office Technician/Executive Assistant

Assistant General Manager

General Manager

1

7

7

15

TBD

2025 Min Wage \$16.50

2025 Salary Exempt Min Wage \$33.00





**Rural Community Assistance Corporation**

**Loan No. 6553-QVWD-01**

**Promissory Note/Loan Agreement**

U.S. \$52,000.00

Tehachapi, Kern County  
State of California

Date: December 16, 2024

For value received Quail Valley Water District, a California public body (hereafter referred to as "Borrower"), with its mailing address at 24750 Sand Canyon Road, Tehachapi, CA 93561, promises to pay to the order of Rural Community Assistance Corporation, a California nonprofit public benefit corporation (hereinafter referred to as "Lender"), at its principal place of business at 3120 Freeboard Drive, Suite 201, West Sacramento, CA 95691, or at such other place as the holder hereof may designate, the principal sum of Fifty-Two Thousand Dollars and No Cents (\$52,000.00). Borrower agrees to pay to Lender a nonrefundable loan origination fee of Five Hundred Twenty Dollars and No Cents (\$520.00) at the time of loan closing.

The principal sum outstanding from time to time under this Note/Loan Agreement shall bear interest at the rate of five percent (5.00%) per annum.

The loan term is for sixty (60) months with monthly payments based on a ten (10) year amortization. The first amortized loan payment in the amount of \$551.54 is due February 1, 2025, and due on the first day of each month thereafter for sixty (60) months. All principal and all accrued and unpaid interest is due and payable on loan maturity of February 1, 2030. Interest is calculated on a 30/360-day basis.

Payments shall be applied first to any fees that are due, second to accrued interest as of the date of receipt thereof and the balance, if any, to principal. The Borrower may prepay this Note/Loan Agreement in full or in part, without penalty. Any such prepayment shall be applied first to accrued interest and the balance, if any, to the latest maturing principal.

Borrower shall pay Lender a late payment charge equal to five percent (5%) of the payment due in the event the payment is not made within fifteen (15) days of the Due Date.

The indebtedness evidenced by this Note/Loan Agreement is made pursuant to Resolution to Borrow passed and adopted by the Governing Board of Directors of Quail Valley Water District on October 26, 2024.

The term "indebtedness" shall include all principal, accrued interest, late charges, and expenses incurred under the Loan Documents or incurred in collecting this Note/Loan Agreement.

This Note/Loan Agreement shall be subject to the following terms and conditions:

1. Borrower has applied for financial assistance and approved for a loan to pay off an existing loan with CoBank for water system improvements.

The RCAC loan for the project shall be used as follows:

|   | <b>RCAC</b>        | <b>BORROWER</b>   |
|---|--------------------|-------------------|
| CoBank Loan Balance (Payoff-to be paid directly to CoBank) *  | \$52,000.00        | \$999.96          |
| RCAC Loan Fee 1% (to be paid to RCAC)                         |                    | \$520.00          |
| Prepaid Interest (est.) 12 days @ \$7.22 (to be paid to RCAC) |                    | \$86.64           |
| <b>TOTAL</b>  | <b>\$52,000.00</b> | <b>\$1,606.60</b> |

\* Borrower to pay any amount due CoBank in excess of \$52,000.00

2. Borrower and Lender shall each pay its own expenses in connection with the transaction contemplated hereby. Borrower, however, shall pay all legal fees in connection with origination of the loan and all documentation for the transaction contemplated hereby.
3. All licenses, approvals, and permits necessary in connection with the use and operation of the Project shall be approved by Lender and shall be in full force and effect on the closing date, (the "Closing Date"), which is defined as a date mutually agreed upon between Borrower and Lender on which Lender disburses funds under this Note/Loan Agreement to the Borrower, and the Project and its use comply and, on the Closing Date, shall continue to comply fully with all applicable environmental and all other applicable laws, rules, regulations, ordinances, guidelines and requirements.
4. Borrower shall submit to Lender its annual internally prepared financial statements, prepared according to generally accepted accounting principles, within sixty (60) days after its fiscal year end of June 30<sup>th</sup> of each year. At the sole discretion of Lender, additional special reporting requirements may be imposed. Borrower agrees to submit any and all special reports to Lender within ten (10) days of the request for such reports.
5. Borrower has the power and authority to enter into this Note/Loan Agreement.
6. Borrower is not in default under any loans or obligations which it may have.
7. Borrower shall maintain comprehensive general liability insurance covering the legal liability of Borrower against claims for bodily injury, death, or property damage occurring on, in, or about the Project with coverage of One Million Dollars (\$1,000,000) combined single limit, and naming Lender as an additional insured. Said policy of insurance required to be maintained by Borrower shall be in form and substance and with a company or companies acceptable to Lender. Lender retains the discretion to increase the amount of the required coverage, require insurance



against additional risks, or withdraw approval of any insurance company at any time. Lender shall obtain renewal of any policy which expires and deliver evidence of such renewal no later than ten (10) days prior to the expiration date of the policy being replaced. All policies and renewals thereof shall contain provisions for thirty (30) days' notice to Lender prior to any cancellation thereof. Notwithstanding any of the foregoing, Lender shall not be responsible for any such insurance or for the collection of any insurance moneys or for any insolvency of any insurer or insurance underwriter.

On the occurrence of any event of default, the holder hereof, at its sole election, may declare all of the indebtedness evidenced by this Note/Loan Agreement to be immediately due and payable and may proceed at once without further notice to enforce this Note/Loan Agreement according to law.

Each of the following occurrences shall constitute an event of default: (1) failure of Borrower to repay any principal or interest when due under the terms of this Note/Loan Agreement; (2) submission or making of any report, statement, warranty, or representation by Borrower or agent in its behalf to Lender in connection with the financial assistance awarded hereunder which is false, incomplete, incorrect or misleading; (3) failure of Borrower to comply with any terms or conditions provided herein; (4) occurrence of: (a) Borrower becoming insolvent or bankrupt or being unable or admitting in writing its inability to pay its debts as they mature or making a general assignment for the benefit of or entering into any composition or arrangement with creditors; (b) proceedings for the appointment of a receiver, trustee, or liquidator of the assets of Borrower or a substantial part thereof, being authorized or instituted by or against Borrower; or (c) proceedings under any bankruptcy, reorganization, readjustment of debt, insolvency, dissolution, liquidation or other similar law or any jurisdiction being authorized or instituted against Borrower; (5) failure of Borrower to undertake in a timely way the express and implied activities for which this Note/Loan Agreement has been executed or a substantial reduction by Borrower in the scope of said activities; or (6) Borrower's failure to submit on a timely basis, any periodic or special reports as may be required under the terms of this Note/Loan Agreement or any modification thereto.

No delay or failure of holder in the exercise of any right or remedy hereunder shall affect any such right or remedy, and no action taken or omitted by holder shall be deemed a waiver of any right or remedy.

Each maker, endorser, surety, and guarantor of this Note/Loan Agreement hereby severally waives demand, protest, presentment, notice of nonpayment, notice of protest and diligence in bringing suit against any party and does hereby consent that time of payment of all or any part of the indebtedness may be extended from time to time by the holder hereof without notice.

Any notice to the holder shall be given by mailing such notice by certified mail, return receipt requested, to the holder at the address stated above, or at such other address as may have been designated by notice to the Borrower.

If this Note/Loan Agreement is placed with an attorney for collection, for suit, or bankruptcy proceedings, Borrower agrees to pay all collection costs, court costs, and the expenses incurred, including reasonable attorney's fees at trial, on appeal and in bankruptcy proceedings.

Lender or any other holder hereof may freely sell, assign, transfer or otherwise dispose of this Note/Loan Agreement and Borrower hereby consents and agrees that any subsequent holder of this Note/Loan Agreement shall have all of the rights of Lender provided herein.

This Note/Loan Agreement shall be construed and enforced in accordance with the laws of the State of California.

As required by Section 4107(d) (2) of the Small Business Jobs Act of 2010, Borrower hereby certifies to Lender that the principals of Borrower and its affiliates have not been convicted of, or pleaded *nolo contendere* to, a sex offense against a minor (as such terms are defined in section 111 of the Sex Offender Registration and Notification Act (42 U.S.C. 16911)).

*(Remainder of this page intentionally left blank)*



IN WITNESS WHEREOF, Borrower's duly authorized officer has executed this Note/Loan Agreement.

**Quail Valley Water District,**  
a California public body

Signed by:  
By: Randy Hardenbrook  
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Randy Hardenbrook  
General Manager

Date: 12/17/2024





## SYSTEM STATUS

January 2025

- Montclair West Well continues to be the sole source for the entire system.
- Static water level has dropped to the level of the Montclair East Well pump and the well is no longer able to produce water.
- For the month of January to date (1/23/25), Montclair wells are averaging 11.6 hours per day supplying an average of 18,682 gallons per day. Average pumping for December was 18,173 gallons per day.
- On January 20<sup>th</sup>, 2025, the static water level was 330 feet. On January 19<sup>th</sup>, 2024, static water level was 308 feet.
- 12-month running average monthly production as of January 1<sup>st</sup> was 487,264 gallons, an increase of 121,965 gallons from the same period in 2023.
- Monthly routine bacteriological sampling for October, November, December, and January were completed in compliance with the combined system BSSP. All samples were negative for coliform and e. coli.
- Fe and Mn samples continue to indicate N/D levels post filtration.
- Hackamore well was pumping at 8.3 gpm on January 3<sup>rd</sup>, 2025.

| Sep-24         |         |      | 2024 Year To Date Totals |           |      | Sep 2023 Totals |           |      |
|----------------|---------|------|--------------------------|-----------|------|-----------------|-----------|------|
| Water Produced | 536,698 | 100% | Water Produced           | 4,225,724 | 100% | Water Produced  | 3,526,632 | 100% |
| Water Sold     | 287,681 | 54%  | Water Sold               | 2,437,136 | 58%  | Water Sold      | 2,833,700 | 80%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Misc Use       |         | 0%   | Misc Use                 |           | 0%   | Misc Use        |           | 0%   |
| Lost           | 249,017 | 46%  | Lost                     | 1,788,588 | 42%  | Lost            | 692,932   | 20%  |
| Hackamore      |         |      | Hackamore                |           |      | Hackamore       |           |      |
| Water Produced | 6,211   | 100% | Water Produced           | 46,161    | 100% | Water Produced  | 51,284    | 100% |
| Water Sold     | 4,225   | 68%  | Water Sold               | 29,943    | 65%  | Water Sold      | 34,231    | 67%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Lost           | 1,986   | 32%  | Lost                     | 16,218    | 35%  | Lost            | 17,053    | 33%  |

| Oct-24         |         |      | 2024 Year To Date Totals |           |      | Oct 2023 Totals |           |      |
|----------------|---------|------|--------------------------|-----------|------|-----------------|-----------|------|
| Water Produced | 528,782 | 100% | Water Produced           | 4,754,506 | 100% | Water Produced  | 3,906,185 | 100% |
| Water Sold     | 305,971 | 58%  | Water Sold               | 2,743,109 | 58%  | Water Sold      | 3,133,731 | 80%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Misc Use       |         | 0%   | Misc Use                 |           | 0%   | Misc Use        |           | 0%   |
| Lost           | 222,811 | 42%  | Lost                     | 2,011,397 | 42%  | Lost            | 772,454   | 20%  |
| Hackamore      |         |      | Hackamore                |           |      | Hackamore       |           |      |
| Water Produced | 6,683   | 100% | Water Produced           | 52,844    | 100% | Water Produced  | 57,367    | 100% |
| Water Sold     | 4,389   | 66%  | Water Sold               | 34,332    | 65%  | Water Sold      | 38,050    | 66%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Lost           | 2,294   | 34%  | Lost                     | 18,512    | 35%  | Lost            | 19,317    | 34%  |

| Nov-24         |         |      | 2024 Year To Date Totals |           |      | Nov 2023 Totals |           |      |
|----------------|---------|------|--------------------------|-----------|------|-----------------|-----------|------|
| Water Produced | 492,941 | 100% | Water Produced           | 5,247,447 | 100% | Water Produced  | 4,229,488 | 100% |
| Water Sold     | 215,519 | 44%  | Water Sold               | 2,958,628 | 56%  | Water Sold      | 3,428,867 | 81%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Misc Use       |         | 0%   | Misc Use                 |           | 0%   | Misc Use        |           | 0%   |
| Lost           | 277,422 | 56%  | Lost                     | 2,288,819 | 44%  | Lost            | 800,621   | 19%  |
| Hackamore      |         |      | Hackamore                |           |      | Hackamore       |           |      |
| Water Produced | 5,158   | 100% | Water Produced           | 58,002    | 100% | Water Produced  | 62,076    | 100% |
| Water Sold     | 3,328   | 65%  | Water Sold               | 37,660    | 65%  | Water Sold      | 41,601    | 67%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Lost           | 1,830   | 35%  | Lost                     | 20,342    | 35%  | Lost            | 20,475    | 33%  |

| Dec-24         |         |      | 2024 Year To Date Totals |           |      | Dec 2023 Totals |           |      |
|----------------|---------|------|--------------------------|-----------|------|-----------------|-----------|------|
| Water Produced | 599,723 | 100% | Water Produced           | 5,847,170 | 100% | Water Produced  | 4,495,656 | 100% |
| Water Sold     | 230,627 | 38%  | Water Sold               | 3,189,256 | 55%  | Water Sold      | 3,619,516 | 81%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Misc Use       |         | 0%   | Misc Use                 |           | 0%   | Misc Use        |           | 0%   |
| Lost           | 369,096 | 62%  | Lost                     | 2,657,914 | 45%  | Lost            | 876,140   | 19%  |
| Hackamore      |         |      | Hackamore                |           |      | Hackamore       |           |      |
| Water Produced | 2,756   | 100% | Water Produced           | 60,758    | 100% | Water Produced  | 67,044    | 100% |
| Water Sold     | 3,574   | 130% | Water Sold               | 41,234    | 68%  | Water Sold      | 43,832    | 65%  |
| Flushing       |         | 0%   | Flushing                 |           | 0%   | Flushing        |           | 0%   |
| Lost           | -818    | -30% | Lost                     | 19,524    | 32%  | Lost            | 23,212    | 35%  |

- Since November 2023, system water loss has increased dramatically from a historical 10% to 20% of production to more than 40% of production.
  - Production and demand levels have increased to the point that tank water levels are not assisting in detecting possible leaks.
  - Water loss for August is 56% and was 32% in July.
  - Staff is continuing to visually inspect water mains looking for any signs of leaks.

