



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, October 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 08/23/2025.
5. Action Items:
  - 5.1. Discussion of quarterly financial statements, consideration and possible action approving payments for August and September, 2025. (General Manager Hardenbrook)
  - 5.2. Discussion and possible action offering employee retirement plan. (General Manager Hardenbrook)

- 5.3. Discussion and possible action to refund balance of VRI to property owner with inactive water service. (General Manager Hardenbrook)
- 5.4. Discussion and possible action to reschedule Regular Meetings of the Board of Directors on November 29, 2025, and December 27, 2025, to avoid possible conflict with holiday schedules. (General Manager Hardenbrook)

6. Staff Reports.

- 6.1. General Manager's report.
- 6.2. Report on water line hit by road maintenance activities on Umtali.
- 6.3. Update on Cross Connection Control Program.
- 6.4. Update on Lot 6 Parcel Split.
- 6.5. Update on Sand Canyon Well.
- 6.6. Update on Prop 84 project.
- 6.7. 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 Shiells

4.1.

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

Held at 24750 Sand Canyon Road, Tehachapi, CA  
Saturday, August 23, 2025, 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 Shiells;*

*Director Sweany.*

*Director Tate joined meeting at 11:00.*

### 2. Adoption of Agenda.

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

### 3. Public comments for NON-agenda items.

*Ryan Dalmas, a local accountant, was present and expressed an interest in performing audits for the District. General Manager Hardenbrook will further discuss with Mr. Dalmas.*

### 4. Consent Calendar:

#### 4.1. Approve Minutes from Regular Meeting of 05/31/2025.

*Director Shiells 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 May, June, and July, 2025. (General Manager Hardenbrook)

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

*Director Shiells moved, seconded by Director Lopez, to approve payments for May, June, and July, 2025. Motion approved by unanimous assent.*



- 5.2. Discussion and possible action directing Secretary, with the assistance of Staff, to take actions necessary to hold General Election on November 4, 2025 for the purpose of electing two directors. (General Manager Hardenbrook)  
*No Declarations of Candidacy were received. Secretary has requested Board of Supervisors to make appointment of incumbents in lieu of an election. No action taken.*
- 5.3. Discussion and possible action offering employee retirement plan. (General Manager Hardenbrook)  
*General Manager presented memo to Board explaining options to provide employees with a retirement plan. No action taken.*
- 5.4. Discussion and possible action on COLA adjustment for 2026. (General Manager Hardenbrook)  
*General Manager presented a memo to Board explaining California minimum wage increase for 2026 and the impact on District pay scales. Director Biglay moved, seconded by Director Lopez, to approve an increase of 2.49% across all pay scales matching the California minimum wage increase for 2026. Motion approved by unanimous assent.*
- 5.5. Discussion and possible action approving rate increase for 2026. (General Manager Hardenbrook)  
*General Manager presented a memo to Board explaining impact of cost increases to District finances and the need to increase water rates. Director Biglay moved, seconded by Director Lopez, to approve a 10% rate increase for 2026. Motion approved by unanimous assent.*
- 5.6. Discussion and possible action to solicit proposals for FYE 2026 audit. (General Manager Hardenbrook)  
*General Manager presented a memo to Board explaining need to solicit proposals for performance of biennial audit. No action taken.*
- 5.7. Discussion and possible action to replace Office computers not compatible with Windows 11. (General Manager Hardenbrook)  
*General Manager presented a memo to Board explaining Windows 10 end of life and impact on District computers. Director Biglay moved, seconded by Director Tate, to replace 1 office computer not compatible with Windows 11 at this time and enroll in Extended Service for remaining non-compatible computers. Motion approved by unanimous assent.*
- 5.8. Discussion and possible action approving budget for fiscal year 2025-2026 (General Manager Hardenbrook)  
*General Manager presented a memo to Board explaining proposed budget and assumptions used in preparation of budget. Director Sheills moved, seconded by Director Lopez, approving budget for fiscal year 2025 – 2026. Motion approved by unanimous assent.*

6. Reports of General Manager.

- 6.1. General Manager's report.  
*General Manager Hardenbrook provided an overview of written report.*
- 6.2. Update on Cross Connection Control Program.



*General Manager Hardenbrook provided an update on inspections performed and additional cost for providing residential hose bibb vacuum breakers.*

- 6.3. Update on Lot 6 Parcel Split.  
*No update.*

- 6.4. Update on Sand Canyon Well.  
*General Manager Hardenbrook provided an update on investigation of the use of the Sand Canyon well as a water source. General Manager Hardenbrook also provided an estimate of the non-budgeted capital cost of approximately \$2,500 to remove pump and video-log the well.*

- 6.5. Update on Prop 84 project.  
*General Manager Hardenbrook discussed the provided memo explaining progress on closing Prop 84 project.*

- 6.6. Update on wells, reservoirs, and system status.  
*General Manager Hardenbrook discussed the provided memo on system status.*

7. Board Members' Requests for Future Agenda Items:  
*Discussion of possible retirement of Secretary and succession plan.*

8. Adjournment.  
*Director Biglay motioned to adjourn at 10:03am. 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

## FINANCIAL REPORT SUMMARY

October 2025

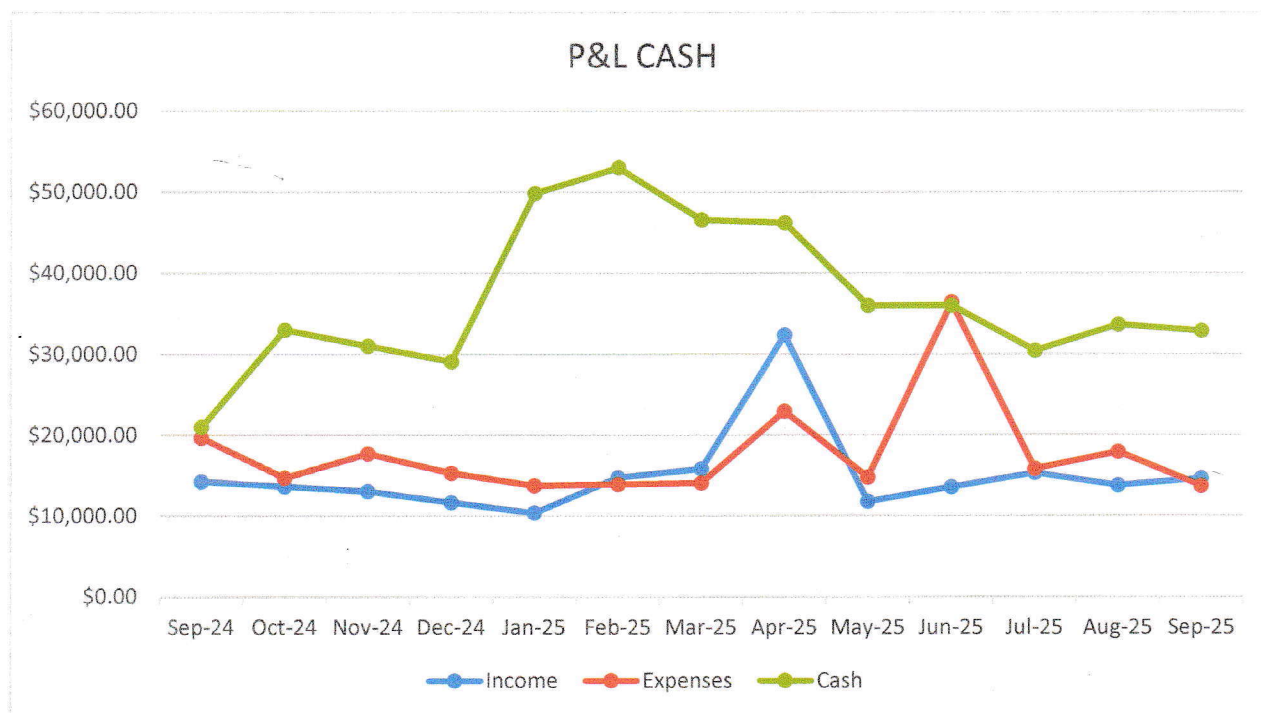
- Current (Oct 22, 2025) cash (Petty Cash, Kern County, Checking Accounts, Payroll Account) on hand: \$22,692.
- Accounts Receivable as of Oct 22: \$127,478. Balance includes approximately \$4,000 in arrears over 1 year that are likely not recoverable and need to be charged off along with approximately \$6,000 in arrears on disconnected accounts that won't be recovered until property is reconnected.
- Total current liabilities (10/22/25): \$80,197.
- Voluntary Rate Increase balance: \$803.89, down from peak of \$21,860 in December of 2019.
- Upcoming Significant Expenses:
  - Sand Canyon Well: Title 22 sampling approximately \$3,000.

Notes to below charts:

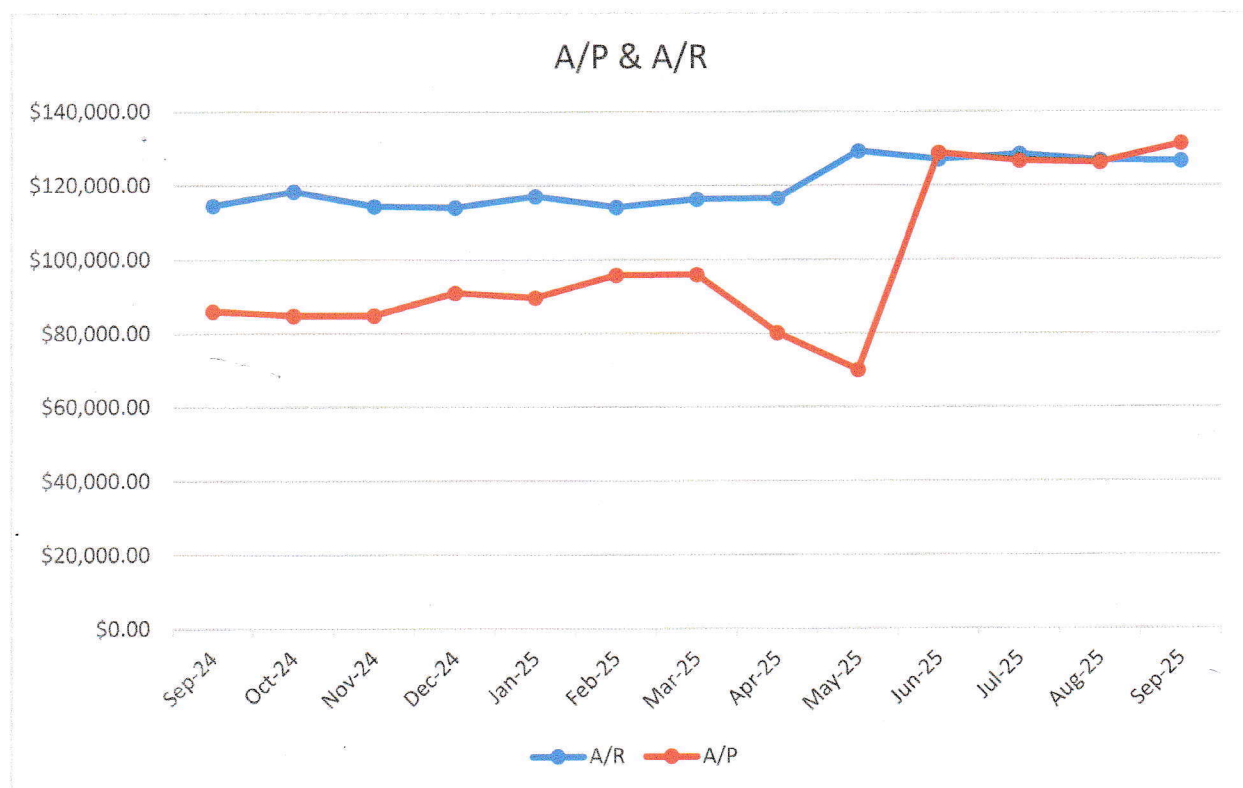
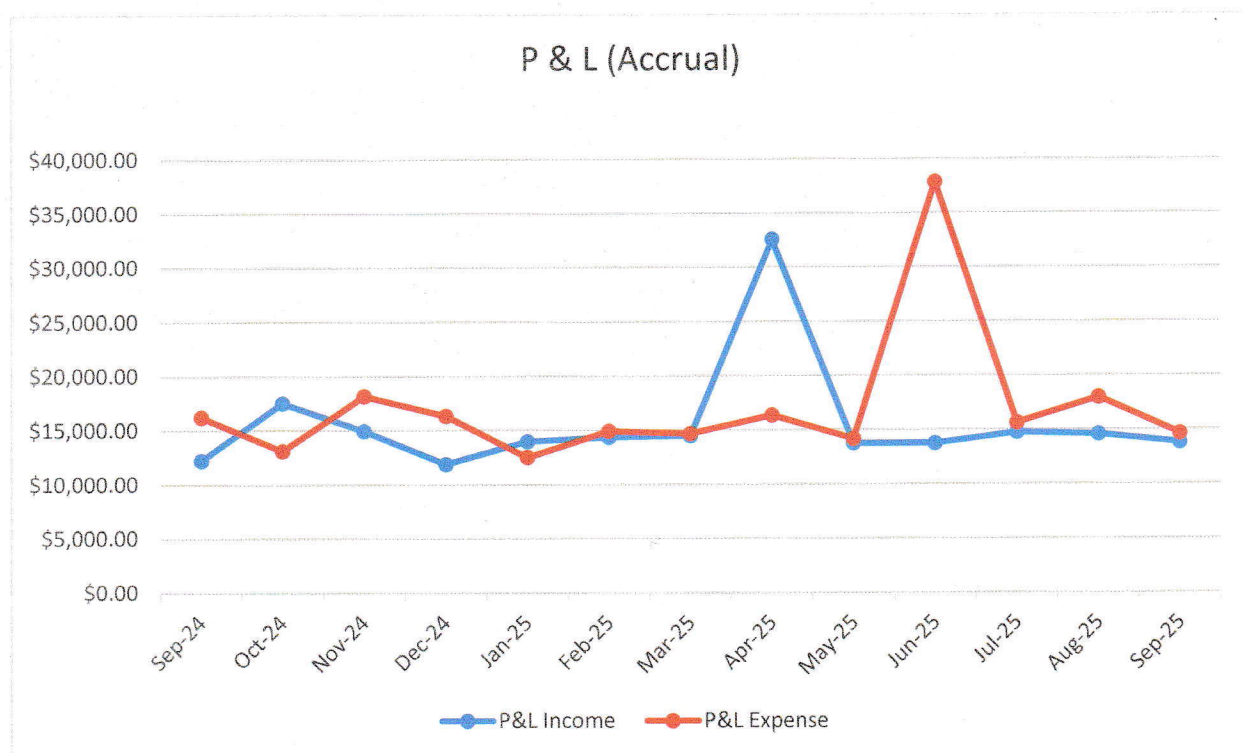
P&L Cash large increase in cash for January/February attributable to Property Taxes credited to Kern County tax account. A second increase should have occurred in April/May but tax information still not available from Kern County due to their accounting system changover.

P&L (Accrual) large increase in Income for April attributable to Property Taxes received, large increase in Expense for June attributable to recordation of annual depreciation expense.

A/P & A/R large increase in A/P for May attributable to RCAC loan to pay CoBank Prop 84 LOC.







There are no account registers available for Valley Strong Savings or Kern County accounts as no activity has been recorded for the 1<sup>st</sup> quarter. Kern County still does not have any information available for tax transaction activity for this fiscal year and very limited information is available for 4<sup>th</sup> quarter of last year. Historically District would expect receiving about \$5,000 in tax collections in 1<sup>st</sup> quarter and considerably more (about \$20,000) in 2<sup>nd</sup> quarter.

Patriot payroll account indicates normal activity.

Valley Strong Checking account indicates normal activity with the exception of a payment of \$2,032.20 to Shelby Pump for the removal and reinstallation of the pumping equipment in the Sand Canyon well to allow for video log.

Visa account indicates normal activity with exception of refund of \$72.96 from HughesNet for balance of service paid after cancellation of service.

CalCard account indicates normal activity with a charge of \$196.69 to Home Depot for the replacement of an air compressor at the Treatment Plant and \$350.00 to The Tire Store for 2 tires for service truck.

RCAC account indicates normal activity with a balance of \$49,263.98. Activity for September has not yet been recorded.

Budget versus Actual report indicates an income shortfall of \$12,504.61 for 1<sup>st</sup> quarter. Of this shortfall, about \$3,000 is attributed to lower operating revenues than forecast while about \$9,600 is from non-operating revenues, primarily taxes caused by a lack of reporting from Kern County and this should be corrected once transaction reports are available.

Expenses are mostly running slightly below forecast with exception of office supplies which are over budget by \$335 attributable to purchase of computer in 1<sup>st</sup> quarter. Building maintenance is over budget by \$893 which can be attributed to better record keeping as more labor costs are being captured in the categories expended and should be offset by a reduction in general labor.

Overall, Budget versus Actual report indicates total expenses under budget \$3,436 and total income under budget \$12,505. Income should recover once County tax information is available.

Staff does not currently recommend any budget adjustments.



5-1-

# Quail Valley Water District

10/23/2025 4:20 AM

Register: 131000 · Cash:131006 · Patriot Software Payroll Acct

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
07/01/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,372.58	8,635.39
07/01/2025			131000 · Cash:131007 ...	Funds Transfer ...		862.71	9,498.10
07/03/2025		Isaias R Villafana	-split-		2,372.58		7,125.52
07/09/2025		UNITED STATES T...	-split-	77-0328828	787.38		6,338.14
07/12/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,228.39	8,566.53
07/12/2025			131000 · Cash:131007 ...	Funds Transfer ...		916.85	9,483.38
07/15/2025		EMPLOYMENT DE...	229000 · Taxes Accrue...	698-1692-4	361.92		9,121.46
07/18/2025	To Print	Isaias R Villafana	-split-		2,228.39		6,893.07
07/23/2025		UNITED STATES T...	-split-	77-0328828	832.74		6,060.33
07/30/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,380.97	8,441.30
07/30/2025			131000 · Cash:131007 ...	Funds Transfer ...		897.66	9,338.96
07/31/2025		EMPLOYMENT DE...	-split-	698-1692-4	115.66		9,223.30
08/01/2025		Isaias R Villafana	-split-		2,380.97		6,842.33
08/06/2025		UNITED STATES T...	-split-	77-0328828	817.67		6,024.66
08/13/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,400.58	8,425.24
08/13/2025			131000 · Cash:131007 ...	Funds Transfer ...		881.27	9,306.51
08/15/2025		Isaias R Villafana	-split-		2,400.58		6,905.93
08/20/2025		UNITED STATES T...	-split-	77-0328828	807.52		6,098.41
08/26/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,453.79	8,552.20
08/26/2025			131000 · Cash:131007 ...	Funds Transfer ...		910.94	9,463.14
08/28/2025		Isaias R Villafana	-split-		2,453.79		7,009.35
09/04/2025		UNITED STATES T...	-split-	77-0328828	844.63		6,164.72
09/10/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,418.08	8,582.80
09/10/2025			131000 · Cash:131007 ...	Funds Transfer ...		879.04	9,461.84
09/12/2025		Isaias R Villafana	-split-		2,418.08		7,043.76
09/17/2025		UNITED STATES T...	-split-	77-0328828	832.05		6,211.71
09/24/2025			131000 · Cash:131007 ...	Funds Transfer ...		2,378.87	8,590.58
09/24/2025			131000 · Cash:131007 ...	Funds Transfer ...		885.44	9,476.02
09/26/2025		Isaias R Villafana	-split-		2,378.87		7,097.15

Quail Valley Water District

10/23/2025 4:21 AM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/01/2025			-split-	Deposit		X	677.56	9,165.64
07/01/2025	Auto Pay	State Compensation I...	222000 · Accounts Pay...	06/01/2025 to ...	916.49	X		8,249.15
07/01/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,372.58	X		5,876.57
07/01/2025			131000 · Cash:131006 ...	Funds Transfer ...	862.71	X		5,013.86
07/02/2025			-split-	Deposit		X	322.63	5,336.49
07/02/2025			-split-	Deposit		X	953.70	6,290.19
07/02/2025	Auto Pay	RCAC (Rural Comm...	222000 · Accounts Pay...		551.54	X		5,738.65
07/02/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#4719 - Office,...	135.03	X		5,603.62
07/03/2025			-split-	Deposit		X	2,117.45	7,721.07
07/03/2025			130000 · Undeposited ...	Deposit		X	185.00	7,906.07
07/03/2025			-split-	Deposit		X	416.70	8,322.77
07/03/2025	1062	Dawnette Boatman	-split-		521.52	X		7,801.25
07/03/2025	1063	Travis J Vankirk	-split-		678.45	X		7,122.80
07/07/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#5411 - Montcl...	578.20	X		6,544.60
07/09/2025			-split-	Deposit		X	371.68	6,916.28
07/10/2025			130000 · Undeposited ...	Deposit		X	162.52	7,078.80
07/10/2025			-split-	Deposit		X	238.76	7,317.56
07/11/2025			130000 · Undeposited ...	Deposit		X	144.17	7,461.73
07/11/2025			-split-	Deposit		X	304.89	7,766.62
07/12/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,228.39	X		5,538.23
07/12/2025			131000 · Cash:131006 ...	Funds Transfer ...	916.85	X		4,621.38
07/14/2025			130000 · Undeposited ...	Deposit		X	119.88	4,741.26
07/14/2025			130000 · Undeposited ...	Deposit		X	190.00	4,931.26
07/15/2025			130000 · Undeposited ...	Deposit		X	165.05	5,096.31
07/17/2025			130000 · Undeposited ...	Deposit		X	102.00	5,198.31
07/18/2025			130000 · Undeposited ...	Deposit		X	143.70	5,342.01
07/18/2025	1064	Dawnette Boatman	-split-		667.94	X		4,674.07
07/18/2025	1065	Travis J Vankirk	-split-		742.20	X		3,931.87
07/21/2025			-split-	Deposit		X	267.49	4,199.36
07/21/2025			130000 · Undeposited ...	Deposit		X	420.00	4,619.36
07/22/2025			130000 · Undeposited ...	Deposit		X	240.00	4,859.36
07/23/2025			130000 · Undeposited ...	Deposit		X	300.00	5,159.36
07/23/2025	SBU1D7...	CALNET3	222000 · Accounts Pay...	06/06/2025 to ...	118.80	X		5,040.56
07/23/2025	UBY1G7...	Hydrocorp, Inc.	222000 · Accounts Pay...		1,298.84	X		3,741.72
07/23/2025	XBP1H7...	USA of Northern Cal...	222000 · Accounts Pay...	2025 Members...	300.00	X		3,441.72
07/23/2025	YBF147QJ	BSK Associates	222000 · Accounts Pay...		638.30	X		2,803.42
07/23/2025	JB5187QJ	U. S. Bank - Cal Card	222000 · Accounts Pay...		805.49	X		1,997.93
07/24/2025			130000 · Undeposited ...	Deposit		X	288.61	2,286.54
07/24/2025			130000 · Undeposited ...	Deposit		X	320.00	2,606.54
07/25/2025			-split-	Deposit		X	539.83	3,146.37



# Quail Valley Water District

10/23/2025 4:21 AM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/28/2025			130000 · Undeposited ...	Deposit		X	173.18	3,319.55
07/28/2025	Auto Pay	Union Bank - Visa	222000 · Accounts Pay...		182.11	X		3,137.44
07/30/2025			130000 · Undeposited ...	Deposit		X	229.00	3,366.44
07/30/2025			-split-	Deposit		X	360.18	3,726.62
07/30/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#0517 - Hacka...	10.18	X		3,716.44
07/30/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,380.97	X		1,335.47
07/30/2025			131000 · Cash:131006 ...	Funds Transfer ...	897.66	X		437.81
07/31/2025	Auto Pay	Evolv, Inc.	222000 · Accounts Pay...	Gov Card Prog...	19.95	X		417.86
07/31/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#6411 Country ...	5.97	X		411.89
07/31/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#4719 - Office,...	393.70	X		18.19
07/31/2025	Auto Pay	Southern Calif Edison	222000 · Account, Pay...	#0517 - Hacka...	18.80	X		-0.61
08/01/2025			-split-	Deposit		X	4,006.23	4,005.62
08/01/2025			-split-	Deposit		X	2,707.47	6,713.09
08/01/2025			130000 · Undeposited ...	Deposit		X	222.05	6,935.14
08/01/2025			-split-	Deposit		X	1,123.47	8,058.61
08/01/2025	1066	Dawnette Boatman	-split-		521.53	X		7,537.08
08/01/2025	1067	Travis J Vankirk	-split-		774.37	X		6,762.71
08/04/2025			130000 · Undeposited ...	Deposit		X	174.55	6,937.26
08/04/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#5411 Montcla...	663.92	X		6,273.34
08/04/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...		4.72	X		6,268.62
08/05/2025			130000 · Undeposited ...	Deposit		X	165.05	6,433.67
08/05/2025	Auto Pay	RCAC (Rural Comm...	222000 · Accounts Pay...		551.54	X		5,882.13
08/06/2025			130000 · Undeposited ...	Deposit		X	200.00	6,082.13
08/06/2025			130000 · Undeposited ...	Deposit		X	225.60	6,307.73
08/08/2025			-split-	Deposit		X	344.85	6,652.58
08/11/2025			130000 · Undeposited ...	Deposit		X	155.55	6,808.13
08/11/2025			130000 · Undeposited ...	Deposit		X	170.88	6,979.01
08/11/2025			-split-	Deposit		X	307.04	7,286.05
08/11/2025			130000 · Undeposited ...	Deposit		X	456.04	7,742.09
08/13/2025			130000 · Undeposited ...	Deposit		X	670.00	8,412.09
08/13/2025			-split-	Deposit		X	679.84	9,091.93
08/13/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,400.58	X		6,691.35
08/13/2025			131000 · Cash:131006 ...	Funds Transfer ...	881.27	X		5,810.08
08/14/2025			130000 · Undeposited ...	Deposit		X	190.00	6,000.08
08/14/2025			130000 · Undeposited ...	Deposit		X	1,118.80	7,118.88
08/15/2025			-split-	Deposit		X	729.39	7,848.27
08/15/2025	1068	Dawnette Boatman	-split-		521.52	X		7,326.75
08/15/2025	1069	Travis J Vankirk	-split-		742.21	X		6,584.54
08/19/2025			130000 · Undeposited ...	Deposit		X	199.65	6,784.19
08/20/2025			130000 · Undeposited ...	Deposit		X	270.00	7,054.19

# Quail Valley Water District

10/23/2025 4:21 AM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/20/2025			-split-	Deposit		X	2,388.85	9,443.04
08/20/2025	FBD1XIJF	BSK Associates	222000 · Accounts Pay...		256.27	X		9,186.77
08/20/2025	QBF1KIJF	CALNET3	222000 · Accounts Pay...	07/06/2025 to ...	118.25	X		9,068.52
08/20/2025	QB21UIJF	U. S. Bank - Cal Card	222000 · Accounts Pay...		1,561.19	X		7,507.33
08/20/2025	NB41OIJF	County of Kern - En...	222000 · Accounts Pay...	State Service C...	182.00	X		7,325.33
08/20/2025	UB41NIJF	Hydrocorp, Inc.	222000 · Accounts Pay...		212.84	X		7,112.49
08/21/2025			-split-	Deposit		X	320.60	7,433.09
08/21/2025			131000 · Cash:131002 ...	Deposit		X	10,000.00	17,433.09
08/25/2025			130000 · Undeposited ...	Deposit		X	223.80	17,656.89
08/25/2025			130000 · Undeposited ...	Deposit		X	271.44	17,928.33
08/26/2025	Auto Pay	Union Bank - Visa	222000 · Accounts Pay...		182.11	X		17,746.22
08/26/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,453.79	X		15,292.43
08/26/2025			131000 · Cash:131006 ...	Funds Transfer ...	910.94	X		14,381.49
08/28/2025			130000 · Undeposited ...	Deposit		X	174.55	14,556.04
08/28/2025			-split-	Deposit		X	881.27	15,437.31
08/28/2025	1070	Dawnette Boatman	-split-		594.27	X		14,843.04
08/28/2025	1071	Travis J Vankirk	-split-		822.59	*		14,020.45
08/29/2025			-split-	Deposit		X	1,280.89	15,301.34
08/29/2025			130000 · Undeposited ...	Deposit		X	117.39	15,418.73
08/29/2025			130000 · Undeposited ...	Deposit		X	264.53	15,683.26
08/29/2025	Auto Pay	Evolv, Inc.	222000 · Accounts Pay...	GovCard Progr...	19.95	X		15,663.31
08/29/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#0517 - Hacka...	16.59	*		15,646.72
08/29/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#6411 - Countr...	15.43	*		15,631.29
08/29/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#4719 - Office,...	321.73	*		15,309.56
09/02/2025			130000 · Undeposited ...	Deposit		*	155.55	15,465.11
09/02/2025			130000 · Undeposited ...	Deposit		*	400.00	15,865.11
09/02/2025			-split-	Deposit		*	439.08	16,304.19
09/02/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...		15.20	*		16,288.99
09/02/2025	Auto Pay	RCAC (Rural Comm...	222000 · Accounts Pay...		551.54	*		15,737.45
09/03/2025			-split-	Deposit		*	580.65	16,318.10
09/03/2025			-split-	Deposit		*	784.01	17,102.11
09/04/2025			130000 · Undeposited ...	Deposit		*	165.05	17,267.16
09/04/2025	Auto Pay	Southern Calif Edison	222000 · Accounts Pay...	#5411 - Montcl...	611.60	*		16,655.56
09/05/2025			-split-	Deposit		*	328.78	16,984.34
09/08/2025			130000 · Undeposited ...	Deposit		*	155.55	17,139.89
09/08/2025			130000 · Undeposited ...	Deposit		*	171.17	17,311.06
09/08/2025			130000 · Undeposited ...	Deposit		*	300.00	17,611.06
09/10/2025			130000 · Undeposit-d ...	Deposit		*	184.05	17,795.11
09/10/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,418.08	*		15,377.03
09/10/2025			131000 · Cash:131006 ...	Funds Transfer ...	879.04	*		14,497.99



# Quail Valley Water District

10/23/2025 4:21 AM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/11/2025			130000 · Undeposited ...	Deposit		*	189.74	14,687.73
09/12/2025			-split-	Deposit		*	2,668.94	17,356.67
09/12/2025			130000 · Undeposited ...	Deposit		*	266.36	17,623.03
09/12/2025	1072	Dawnette Boatman	-split-		608.44	*		17,014.59
09/12/2025	1073	Travis J Vankirk	-split-		774.38	*		16,240.21
09/15/2025			-split-	Deposit		*	173.89	16,414.10
09/17/2025			-split-	Deposit		*	1,230.95	17,645.05
09/18/2025			130000 · Undeposited ...	Deposit		*	214.30	17,859.35
09/22/2025			130000 · Undeposited ...	Deposit		*	448.83	18,308.18
09/22/2025			-split-	Deposit		*	485.80	18,793.98
09/23/2025			130000 · Undeposited ...	Deposit		*	138.93	18,932.91
09/23/2025			130000 · Undeposited ...	Deposit		*	482.17	19,415.08
09/24/2025			131000 · Cash:131006 ...	Funds Transfer ...	2,378.87	*		17,036.21
09/24/2025			131000 · Cash:131006 ...	Funds Transfer ...	885.44	*		16,150.77
09/25/2025			-split-	Deposit		*	632.95	16,783.72
09/25/2025	2BN1A864	CALNET3	222000 · Accounts Pay...	08/06/2025 to ...	117.28			16,666.44
09/25/2025	NBJ1D864	BSK Associates	222000 · Accounts Pay...		368.41			16,298.03
09/25/2025	TBJ1D864	State Water Resource...	222000 · Accounts Pay...	Water System ...	158.00			16,140.03
09/25/2025	VBJ1D864	U. S. Bank - Cal Card	222000 · Accounts Pay...		1,061.74			15,078.29
09/25/2025	WBJ1D864	Hydrocorp, Inc.	222000 · Accounts Pay...		212.84			14,865.45
09/25/2025	8BQ15864	Shelby Pumps & Wel...	222000 · Accounts Pay...	Well Productio...	2,032.20			12,833.25
09/26/2025			-split-	Deposit		*	3,042.94	15,876.19
09/26/2025	Auto Pay	Union Bank - Visa	222000 · Accounts Pay...		109.15	*		15,767.04
09/26/2025	1074	Dawnette Boatman	-split-		521.52	*		15,245.52
09/26/2025	1075	Travis J Vankirk	-split-		782.41	*		14,463.11
09/29/2025			130000 · Undeposited ...	Deposit		*	189.89	14,653.00
09/30/2025	Auto Pay	Evolv, Inc.	222000 · Accounts Pay...	GovCard Progr...	19.95	*		14,633.05
09/30/2025	Auto Pay	State Compensation I...	222000 · Accounts Pay...	09/01/2025 to ...	329.83	*		14,303.22

# Quail Valley Water District

10/23/2025 5:02 AM

Register: 222100 - Acc Payable - Visa Cards

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
07/01/2025	11312844	Patriot Software Payr...	500000 · Operating Ex...	Full Service Pa...	52.00	X		-97.99
07/02/2025		Hughes Net	500000 · Operating Ex...	Monthly Internet	114.62	X		16.63
07/09/2025	56228144	Ionos	500000 · Operating Ex...	Email Archiving	12.50	X		29.13
07/15/2025	2020563...	Ionos	500000 · Operating Ex...	Extra E-Mail S...	2.99	X		32.12
07/31/2025		Union Bank - Visa	222000 · Accounts Pay...			X	182.11	-149.99
08/01/2025		Hughes Net	500000 · Operating Ex...	Monthly Internet	114.62	X		-35.37
08/01/2025	11526095	Patriot Software Payr...	500000 · Operating Ex...	Full Service Pa...	52.00	X		16.63
08/09/2025	56758764	Ionos	500000 · Operating Ex...	E-mail Archivi...	12.50	X		29.13
08/15/2025	56883197	Ionos	500000 · Operating Ex...	Extra E-Mail S...	2.99	X		32.12
08/29/2025		Union Bank - Visa	222000 · Accounts Pay...			X	109.15	-77.03
09/01/2025	11696698	Patriot Software Payr...	500000 · Operating Ex...	Full Service Pa...	52.00	X		-25.03
09/09/2025	2020573...	Ionos	500000 · Operating Ex...	Email archiv...	13.50	X		-11.53
09/15/2025	2020574...	Ionos	500000 · Operating Ex...	Extra Mail Stor...	2.99	X		-8.54
09/30/2025		Union Bank - Visa	222000 · Accounts Pay...				68.49	-77.03
09/30/2025		Hughes Net	500000 · Operating Ex...	Cancellation		X	72.96	-149.99

# Quail Valley Water District

10/23/2025 5:03 AM

Register: 222200 · Acc Payable - Cal Cards

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
07/01/2025	20250470	Kern Data	500000 · Operating Ex...	Monthly Subsc...	40.00			804.19
07/01/2025	99365243	Pilot/Flying J	500000 · Operating Ex...		66.41	X		870.60
07/02/2025	86435	Leslie's Pool Supplies	-split-		104.55	X		975.15
07/09/2025	060704	The Barn	500000 · Operating Ex...		89.07	X		1,064.22
07/10/2025	12-13302...	Ebay	-split-		75.14	X		1,139.36
07/11/2025		Microsoft	500000 · Operating Ex...	Office 365	8.25	X		1,147.61
07/11/2025	109532	Tehachapi News	600000 · Nonoperating...	Notice of Electi...	150.40	X		1,298.01
07/15/2025		Home Depot	-split-		11.89	X		1,309.90
07/15/2025	4878	Pilot/Flying J	500000 · Operating Ex...		70.14	X		1,380.04
07/15/2025	4447-332...	O'Reilly Auto Parts	-split-		76.83	X		1,456.87
07/16/2025		Home Depot	-split-		107.99	X		1,564.86
07/16/2025		Home Depot	-split-		36.33	X		1,601.19
07/21/2025	060976	The Barn	500000 · Operating Ex...					1,601.19
07/21/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...				158.65	1,442.54
07/21/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...				1,402.54	40.00
07/28/2025	87939	Leslie's Pool Supplies	-split-		105.50			145.50
07/31/2025	99391127	Pilot/Flying J	500000 · Operating Ex...		76.00			221.50
08/05/2025		Home Depot	500000 · Operating Ex...		39.88			261.38
08/05/2025		Home Depot	-split-		388.26			649.64
08/06/2025	99462-7	Starlink	500000 · Operating Ex...	Internet	165.00			814.64
08/12/2025		Microsoft	500000 · Operating Ex...	Office 365	8.25			822.89
08/13/2025	99402393	Pilot/Flying J	500000 · Operating Ex...		78.85			901.74
08/20/2025	061520	The Barn	500000 · Operatirg Ex...		200.00			1,101.74
08/20/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...				213.13	888.61
08/20/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...				848.61	40.00
08/21/2025		Home Depot	-split-	Air Compresso...	196.69			236.69
08/21/2025		Home Depot	-split-		53.66			290.35
08/26/2025	04-13508...	Ebay	-split-		139.22			429.57
08/27/2025	19-13490...	Ebay	-split-		43.06			472.63
08/27/2025	89394	Leslie's Pool Supplies	-split-		329.24			801.87
09/01/2025	20250610	Kern Data	500000 · Operating Ex...	Monthly Subsc...	40.00			841.87
09/04/2025	54114	Pilot/Flying J	500000 · Operating Ex...		92.72			934.59
09/06/2025	52413327	Starlink	500000 · Operating Ex...	Monthly Internet	165.00			1,099.59
09/07/2025	695289	Tractor Supply	-split-		62.21			1,161.80
09/09/2025	WLE043...	Leslie's Pool Supplies	-split-		173.19			1,334.99
09/09/2025	90061	Leslie's Pool Supplies	-split-				215.81	1,119.18
09/12/2025		Microsoft	500000 · Operating Ex...	Office 365	8.25			1,127.43
09/16/2025		Home Depot	-split-	Parts to Build ...	72.64			1,200.07
09/16/2025	138604	The Tire Store	500000 · Operating Ex...		350.00			1,550.07
09/16/2025	99431454	Pilot/Flying J	500000 · Operating Ex...		5.49			1,555.56



# Quail Valley Water District

10/23/2025 5:03 AM

Register: 222200 · Acc Payable - Cal Cards

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge C	Payment	Balance
09/16/2025	99431462	Pilot/Flying J	500000 · Operating Ex...		61.13		1,616.69
09/16/2025	30846570	Superior Plus Propan...	-split-		392.51		2,009.20
09/18/2025		Walmart	-split-		46.16		2,055.36
09/18/2025		Home Depot	-split-		43.26		2,098.62
09/18/2025	4447-345...	O'Reilly Auto Parts	-split-		73.57		2,172.19
09/22/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...			1,208.63	963.56
09/22/2025		U. S. Bank - Cal Card	222000 · Accounts Pay...			1,665.68	-702.12
09/23/2025	1ZMT12...	UPS	500000 · Operating Ex...	Shipping for O...	104.32		-597.80
09/24/2025	4447-346...	O'Reilly Auto Parts	-split-		58.42		-539.38
09/30/2025	DFSS189...	DiscountFilterStore.c...	500000 · Operating Ex...		69.06		-470.32

# Quail Valley Water District

10/23/2025 5:05 AM

Register: 211000 · Long-Term Debt:211201 - RCAC Loan 2024

From 07/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase C	Decrease	Balance
07/17/2025		RCAC (Rural Comm...	222000 · Accounts Pay...	Principal		345.67	49,611.09
08/17/2025		RCAC (Rural Comm...	222000 · Accounts Pay...	Principal		347.11	49,263.98

10:51 AM

10/22/25

Accrual Basis

# Quail Valley Water District Profit & Loss Budget vs. Actual July through September 2025

Ordinary Income/Expense	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
Income				
410000 - Operating Revenues (Revenue related to District operations)				
411000 - Water Sales (This account accumulates all costs in accounts 401110-401179.)				
411100 - Water Sales - Residential (This account includes revenues earned from water supplied...)	41,135.10	43,463.91	-2,328.81	94.6%
411200 - Water Sales - Business (This account includes revenues earned from water supplied t...)	599.58	659.55	-59.97	90.9%
411300 - Water Sales - Industrial (This account includes revenues earned from water supplied t...)	0.00	0.00	0.00	0.0%
Total 411000 - Water Sales (This account accumulates all costs in accounts 401110-401179.)	41,734.68	44,123.46	-2,388.78	94.6%
421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)				
421500 - Water Services-Other (This account includes billings for customer installations of met...)				
421511 - 511 - Connection Fee	0.00	0.00	0.00	0.0%
421550 - Late Fees	709.27	1,100.10	-390.83	64.5%
421580 - Disconnect Notice Fee	210.00	300.00	-90.00	70.0%
421590 - Disconnect Fee	0.00	0.00	0.00	0.0%
Total 421500 - Water Services-Other (This account includes billings for customer installations ...)	919.27	1,400.10	-480.83	65.7%
421515 - 515 - Account Transfer Fee	150.00	150.00	0.00	100.0%
Total 421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)	1,069.27	1,550.10	-480.83	69.0%
Total 410000 - Operating Revenues (Revenue related to District operations)	42,803.95	45,673.56	-2,869.61	93.7%
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, buildi...)	75.00	100.00	-25.00	75.0%
492000 - Non-Operating - Interest Revenue (This account includes interest revenues on special dep...)	109.22	197.86	-88.64	55.2%
493000 - Taxes and Assessments (This account accumulates all charges from accounts 409305-40...)	0.00	0.00	-1,031.02	0.0%
493050 - Property Taxes-Current Secured (All taxes apportioned as a result of levies made ag...)	0.00	4,016.06	-4,016.06	0.0%
493100 - Property Taxes-Prior Unsecured (All taxes apportioned as a result of levies made ag...)	0.00	2.81	-2.81	0.0%
493350 - Property Assessments (Non ad valorem levies made against property in the district on...)	0.00	4,284.00	-4,284.00	0.0%
493450 - Penalties and Costs On Delinque (Include all amounts apportioned as a result of penal...)	0.00	13.04	-13.04	0.0%
493500 - Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) rec...)	0.00	223.69	-223.69	0.0%
493600 - Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest...)	0.00	73.67	-73.67	0.0%
Total 493000 - Taxes and Assessments (This account accumulates all charges from accounts 409...)	0.00	9,644.29	-9,644.29	0.0%
495000 - Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-40...)				
495200 - Homeowners Property Tax Relief (This account includes amount received from the Sta...)	0.00	0.00	0.00	0.0%
Total 495000 - Intergovernmental Revenues (This account accumulates all costs in accounts 4095...)	0.00	0.00	0.00	0.0%
498000 - Other Non-Operating Revenues (This account includes all non-operating revenues, which...)				
498530 - 530 - Miscellaneous	122.93	0.00	122.93	100.0%
Total 498000 - Other Non-Operating Revenues (This account includes all non-operating revenues, ...)	122.93	0.00	122.93	100.0%
Total 490000 - Non-Operating Revenues (This account accumulates all costs from accounts 409100-4...)	307.15	9,942.15	-9,635.00	3.1%
49900 - Uncategorized Income (Income not categorized elsewhere)	0.00	0.00	0.00	0.0%
Total Income	43,111.10	55,615.71	-12,504.61	77.5%
Cost of Goods Sold				
50000 - Cost of Goods Sold (Costs of items purchased and then sold to customers)	0.00	-250.83	250.83	0.0%
Total COGS	0.00	-250.83	250.83	0.0%
Gross Profit	43,111.10	55,866.54	-12,755.44	77.2%
Expense				
Merchant deposit fees	238.91	464.74	-225.83	51.4%

10:51 AM

10/22/25

Accrual Basis

# Quail Valley Water District Profit & Loss Budget vs. Actual July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
500000 - Operating Expenses				
510000 - Source of Supply				
511000 - Supervision, Labor & Expense (This account includes the cost of labor and materials u...	0.00	0.00	0.00	0.0%
512000 - Maintenance-Structure & Improve (This account includes the cost of labor and materia...	0.00	0.00	0.00	0.0%
Total 510000 - Source of Supply	0.00	0.00	0.00	0.0%
520000 - Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumpi...				
521000 - Supervision, Labor & Expense (This account includes the cost of labor and materials ...	0.00	0.00	0.00	0.0%
522000 - Maintenance-Structures & Improv (This account includes the costs of labor and materi...				
522661 - Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pump...	0.00	0.00	0.00	0.0%
Total 522000 - Maintenance-Structures & Improv (This account includes the costs of labor and ...	0.00	0.00	0.00	0.0%
523000 - Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power pu...				
523103 - SCE Montclair 1	1,893.24	1,947.99	-54.75	97.2%
523108 - SCE Tanganyikafontein	19.92	38.63	-18.71	51.6%
523111 - SCE Hackamore	54.09	123.15	-69.06	43.9%
523273 - SCE Country CynBooster	48.25	53.82	-5.57	89.7%
Total 523000 - Fuel or Power Purchased-Pumping (This account includes the cost of fuel or po...	2,015.50	2,163.59	-148.09	93.2%
Total 520000 - Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of p...	2,015.50	2,163.59	-148.09	93.2%
530000 - Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-...				
531000 - Supervision, Labor & Expense (This account includes the cost of labor and materials ...				
531100 - Chemicals-Water Quality	629.87	494.67	135.20	127.3%
531200 - Water Quality Testing	1,589.00	1,837.72	-248.02	86.5%
531000 - Supervision, Labor & Expense (This account includes the cost of labor and materia...	210.63	421.16	-210.53	50.0%
Total 531000 - Supervision, Labor & Expense (This account includes the cost of labor and mate...	2,430.20	2,753.55	-323.35	88.3%
532000 - Maintenance-Structures & Improv (This account includes the cost of labor and materi...	149.00	0.00	149.00	100.0%
Total 530000 - Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 53...	2,579.20	2,753.55	-174.35	93.7%
540000 - Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Main...				
541000 - Supervision, Labor & Expense (This account includes the cost of labor and materials ...				
541661 - Wages, Transmission & Distribut (Wages and salaries related to supervision and o...	1,511.68	638.52	873.16	236.7%
5416611 - Cross-Connection Control Progra (Labor cost associated with administration o...	0.00	1,407.87	-1,407.87	0.0%
5416612 - 5416612-Locate (Activities to locate existing utilities (Dig-Alert))	1,590.35	1,768.85	-178.50	89.9%
541661 - Wages, Transmission & Distribut (Wages and salaries related to supervision and...	3,102.03	3,815.24	-713.21	81.3%
Total 541661 - Wages, Transmission & Distribut (Wages and salaries related to supervision ...	3,102.03	3,815.24	-713.21	81.3%
542000 - Maintenance-Structures & Improv (This account includes the cost of labor and mate...				
542661 - Wages, Transmission & Distribut (Wages and salaries related to the maintenance o...	0.00	0.00	0.00	0.0%
5426611 - FLUSHING	1,162.63	409.12	753.51	284.2%
542661 - Wages, Transmission & Distribut (Wages and salaries related to the maintenanc...	1,162.63	409.12	753.51	284.2%
Total 542661 - Wages, Transmission & Distribut (Wages and salaries related to the maintena...	0.00	0.00	0.00	0.0%
542000 - Maintenance-Structures & Improv (This account includes the cost of labor and mat...	1,162.63	409.12	753.51	284.2%
Total 542000 - Maintenance-Structures & Improv (This account includes the cost of labor and m...	4,264.66	4,224.36	40.30	101.0%
Total 540000 - Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair ...				



10:51 AM

10/22/25

Accrual Basis

# Quail Valley Water District Profit & Loss Budget vs. Actual July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
550000 - Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 55200... 551000 - Supervision, Meter Reading & Ot (This account includes the costs of labor and materl... 551661 - Wages, Customer Accounts (Wages and salaries related to maintenance of customer...	395.76	685.88	-290.12	57.7%
Total 551000 - Supervision, Meter Reading & Ot (This account includes the costs of labor and ...	395.76	685.88	-290.12	57.7%
Total 550000 - Customer Accounts (551000-meter reading, billing, maintaining customer accounts. ...	395.76	685.88	-290.12	57.7%
560000 - Administrative & General				
561000 - Salaries (This account includes salaries and other considerations (but not Directors' f... 561661 - Wages, Administration (Wages and salaries related to general administration not c... 561000 - Salaries (This account includes salaries and other considerations (but not Director...	2,259.87 3,683.03	2,385.92 4,295.78	-126.05 -612.75	94.7% 85.7%
Total 561000 - Salaries (This account includes salaries and other considerations (but not Direct...	5,942.90	6,681.70	-738.80	88.9%
562000 - Office Supplies & Other Expense (This account includes office supplies and other exp... 562710 - Postage 562720 - Bank Charges 562730 - Office Supplies 562740 - Freight 562760 - Com-Telephone-Internet 562770 - Utilities-Office 562771 - SCE Office 562772 - Propane Office	104.32 59.85 169.77 0.00 1,253.58 889.42 684.32	288.32 25.00 153.75 205.53 832.59 1,419.05 0.00	-184.00 34.85 153.75 -205.53 420.99 -529.63 684.32	36.2% 239.4% 1,059.7% 0.0% 150.6% 62.7% 100.0%
Total 562770 - Utilities-Office	1,573.74	1,419.05	154.69	110.9%
562780 - Dues & Subscriptions 562000 - Office Sup...ies & Other Expense (This account includes office supplies and other e...	380.00 0.00	420.00 0.00	-40.00 0.00	90.5% 0.0%
Total 562000 - Office Supplies & Other Expense (This account includes office supplies and oth...	3,541.26	3,208.51	334.75	110.4%
563000 - Contractual Services (This account includes the fees and expenses of professional c... 564000 - Property Insurance, Injuries & (This account includes the cost of insurance or reserve ... 565000 - Employee Retirement & Benefits (This account includes charges to provide for payme...	156.00 2,398.00	158.55 2,504.46	-2.55 -206.46	98.4% 92.1%
565663 - Employee Reimbursement 565664 - Workers Comp Insurance 565665 - Meetings, Seminars & Training (Includes travel, meals and lodging costs, tuition.) 565666 - 666 - Safety Supplies 565000 - Employee Retirement & Benefits (This account includes charges to provide for pay...	2.14 1,324.61 0.00 0.00 1,105.45	237.78 4,747.85 0.00 90.00 673.85	-235.64 -3,423.24 0.00 -90.00 431.60	0.9% 27.9% 0.0% 0.0% 164.0%
Total 565000 - Employee Retirement & Benefits (This account includes charges to provide for p...	2,432.20	5,749.48	-3,317.28	42.3%
566000 - Franchise Requirements (This account includes payments to municipal or other gover... 568000 - Maintenance-General Plant (This account includes the costs assignable to customer a...	340.00	204.00	136.00	166.7%
568100 - Building Maintenance 568110 - Building Maintenance-Office 568100 - Building Maintenance - Other	0.00 965.77	0.00 72.20	0.00 893.57	0.0% 1,337.6%
Total 568100 - Building Maintenance	965.77	72.20	893.57	1,337.6%
568640 - Op Expenses Auto 568641 - Repair & Main-Auto 568642 - Small Tools & Supplies 568645 - Repair & Main-Equip 568646 - Fuel - Auto 568647 - Waste Disposal 568640 - Op Expenses Auto - Other	192.90 743.16 7.96 355.69 0.00 0.00	35.66 172.08 197.36 782.39 3.63	157.24 571.08 -169.40 -426.70 -3.53	540.9% 431.9% 4.0% 45.5% 0.0%
Total 568640 - Op Expenses Auto	1,649.71	1,191.02	458.69	138.5%
Total 568000 - Maintenance-General Plant (This account includes the costs assignable to custo...	2,615.48	1,263.22	1,352.26	207.0%
560000 - Administrative & General - Other	-755.80			
Total 560000 - Administrative & General	16,670.04	19,867.92	-3,197.88	89.9%

**Quail Valley Water District**  
**Profit & Loss Budget vs. Actual**  
**July through September 2025**

10:51 AM  
10/22/25  
Accrual Basis

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
<b>570000 - Other Operating Expenses</b>				
571000 - Depreciation (This account includes such amounts of depreciation and amortization a...	0.00	0.00	0.00	0.0%
572000 - Taxes (This account includes the amount of federal, state, county, municipal and othe...	200.17	874.33	-674.16	22.9%
<b>Total 570000 - Other Operating Expenses</b>	200.17	874.33	-674.16	22.9%
<b>Total 500000 - Operating Expenses</b>	26,125.33	30,569.63	-4,444.30	85.5%
<b>600000 - Nonoperating Expenses</b>				
601000 - Interest on Long-Term Debt (This account includes the amount of interest applicable to o...				
601100 - RCAC Loan Interest	410.30	600.00	-189.70	68.4%
<b>Total 601000 - Interest on Long-Term Debt (This account includes the amount of interest applicabl...</b>	410.30	600.00	-189.70	68.4%
<b>604000 - Other Nonoperating Expenses (This account includes all nonoperating expenses which a...</b>	366.40	0.00	366.40	100.0%
<b>600000 - Nonoperating Expenses - Other</b>	202.98			
<b>Total 600000 - Nonoperating Expenses</b>	979.68	600.00	379.68	163.3%
<b>660000 - Payroll Expenses (Payroll expenses)</b>	20,782.89	19,950.01	832.88	104.2%
660010 - Bank Service Charges	18.75	5.00	13.75	375.0%
<b>Total Expense</b>	48,145.56	51,589.38	-3,443.82	93.3%
<b>Net Ordinary Income</b>	-5,034.46	4,277.16	-9,311.62	-117.7%
<b>Other Income/Expense</b>				
800000 - Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax preparer)	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	0.00	0.00	0.00	0.0%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	-5,034.46	4,277.16	-9,311.62	-117.7%

10:35 AM

10/22/25

Accrual Basis

**Quail Valley Water District**  
**Profit & Loss**  
 July through September 2025

5-1-

Jul - Sep 25

**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 sin...	41,135.10
411200 • Water Sales - Business (This account includes revenues earned from water supplied to prem...	599.58
Total 411000 • Water Sales (This account accumulates all costs in accounts 401110-4011799.)	41,734.68
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 an...	
421550 • Late Fees	709.27
421580 • Disconnect Notice Fee	210.00
Total 421500 • Water Services-Other (This account includes billings for customer installations of mete...	919.27
421515 • 515 - Account Transfer Fee	150.00
Total 421000 • Water Services (This account accumulates all costs in accounts 402110-402159.)	1,069.27
Total 410000 • Operating Revenues (Revenue related to District operations)	42,803.95
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, o...	75.00
492000 • Non-Operating - Interest Revenue (This account includes interest revenues on special deposits, l...	109.22
498000 • Other Non-Operating Revenues (This account includes all non-operating revenues, which are n...	
498530 • 530 - Miscellaneous	122.93
Total 498000 • Other Non-Operating Revenues (This account includes all non-operating revenues, which ...)	122.93
Total 490000 • Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	307.15
Total Income	43,111.10
Cost of Goods Sold	
50000 • Cost of Goods Sold (Costs of items purchased and then sold to customers)	0.00
Total COGS	0.00
Gross Profit	43,111.10
Expense	
Merchant deposit fees	238.91
500000 • Operating Expenses	
510000 • Source of Supply	
511000 • Supervision, Labor & Expense (This account includes the cost of labor and materials used an...	0.00
512000 • Maintenance-Structure & Improve (This account includes the cost of labor and materials use...	0.00
Total 510000 • Source of Supply	0.00
520000 • Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping pla...	
521000 • Supervision, Labor & Expense (This account includes the cost of labor and materials used a...	0.00
522000 • Maintenance-Structures & Improv (This account includes the costs of labor and materials us...	
522661 • Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping fa...	0.00
Total 522000 • Maintenance-Structures & Improv (This account includes the costs of labor and materi...	0.00
523000 • Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchas...	
523103 • SCE Montclair 1	1,893.24
523108 • SCE Tanager/Bloemfontein	19.92
523111 • SCE Hackamore	54.09
523273 • SCE Country CynBooster	48.25
Total 523000 • Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power pur...	2,015.50
Total 520000 • Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumpin...	2,015.50
530000 • Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Mainte...	
531000 • Supervision, Labor & Expense (This account includes the cost of labor and materials used a...	
531100 • Chemicals-Water Quality	629.87
531200 • Water Quality Testing	1,589.70
531000 • Supervision, Labor & Expense (This account includes the cost of labor and materials use...	210.63
Total 531000 • Supervision, Labor & Expense (This account includes the cost of labor and materials u...	2,430.20
532000 • Maintenance-Structures & impro (This account includes the costs of labor and materials us...	149.00
Total 530000 • Water Treatment (531000-Operation of Water Treat Plant (includes sampling) 532000-M...	2,579.20



10:35 AM

10/22/25

Accrual Basis

**Quail Valley Water District**  
**Profit & Loss**  
 July through September 2025

	Jul - Sep 25
540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance)	
541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used a...)	
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operatio...)	1,511.68
5416611 · Cross-Connection Control Progra (Labor cost associated with administration of Distri...)	1,590.35
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and opera...)	3,102.03
Total 541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and op...)	3,102.03
Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials u...)	3,102.03
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials use...)	
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of trans...)	0.00
5426611 · FLUSHING	1,162.63
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of tra...)	1,162.63
Total 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of ...)	1,162.63
Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and material...)	1,162.63
Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maint...)	4,264.66
550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Unc...)	
551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials use...)	
551661 · Wages, Customer Accounts (Wages and salaries related to maintenace of customer acco...)	395.76
Total 551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and material...)	395.76
Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 55200...)	395.76
560000 · Administrative & General	
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) fo...)	
561661 · Wages, Administration (Wages and salaries related to general administration not chargea...)	2,259.87
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees)...	3,683.03
Total 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fe...)	5,942.90
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses i...)	
562710 · Postage	104.32
562720 · Bank Charges	59.85
562730 · Office Supplies	169.77
562760 · Com-Telephone-Internet	1,253.58
562770 · Utilities-Office	
562771 · SCE Office	889.42
562772 · Propane Office	684.32
Total 562770 · Utilities-Office	1,573.74
562780 · Dues & Subscriptions	380.00
Total 562000 · Office Supplies & Other Expense (This account includes office supplies and other expe...)	3,541.26
563000 · Contractual Services (This account includes the fees and expenses of professional consulta...)	156.00
564000 · Property Insurance, Injuries & (This account includes the cost of insurance or reserve accru...)	2,398.00
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of b...)	
565663 · Employee Reimbursement	2.14
565664 · Workers Comp Insurance	1,324.61
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment o...)	1,105.45
Total 565000 · Employee Retirement & Benefits (This account includes charges to provide for paymen...)	2,432.20
566000 · Franchise Requirements (This account includes payments to municipal or other government...)	340.00
568000 · Maintenance-General Plant (This account includes the costs assignable to customer account...)	
568100 · Building Maintenance	965.77
568640 · Op Expenses Auto	
568641 · Repair & Main-Auto	192.90
568642 · Small Tools & Supplies	743.16
568645 · Repair & Main-Equip	7.96
568646 · Fuel - Auto	355.69
568640 · Op Expenses Auto - Other	350.00
Total 568640 · Op Expenses Auto	1,649.71
Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer ac...)	2,615.48
560000 · Administrative & General - Other	-755.80
Total 560000 · Administrative & General	16,670.04

10:35 AM

10/22/25

Accrual Basis

**Quail Valley Water District**  
**Profit & Loss**  
 July through September 2025

	Jul - Sep 25
570000 • Other Operating Expenses	
572000 • Taxes (This account includes the amount of federal, state, county, municipal and other taxes,...)	200.17
Total 570000 • Other Operating Expenses	200.17
Total 500000 • Operating Expenses	26,125.33
600000 • Nonoperating Expenses	
601000 • Interest on Long-Term Debt (This account includes the amount of interest applicable to outstan...	
601100 • RCAC Loan Interest	410.30
Total 601000 • Interest on Long-Term Debt (This account includes the amount of interest applicable to ou...	410.30
604000 • Other Nonoperating Expenses (This account includes all nonoperating expenses which are not ...	366.40
600000 • Nonoperating Expenses - Other	202.98
Total 600000 • Nonoperating Expenses	979.68
660000 • Payroll Expenses (Payroll expenses)	20,782.89
660010 • Bank Service Charges	18.75
Total Expense	48,145.56
Net Ordinary Income	-5,034.46
Net Income	-5,034.46

5.1

10:36 AM

10/22/25

**Quail Valley Water District**  
**Statement of Cash Flows**  
 July through September 2025

	Jul - Sep 25
<b>OPERATING ACTIVITIES</b>	
Net Income	-5,034.46
Adjustments to reconcile Net Income to net cash provided by operations:	
137000 • Accounts Receivable	-13,863.60
137000 • Accounts Receivable:137121 • Accounts Receivable	14,344.02
222000 • Accounts Payable	6,396.95
222100 • Acc Payable -Visa Cards:222104 • 3542 - Acc Payable-FNBO-Randy	-114.62
222200 • Acc Payable - Cal Cards	114.62
222200 • Acc Payable - Cal Cards:222201 • 4344 Acc Payable-CalCard-Randy	-720.09
222200 • Acc Payable - Cal Cards:222207 • 6227 Izzy - Cal Card	-915.18
222200 • Acc Payable - Cal Cards:222208 • 6201 Dawnette - Cal Card	392.51
229000 • Taxes Accrued:229331 • 331 - Federal Taxes	820.23
229000 • Taxes Accrued:229333 • 333 - Calif State Taxes	32.11
230000 • Other Current Liabilities:230102 • May 2018 Voluntary Rate Increas	-428.37
Net cash provided by Operating Activities	1,024.12
<b>INVESTING ACTIVITIES</b>	
110000 • Property, Plant & Equipment:111000 • Utility Plant In Service:111600 • Transmission &...	-13,173.46
110000 • Property, Plant & Equipment:112000 • Construction in Progress:112300 • Const In Pro...	-4,163.19
Net cash provided by Investing Activities	-17,336.65
<b>FINANCING ACTIVITIES</b>	
211000 • Long-Term Debt	-348.56
211000 • Long-Term Debt:211201 - RCAC Loan 2024	-692.78
250000 • Contributed Capital:251000 • Contrib In Aid Of Cons-Plant:251100 • ContributionsInAi...	867.84
250000 • Contributed Capital:251000 • Contrib In Aid Of Cons-Plant:251400 • ContributionsInAi...	12,759.70
Net cash provided by Financing Activities	12,586.20
Net cash increase for period	-3,726.33
Cash at beginning of period	38,677.83
Cash at end of period	34,951.50



10:36 AM

10/22/25

Accrual Basis

## Quail Valley Water District

## Balance Sheet

As of September 30, 2025

5.1.

Sep 30, 25

## ASSETS

## Current Assets

## Checking/Savings

131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with th...

131001 · Petty Cash (Petty Cash)

131002 · Cash-Kern County (Account held by Kern County Controller - Property tax Proceeds)

131006 · Patriot Software Payroll Acct (Payroll Account)

131007 · Valley Strong Checking (Valley Strong Credit Union -Checking Account)

131008 · Valley Strong Savings (Valley Strong Credit Union - Savings)

52.92

10,831.03

7,097.15

14,303.22

5.00

Total 131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit w...

32,289.32

133000 · Special Deposits (This account includes deposits with others for special purposes other than t...

515.00

Total Checking/Savings

32,804.32

## Accounts Receivable

137000 · Accounts Receivable (This account includes the amounts due from customers for utility servic...

137121 · Accounts Receivable

137125 · Accounts Rec - Prop 84

137126 · Accounts Rec-Conn-Fees

137200 · Accounts Receivable Over 1 Yr (Accounts receivable past due in excess of 12 months)

137000 · Accounts Receivable (This account includes the amounts due from customers for utility ser...

13,568.01

87,230.75

2,401.88

4,473.63

14,267.49

Total 137000 · Accounts Receivable (This account includes the amounts due from customers for utility ...

121,941.76

138000 · Allowance For Uncollectable Acc (This account includes periodic credits for amounts reserved...

4,604.07

Total Accounts Receivable

126,545.83

## Other Current Assets

12100 · Inventory Asset (Costs of inventory purchased for resale)

130000 · Undeposited Funds (Funds received, but not yet deposited to a bank account)

146000 · Inventory of Material and Suppl (This account includes the cost of all unapplied materials and ...

2,713.89

2,147.18

17,375.58

Total Other Current Assets

22,236.65

Total Current Assets

181,586.80

## Fixed Assets

## 110000 · Property; Plant &amp; Equipment

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, inte...

111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with pu...

1114151 · Tanganda Booster Relocation (Costs accumulated for relocation of Tanganda Booster S...

1114161 · Country Cnyn Bstr Pump Replacem (Costs accumulated for Country Canyon Booster P...

111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with ...

31,216.96

6,252.21

1,692.83

42,798.12

Total 111400 · Pumping Plant (This category covers the cost of plant and equipment in connection wi...

50,743.16

111500 · Water Treatment Plant (This category covers all costs of plant and equipment used in conne...

2,975.22

111600 · Transmission &amp; Distribution Pla (This category covers all cost of plant and equipment used ...

379,262.67

111700 · General Plant (This category covers all costs of plant and equipment used for general water ...

111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)

1117101 · Trencher (Ditch Witch 3500 Trencher)

1117102 · 1999 Chev (1999 Chevrolet K20)

1117103 · 1989 GMC (1989 GMC 2500 Utility Truck)

3,783.24

15,266.30

4,196.17

Total 111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)

23,245.71

111700 · General Plant (This category covers all costs of plant and equipment used for general wa...

74,031.90

Total 111700 · General Plant (This category covers all costs of plant and equipment used for general ...

97,277.61

Total 111000 · Utility Plant In Service (This account accumulates accounts 111100-111999)

561,475.62

112000 · Construction in Progress (This category covers labor, materials, overhead amounts and intere...

1121420 · Equestrian Main

1121425 · Labor

1121420 · Equestrian Main - Other

350.00

-410.00

Total 1121420 · Equestrian Main

-60.00

112300 · Const In Progress-111300 (Source of Supply Plant)

4,897.21

112500 · Const In Progress-111500 (Water Treatment Plant)

3,648.67



10:36 AM

10/22/25

Accrual Basis

## Quail Valley Water District

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction proje...	
1128401 · 1. Construction of Facilities	75,880.46
1128402 · 2. Construction Management	207.57
1128404 · 4. Easement Recording	-66,491.17
1128406 · 6. Construction Survey	1,595.00
1128412 · Unreimbursed Costs	103,536.69
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction pr...	30,778.66
Total 1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction...	145,507.21
112000 · Construction in Progress (This category covers labor, materials, overhead amounts and inte...	126,386.09
Total 112000 · Construction in Progress (This category covers labor, materials, overhead amounts and i...	280,379.18
114000 · Other Physical Property (This account includes the cost of land, structures, and equipment ow...	65,000.00
115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)	
115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since ...	
115140 · Depreciation, Pumping Plant In (The cumulative depreciation and amortization for the Pu...	-41,223.58
115150 · Depreciation, Treatment Plant (The cumulative depreciation and amortization charges for...	-3,322.33
115160 · Depreciation, Distribution Plan (The cumulative depreciation and amortization charges fo...	-94,554.66
115170 · Depreciation, General Plant In (The cumulative depreciation and amortization for the Gen...	-48,511.33
115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges sin...	-99,784.00
Total 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges ...	-287,395.90
115200 · Depreciation, Plant Held Future (The cumulative depreciation and amortization charges sinc...	-6,800.00
Total 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)	-294,195.90
Total 110000 · Property, Plant & Equipment	612,658.90
Total Fixed Assets	612,658.90
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 1230...	
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 · Stancliff 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 account...	18,109.07
Total 120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Asset...	18,109.07
150000 · Deferred Charges	
151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans,...	
151100 · Prop 84 Feasibility Study	442,500.32
Total 151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, ...	442,500.32
150000 · Deferred Charges - Other	-1.20
Total 150000 · Deferred Charges	442,499.12
Total Other Assets	460,608.19
TOTAL ASSETS	1,254,853.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
222000 · Accounts Payable (Amounts owed on open account to private persons or organizations for ...	79,491.92
Total Accounts Payable	79,491.92
Credit Cards	
222100 · Acc Payable -Visa Cards	
222104 · 3542 - Acc Payable-FNBO-Randy	-267.60
222100 · Acc Payable -Visa Cards - Other	2.99
Total 222100 · Acc Payable -Visa Cards	-264.61

10:36 AM

10/22/25

Accrual Basis

## Quail Valley Water District

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
222200 · Acc Payable - Cal Cards	
222201 · 4344 Acc Payable-CalCard-Randy	-720.09
222207 · 6227 Izzy - Cal Card (Izzy's Cal Card)	-150.99
222208 · 6201 Dawnette - Cal Card (Dawnette's Cal Card)	392.51
222200 · Acc Payable - Cal Cards - Other	114.62
Total 222200 · Acc Payable - Cal Cards	-363.95
Total Credit Cards	-628.56
Other Current Liabilities	
226000 · Deposits	
226200 · Service Connection/Meter Deposits (This account includes amounts deposited with the util...	846.51
Total 226000 · Deposits	846.51
229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc....	
229331 · 331 - Federal Taxes	1,821.78
229333 · 333 - Calif State Taxes	-60.36
Total 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payro...	1,761.42
230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due ...	
230102 · May 2018 Voluntary Rate Increases	803.89
Total 230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district...	803.89
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid)	400.00
Total Other Current Liabilities	3,811.82
Total Current Liabilities	82,675.18
Long Term Liabilities	
211000 · Long-Term Debt	
211201 · RCAC Loan 2024 (Loan to finance remaining Prop 84 Line of Credit balance)	49,263.98
211000 · Long-Term Debt - Other	-348.56
Total 211000 · Long-Term Debt	48,915.42
212000 · Due To Other Gov Agencies	
212300 · Due To Other Local Agencies (This account includes long-term debt, other than bonds or ti...	-372.00
Total 212000 · Due To Other Gov Agencies	-372.00
Total Long Term Liabilities	48,543.42
Total Liabilities	131,218.60
Equity	
250000 · Contributed Capital	
251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of grants, d...	869,468.90
251100 · ContributionsInAid-Plant-State	172,099.83
251400 · ContributionsInAid-Plant-Other	
Total 251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of gra...	1,041,568.73
250000 · Contributed Capital - Other	51,296.00
Total 250000 · Contributed Capital	1,092,864.73
263000 · Retained Earnings-Unreserved (This account includes the amount of accumulated earnings whic...	-452,128.96
30000 · Opening Balance Equity (Opening balances during setup post to this account. The balance of this ...	487,933.98
Net Income	-5,034.46
Total Equity	1,123,635.29
TOTAL LIABILITIES & EQUITY	1,254,853.89





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# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

## BOARD MEMO

**Re:** 5.3. Discussion and possible action to refund balance of VRI to property owner with inactive water service.

**Date:** 10/22/25

**By:** Randy Hardenbrook

**Subject:** Voluntary Rate Increase Refunds

In June of 2018, the District implemented a voluntary rate increase to boost cash flow and keep District solvent. Most customers participated by paying the surcharge with the understanding that they would get credit against the eventual rate increase expected once the Prop 218 process was completed. Refunds began in January of 2024 and all but 7 accounts have a zero balance.

Of the 7 accounts with a balance, 4 received a refund in excess of the account's VRI account balance. The over payments range from \$19.99 to \$49.37 for a total of \$141.34.

Two accounts have not had water service in excess of 1 year and have not received any refund. One account has a balance due of \$70.00 and the other has a balance due of \$770.00. It is not expected that either account will be active in the near future and both accounts are still in the name of the original customer.

The seventh account has a balance due of \$105.01 and changed customers several months ago. The original customer still has a balance due of \$84.93 and staff will credit the that amount from the VRI balance to bring the balance due to zero with the remaining \$20.18 being credited to the next water service bill to bring the VRI balance to zero.

Staff recommends that the two remaining accounts with a VRI balance receive a refund check sent to the last known address for the customer.





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## BOARD OF DIRECTORS

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## BOARD MEMO

**Re:** 5.4. Discussion and possible action to reschedule Regular Meetings of the Board of Directors on November 29, 2025, and December 27, 2025, to avoid possible conflict with holiday schedules.

**Date:** 10/22/25

**By:** Randy Hardenbrook

**Subject:** Board Meeting Holiday Schedule

Scheduled November and December Board meetings fall on holiday weekends and staff suggests they be rescheduled to a date that will not conflict with holiday schedules. Currently, staff is not aware of any action items needing to be agendized during November and December.

Staff recommends that the November Regular meeting be cancelled and the December Regular meeting be rescheduled to December 13, 2025.

In January of 2026, the January Regular meeting will be on January 31, 2026.

## Report of General Manager

October 23, 2025

- Prepare for and attend (telephonically) August Board meeting.
- Received new Office computer. Install software and transfer files to new computer. Ship computer to Office.
- Consult with staff on various projects and concerns.
- Review well video with staff, upload video to web server shared folder, email link to WaterBoards for review.
- Prepare new connection estimates and discuss new connection costs with property owners and prospective owners.
- Review water quality sample results.
- Assist staff with advice on repairs to Umtali water line after damage caused by County road grading. Draft Boil Water Notice. Coordinate with WaterBoards for cancellation of boil water order.
- Update payroll tax payments.
- Prepare reports for October Board Meeting.



## SYSTEM STATUS

October 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 October to date (10/17/25), Montclair wells are averaging 9.6 hours per day, down from 13.03 in September, supplying an average of 14,420 gallons per day. Average pumping for September was 19,474 gallons per day.
- On October 17<sup>th</sup>, 2025, the Montclair West Well static water level was 348 feet. On October 18<sup>th</sup>, 2024, static water level was 321 feet.
- 12-month running average monthly production as of October 1<sup>st</sup> was 553,616 gallons, an increase of 130,720 gallons from the same period in 2024.
- Monthly routine bacteriological sampling for April and May were completed in compliance with the combined system BSSP. All Routine samples were negative for coliform and e. coli. A source sample (collected directly from the well before disinfection), and follow-up sample, were positive for Total Coliform with a Most Probable Number of 1. The well was disinfected but current conditions do not allow for adequate dosing and flushing to properly disinfect the well but subsequent samples have been <1.
- Fe samples continue to indicate N/D levels post filtration. A Mn sample from August was 0.54 which is below allowable limits but indicates that effectiveness of filter may be diminishing. Also, with introduction of considerable chlorine into the well for disinfection, Fe and Mn may increase.
- Hackamore well was pumping at 9.5 gpm on September 29<sup>th</sup>, 2025.

Aug-25			2025 Year To Date Totals			Aug 2024 Totals		
Water Produced	572,565	100%	Water Produced	4,577,203	100%	Water Produced	512,292	100%
Water Sold	258,517	45%	Water Sold	1,885,341	41%	Water Sold	223,913	44%
Flushing		0%	Flushing		0%	Flushing		0%
Misc Use		0%	Misc Use		0%	Misc Use		0%
Lost	314,048	55%	Lost	2,691,862	59%	Lost	288,379	56%
Hackamore			Hackamore			Hackamore		
Water Produced	1,210	100%	Water Produced	28,955	100%	Water Produced	4,337	100%
Water Sold	1,162	96%	Water Sold	15,391	53%	Water Sold	3,217	74%
Flushing		0%	Flushing		0%	Flushing		0%
Lost	48	4%	Lost	13,564	47%	Lost	1,120	26%

Sep-25			2025 Year To Date Totals			Sep 2024 Totals		
Water Produced	564,748	100%	Water Produced	5,141,951	100%	Water Produced	536,698	100%
Water Sold	253,208	45%	Water Sold	2,138,550	42%	Water Sold	287,681	54%
Flushing		0%	Flushing		0%	Flushing		0%
Misc Use		0%	Misc Use		0%	Misc Use		0%
Lost	311,540	55%	Lost	3,003,401	58%	Lost	249,017	46%
Hackamore			Hackamore			Hackamore		
Water Produced	2,354	100%	Water Produced	31,309	100%	Water Produced	6,211	100%
Water Sold	2,172	92%	Water Sold	17,563	56%	Water Sold	4,225	68%
Flushing		0%	Flushing		0%	Flushing		0%
Lost	182	8%	Lost	13,746	44%	Lost	1,986	32%



- Since November 2023, system water loss increased dramatically from a historical 10% to 20% of production to more than 60% of production.
  - Staff located a leak between Montclair and Pine Ridge, leak isolated.
  - Staff is continuing to visually inspect water mains looking for any signs of additional leaks.
  - Staff is monitoring to determine effect of Pine Ridge leak on water loss.

