



A STATE OF
CALIFORNIA
PUBLIC
AGENCY

QUAIL VALLEY WATER DISTRICT

BOARD OF DIRECTORS

Mike Biglay
Jean Grodewald
Rita Leonard
Enrique Lopez
Richard Sims

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, February 23rd, 2019 at 8:30 AM.

NOTE: To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Richard Cantrell 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's office, 24750 Sand Canyon Road, Tehachapi. Please contact Richard Cantrell 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 held 1/26/19.
5. Presentations:
 - 5.1. Update on Prop 84 project. (General Manager Hardenbrook)
 - 5.2. Update on wells, reservoirs and system status. (General Manager Hardenbrook)
 - 5.3. Update on Voluntary Rate Increase. (General Manager Hardenbrook)
6. Action Items:



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- 6.1. Discussion and possible action to appoint Secretary and Treasurer effective upon retirement of current Secretary/Treasurer. (General Manager Hardenbrook)
- 6.2. Discussion of monthly financial statements and consideration and possible action to approve payments for January. (General Manager Hardenbrook)
- 6.3. Discussion and possible action on settlement offer with PVWC. (General Manager Hardenbrook)
- 6.4. Discussion and possible action terminating service agreement with property owner (Lot 46, Tract 3312) and refund of connection fees received. (General Manager Hardenbrook)
- 6.5. Discussion and possible action on continuation of Voluntary Rate Increase. (General Manager Hardenbrook)
- 6.6. Discussion and possible action to establish a succession plan. (General Manager Hardenbrook)
7. Reports of Officers, Board Members and Standing Committees.
8. Report of General Manager.
9. Board Members' Requests for Future Agenda Items.
10. Adjournment.



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

Held at 24750 Sand Canyon Road, Tehachapi, CA
On Saturday, January 26th, 2019 at 8:30 AM.

1. Roll Call.
*Meeting called to order at 8:30 AM. There were present, representing a quorum:
Director Biglay;
Director Grodewald;
Director Leonard;
Director Lopez;
Director Sims.*
2. Adoption of Agenda.
Director Grodewald moved, seconded by Director Leonard, to adopt agenda. Motion approved by unanimous assent.
3. Public comments for NON-agenda items.
None.
4. Consent Calendar:
 - 4.1. Approve minutes from Special Meeting held 12/8/18.
Director Biglay moved, seconded by Director Sims, to approve minutes from 10/27/18 regular meeting and 11/3/18 special meeting. Motion approved by unanimous assent.
5. Presentations:
 - 5.1. Update on Prop 84 project. (General Manager Hardenbrook)
General Manager Hardenbrook provided Board with an update on the Prop 84 arsenic remediation project.
 - 5.2. Update on wells, reservoirs and system status. (General Manager Hardenbrook)
General Manager Hardenbrook provided Board with a report on the operational status of the distribution system.
 - 5.3. Update on Voluntary Rate Increase. (General Manager Hardenbrook)
General Manager Hardenbrook provided Board with an update on the voluntary rate increase including impact to cash flow, customer feedback regarding confusion over increase.



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5.4. Update on Mountain Valley Association (General Manager Hardenbrook)
General Manager Hardenbrook provided Board with a brief overview of issues faced by Mountain Valley Association and possible effects to QVWD.

6. Action Items:

- 6.1. Discussion and possible action to appoint Secretary and Treasurer effective upon retirement of current Secretary/Treasurer. (General Manager Hardenbrook)
General Manager advised Board that with the retirement of Mr. Cantrell, a Secretary and Treasurer will need to be appointed by the Board by the next regular meeting. No action taken.
- 6.2. Discussion of monthly financial statements and consideration and possible action to approve payments for December. (General Manager Hardenbrook)
General Manager Hardenbrook led Board in a review of financial statements for November. Director Biglay moved, seconded by Director Leonard, to approve payment of bills for December. Motion approved by unanimous assent.
- 6.3. Discussion and possible action accepting settlement offer with PVWC. (General Manager Hardenbrook)
Director Biglay moved, seconded by Director Lopez, to table item to February regular meeting. Motion approved by unanimous assent.
- 6.4. Discussion and possible action to retain special counsel. (General Manager Hardenbrook)
Director Biglay moved, seconded by Director Leonard, to retain the law firm of Freidman and Springwater to assist QVWD with issues related to PVWC. Motion approved 4-1. Director Leonard, seconded by Director Lopez, to authorize General Manager Hardenbrook to sign documents retaining counsel on behalf of QVWD. Motion approved by unanimous assent.
- 6.5. Discussion and possible action terminating service agreement with property owner (Lot 46, Tract 3312) and refund of connection fees received. (General Manager Hardenbrook)
No action taken.
- 6.6. Discussion and possible action adopting change to Rule 1.17. or special assessment for proposed development. (General Manager Hardenbrook)
General Manager Hardenbrook advised Board of request by property owner for potential water service to 5 parcels and request for consideration of discounted fees if all 5 connections were installed concurrently. General Manager Hardenbrook explained that connections will require a water main extension to be paid by developer and discussed Rule 1.17. Also discussed was the potential to serve other lots from the proposed line extension. Director Lopez moved, seconded by Director Biglay, to offer a construction discount, consistent with discount offered during Prop 84 construction, of



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\$2,500.00 per connection for installation of all 5 services concurrent with construction of water main extension, offer to be valid for 90 days from 1/28/19. Motion approved by unanimous assent.

- 6.7. Discussion and possible action on continuation of Voluntary Rate Increase. (General Manager Hardenbrook)
No action taken.
- 6.8. Discussion and possible action to establish a succession plan. (General Manager Hardenbrook)
No action taken.
7. Reports of Officers, Board Members and Standing Committees.
None.
8. Report of General Manager.
General Manager Hardenbrook provided a written report.
9. Board Members' Requests for Future Agenda Items.
None.
10. Adjournment.
There being no further business before the Board, Director Biglay moved, seconded by Director Grodewald, to adjourn at 10:46. 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.

Richard Cantrell, Secretary

Prop 84 Update

February 2019

District has requested an extension of time for project completion to September 30, 2019. We are still waiting for approval of the request.

Claim 31 was submitted to WaterBoards and is proceeding through the approval process. It is unknown if it will be approved prior to time extension is approval.

Well Phase:

Weather has prevented access to the jobsite by Abundant.

Reservoir Phase:

Cora performed excavation activities at the Montclair tank site and for the treatment plant building. They were offsite from February 1 through the 18th to allow time for materials to be procured and delivered which also corresponded with rain and snow that would have made continued work unlikely. Plans for reservoirs have been received and reviewed by District and REVE. Elevations for treatment plant building have also been received.

REVE is continuing to complete specs for treatment plant and SCADA.

AVCC is working to provide maintenance manual materials satisfactory to REVE, REVE and District are coordinating a site inspection of installed facilities to allow close-out of pipeline phase.

SYSTEM STATUS

February 2019

- Montclair well and reservoir sole source for entire system.
- For the month of February to date (2/17/19), Montclair well is averaged 6.8 hours per day supplying an average of 14762 gallons per day. Average pumping for January was 11584 gallons per day. Part of the increase can be attributed to leaks from frozen water lines and increased flushing activities.
- In response to dirty water complaints and system maintenance, staff flushed at 10 locations a total of 11129 gallons of water in the month of January. For the month of February to date (2/17/19), 4 locations have been flushed for a total of 9098 gallons.
- Montclair well continues to function normally with no issues.
- February monthly bacteriological samples were collected in compliance with the combined system BSSP, all samples were absent for bacteria.

Quail Valley Water District

Financial Reports

January 2019

QUAIL VALLEY WATER DISTRICT

Water Usage for January 2019

Combined System	193714 Gals
Hackamore Well	2104 Gals
Total Water Used	195,818 Gals

10:30 AM

02/19/19

Accrual Basis

Quail Valley Water District Sales by Item Summary February 1 - 6, 2019

Feb 1 - 6, 19

	Qty	Amount	% of Sales	Avg Price	C...	Av...	Gr...	Gr...
Service								
Interest Due (Interest Due On Connection)	27.32	27.32	0.3%	1.00				
Late Fee (Late Fee)	8.54	8.54	0.1%	1.00				
Meter Charge (Monthly Meter Charge)	62	5,825.52	62.9%	93.96				
Oct 2018 Rate Increase (Oct 2018 Voluntary Rate Increase)	30	1,050.00	11.3%	35.00				
Room Rent (Room Rental Fee)	1	25.00	0.3%	25.00				
Transfer Charge (Account Setup / Transfer Charge)	1	150.00	1.6%	150.00				
Unit Charge (Monthly Water Usage (1 Unit = 748 Gallons))	290	1,751.60	18.9%	6.04				
Total Service	419.86	8,837.98	95.5%	21.05				
Other Charges								
Connection Principal (Connection Principal Due)	295.68	295.68	3.2%	1.00				
Fin Chg (Finance Charges on Overdue Balance)	17	121.08	1.3%	7.12				
Total Other Charges	312.68	416.76	4.5%	1.33				
TOTAL	732.54	9,254.74	100.0%	12.63				

Quail Valley Water District

2/19/2019 10:26 AM

Register: 131000 · Cash:131003 · Union Bank

From 01/01/2019 through 01/31/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/04/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	11.72	X		3,946.70
01/05/2019			-split-	Deposit		X	317.70	4,264.40
01/07/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	11.61	X		4,252.79
01/08/2019			130000 · Undeposited ...	Deposit		X	323.19	4,575.98
01/09/2019			-split-	Deposit		X	2,352.48	6,928.46
01/09/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	5.02	X		6,923.44
01/09/2019	NPHPV-...	Southern Calif Edison	222000 · Accounts Pay...	Hackamore We...	27.96	X		6,895.48
01/09/2019	NPHQJ-...	A-1 Answering Service	222000 · Accounts Pay...	answering servi...	94.80	X		6,800.68
01/09/2019	NPHR2-J...	U. S. Bank	222000 · Accounts Pay...	Cal Cards	1,150.87	X		5,649.81
01/09/2019	NPHNX-...	B C Laboratories, Inc.	222000 · Accounts Pay...	lab tests 12/11/...	130.00	X		5,519.81
01/09/2019	NPHRB-...	Belden Blane Raytis,...	222000 · Accounts Pay...	Legal Fees for ...	1,536.00	X		3,983.81
01/09/2019	NPHQW...	Union Bank	222000 · Accounts Pay...	VISA Cards	151.21	X		3,832.60
01/09/2019	NPHQ8-...	Suburban Propane	222000 · Accounts Pay...		710.65	X		3,121.95
01/09/2019	NPHP9-...	Southern Calif Edison	222000 · Accounts Pay...	Montclair Wel...	199.30	X		2,922.65
01/09/2019	NPHP3-...	Southern Calif Edison	222000 · Accounts Pay...	Final Bill Umta...	20.34	X		2,902.31
01/09/2019	NPHPH-...	Southern Calif Edison	222000 · Accounts Pay...	Country Canyo...	29.52	X		2,872.79
01/09/2019	NPHNK-...	BSK Associates	222000 · Accounts Pay...	Lab Tests 12/0...	52.00	X		2,820.79
01/09/2019	NPHQP-...	A T & T	222000 · Accounts Pay...	Phone Bill Dec...	100.97	X		2,719.82
01/09/2019	NPHPP-...	Southern Calif Edison	222000 · Accounts Pay...	QVWD Office ...	106.27	X		2,613.55
01/09/2019	NPHQ0-...	State Compensation I...	222000 · Accounts Pay...	Total Premium ...	740.42	X		1,873.13
01/09/2019			131000 · Cash:131002 ...	Funds Transfer		X	16,500.00	18,373.13
01/10/2019			130000 · Undeposited ...	Deposit		X	134.76	18,507.89
01/10/2019	E-pay	UNITED STATES T...	-split-	77-0328828 Q...	2,083.18	X		16,424.71
01/10/2019	E-pay	EMPLOYMENT DE...	229000 · Taxes Accrue...	698-1692-4 Q...	286.98	X		16,137.73
01/14/2019		QuickBooks Payroll ...	2110 · Direct Deposit ...	Created by Pay...	3,609.58	X		12,528.15
01/15/2019			-split-	Deposit		X	2,565.74	15,093.89
01/15/2019	DD1207	Dan L Casteel	-split-	Direct Deposit		X		15,093.89
01/15/2019	DD1208	Randy D Hardenbrook	-split-	Direct Deposit		X		15,093.89
01/15/2019	DD1209	Richard Cantrell.	-split-	Direct Deposit		X		15,093.89
01/21/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	7.30	X		15,086.59
01/22/2019			130000 · Undeposited ...	Deposit		X	200.00	15,286.59
01/24/2019			-split-	Deposit		X	2,845.66	18,132.25
01/24/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	10.80	X		18,121.45
01/25/2019			130000 · Undeposited ...	Deposit		X	300.00	18,421.45
01/25/2019	CCADJ		Merchant deposit fees	Batch Fee ID=...	3.48	X		18,417.97
01/26/2019			130000 · Undeposited ...	Deposit		X	90.91	18,508.88
01/29/2019	10605	Friedman & Springw...	222000 · Accounts Pay...	Retainer for Le...	6,500.00			12,008.88
01/30/2019		QuickBooks Payroll ...	2110 · Direct Deposit ...	Created by Pay...	3,640.97	X		8,367.91
01/31/2019	DD1210	Dan L Casteel	-split-	Direct Deposit		X		8,367.91
01/31/2019	DD1211	Randy D Hardenbrook	-split-	Direct Deposit		X		8,367.91

Quail Valley Water District

2/19/2019 10:26 AM

Register: 131000 · Cash:131003 · Union Bank

From 01/01/2019 through 01/31/2019

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
01/31/2019	DD1212	Richard Cantrell.	-split-	Direct Deposit		X		8,367.91

Quail Valley Water District
Statement of Cash Flows
 July 2018 through January 2019

Jul '18 - Jan 19

OPERATING ACTIVITIES

Net Income	-9,690.04
Adjustments to reconcile Net Income to net cash provided by operations:	
137000 · Accounts Receivable	341.79
137000 · Accounts Receivable:137121 · Accounts Receivable	-6,123.13
12100 · Inventory Asset	-5,447.99
146000 · Inventory of Material and Suppl	514.89
222000 · Accounts Payable	-631.06
222100 · Acc Payable -Visa Cards	-170.90
222100 · Acc Payable -Visa Cards:222104 · 354 - Acc Payable-FNBO-Randy	166.16
222200 · Acc Payable - Cal Cards	-6,638.10
222200 · Acc Payable - Cal Cards:222201 · Acc Payable-CalCard-Randy	4,304.41
222200 · Acc Payable - Cal Cards:222204 · Acc Payable-CalCard-Rich	1,860.55
222200 · Acc Payable - Cal Cards:222206 · Acc Payable-CalCard-Dan	274.45
229000 · Taxes Accrued:229331 · 331 - Federal Taxes	36.14
229000 · Taxes Accrued:229333 · 333 - Calif State Taxes	109.76

Net cash provided by Operating Activities -21,093.07

INVESTING ACTIVITIES

110000 · Property, Plant & Equipment:111000 · Utility Plant In Service:111400 · Pumping Plant	-6,077.01
110000 · Property, Plant & Equipment:111000 · Utility Plant In Service:111600 · Transmission & Distribution Pla	-2,522.51
110000 · Property, Plant & Equipment:112000 · Construction in Progress	304.23
110000 · Property, Plant & Equipment:112000 · Construction in Progress:112400 · Const In Progress-111400	2,472.90
120000 · Investments, Restricted Assets:125000 · Other Long-Term Assets:125100 · A/R Connection Fees	2,018.96

Net cash provided by Investing Activities -3,803.43

FINANCING ACTIVITIES

250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251100 · ContributionsInAid-Plant-State	21,377.65
250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251400 · ContributionsInAid-Plant-Other	6,500.00
30000 · Opening Balance Equity	13,765.40

Net cash provided by Financing Activities 41,643.05

Net cash increase for period 16,746.55

Cash at beginning of period 2,155.17

Cash at end of period 18,901.72

Quail Valley Water District
Statement of Cash Flows
 July 2018 through January 2019

OPERATING ACTIVITIES

Net Income

Adjustments to reconcile Net Income
to net cash provided by operations:

- 137000 · Accounts Receivable
- 137000 · Accounts Receivable:137121 · Accounts Receivable
- 12100 · Inventory Asset
- 146000 · Inventory of Material and Suppl
- 222000 · Accounts Payable
- 222100 · Acc Payable -Visa Cards
- 222100 · Acc Payable -Visa Cards:222104 · 354 - Acc Payable-FNBO-Randy
- 222200 · Acc Payable - Cal Cards
- 222200 · Acc Payable - Cal Cards:222201 · Acc Payable-CalCard-Randy
- 222200 · Acc Payable - Cal Cards:222204 · Acc Payable-CalCard-Rich
- 222200 · Acc Payable - Cal Cards:222206 · Acc Payable-CalCard-Dan
- 229000 · Taxes Accrued:229331 · 331 - Federal Taxes
- 229000 · Taxes Accrued:229333 · 333 - Calif State Taxes

Net cash provided by Operating Activities

INVESTING ACTIVITIES

- 110000 · Property, Plant & Equipment:111000 · Utility Plant In Service:111400 · Pumping Plant
- 110000 · Property, Plant & Equipment:111000 · Utility Plant In Service:111600 · Transmission & Distribution Pla
- 110000 · Property, Plant & Equipment:112000 · Construction in Progress
- 110000 · Property, Plant & Equipment:112000 · Construction in Progress:112400 · Const In Progress-111400
- 120000 · Investments, Restricted Assets:125000 · Other Long-Term Assets:125100 · A/R Connection Fees

Net cash provided by Investing Activities

FINANCING ACTIVITIES

- 250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251100 · ContributionsInAid-Plant-State
- 250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251400 · ContributionsInAid-Plant-Other
- 30000 · Opening Balance Equity

Net cash provided by Financing Activities

Net cash increase for period

Cash at beginning of period

Cash at end of period

Quail Valley Water District Balance Sheet As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with the county treasurer	973.03
131002 · Cash-Kern County (Account held by Kern County Controller - Property tax Proceeds)	8,367.91
131003 · Union Bank	
Total 131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with the county tre	9,340.94
Total Checking/Savings	9,340.94
Accounts Receivable	
137000 · Accounts Receivable (This account includes the amounts due from customers for utility services, including merc	53,857.21
137121 · Accounts Receivable	65,377.87
137125 · Accounts Rec - Prop 84	-1,196.62
137000 · Accounts Receivable (This account includes the amounts due from customers for utility services, including merc	118,038.46
Total 137000 · Accounts Receivable (This account includes the amounts due from customers for utility services, includin	118,038.46
Total Accounts Receivable	118,038.46
Other Current Assets	
12100 · Inventory Asset (Costs of inventory purchased for resale)	12,919.52
130000 · Undeposited Funds (Funds received, but not yet deposited to a bank account)	9,560.78
146000 · Inventory of Material and Suppl (This account includes the cost of all unapplied materials and supplies includ	4,899.90
Total Other Current Assets	27,380.20
Total Current Assets	154,759.60
Fixed Assets	
110000 · Property, Plant & 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, interests, and privi	31,216.96
111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with pumping equipment. Incl	
1114151 · Tanganda Booster Relocation (Costs accumulated for relocation of Tanganda Booster Station during 2015/16 fisc	6,252.21
1114161 · Country Cnyn Bstr Pump Replacem (Costs accumulated for Country Canyon Booster Pump replacement 2016)	1,692.83
111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with pumping equipment. Incl	22,379.86
Total 111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with pumping equipment	30,324.90
111500 · Water Treatment Plant (This category covers all costs of plant and equipment used in connection with water tre	2,975.22
111600 · Transmission & Distribution Pla (This category covers all cost of plant and equipment used in connection with	287,466.16
111700 · General Plant (This category covers all costs of plant and equipment used for general water utility purposes.	
1117100 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)	
1117161 · Trencher (Ditch Witch 3500 Trencher)	3,783.24
Total 1117100 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)	3,783.24

Quail Valley Water District Balance Sheet As of January 31, 2019

	Jan 31, 19
111700 · General Plant (This category covers all costs of plant and equipment used for general water utility purposes.)	74,707.90
Total 111700 · General Plant (This category covers all costs of plant and equipment used for general water utility purp	78,491.14
Total 111000 · Utility Plant In Service (This account accumulates accounts 111100-111999)	430,474.38
112000 · Construction in Progress (This category covers labor, materials, overhead amounts and interest costs incurred	
1121420 · Equestrian Main	350.00
1121425 · Labor	-350.00
1121420 · Equestrian Main - Other	0.00
Total 1121420 · Equestrian Main	0.00
112300 · Const In Progress-111300 (Source of Supply Plant)	836.73
112400 · Const In Progress-111400 (Pumping Plant)	-2,472.90
112700 · Const In Progress-111700 (General Plant)	
1127161 · Office Building Remodel-ADA (Costs accumulated for office building repairs/remodel/ADA compliance for 2015/16	15,761.40
Total 112700 · Const In Progress-111700 (General Plant)	15,761.40
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.)	
1128401 · 1. Construction of Facilities	558.04
1128402 · 2. Construction Management	90.77
1128404 · 4. Easement Recording	-1,595.00
1128407 · 7. Prop 218 Rate study	-660.00
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.) - Other	1,000.00
Total 1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project.)	-606.19
112000 · Construction in Progress (This category covers labor, materials, overhead amounts and interest costs incurred	68,873.46
Total 112000 · Construction in Progress (This category covers labor, materials, overhead amounts and interest costs inc	82,392.50
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 acquisi	
115130 · Depreciation, Source of Supply (The cumulative depreciation and amortization for the SOURCE of Supply Plant In	-4,174.10
115140 · Depreciation, Pumping Plant In (The cumulative depreciation and amortization for the Pumping Plant In Service	-7,224.56
115160 · Depreciation, Distribution Plan (The cumulative depreciation and amortization charges for Transmission and Dis	-26,856.77
115170 · Depreciation, General Plant In (The cumulative depreciation and amortization for the General Plant In Service	-8,186.75
115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since the time of acquisi	-99,784.00
Total 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges since the time of a	-146,226.18
115300 · Depreciation, Other Physical Pr (The cumulative depreciation and amortization charges since the time of acquis	-5,516.63
Total 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)	-151,742.81
Total 110000 · Property, Plant & Equipment	361,124.07
Total Fixed Assets	361,124.07

Quail Valley Water District Balance Sheet As of January 31, 2019

Jan 31, 19

Other Assets		4,882.95
120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Assets.)		7,324.80
125000 · Other Long-Term Assets (This category covers assets not properly includible in accounts 123000-142999.)		2,118.69
125100 · A/R Connection Fees		5,165.57
125101 · Anderson, M.		8,839.19
125103 · Giesregen, J.		5,596.54
125105 · Hilde, Fe		2,647.64
125106 · Lozano, M.		6,365.15
125107 · Miller, J.		-10,377.15
125108 · Miller, L.		
125111 · Stanciff R.		
125113 · Villasenor, D.		
125100 · A/R Connection Fees - Other		
Total 125100 · A/R Connection Fees		32,563.38
Total 125000 · Other Long-Term Assets (This category covers assets not properly includible in accounts 123000-142999.)		32,563.38
Total 120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Assets.)		32,563.38
150000 · Deferred Charges		
151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans, and investiga		
151100 · Prop 84 Feasibility Study		442,500.32
Total 151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans, and inv		442,500.32
Total 150000 · Deferred Charges		442,500.32
Total Other Assets		475,063.70
TOTAL ASSETS		990,947.37
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
222000 · Accounts Payable (Amounts owed on open account to private persons or organizations for goods and services furn		36,579.84
Total Accounts Payable		36,579.84
Credit Cards		
222100 · Acc Payable -Visa Cards		
222104 · 354 - Acc Payable-FNBO-Randy		7,135.18
222100 · Acc Payable -Visa Cards - Other		-7,135.18
Total 222100 · Acc Payable -Visa Cards		0.00

Quail Valley Water District
Balance Sheet
 As of January 31, 2019

	Jan 31, 19
222200 · Acc Payable - Cal Cards	
222201 · Acc Payable-CalCard-Randy	33,169.07
222202 · Acc Payable-CalCard-Oscar	7,954.85
222204 · Acc Payable-CalCard-Rich	6,441.69
222206 · Acc Payable-CalCard-Dan	4,559.47
222200 · Acc Payable - Cal Cards - Other	-51,506.35
Total 222200 · Acc Payable - Cal Cards	618.73
Total Credit Cards	618.73
Other Current Liabilities	
229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc.) which have accrued)	
229331 · 331 - Federal Taxes	2,042.42
229333 · 333 - Calif State Taxes	256.87
Total 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc.) which have accrued)	2,299.29
230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due within one year a	
230101 (Loan-Hardenbrook)	11,600.00
Total 230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due within one year a	11,600.00
Total Other Current Liabilities	13,899.29
Total Current Liabilities	51,097.86
Total Liabilities	51,097.86
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	569,473.51
251300 · ContributionsInAid-Plant-Local	2,468.75
251400 · ContributionsInAid-Plant-Other	58,500.00
Total 251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of grants, donations,	630,442.26
Total 250000 · Contributed Capital	630,442.26
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	-170,955.38
	490,052.67
	-9,690.04
Total Equity	939,849.51
TOTAL LIABILITIES & EQUITY	990,947.37

Quail Valley Water District Profit & Loss

July 2018 through January 2019

Jul '18 - Jan 19

Ordinary Income/Expense	
Income	
410000 · Operating Revenues (Revenue related to District operations)	
411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)	9,715.00
411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single or multiple fam	54,167.49
411110 · May 2018 Rate Increase	
411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single or multiple f...	63,882.49
Total 411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single or multip	63,882.49
Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)	63,882.49
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	2,000.00
421511 · 511 - Connection Fee	983.22
421550 · Late Fees	210.00
421580 · Disconnect Notice Fee	437.50
421590 · Disconnection Fee	
Total 421500 · Water Services-Other (This account includes billings for customer installations of meters and service co	3,630.72
421515 · 515 - Account Transfer Fee	600.00
Total 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)	4,230.72
Total 410000 · Operating Revenues (Revenue related to District operations)	68,113.21
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	300.00
492000 · Non-Operating - Interest Revenue (This account includes interest revenues on special deposits, loans, notes, ad	1,960.52
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	18,676.64
493100 · Property Taxes-Current Unsecured (All taxes apportioned as a result of levies made against the unsecured roll o	3,126.33
493200 · Property Taxes-Prior Unsecured (All taxes apportioned as a result of levies made against the unsecured rolls o	-117.70
493450 · Penalties and Costs On Delinque (Include all amounts apportioned as a result of penalties and costs charged ag	11.25
493500 · Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) received pursuant to Chapt...	116.46
493600 · Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest and penalties.)	32.16
Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)	21,845.14
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 di...	42.67
Total 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)	42.67
490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.) - Other	-87.00
Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	24,061.33

Quail Valley Water District
Profit & Loss
 July 2018 through January 2019

	Jul '18 - Jan 19
49900 · Uncategorized Income (Income not categorized elsewhere)	31.11
Total Income	92,205.65
Cost of Goods Sold	
50000 · Cost of Goods Sold (Costs of items purchased and then sold to customers)	-180.37
Total COGS	-180.37
Gross Profit	92,386.02
Expense	
Merchant deposit fees	326.70
500000 · Operating Expenses	
510000 · Source of Supply	
511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incur...	0.00
512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials used and expenses in...	0.00
Total 510000 · Source of Supply	0.00
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 incur...	0.00
522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expenses i...	
522661 · Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping facilities.)	469.35
Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expe...	469.35
523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used ...	
523103 · SCE Montclair 1	1,239.20
523104 · SCE Umtali	147.12
523107 · SCE Pretoria	0.20
523111 · SCE Hackamore	286.35
523273 · SCE Country CynBooster	182.39
Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is ...	1,855.26
Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping plant. 523000-En	2,324.61
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 incur...	314.90
531100 · Chemicals-Water Quality	1,023.47
531200 · Water Quality Testing	0.00
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses inc...	1,338.37
Total 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses...	0.00
532000 · Maintenance-Structures & impro (This account includes the costs of labor and materials used and expenses i...	0.00
Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenance & rep	1,338.37

Quail Valley Water District
Profit & Loss
 July 2018 through January 2019

	Jul '18 - Jan 19
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 incur...	
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission ...	0.00
Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses...	0.00
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses in...	
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distri...	567.58
5426611 · FLUSHING	1,364.40
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and dist...	1,931.98
Total 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and ...	4,752.61
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses...	
Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expen...	6,684.59
Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of Dist	6,684.59
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 in...	
551661 · Wages, Customer Accounts (Wages and salaries related to maintenance of customer accounts including met...	2,718.31
Total 551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expen...	2,718.31
Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollectable a	2,718.31
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 ac...	4,896.06
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of of	9,054.06
Total 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services	13,950.12
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in connecti	
562710 · Postage	631.07
562720 · Bank Charges	3.50
562730 · Office Supplies	834.10
562740 · Freight	26.71
562750 · Answering Service	767.70
562760 · Com-Telephone-Internet	1,429.83
562770 · Utilities-Office	
562771 · SCE Office	575.78
562772 · Propane Office	765.65
Total 562770 · Utilities-Office	1,341.43
562780 · Dues & Subscriptions	430.00
Total 562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in co	5,464.34

Quail Valley Water District Profit & Loss July 2018 through January 2019

	Jul '18 - Jan 19
563000 · Contractural Services (This account includes the fees and expenses of professional consultants and others for	
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired em	13,540.00
565663 · Employee Reimbursement	1,812.81
565664 · Workers Comp Insurance	6,151.25
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retire...	2,062.40
Total 565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retire...	10,026.46
566000 · Franchise Requirements (This account includes payments to municipal or other governmental authorities in c...	760.00
568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and admi...	
568100 · Building Maintenance	2,041.12
568640 · Op Expenses Auto	
568642 · Small Tools & Supplies	760.73
568645 · Repair & Main-Equip	263.48
568646 · Fuel - Auto	892.70
568647 · Waste Disposal	18.53
Total 568640 · Op Expenses Auto	1,935.44
Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and...	3,976.56
Total 560000 · Administrative & General	47,717.48
570000 · Other Operating Expenses	
572000 · Taxes (This account includes the amount of federal, state, county, municipal and other taxes, which are proper	197.81
Total 570000 · Other Operating Expenses	197.81
Total 500000 · Operating Expenses	60,981.17
600000 · Nonoperating Expenses	
604000 · Other Nonoperating Expenses (This account includes all nonoperating expenses which are not properly includible	348.00
Total 600000 · Nonoperating Expenses	348.00
660000 · Payroll Expenses (Payroll expenses)	
660010 · Bank Service Charges	40,376.19
69800 · Uncategorized Expenses (Expenses not categorized elsewhere)	20.00
	24.00
Total Expense	102,076.06
Net Ordinary Income	-9,690.04
Net Income	-9,690.04

QUAIL VALLEY WATER DISTRICT

January 2019

Cal Cards - U S Bank

Randy Hardenbrook

Cutting Edge Supply	tractor blade	11/28/2018	\$263.48
Home Depot	parts	12/1/2018	\$42.84
Hughes Net	internet	11/30/2018	\$114.18
Leslie Pool Supplies	chlorine	12/2/2018	\$52.47
Kern Data	renewal	12/3/2018	\$40.00
Home Depot	parts	12/3/2018	\$151.30
USPS	postage	12/10/2018	\$6.70
MSFT	office 365	12/12/2018	\$8.25
UPS	postage	12/12/2018	\$38.50
UPS	postage	12/12/2018	\$14.00
USPS	postage	12/17/2018	\$6.70
			<u>\$738.42</u>

Richard Cantrell

intuit	payroll	11/30/18	\$4.00
USPS	postage	12/06/18	\$6.70
USPS	postage stamps	12/18/18	\$401.75
			<u>\$412.45</u>

Total paid on Cal Cards in Jan 2019 \$1,150.87

Paid 1/9/19 Bill Pay NPHR2-JG0MQ \$1150.87

Visa Card - Union Bank

Randy Hardenbrook

1&1 internet	WEBSITE	12/20/2018	\$151.21
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Total paid on Visa Cards in Jan 2018 \$151.21

Paid 1/9/19 BillPay NPHQW-8BHM7 \$151.21

Report of General Manager

January 22 through February 17, 2019

- Monitor and operate Montclaire well and chlorination equipment.
- Monitor chlorine residuals in water system.
- Assist Dan grubbing Montclaire site in preparation of excavation work to be performed by Cora.
- Received complaint of no water on Hackamore. Located water main leak on Country Canyon, isolated leaking line.
- Complete application to Edison for new connection to Montclaire treatment plant.
- Deliver 24 hour disconnect notices (3).
- Meet with Cora and assist with MOB in activities.
- Perform inspection activities at Prop 84 construction site.
- Continue working with counsel to resolve agreement with PVWC, sign engagement letter with Freidman & Springwater.
- Upgrade Quickbooks software on office computers to 2019 version, activate payroll.
- Service chlorine injection equipment at Montclaire well (empty, clean and flush tank, clean pick-up screen, replace pick-up tubing, exchange chlorine injection fitting, refill tank, check operation).
- Read water meters.
- Perform monthly PRV station inspections.
- Continue work in accounting software to close 2018 books.
- Review submittals and RFIs for reservoir phase, discuss with Cora and REVE.
- Noted abnormal water usage on 2/7/19. Travel along water system mains checking for leaks. Recalled recently vacated residence on Umtali, checked and found water running, turn off water at meter and notify property owner.
- Collect monthly bacteriological samples in accordance with combined system bacteriological site sampling plan using newly installed sample stations.
- Discovered issue with employee time tracking in new version of Quickbooks. Work with Intuit support to resolve issue to no avail. Reverted accounting file to 2017 version until issue resolved.
- Request Dig-Alert locates for new service on Tanganda and blow-off on Umtali.
- Frozen pipes and subsequent leaks found in Office bathroom. Made temporary repairs, picked up parts from Home Depot to relocate pipes to building interior to prevent further freeze damage.
- Advised current propane supplier not to fill Office propane tank, we will be switching suppliers once tank is empty.

Upcoming:

- Install new service on Tanganda.
- Install blow-off at east end of Umtali to facilitate flushing Umtali line.
- Sampling system for Lead and Copper rule.
- Sampling Montclaire well for Iron and Manganese.
- Sampling system for Disinfection Byproducts.

- Oversee well construction and re-hab.
- Oversee reservoir and treatment plant building construction.
- Oversee completion of Water Treatment Plant specs.
- Cleanup along Umtali (complete services, install valve boxes, backfill, etc.).
- Finish well house repairs-Dan.
- Finish Building remodel-Dan.
- Replace door on garage-Dan.
- Install vault for Transvaal air-vac.
- Install cross and valves at Umtali and Roper for service on Roper and Inyanga.