



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, April 25, 2026 at 8:30 AM.

**NOTE:** To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact the District 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 the District 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 3/28/2026.
5. Action Items:
  - 5.1. Discussion of financial report, consideration and possible action approving payments for March, 2026. (General Manager Hardenbrook)
  - 5.2. Discussion and possible action adopting budget for fiscal year 2026/2027. (General Manager Hardenbrook)

5.3. Discussion and possible action approving request by resident for use of Tanganda Well for fire protection water. (General Manager Hardenbrook)

6. Staff Reports.

6.1. General Manager's report.

~~6.2. Update on Cross Connection Control Program.~~

~~6.3. Update on Lot 6 Parcel Split.~~

~~6.4. Update on Sand Canyon Well.~~

~~6.5. Update on Prop 84 project.~~

6.6. Update on wells, reservoirs, and system status.

7. Board Members' Requests for Future Agenda Items

8. Adjournment.



A STATE OF  
CALIFORNIA  
PUBLIC AGENCY

# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

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

Held Saturday, March 28, 2026 at 8:30 AM,  
at 24750 Sand Canyon Road, Tehachapi, CA

1. Roll Call.  
*Meeting called to order at 8:38 AM. There were present, representing a quorum:  
Director Lopez;  
Director Shiells;  
Director Sweany;  
Absent were:  
Director Biglay;  
Director Tate.*
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.  
*None*
4. Consent Calendar:
  - 4.1. Approve Minutes from Regular Meeting of 1/31/2026.  
*Director Lopez, moved, seconded by Director Sweany to approve consent calendar. Motion approved by unanimous assent.*
5. Action Items:
  - 5.1. Discussion of financial report, consideration and possible action approving payments for January, February, 2026. (General Manager Hardenbrook)  
*General Manager Hardenbrook presented Financial Report to Board for discussion and reviewed bills paid. General Manager Hardenbrook also mentioned major expenses incurred and expected. Director Lopez moved, seconded by Director Shiells, to approve bills paid. Motion approved by unanimous assent.*
  - 5.2. Discussion and possible action appointing Secretary/Treasurer. (General Manager Hardenbrook)

*Director Lopez, moved, seconded by Director Sweany to appoint Director Shiells to the Office of Secretary. Motion approved by unanimous assent.*

- 5.3. Discussion and possible action casting ballot for election of LAFCO Special District Representative. (General Manager Hardenbrook)  
Director Shiells moved, seconded by Director Lopez, to cast ballot for Les Clark.  
Motion approved by unanimous assent.
- 5.4. Discussion and possible action accepting insurance renewal for coverage from 4/1/26 to 3/31/27. (General Manager Hardenbrook)  
General Manager Hardenbrook presented insurance renewal for consideration.  
Director Shiells moved, seconded by Director Lopez, to accept insurance renewal.
6. Staff Reports.
  - 6.1. General Manager's report.  
*General Manager Hardenbrook presented Board with a written report for discussion.*
  - ~~6.2. Update on Cross Connection Control Program.~~
  - ~~6.3. Update on Lot 6 Parcel Split.~~
  - ~~6.4. Update on Sand Canyon Well.~~
  - ~~6.5. Update on Prop 84 project.~~
  - 6.6. Update on wells, reservoirs, and system status.  
*General Manager Hardenbrook provided a written report of current system status.*
7. Board Members' Requests for Future Agenda Items
8. Adjournment.  
*There being no further business before the Board, Director Shiells moved to adjourn at 9:28am. 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 at the regular meeting of the Board of Directors on March 28, 2026.

---

Dawn Shiells, Secretary

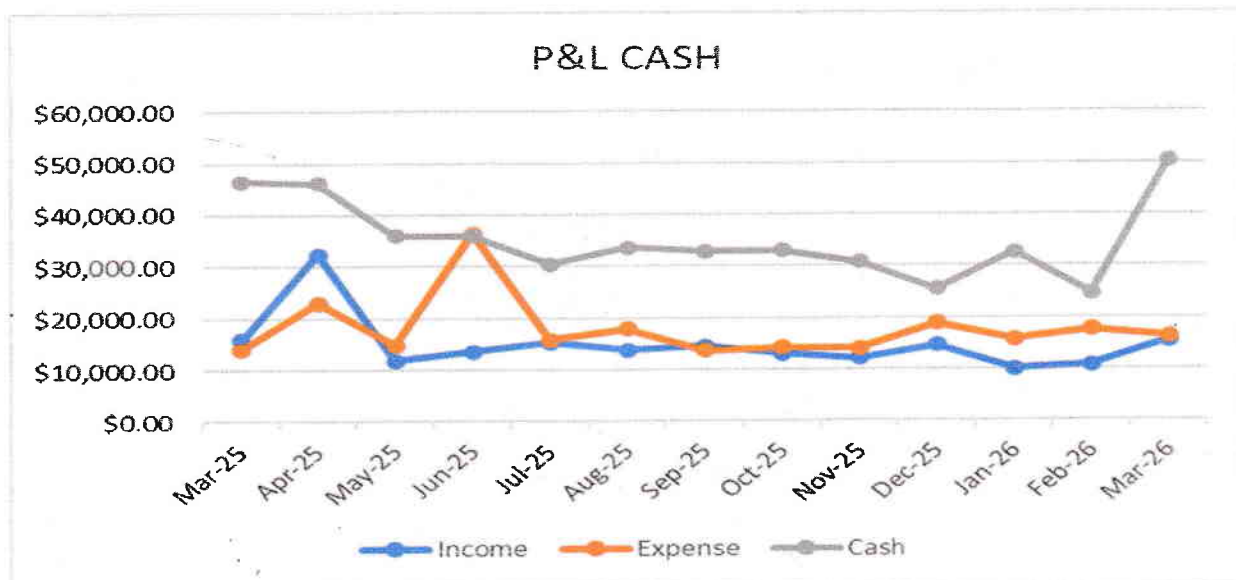
## FINANCIAL REPORT SUMMARY

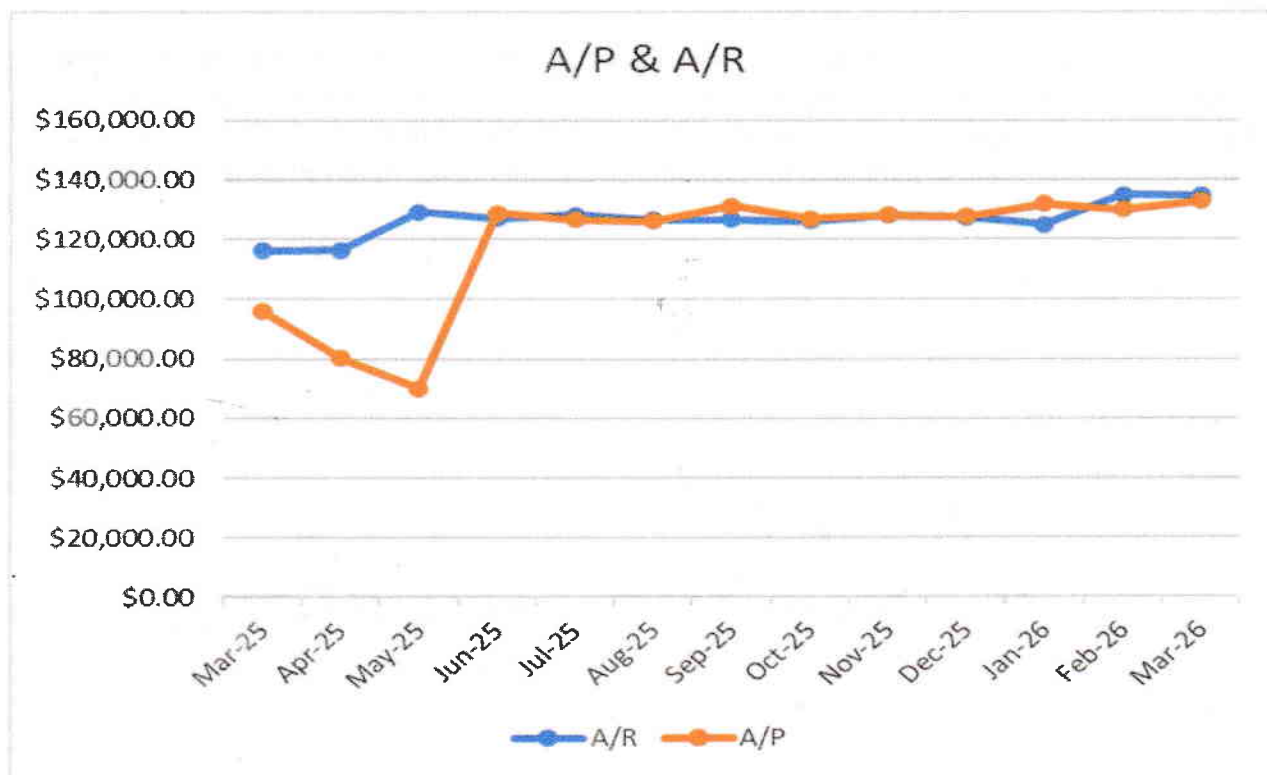
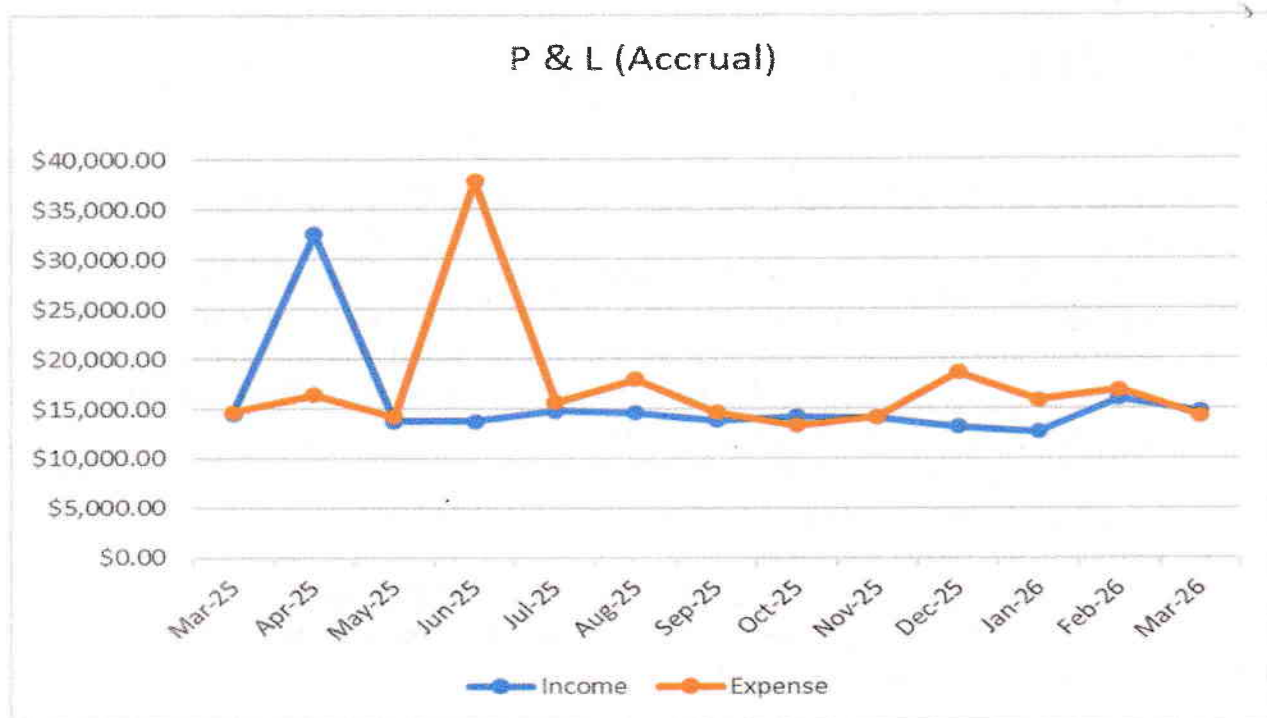
March 2026

- Current (April 18, 2026) cash (Petty Cash, Kern County, Checking Accounts, Payroll Account) on hand: \$46,648.
- Accounts Receivable as of April 18, 2026: \$138,288. Balance includes approximately \$4,200 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. Also included in Accounts Receivable is \$87,230 in unreimbursed Prop 84 expenses.
- Total current liabilities (4/18/26): \$77,137.
- Long Term Liabilities includes RCAC loan principal of \$47,500.
- Upcoming Significant Expenses:
  - Sand Canyon Well: Title 22 sampling approximately \$3,000.
  - 1999 Chevrolet truck will need the transfer case replaced. If repairs are done by Staff, cost should be about \$2,000.

Notes to below charts:

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.  
 Large increase in Cash is attributed to recording of property taxes received being recorded now that statements are available.





Kern County has provided statements through March 2026 and the information has been recorded.

# Quail Valley Water District Profit & Loss March 2026

	Mar 26
Ordinary Income/Expense	
Income	
410000 - Operating Revenues (Revenue related to District operations)	
411000 - Water Sales (This account accumulates all costs in accounts 401110-4011799.)	13,479.84
411100 - Water Sales - Residential (This account includes revenues earned from water supplied to ...)	219.85
411200 - Water Sales - Business (This account includes revenues earned from water supplied to ...)	
<b>Total 411000 - Water Sales (This account accumulates all costs in accounts 401110-4011799.)</b>	<b>13,699.69</b>
421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)	
421500 - Water Services-Other (This account includes billings for customer installations of mete...	
421550 - Late Fees	329.92
<b>Total 421500 - Water Services-Other (This account includes billings for customer installations of ...)</b>	<b>329.92</b>
<b>Total 421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)</b>	<b>329.92</b>
<b>Total 410000 - Operating Revenues (Revenue related to District operations)</b>	<b>14,029.61</b>
490000 - Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	
492000 - Non-Operating - Interest Revenue (This account includes interest revenues on special depo...	110.03
493000 - Taxes and Assessments (This account accumulates all charges from accounts 409305-409...	
493050 - 1001-Prop Taxes-Current Secured (All taxes apportioned as a result of levies made agai...	456.58
493100 - 1003-Prop Taxes-Current Jnsecur (All taxes apportioned as a result of levies made agai...	48.54
493450 - 1099-Penalties/Costs On Delinqu (Include all amounts apportioned as a result of penalti...	1.36
493500 - Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) recei...	61.81
493600 - Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest ...)	3.65
<b>Total 493000 - Taxes and Assessments (This account accumulates all charges from accounts 40930...</b>	<b>571.94</b>
<b>Total 490000 - Non-Operating Revenues (This account accumulates all costs from accounts 409100-40...</b>	<b>681.97</b>
<b>Total Income</b>	<b>14,711.58</b>
Cost of Goods Sold	
50000 - Cost of Goods Sold (Costs of items purchased and then sold to customers)	344.98
<b>Total COGS</b>	<b>344.98</b>
<b>Gross Profit</b>	<b>14,366.60</b>
Expense	
Merchant deposit fees	173.12
50000 - Operating Expenses	
510000 - Source of Supply	
511000 - Supervision, Labor & Expense (This account includes the cost of labor and materials us...	0.00
512000 - Maintenance-Structure & Improve (This account includes the cost of labor and material...	0.00
<b>Total 510000 - Source of Supply</b>	<b>0.00</b>

Quail Valley Water District  
**Profit & Loss**  
 March 2026

1:05 PM  
 04/18/26  
 Accrual Basis

	Mar 26
520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumpin...	
521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials u...	0.00
522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materia...	
522661 · Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumpi...	0.00
Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and m...	0.00
523000 · Fuel or Power Purchused-Pumping (This account includes the cost of fuel or power pur...	
523103 · SCE Montclair 1	583.14
523108 · SCE Tangani/Bloemfontein	14.51
523111 · SCE Hackamore	21.83
523273 · SCE Country CynBooster	73.82
Total 523000 · Fuel or Power Purchused-Pumping (This account includes the cost of fuel or pow...	693.30
Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pu...	693.30
530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-M...	
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials u...	
531100 · Chemicals-Water Quality	73.79
531200 · Water Quality Testing	157.10
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials...	20.54
Total 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materi...	261.43
532000 · Maintenance-Structures & impro (This account includes the costs of labor and materi...	0.00
Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532...	261.43
540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maint...	
541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials u...	
541661 · Wages, Transmission & Distrib (Wages and salaries related to supervision and ope...	220.49
5416611 · Cross-Connection Control Progra (Labor cost associated with administration of ...	328.64
541661 · Wages, Transmission & Distrib (Wages and salaries related to supervision and ...	
Total 541661 · Wages, Transmission & Distrib (Wages and salaries related to supervision an...	549.13
Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materi...	549.13
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materia...	
542661 · Wages, Transmission & Distrib (Wages and salaries related to the maintenance of t...	
5426611 · FLUSHING	0.00
542661 · Wages, Transmission & Distrib (Wages and salaries related to the maintenance ...	328.64
Total 542661 · Wages, Transmission & Distrib (Wages and salaries related to the mainten...	328.64
Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and ma...	328.64
Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & ...	877.77

**Quail Valley Water District  
Profit & Loss  
March 2026**

1:05 PM  
04/18/26  
Accrual Basis

	Mar 26
550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000...	
551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and material...	
551661 · Wages, Customer Accounts (Wages and salaries related to maintenance of customer ...	225.94
<b>Total 551000 · Supervision, Meter Reading &amp; Ot (This account includes the costs of labor and ma...</b>	<b>225.94</b>
<b>Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 5...</b>	<b>225.94</b>
560000 · Administrative & General	
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fe...	
561661 · Wages, Administration (Wages and salaries related to general administration not cha...	670.03
561000 · Salaries (This account includes salaries and other considerations (but not Directors' ...	0.00
<b>Total 561000 · Salaries (This account includes salaries and other considerations (but not Directo...</b>	<b>670.03</b>
562000 · Office Supplies & Other Expense (This account includes office supplies and other expe...	
562740 · Freight	12.99
562760 · Com-Telephone-Internet	309.68
562770 · Utilities-Office	
562771 · SCE Office	102.39
562772 · Propane Office	557.88
<b>Total 562770 · Utilities-Office</b>	<b>660.27</b>
562780 · Dues & Subscriptions	40.00
562000 · Office Supplies & Other Expense (This account includes office supplies and other ex...	19.66
<b>Total 562000 · Office Supplies &amp; Other Expense (This account includes office supplies and other...</b>	<b>1,042.60</b>
563000 · Contractual Services (This account includes the fees and expenses of professional co...	722.00
564000 · Property Insurance, Injuries & (This account includes the cost of insurance or reserve a...	799.33
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment...	
565664 · Workers Comp Insurance	620.00
565000 · Employee Retirement & Benefits (This account includes charges to provide for paym...	0.00
<b>Total 565000 · Employee Retirement &amp; Benefits (This account includes charges to provide for pa...</b>	<b>620.00</b>
568000 · Maintenance-General Plant (This account includes the costs assignable to customer ac...	
568100 · Building Maintenance	
568640 · Op Expenses Auto	1,694.55
568641 · Repair & Main-Auto	
568642 · Small Tools & Supplies	
<b>Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer ac...</b>	<b>-2,800.00</b>
<b>Total 568100 · Building Maintenance</b>	<b>133.11</b>

1:05 PM

04/18/26

Accrual Basis

# Quail Valley Water District Profit & Loss March 2026

	Mar 26
568645 · Repair & Main-Equip	2,194.62
568646 · Fuel - Auto	510.27
<b>Total 568640 · Op Expenses Auto</b>	<b>38.00</b>
Total 568000 · Maintenance-General Plant (This account includes the costs assignable to custo...	1,732.55
<b>Total 560000 · Administrative &amp; General</b>	<b>5,586.51</b>
570000 · Other Operating Expenses	86.33
572000 · Taxes (This account includes the amount of federal, state, county, municipal and other t...	86.33
<b>Total 570000 · Other Operating Expenses</b>	<b>86.33</b>
<b>Total 500000 · Operating Expenses</b>	<b>7,731.28</b>
660000 · Payroll Expenses (Payroll expenses)	6,348.74
<b>Total Expense</b>	<b>14,253.14</b>
<b>Net Ordinary Income</b>	<b>113.46</b>
<b>Net Income</b>	<b>113.46</b>

**Quail Valley Water District**  
**Balance Sheet**  
As of March 31, 2026

1:09 PM  
04/18/26  
Accrual Basis

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit with the ...	52.92
131001 · Petty Cash (Petty Cash)	21,970.36
131002 · Cash-Kern County (Account held by Kern County Controller - Property tax Proceeds)	9,127.34
131006 · Patriot Software Payroll Acct (Payroll Account)	18,866.03
131007 · Valley Strong Checking (Valley Strong Credit Union -Checking Account)	5.00
131008 · Valley Strong Savings (Valley Strong Credit Union - Savings)	5.00
<b>Total 131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposit wit...</b>	<b>50,021.65</b>
133000 · Special Deposits (This account includes deposits with others for special purposes other than th...	300.00
<b>Total Checking/Savings</b>	<b>50,321.65</b>
<b>Accounts Receivable</b>	
137000 · Accounts Receivable (This account includes the amounts due from customers for utility service...	22,097.52
137121 · Accounts Receivable	87,230.75
137125 · Accounts Rec - Prop 84	2,401.88
137126 · Accounts Rec-Conn-Fees	4,208.13
137200 · Accounts Receivable Over 1 Yr (Accounts receivable past due in excess of 12 months)	14,212.46
137000 · Accounts Receivable (This account includes the amounts due from customers for utility servi...	130,150.74
<b>Total 137000 · Accounts Receivable (This account includes the amounts due from customers for utility se...</b>	<b>4,604.07</b>
138000 · Allowance For Uncollectable Acc (This account includes periodic credits for amounts reserved f...	134,754.81
<b>Total Accounts Receivable</b>	<b>2,831.23</b>
<b>Other Current Assets</b>	
12100 · Inventory Asset (Costs of inventory purchased for resale)	4,127.82
130000 · Undeposited Funds (Funds received, but not yet deposited to a bank account)	17,676.26
146000 · Inventory of Material and Suppl (This account includes the cost of all unapplied materials and s...	24,635.31
<b>Total Other Current Assets</b>	<b>209,711.77</b>
<b>Total Current Assets</b>	<b>31,216.96</b>
<b>Fixed Assets</b>	
110000 · Property, Plant & Equipment	
111000 · Utility Plant In Service (This account accumulates accounts 111100-111999)	31,216.96
111200 · Land (This account includes the cost of land owned by the district and including rights, inter...	
111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with pu...	6,252.21
1114151 · Tanganda Booster Relocation (Costs accumulated for relocation of Tanganda Booster St...	1,692.83
1114161 · Country Cnyn Bstr Pump Replacem (Costs accumulated for Country Canyon Booster Pu...	42,798.12
111400 · Pumping Plant (This category covers the cost of plant and equipment in connection with p...	
<b>Total 111400 · Pumping Plant (This category covers the cost of plant and equipment in connection wit...</b>	<b>50,743.16</b>

Quail Valley Water District  
**Balance Sheet**  
 As of March 31, 2026

1:09 PM  
 04/18/26  
 Accrual Basis

	Mar 31, 26
111500 · Water Treatment Plant (This category covers all costs of plant and equipment used in connec...	
111600 · Transmission & Distribution Pla (This category covers all cost of plant and equipment used i...	2,975.22
111700 · General Plant (This category covers all costs of plant and equipment used for general water u...	379,262.67
111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)	
1117101 · Trencher (Ditch Witch 3500 Trencher)	3,763.24
1117102 · 1999 Chev (1999 Chevrolet K20)	15,266.30
1117103 · 1989 GMC (1989 GMC 2500 Utility Truck)	4,196.17
<b>Total 111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)</b>	<b>23,245.71</b>
111700 · General Plant (This category covers all costs of plant and equipment used for general wat...	74,031.90
<b>Total 111700 · General Plant (This category covers all costs of plant and equipment used for general w...</b>	<b>97,277.61</b>
<b>Total 111000 · Utility Plant In Service (This account accumulates accounts 111000-111999)</b>	<b>561,475.62</b>
112000 · Construction in Progress (This category covers labor, materials, overhead amounts and interest...	
1121420 · Equestrian Main	350.00
1121425 · Labor	-410.00
1121420 · Equestrian Main - Other	-60.00
<b>Total 1121420 · Equestrian Main</b>	<b>4,908.46</b>
112300 · Const In Progress-111300 (Source of Supply Plant)	3,648.67
112500 · Const In Progress-111500 (Water Treatment Plant)	
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction project)	
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 proj...	30,778.66
<b>Total 1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construction ...</b>	<b>145,507.21</b>
112000 · Construction in Progress (This category covers labor, materials, overhead amounts and inter...	126,436.24
<b>Total 112000 · Construction in Progress (This category covers labor, materials, overhead amounts and in...</b>	<b>280,440.58</b>
114000 · Other Physical Property (This account includes the cost of land, structures, and equipment own...	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 t...	-41,223.58
115140 · Depreciation, Pumping Plant In (The cumulative depreciation and amortization charges for t...	-3,322.33
115160 · Depreciation, Treatment Plant (The cumulative depreciation and amortization charges for t...	-94,554.66
115170 · Depreciation, Distribution Plan (The cumulative depreciation and amortization charges for ...	-48,511.33
115100 · Depreciation, General Plant In (The cumulative depreciation and amortization charges sinc...	-99,784.00
<b>Total 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charges si...</b>	<b>-287,395.90</b>

Quail Valley Water District  
Balance Sheet  
As of March 31, 2026

	Mar 31, 26
115200 · Depreciation, Plant Held Future (The cumulative depreciation and amortization charges since...	-6,800.00
<b>Total 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)</b>	<b>-294,195.90</b>
<b>Total 110000 · Property, Plant &amp; Equipment</b>	<b>612,720.30</b>
<b>Total Fixed Assets</b>	<b>612,720.30</b>
<b>Other Assets</b>	
120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term Assets.)	
125000 · Other Long-Term Assets (This category covers assets not properly includable in accounts 12300...	
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 · Stanciff R.	2,647.64
125113 · Villasenor, D.	6,365.15
125100 · A/R Connection Fees - Other	-24,887.97
<b>Total 125100 · A/R Connection Fees</b>	<b>18,109.07</b>
<b>Total 125000 · Other Long-Term Assets (This category covers assets not properly includable in accounts ...</b>	<b>18,109.07</b>
<b>Total 120000 · Investments, Restricted Assets (Investments, Restricted Assets, &amp; Other Long -Term Assets.)</b>	<b>18,109.07</b>
150000 · Deferred Charges	
151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surveys, plans, ...	
151100 · Prop 84 Feasibility Study	442,500.32
<b>Total 151000 · Preliminary Survey &amp; Investigat (This account includes all costs for preliminary surveys, pl...</b>	<b>442,500.32</b>
150000 · Deferred Charges - Other	-1.20
<b>Total 150000 · Deferred Charges</b>	<b>442,499.12</b>
<b>Total Other Assets</b>	<b>460,608.19</b>
<b>TOTAL ASSETS</b>	<b>1,283,040.26</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	80,665.13
222000 · Accounts Payable (Amounts owed on open account to private persons or organizations for g...	80,665.13
<b>Total Accounts Payable</b>	<b>80,665.13</b>

Quail Valley Water District  
**Balance Sheet**  
 As of March 31, 2026

1:09 PM  
 04/18/26  
 Accrual Basis

	Mar 31, 26
Credit Cards	
222100 · Acc Payable -Visa Cards	
222104 · 3542 - Acc Payable-FNBO-Randy	-2.99
222100 · Acc Payable -Visa Cards - Other	2.99
<b>Total 222100 · Acc Payable -Visa Cards</b>	<b>0.00</b>
222200 · Acc Payable - Cal Cards	
222201 · 4344 Acc Payable-CalCard-Randy	99.75
222207 · 6227 Izzy - Cal Card (Izzy's Cal Card)	425.46
222208 · 6201 Dawnette - Cal Card (Dawnette's Cal Card)	437.88
222210 · 6562 James-CalCard	444.18
<b>Total 222200 · Acc Payable - Cal Cards</b>	<b>1,407.27</b>
<b>Total Credit Cards</b>	<b>1,407.27</b>
Other Current Liabilities	
226000 · Deposits	
226200 · Service Connection/Meter Deposits (This account includes amounts deposited with the utilit...	846.51
<b>Total 226000 · Deposits</b>	<b>346.51</b>
229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll, etc.) ...)	
229331 · 331 - Federal Taxes	2,889.57
229333 · 333 - Calif State Taxes	-146.82
<b>Total 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, payroll,...</b>	<b>2,742.75</b>
230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district due w...	
230102 · May 2018 Voluntary Rate Increases	33.89
<b>Total 230000 · Other Current Liabilities (This account covers miscellaneous obligations of the district ...</b>	<b>33.89</b>
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid)	400.00
<b>Total Other Current Liabilities</b>	<b>4,023.15</b>
<b>Total Current Liabilities</b>	<b>86,095.55</b>
Long Term Liabilities	
211000 · Long-Term Debt	
211201 - RCAC Loan 2024 (Loan to finance remaining Prop 84 Line of Credit balance)	47,499.78
211000 · Long-Term Debt - Other	-348.56
<b>Total 211000 · Long-Term Debt</b>	<b>47,151.22</b>

**Quail Valley Water District  
Balance Sheet  
As of March 31, 2026**

1:09 PM  
04/18/26  
Accrual Basis

	Mar 31, 26
212000 · Due To Other Gov Agencies	
212300 · Due To Other Local Agencies (This account includes long-term debt, other than bonds or tim...	-436.00
<b>Total 212000 · Due To Other Gov Agencies</b>	<b>-436.00</b>
<b>Total Long Term Liabilities</b>	<b>46,715.22</b>
<b>Total Liabilities</b>	<b>132,810.77</b>
<b>Equity</b>	
250000 · Contributed Capital	
251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of grants, do...	871,295.90
251100 · ContributionsInAid-Plant-State	172,099.83
251400 · ContributionsInAid-Plant-Other	
<b>Total 251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of gran...</b>	<b>1,043,395.73</b>
250000 · Contributed Capital - Other	51,296.00
<b>Total 250000 · Contributed Capital</b>	<b>1,094,691.73</b>
263000 · Retained Earnings-Unreserved (This account includes the amount of accumulated earnings which ...	-450,600.45
30000 · Opening Balance Equity (Opening balances during setup post to this account. The balance of this a...	487,933.98
Net Income	18,204.23
<b>Total Equity</b>	<b>1,150,229.49</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,283,040.26</b>

# Quail Valley Water District Statement of Cash Flows March 2026

	Mar 26
<b>OPERATING ACTIVITIES</b>	
Net Income	113.46
Adjustments to reconcile Net Income to net cash provided by operations:	
137000 · Accounts Receivable	-48.98
137000 · Accounts Receivable:137121 · Accounts Receivable	-1,176.38
222000 · Accounts Payable	2,507.86
222200 · Acc Payable - Cal Cards:222201 · 4344 Acc Payable-CalCard-Randy	116.15
222200 · Acc Payable - Cal Cards:222207 · 6227 Izzy - Cal Card	-79.22
222200 · Acc Payable - Cal Cards:222208 · 6201 Dawnette - Cal Card	-24.66
222200 · Acc Payable - Cal Cards:222210 · 6562 James-CalCard	385.18
229000 · Taxes Accrued:229331 · 331 - Federal Taxes	84.11
229000 · Taxes Accrued:229333 · 333 - Calif State Taxes	-236.53
Net cash provided by Operating Activities	1,640.99
<b>FINANCING ACTIVITIES</b>	
250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251100 · ContributionsInAi...	1,827.00
Net cash provided by Financing Activities	1,827.00
Net cash increase for period	3,467.99
Cash at beginning of period	50,981.48
Cash at end of period	<u>54,449.47</u>

Quail Valley Water District

4/18/2026 1:17 PM

Register: 131000 - Cash:131007 - Valley Strong Checking

From 03/01/2026 through 03/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2026	ACH	RCAC (Rural Comm...	222000 · Accounts Pay...	Loan Payment	551.54	X		3,919.94
03/02/2026			130000 · Undeposited ...	Deposit		X	202.63	4,122.57
03/02/2026			130000 · Undeposited ...	Deposit		X	209.70	4,332.27
03/02/2026			130000 · Undeposited ...	Deposit		X	202.00	4,534.27
03/03/2026			130000 · Undeposited ...	Deposit		X	300.00	4,834.27
03/03/2026			-split-	Deposit		X	397.58	5,231.85
03/04/2026			130000 · Undeposited ...	Deposit		X	214.00	5,445.85
03/04/2026			130000 · Undeposited ...	Deposit		X	190.00	5,635.85
03/04/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	01/21/26 to 02/...	21.35	X		5,614.50
03/04/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	01/21/26 to 02/...	494.78	X		5,119.72
03/04/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	01/21/26 to 02/...	122.84	X		4,996.88
03/04/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	01/21/26 to 02/...	16.43	X		4,980.45
03/04/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 01/21/2...	66.32	X		4,914.13
03/05/2026			-split-	Deposit		X	405.26	5,319.39
03/05/2026			-split-	Deposit		X	657.41	5,976.80
03/06/2026			130000 · Undeposited ...	Deposit		X	439.00	6,415.80
03/06/2026			130000 · Undeposited ...	Deposit		X	500.00	6,915.80
03/06/2026			130000 · Undeposited ...	Deposit		X	157.83	7,073.63
03/09/2026			-split-	Deposit		X	368.74	7,442.37
03/09/2026			130000 · Undeposited ...	Deposit		X	228.22	7,670.59
03/10/2026			130000 · Undeposited ...	Deposit		X	214.30	7,884.89
03/10/2026			130000 · Undeposited ...	Deposit		X	300.00	8,184.89
03/12/2026	1100	Travis J Vankirk	-split-		1,368.42	X		6,816.47
03/12/2026			131000 · Cash:131006 ...	Funds Transfer...	1,028.51	X		5,787.96
03/12/2026			131000 · Cash:131006 ...	Funds Transfer...	2,381.07	X		3,406.89
03/13/2026			-split-	Deposit		X	3,877.32	7,284.21
03/13/2026			130000 · Undeposited ...	Deposit		X	506.24	7,790.45
03/18/2026			130000 · Undeposited ...	Deposit		X	171.28	7,961.73
03/18/2026	ACH	U. S. Bank - Cal Card	222000 · Accounts Pay...	Cal Cards	697.37	X		7,264.36
03/18/2026	XBL16Y...	Hydrocorp, Inc.	222000 · Accounts Pay...	CCCP 2-1-26 t...	220.49	X		7,043.87
03/19/2026			130000 · Undeposited ...	Deposit		X	175.40	7,219.27
03/19/2026			130000 · Undeposited ...	Deposit		X	672.54	7,891.81
03/20/2026			130000 · Undeposited ...	Deposit		X	250.00	8,141.81
03/20/2026			131000 · Cash:131006 ...	Funds Transfer...		X	13.99	8,155.80
03/23/2026			130000 · Undeposited ...	Deposit		X	200.00	8,355.80
03/24/2026			131000 · Cash:131006 ...	Funds Transfer...	1,033.42			7,322.38
03/24/2026			131000 · Cash:131006 ...	Funds Transfer...			405.35	7,727.73
03/24/2026			131000 · Cash:131006 ...	Funds Transfer...	416.75			7,310.98
03/25/2026			130000 · Undeposited ...	Deposit		X	157.52	7,468.50
03/25/2026	Auto	Union Bank - Visa	222000 · Accounts Pay...	VISA Cards	64.49	X		7,404.01

Quail Valley Water District

4/18/2026 1:17 PM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 03/01/2026 through 03/31/2026

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
03/25/2026			131000 · Cash:131002 ...	Funds Transfer		X	15,000.00	22,404.01
03/26/2026			-split-	Deposit		X	881.78	23,285.79
03/26/2026			131000 · Cash:131006 ...	Funds Transfer	2,386.86	X		20,898.93
03/26/2026			131000 · Cash:131006 ...	Funds Transfer...	1,044.79	X		19,854.14
03/27/2026	ACH	State Compensation I...	222000 · Accounts Pay...	Workmans Comp	620.00	X		19,234.14
03/27/2026	1101	Travis J Vankirk	-split-		1,407.43			17,826.71
03/30/2026			-split-	Deposit		X	439.49	18,266.20
03/31/2026			-split-	Deposit		X	405.90	18,672.10
03/31/2026			130000 · Undeposited ...	Deposit		X	193.93	18,866.03

Quail Valley Water District

4/18/2026 1:26 PM

Register: 222200 - Acc Payable - Cal Cards

From 03/01/2026 through 03/31/2026

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
03/01/2026		Kern Data	500000 · Operating Ex...	Kern Data Sub...	40.00	X		1,049.82
03/01/2026		Home Depot	-split-	WD-40 for truc...	28.51	X		1,078.33
03/03/2026	19869	Pilot/Flying J	500000 · Operating Ex...	Fuel for 1999 ...	66.09	X		1,144.42
03/05/2026		Starlink	500000 · Operating Ex...	Internet Payme...	165.00	X		1,309.42
03/10/2026	COD	Battery Systems	-split-	Battery for 198...	189.75	X		1,499.17
03/10/2026	17-14337	Ebay	-split-	LaMotte DPD ...	17.11	X		1,516.28
03/13/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				165.00	1,351.28
03/13/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				973.04	378.24
03/13/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				622.54	-244.30
03/13/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				153.60	-397.90
03/17/2026	70930	Westcoast Hydraulic...	-split-	Hydraulic Cou...	21.91	X		-375.99
03/17/2026	00243311	Hydraulic Controls Inc	-split-	Hydraulic Hose...	266.54	X		-109.45
03/17/2026	1927693	Coastline Equipment	-split-	Hydraulic Parts...	109.45	X		0.00
03/20/2026		Home Depot	-split-	Tune-Up kit for...	12.76			12.76
03/20/2026	99580145	Pilot/Flying J	500000 · Operating Ex...	Fuel 1999 Chevy	122.40			135.16
03/20/2026	99580154	Pilot/Flying J	500000 · Operating Ex...	Fuel Cans	25.66			160.82
03/23/2026	SO02136...	Homelite	-split-	Homelite 26cc ...	116.15			276.97
03/23/2026		Battery Systems	-split-	Battery for 199...	192.14			469.11
03/25/2026		Superior Plus Propan...	500000 · Operating Ex...	Office Tank Re...	77.94			547.05
03/26/2026		Superior Plus Propan...	500000 · Operating Ex...	Office Propane	479.94			1,026.99
03/27/2026	03991	Walmart	500000 · Operating Ex...	Water/Muffins	19.66			1,046.65
03/30/2026	95995	Leslie's Pool Supplies	-split-	Chlorine for wa...	64.50			1,111.15
03/30/2026	066375	The Barn	500000 · Operating Ex...	Fuel Trailer/Ba...	100.00			1,211.15
03/30/2026	066376	The Barn	500000 · Operating Ex...	Fuel Trailer/Ba...	100.00			1,311.15
03/30/2026	99588108	Pilot/Flying J	500000 · Operating Ex...	1989 GMC fuel	96.12			1,407.27

Quail Valley Water District

4/18/2026 1:25 PM

Register: 222100 - Acc Payable - Visa Cards

From 03/01/2026 through 03/31/2026

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
03/01/2026		Patriot Software Payr...	500000 · Operating Ex...	Payroll Process...	47.00	X		47.00
03/09/2026		Ionos	500000 · Operating Ex...	Email 3-8 to 4-8	14.50	X		61.50
03/13/2026		Union Bank - Visa	222000 · Accounts Pay...				64.49	-2.99
03/15/2026	2020608...	Ionos	500000 · Operating Ex...	Internet storage...	2.99	X		0.00

Quail Valley Water District

4/18/2026 1:19 PM

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

From 03/01/2026 through 03/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/12/2026	DD	Isaias R Villafana	-split-		2,381.07			5,867.86
03/12/2026			131000 · Cash:131007 ...	Funds Transfer...			1,028.51	6,896.37
03/12/2026			131000 · Cash:131007 ...	Funds Transfer...			2,381.07	9,277.44
03/16/2026		UNITED STATES T...	-split-	77-0328828	1,803.91			7,473.53
03/16/2026		EMPLOYMENT DE...	229000 · Taxes Accrue...	698-1692-4	421.81			7,051.72
03/20/2026			131000 · Cash:131007 ...	Funds Transfer...	13.99			7,037.73
03/24/2026			131000 · Cash:131007 ...	Funds Transfer...			1,033.42	8,071.15
03/24/2026			131000 · Cash:131007 ...	Funds Transfer...	405.35			7,665.80
03/24/2026			131000 · Cash:131007 ...	Funds Transfer...			416.75	8,082.55
03/26/2026			131000 · Cash:131007 ...	Funds Transfer			2,386.86	10,469.41
03/26/2026			131000 · Cash:131007 ...	Funds Transfer...			1,044.79	11,514.20
03/27/2026	DD	Isaias R Villafana	-split-		2,386.86			9,127.34

Quail Valley Water District

4/18/2026 1:16 PM

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

From 01/01/2025 through 03/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/31/2025			-split-	Deposit		X	667.15	33,118.93
02/28/2025			-split-	Deposit		X	537.29	33,656.22
03/31/2025			-split-	Deposit		X	666.58	34,322.80
04/11/2025		Kern County Auditor...	131000 · Cash:131007 ...		33,000.00	X		1,322.80
04/30/2025			-split-	Deposit		X	19,218.28	20,541.08
05/29/2025			-split-	Deposit		X	289.95	20,831.03
06/30/2025			-split-	Deposit		X	1,967.45	22,798.48
07/31/2025			-split-	Deposit		X	171.30	22,969.78
08/21/2025		Kern County Auditor...	131000 · Cash:131007 ...		10,000.00	X		12,969.78
08/31/2025			-split-	Deposit		X	1,353.71	14,323.49
09/30/2025			-split-	Deposit		X	3,840.47	18,163.96
10/31/2025			-split-	Deposit		X	1,294.71	19,458.67
11/30/2025			-split-	Deposit		X	1,978.63	21,437.30
12/31/2025			-split-	Deposit		X	23,333.23	44,770.53
01/06/2026		Kern County Auditor...	131000 · Cash:131007 ...		10,000.00	X		34,770.53
01/31/2026			-split-	Deposit		X	761.19	35,531.72
02/28/2026			-split-	Deposit		X	838.51	36,370.23
03/25/2026			131000 · Cash:131007 ...	Funds Transfer	15,000.00	X		21,370.23
03/31/2026			-split-	Deposit		X	600.13	21,970.36



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

CHANGE SERVICE REQUESTED  
 136821 4237 1/5 UNQ 04-01-26 CLT  
 000004236 1



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

# Account Statement

(661) 833-7900 | (800) 221-3311  
 www.valleystrong.com

MEMBER NUMBER XXXXXXXX01




STATEMENT FOR 03/01/2026 - 03/31/2026

PAGE 1 of 4

**REFER A MEMBER**  
 Sharing your referral code with others has never been easier.  
 See how much you can earn at [valleystrong.com/refer](http://valleystrong.com/refer)




**New Business Banking Enhancements**  
 We're excited to introduce four new enhancements designed to help our business Members save time, reduce risk, streamline operations, and operate more efficiently.

### YOUR ACCOUNT BALANCES AS OF 03/31/2026

BUSINESS SHARE SAVINGS ID 0001	\$5.00
BASIC BUS CHECKING ID 0002	\$21,318.28
<b>ACCOUNT BALANCE TOTAL</b>	<b>\$21,323.28</b>
TOTAL DIVIDENDS PAID YEAR-TO-DATE	\$0.00

**Need a Loan?**  
 Call (800) 221-3311

<b>BUSINESS SHARE SAVINGS</b>	BEGINNING BALANCE	\$5.00
	0 TOTAL CREDITS	\$0.00
	0 TOTAL DEBITS	\$0.00
	<b>ENDING BALANCE</b>	<b>\$5.00</b>

<b>BASIC BUS CHECKING</b>	BEGINNING BALANCE	\$7,139.43
	32 TOTAL CREDITS	\$28,607.06
	20 TOTAL DEBITS	\$14,428.21
	<b>ENDING BALANCE</b>	<b>\$21,318.28</b>

DATE	DEBIT TRANSACTION DESCRIPTION	AMOUNT
03/03	WITHDRAWAL ACH STATE COMP TYPE: DEBITPMT CO: STATE COMP ENTRY CLASS CODE: PPD	\$620.00-
03/04	WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD	\$16.43-
03/04	WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD	\$21.35-
03/04	WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD	\$66.32-
03/04	WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD	\$122.84-
03/04	WITHDRAWAL ACH AT&T - CALNET TYPE: BILL PAYMT CO: AT&T - CALNET ENTRY CLASS CODE: PPD	\$240.24-
03/04	WITHDRAWAL ACH SO CAL EDISON CO TYPE: DIRECTPAY CO: SO CAL EDISON CO ENTRY CLASS CODE: CCD	\$494.78-
03/04	WITHDRAWAL ACH OPERATING ACCT TYPE: LF ACH 1ST CO: OPERATING ACCT ENTRY CLASS CODE: CCD	\$551.54-
03/04	WITHDRAWAL ACH BSK ASSOCIATES TYPE: BILL PAYMT CO: BSK ASSOCIATES ENTRY CLASS CODE: PPD	\$626.48-
03/04	DRAFT 1098 TRACER 956000000017313 ON US DRAFT	\$1,181.23-
03/12	WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PAYROLLTAX CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD	\$1,028.51-
03/13	WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PREFUNDING CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD	\$2,381.07-
03/18	WITHDRAWAL ACH HYDROCORP, INC. TYPE: BILL PAYMT CO: HYDROCORP, INC. ENTRY CLASS CODE: PPD	\$220.49-
03/18	WITHDRAWAL ACH DALMAS ACCOUNTAN TYPE: BILL PAYMT CO: DALMAS ACCOUNTAN ENTRY CLASS CODE: PPD	\$675.00-
03/19	WITHDRAWAL ACH U.S. BANK TYPE: PAYMENT CO: U.S. BANK ENTRY CLASS CODE: CCD	\$697.37-



Federally Insured  
 by NCUA

Continued on next page.





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

# Account Statement

(661) 833-7900 | (800) 221-3311  
www.valleystrong.com

MEMBER NUMBER XXXXXXXX01

STATEMENT FOR 03/01/2026 - 03/31/2026

PAGE 2 of 4

## BASIC BUS CHECKING

03/25	DRAFT 1100 TRACER 958100000024571 ON US DRAFT	\$1,368.42-
03/26	WITHDRAWAL ACH 1st BANKCARD CTR TYPE: ONLINE PMT CO: 1ST BANKCARD CTR NAME: QUAIL VALLEY WATER DIS ENTRY CLASS CODE: WEB	\$64.49-
03/26	WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PAYROLLTAX CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD	\$1,044.79-
03/27	WITHDRAWAL ACH PATRIOT SOFTWARE TYPE: PREFUNDING CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD	\$2,386.86-
03/31	WITHDRAWAL ACH STATE COMP TYPE: DEBITPMT CO: STATE COMP ENTRY CLASS CODE: PPD	\$620.00-

DATE	CREDIT TRANSACTION DESCRIPTION	AMOUNT
03/02	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$202.63
03/02	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$209.70
03/03	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$202.00
03/03	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$397.58
03/04	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$190.00
03/04	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$300.00
03/05	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$214.00
03/05	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$657.41
03/06	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$157.83
03/06	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$405.26
03/09	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$228.22
03/09	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$439.00
03/09	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$500.00
03/10	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$368.74
03/11	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$214.30
03/11	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$300.00
03/13	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$506.24
03/13	DEPOSIT BY CHECK	\$3,664.32
03/13	DEPOSIT	\$213.00
03/18	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$171.28
03/19	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$175.40
03/19	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$672.54
03/20	DEPOSIT ACH PATRIOT SOFTWARE TYPE: PAYROLLTAX CO: PATRIOT SOFTWARE ENTRY CLASS CODE: CCD	\$13.99
03/20	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$250.00
03/23	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$200.00
03/24	DEPOSIT ACH KERN COUNTY TYPE: PAYMENTS CO: KERN COUNTY ENTRY CLASS CODE: CCD	\$15,000.00
03/25	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$157.52
03/26	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$881.78
03/30	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$439.49
03/30	DEPOSIT ACH DALMAS ACCOUNTAN TYPE: BILL PAYMT CO: DALMAS ACCOUNTAN ENTRY CLASS CODE: PPD	\$675.00
03/31	DEPOSIT ACH INTELLIPAY TYPE: DISBURSE CO: INTELLIPAY ENTRY CLASS CODE: CCD	\$193.93
03/31	DEPOSIT ACH MERCH BANKCARD TYPE: NET SETLMT CO: MERCH BANKCARD ENTRY CLASS CODE: CCD	\$405.90

## SUMMARY BY CHECK NUMBER \* Asterisk next to number indicates skip in sequence 2 CHECKS CLEARED FOR \$2,549.65

NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT
1098	03/04/26	\$1,181.23	1100 *	03/25/26	\$1,368.42			

Account Number : 4246 0445 5573 8586  
 Unique ID: XXXX XXXX XXXX 2873  
 QUAIL VALLEY WATER DIST  
 Statement Date : 03-20-2026



**Corporate Account Summary**

Previous Balance	\$697.37
Purchases and Other Charges	\$1,914.18
Cash Advances	\$0.00
Cash Advance Fees	\$0.00
Late Payment Charges	\$0.00
Credits	\$0.00 CR
Payments	\$697.37 PY

**New Balance** **\$1,914.18**  
 Disputed Amount \$0.00

**Payment Information**

Amount Due \$1,914.18  
**Payment due in accordance with your agreement with U.S. Bank.**  
 QUESTIONS OR TO REPORT A LOST OR STOLEN CARD,  
 CALL CUSTOMER SERVICE **1-800-344-5696**  
 To overnight or courier a payment, please send to:  
 Corporate Payment Systems  
 3180 Rider Trail S, Department 790428  
 Earth City, MO 63045-1518

**Corporate Account Activity**

QUAIL VALLEY WATER DIST  
 Account Number: 4246 0445 5573 8586  
 Unique ID: XXXX XXXX XXXX 2873  
 Total Corporate Activity \$697.37 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-18	03-18	74798266077607700000167	PAYMENT-THANK YOU Q	697.37 PY

**New Activity**

RANDY HARDENBROOK	Purchases	\$165.00	<b>Total Activity</b>	<b>\$165.00</b>
Account Number: 4246 0402 8026 4344	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 0848	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-09	03-06	24204296065002015462217	STARLINK INTERNET 310-6829683 CA	165.00

(transactions continued on next page)

Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS  
 P.O. BOX 6343  
 FARGO, ND 58125-6343

4246044555738586 000191418 000191418

Account Number: 4246 0445 5573 8586  
 Unique ID: XXXX XXXX XXXX 2873  
 Amount Due: \$1,914.18

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

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

0000000621 000638146397365 P 2



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

**New Activity cont**

<b>DAWNETTE D BOATMAN</b>	Purchases	\$622.54	<b>Total Activity</b>	<b>\$622.54</b>
Account Number: 4246 0446 5902 6201	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 1520	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-27	02-26	24050836057000974795070	SUPERIOR PLUS PROPANE 855-8043835 NY	582.54
03-03	03-02	24275396061900019426771	KERN DATA 888-871,205 CA	40.00

<b>ISAIAS D VILLAFANA</b>	Purchases	\$973.04	<b>Total Activity</b>	<b>\$973.04</b>
Account Number: 4246 0446 5902 6227	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 1545	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-24	02-23	24003296054000176025779	PILOT_01094 TEHACHAPI CA	62.78
02-24	02-23	24692166055109609990267	LESLIES POOL SPLY LANCASTER CA	105.50
02-24	02-23	24801976055659092298917	THE BARN SUMMIT TEHACHAPI CA	100.00
02-24	02-23	24801976055659092298925	THE BARN SUMMIT TEHACHAPI CA	100.00
03-11	03-10	24204296069001824584084	EBAY O*17-14337-14603 800-4563229 CA	17.11
03-11	03-09	24247606069500755240128	CONTINENTAL BATTERY DALLAS TX	189.75
03-18	03-17	24755426076290763282506	COASTLINE EQUIP BAKERSFLD BAKERSFIELD CA	109.45
03-18	03-17	24801976076683573006909	HYDRAULIC CONTROL - BAK BAKERSFIELD CA	266.54
03-19	03-17	24692166077100740106776	WESTCOAST HYDRAULICS BAKERSFIELD CA	21.91

<b>TRAVIS J VANKIRK</b>	Purchases	\$153.60	<b>Total Activity</b>	<b>\$153.60</b>
Account Number: 4246 0446 7927 6562	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 0620	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-24	02-23	24003296054000176028203	PILOT_01094 TEHACHAPI CA	59.00
03-03	03-01	24943016061010205523831	THE HOME DEPOT #6835 TEHACHAPI CA	28.51
03-04	03-03	24003296062000154192690	PILOT_01094 TEHACHAPI CA	66.09

Department: 00000      Total: \$1,914.18  
 Division: 00000      Total: \$1,914.18



**QUAIL VALLEY WD**  
 RANDY HARDENBROOK  
 Account number ending in 3542  
 For billing cycle ending 03/31/2026

New Balance	Minimum Payment	Payment Due
<b>\$0.00</b>	<b>\$0.00</b>	<b>04/25/2026</b>

**Your Account Summary**

Previous Balance	\$0.00
Payments	\$0.00
Other Credits	\$0.00
Purchases	\$64.49
Balance Transfers	\$0.00
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
<b>New Balance</b>	<b>\$0.00</b>
Statement Closing Date	03/31/26
Days in Billing Cycle	32
Total Credit Limit	\$10,000.00
Available Credit	\$10,000.00
Cash Limit	\$0.00
Available Cash	\$0.00

**Your Payment Information**

New Balance	\$0.00
Minimum Payment Due	\$0.00
Payment Due Amount	\$0.00
<b>Payment Due Date</b>	<b>04/25/2026</b>

Manage your business expenses with convenient online access.



- Make secure online payments
- Access current and historical statements, up to 7 years old
- Monitor monthly expenses

Log in today to explore all the online possibilities!

**Important Information Regarding Your Account**

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

Issued by First National Bank of Omaha (FNBO®).

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



Account Number XXXX-XXXX-XXXX-3542

New Balance	Minimum Payment	Payment Due
<b>\$0.00</b>	<b>\$0.00</b>	<b>04/25/2026</b>

Amount Enclosed: \$

Make checks payable to FNBO or pay online at card.fnbo.com

FNBO  
 P.O. Box 2818  
 Omaha, NE 68103-2818

QUAIL VALLEY WD  
 RANDY HARDENBROOK  
 24750 SAND CANYON RD  
 TEHACHAPI CA 93561-8115

Change of Address? If yes, please complete the reverse side of the form.

4031529107383542 000000000000 000000000000



QUAIL VALLEY WD  
RANDY HARDENBROOK  
Account number ending in 3542  
Transactions for billing cycle ending 03/31/26

### TRANSACTION DETAIL

#### Transactions

Trans Date	Post Date	Reference Number	Transaction Description	Credits (CR) and Debits
03-01	03-03	24801976060665298545111 7	PATRIOT SOFTWARE, LLC 877-968-7147 OH	\$47.00
03-10	03-12	24906416069252504056555 2	lonos Inc 877-4612631 PA	\$14.50
03-16	03-18	24906416075252969812635 2	lonos Inc 877-4612631 PA	\$2.99

#### Fees Charged

Total Fees for this period

\$0.00

#### Interest Charged

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

#### Charge Summary

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

	Annual Percentage Rate (APR)	Special Offer or Eligible Purchases APR Expiration Date	Balance Subject to Interest Rate	Days Rate Used	Interest Charge
Purchases	16.74% (v)	NA	\$0.00	32	\$0.00
Cash Advance	28.99% (v)	NA	\$0.00	32	\$0.00

#### 2026 Total Year-to-Date

Total Fees Charged in 2026	\$0.00
Total Interest Charged in 2026	\$0.00

#### Contact Information

Contact us online  
card.fnbo.com

Talk To Us  
800-819-4249  
We accept calls made through  
relay services (dial 711)

Mail Payments To  
FNBO  
P.O. Box 2818  
Omaha, NE 68103-2818



A STATE OF  
CALIFORNIA  
PUBLIC AGENCY

# QUAIL VALLEY WATER DISTRICT

## BOARD OF DIRECTORS

Mike Biglay  
Enrique Lopez  
Dawn Shiells  
James Sweany  
Catherine Tate

## BOARD MEMO

**Re: Budget**

**Date: 4-20-26**

**By: Randy**

**Subject: Budget vs Actual, Draft 2027 Budget**

3<sup>rd</sup> Quarter Budget versus Actual report looks good overall with a net income of \$18,204, exceeding budget by \$1,837. The surplus is attributable to lower than anticipated expenses which are currently at 93% of budget while income is also lower than anticipated at 95%. Some individual expenses that are of note include:

- Office supplies at 103%
  - Postage at 145%
  - Bank Charges at 478% (District was not in compliance with credit card processing rules and was assessed a \$20 monthly fee by our credit card processor. This issue has been resolved and the fee is no longer being assessed)
  - Communications (Telephone and Internet) at 120%, indicative of increased cost for internet service and addition of VOIP telephone line.
- Franchise Requirements at 116%, reflecting increased regulatory fees.
- Building Maintenance at 1,327%. This very large discrepancy appears to be from labor being properly allocated to tasks being performed and an increased focus on weed clearance for fire prevention. The costs may be adjusted down some as costs will be reviewed to determine if any repairs and maintenance should be capitalized.
- Auto Expense at 155%. While fuel expense is slightly underbudget, repairs and maintenance are well above. These expenses included tires on trucks and equipment and damage repairs from theft attempt.

After review of current budget performance, some adjustments have been made for 2027 budget. The draft presented includes an anticipated 10% rate increase in January 2027 and only minimal expense increase, primarily to insurance. The draft budget results in a net loss of \$8,332 for the year.

Staff will continue to review current budget performance and attempt to make more accurate income and expense forecasts for next year. An updated draft budget will be presented at the next Board Meeting for consideration and no action is recommended at this time.



Quail Valley Water District  
Profit & Loss Budget vs. Actual

July 2025 through March 2026

Actual Basis

	Jul '25 - Mar '26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410000 - Operating Revenues (Revenue related to District operations)				
411000 - Water Sales (This account accumulates all costs in accounts 401110-4011799.)	120,794.19	125,518.66	-5,124.47	95.9%
411100 - Water Sales - Residential (This account includes revenues earned from water supplied to ...)	1,978.65	1,978.65	-139.93	92.9%
411200 - Water Sales - Business (This account includes revenues earned from water supplied to pr...	0.00	0.00	0.00	0.0%
411300 - Water Sales - Industrial (This account includes revenues earned from water supplied to pr...	122,632.91	127,897.31	-5,264.40	95.9%
<b>Total 411000 - Water Sales (This account accumulates all costs in accounts 401110-4011799.)</b>				
421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)	0.00	0.00	0.00	0.0%
421500 - Water Services-Other (This account includes billings for customer installations of meters ...)	2,733.63	2,827.63	-98.70	96.5%
421511 - 511 - Connection Fee	300.00	540.00	-240.00	55.6%
421550 - Disconnect Notice Fee	0.00	0.00	0.00	0.0%
421590 - Water Services-Other (This account includes billings for customer installations of mete...	0.00	400.00	-400.00	0.0%
<b>Total 421500 - Water Services-Other (This account includes billings for customer installations of m...</b>				
421515 - 515 - Account Transfer Fee	3,033.93	3,772.63	-738.70	80.4%
<b>Total 421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)</b>				
421515 - 515 - Account Transfer Fee	300.00	600.00	-300.00	50.0%
<b>Total 421000 - Water Services (This account accumulates all costs in accounts 402110-402159.)</b>				
<b>Total 410000 - Operating Revenues (Revenue related to District operations)</b>	125,966.84	132,269.84	-6,303.10	95.2%
<b>490000 - Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)</b>				
491000 - Non-Operating Revenue -Rents (This account includes all rent revenues from land, building...	200.00	250.00	-50.00	80.0%
492000 - Non-Operating - Interest Revenue (This account includes interest revenues on special deposit...	865.63	570.94	294.69	151.6%
493000 - Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)				
493059 - 1001-Prop Taxes-Current Secured (All taxes apportioned as a result of levies made agains...	27,749.21	27,502.11	247.10	100.5%
493100 - 1003-Prop Taxes-Current Unsecured (All taxes apportioned as a result of levies made agains...	5,173.19	4,754.77	418.42	108.8%
493200 - Property Taxes-Prior Unsecured (All taxes apportioned as a result of levies made agains...	0.00	6,724.91	-6,724.91	0.0%
493350 - Property Assessments (Non ad valorem levies made against property in the district on a p...	47.06	6,177.72	-6,177.72	0.8%
493450 - 1095-Penalties/Costs On Delinqu (Include all amounts apportioned as a result of penalties...	491.37	72.85	418.52	194.8%
493500 - Supplemental Property Taxes-Cor (Property tax revenues(secured and unsecured) receive...	168.56	529.06	-376.69	92.8%
493600 - Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest an...	33,62.48	120.48	33,401.99	139.9%
<b>Total 493000 - Taxes and Assessments (This account accumulates all charges from accounts 409305-...</b>				
495000 - Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-40953...	96.13	133.93	-37.80	71.8%
495200 - 1176-Homeowners Prop Tax Relief (This account includes amount received from the State...	96.13	133.93	-37.80	71.8%
<b>Total 495000 - Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-...</b>				
498000 - Other Non-Operating Revenues (This account includes all non-operating revenues, which ar...	122.93	81.56	41.37	150.7%
<b>Total 498000 - Other Non-Operating Revenues (This account includes all non-operating revenues, whi...</b>				
<b>Total 490000 - Non-Operating Revenues (This account accumulates all costs from accounts 409100-4098...</b>				
499000 - Uncategorized Income (Income not categorized elsewhere)	34,914.17	40,219.69	-5,305.49	86.8%
<b>Total Income</b>	160,881.01	172,489.60	-11,608.59	93.3%
<b>Cost of Goods Sold</b>				
50000 - Cost of Goods Sold (Costs of items purchased and then sold to customers)	374.66	3,088.82	-2,714.16	12.1%
<b>Total COGS</b>	374.66	3,088.82	-2,714.16	12.1%
<b>Gross Profit</b>	160,506.35	169,400.78	-8,894.43	94.7%
<b>Expenses</b>				
510000 - Merchant deposit fees	1,361.90	1,323.69	38.21	102.9%
510000 - Operating Expenses	0.00	0.00	0.00	0.0%
511000 - Source of Supply	194.06	194.06	0.00	100.0%
512000 - Supervision, Labor & Expense (This account includes the cost of labor and materials used...	194.06	194.06	0.00	100.0%
512000 - Maintenance-Structure & Improve (This account includes the cost of labor and materials u...	0.00	0.00	0.00	0.0%
520000 - Pumping (521000-Operation of pumping plant, 522000-Operation & maintenance of pumping ...)	0.00	0.00	0.00	0.0%
521000 - Supervision, Labor & Expense (This account includes the cost of labor and materials use...	0.00	0.00	0.00	0.0%
522000 - Maintenance-Structures & Improve (This account includes the costs of labor and materials ...)	0.00	0.00	0.00	0.0%
522651 - Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping ...)	0.00	0.00	0.00	0.0%
<b>Total 520000 - Maintenance-Structures &amp; Improve (This account includes the costs of labor and mat...</b>				

Quail Valley Water District  
Profit & Loss Budget vs. Actual

July 2025 through March 2026

Accrual Basis

	Jul '25 - Mar '26	Budget	\$ Over Budget	% of Budget
523000 - Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purch...				
523103 - SCE Montclair-1	4,886.19	6,396.30	-1,400.11	78.1%
523108 - SCE Tangany/Bloemfontein	86.90	4.73	81.17	1,916.1%
523111 - SCE Hackamore	130.63	187.44	-56.81	69.7%
523273 - SCE Country CynBooster	234.94	62.30	172.64	377.1%
Total 523000 - Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power ...	5,437.66	6,640.77	-1,203.11	81.9%
Total 520000 - Pumping (521000-Operation of pumping plant, 522000-Operation & maintenance of pum...	5,437.66	6,640.77	-1,203.11	81.9%
530000 - Water Treatment (531000-Operation of Water Treatment Plant (includes sampling), 532000-Ma...				
531000 - Supervision, Labor & Expense (This account includes the cost of labor and materials use...	1,082.98	1,119.89	-36.91	96.7%
531100 - Chemicals-Water Quality	3,374.07	3,641.31	-267.24	92.7%
531200 - Water Quality Testing	312.37	872.15	-559.78	35.8%
Total 531000 - Supervision, Labor & Expense (This account includes the cost of labor and materials u...	4,769.42	5,633.35	-863.93	84.7%
532000 - Maintenance-Structures & Improv (This account includes the cost of labor and material...	149.00	0.00	149.00	100.0%
Total 530000 - Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 53200...	4,918.42	5,633.35	-714.93	87.3%
540000 - Transmission & Distribution (541000-Operation of Distribution Plant, 542000-Repair & Mainten...				
541000 - Supervision, Labor & Expense (This account includes the cost of labor and materials use...				
541651 - Wages, Transmission & Distribut (Wages and salaries related to supervision and operat...	3,024.51	1,915.56	1,108.95	157.9%
541681 - Cross-Connection Control Progra (Labor cost associated with administration of Dis...	0.00	1,843.63	-1,843.63	0.0%
541682 - 541682-Locate (Activities to locate existing utilities (Dig-Alert))	4,405.77	5,642.42	-1,235.65	78.1%
541684 - Wages, Transmission & Distribut (Wages and salaries related to supervision and op...				
Total 541651 - Wages, Transmission & Distribut (Wages and salaries related to supervision and ...	7,431.28	9,401.61	-1,970.33	79.0%
Total 541000 - Supervision, Labor & Expense (This account includes the cost of labor and material...	7,431.28	9,401.61	-1,970.33	79.0%
542000 - Maintenance-Structures & Improv (This account includes the cost of labor and materials u...				
542651 - Wages, Transmission & Distribut (Wages and salaries related to the maintenance of tra...	0.00	0.00	0.00	0.0%
542661 - Wages, Transmission & Distribut (Wages and salaries related to the maintenance of ...	3,319.66	4,297.28	-977.62	77.3%
Total 542661 - Wages, Transmission & Distribut (Wages and salaries related to the maintenance ...	3,319.66	4,297.28	-977.62	77.3%
542000 - Maintenance-Structures & Improv (This account includes the cost of labor and material...	349.00	0.00	349.00	100.0%
Total 542000 - Maintenance-Structures & Improv (This account includes the cost of labor and mate...	3,668.66	4,297.28	-628.62	85.4%
Total 540000 - Transmission & Distribution (541000-Operation of Distribution Plant, 542000-Repair & Ma...	11,099.94	13,698.89	-2,598.95	81.0%
550000 - Customer Accounts (551000-meter reading, billing, maintaining customer accounts, 552000-L...				
551000 - Supervision, Meter Reading & Ot (This account includes the costs of labor and materials ...	1,309.98	2,345.24	-1,035.26	55.9%
551651 - Wages, Customer Accounts (Wages and salaries related to maintenance of customer acc...	1,309.98	2,345.24	-1,035.26	55.9%
Total 551000 - Supervision, Meter Reading & Ot (This account includes the costs of labor and mate...	1,309.98	2,345.24	-1,035.26	55.9%
Total 550000 - Customer Accounts (551000-meter reading, billing, maintaining customer accounts, 552...	1,309.98	2,345.24	-1,035.26	55.9%
560000 - Administrative & General				
561000 - Salaries (This account includes salaries and other considerations (but not Directors' fees)...	6,878.96	7,305.73	-426.77	94.2%
561651 - Wages, Administration (Wages and salaries related to general administration not chang...	8,199.67	11,101.35	-2,901.68	73.9%
561000 - Salaries (This account includes salaries and other considerations (but not Directors' fe...				
Total 561000 - Salaries (This account includes salaries and other considerations (but not Directors'...	15,078.63	18,407.08	-3,328.45	81.9%
562000 - Office Supplies & Other Expense (This account includes office supplies and other expend...				
562710 - Postage	419.83	288.32	131.51	145.6%
562720 - Bank Charges	119.70	94.70	25.00	478.8%
562730 - Office Supplies	181.53	590.15	-408.62	30.8%
562740 - Freight	40.12	321.62	-281.50	12.5%
562760 - Com-Telephone-Internet	3,311.14	2,764.25	546.89	119.8%
562770 - Utilities-Office				
562771 - SCE Office	1,212.40	1,987.34	-774.94	61.0%
562772 - Propane Office	2,366.83	2,054.73	312.10	115.2%
Total 562770 - Utilities-Office	3,579.23	4,042.07	-462.84	88.5%
562780 - Dues & Subscriptions	580.00	783.02	-203.02	74.1%
562000 - Office Supplies & Other Expense (This account includes office supplies and other expen...	873.21	0.00	873.21	100.0%
Total 562000 - Office Supplies & Other Expense (This account includes office supplies and other e...	9,104.76	8,814.43	290.33	103.3%
563000 - Contractual Services (This account includes the fees and expenses of professional cons...	2,108.00	5,761.88	-3,653.88	36.6%
564000 - Property Insurance, Injuries & (This account includes the cost of insurance or reserve acc...	7,193.98	7,813.41	-619.43	92.1%

Quail Valley Water District  
Profit & Loss Budget vs. Actual

July 2025 through March 2026

Accrual Basis

	Jul '25 - Mar '26	Budget	\$ Over Budget	% of Budget
565000 - Employee Retirement & Benefits (This account includes charges to provide for payment o...				
565663 - Employee Reimbursement	2,14	359,63	-357,49	0.6%
565664 - Workers Comp Insurance	3,395,06	9,553,92	-6,158,86	35.5%
565665 - Meetings, Seminars & Training (includes travel, meals and lodging costs, tuition)	0,00	0,00	0,00	0.0%
565666 - 666 - Safety Supplies	0,00	270,00	-270,00	0.0%
565000 - Employee Retirement & Benefits (This account includes charges to provide for paymen...	4,541,75	3,789,94	751,81	119.8%
Total 565000 - Employee Retirement & Benefits (This account includes charges to provide for pay...	7,938,95	13,973,49	-6,034,54	56.8%
566000 - Franchise Requirements (This account includes payments to municipal or other governm...	1,245,60	1,075,64	169,96	115.8%
568000 - Maintenance-General Plant (This account includes the costs assignable to customer acco...				
568100 - Building Maintenance-Office	55,21	44,07	11,14	125.3%
568100 - Building Maintenance- Other	7,019,53	489,01	6,530,52	1,435.5%
Total 568100 - Building Maintenance	7,074,74	533,08	6,541,66	1,327.1%
568640 - Op Expenses Auto				
568641 - Repair & Main-Auto	591,52	92,34	499,18	640.6%
568642 - Small Tools & Supplies	1,532,17	1,096,63	435,54	139.5%
568643 - Repair & Main-Equip	2,328,98	722,36	1,606,62	322.4%
568645 - Fuel - Auto	2,513,56	2,793,03	-279,47	90.0%
568647 - Waste Disposal	0,00	3,53	-3,53	0.0%
568640 - Op Expenses Auto - Other	350,00			
Total 568640 - Op Expenses Auto	7,315,83	4,709,69	2,605,94	155.3%
Total 568000 - Maintenance-General Plant (This account includes the costs assignable to customer...	14,390,57	5,242,97	9,147,60	274.5%
560000 - Administrative & General - Other	-755,60			
Total 560000 - Administrative & General	56,304,69	61,068,90	-4,764,21	92.2%
570000 - Other Operating Expenses				
571000 - Depreciation (This account includes such amounts of depreciation and amortization as th...	0,00	0,00	0,00	0.0%
572000 - Taxes (This account includes the amount of federal, state, county, municipal and other ta...	626,27	1,984,99	-1,358,72	31.6%
Total 570000 - Other Operating Expenses	626,27	1,984,99	-1,358,72	31.6%
Total 500000 - Operating Expenses	79,891,02	37,392,14	42,498,88	87.4%
600000 - Nonoperating Expenses				
601000 - Interest on Long-Term Debt (This account includes the amount of interest applicable to outl...				
601100 - RCAC Loan Interest	1,203,73	1,800,00	-596,27	66.9%
Total 601000 - Interest on Long-Term Debt (This account includes the amount of interest applicable to outl...	1,203,73	1,800,00	-596,27	66.9%
604000 - Other Nonoperating Expenses (This account includes all nonoperating expenses which are n...	366,40	986,00	-619,60	37.2%
600000 - Nonoperating Expenses - Other	403,05			
Total 600000 - Nonoperating Expenses	1,973,18	2,786,00	-812,82	70.8%
660000 - Payroll Expenses (Payroll expenses)	59,076,00	57,537,46	1,548,54	102.7%
660010 - Bank Service Charges	0,02	5,00	-4,98	0.4%
66500 - Reconciliation Discrepancies (Discrepancies between bank statements and company records)	0,00	0,00	0,00	0.0%
Total Expense	142,302,12	153,034,29	-10,732,17	83.0%
Net Ordinary Income	18,204,23	16,366,49	1,837,74	111.2%
Other Income/Expense				
Other Expense				
800000 - Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax preparer)	0,00	0,00	0,00	0.0%
Total Other Expense	0,00	0,00	0,00	0.0%
Net Other Income	0,00	0,00	0,00	0.0%
Net Income	18,204,23	16,366,49	1,837,74	111.2%

**Quail Valley Water District**  
**Profit & Loss Budget Overview**  
 July 2026 through June 2027

4:00 PM  
 04/20/26  
 Accrual Basis

	Jul '26 - Jun '27
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
410000 · Operating Revenues (Revenue related to District operations)	
411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)	
411100 · Water Sales - Residential (This account includes revenues earned from water supplied to single ...)	160,269.35
411200 · Water Sales - Business (This account includes revenues earned from water supplied to premises...)	2,650.20
411300 · Water Sales - Industrial (This account includes revenues earned from water supplied to premises...)	0.00
411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.) - Other	0.00
<b>Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)</b>	<b>162,919.55</b>
421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)	
421500 · Water Services-Other (This account includes billings for customer installations of meters and ser...)	
421511 · 511 - Connection Fee	0.00
421550 · Late Fees	3,000.00
421580 · Disconnect Notice Fee	360.00
421590 · Disconnect Fee	0.00
421500 · Water Services-Other (This account includes billings for customer installations of meters and ...)	0.00
<b>Total 421500 · Water Services-Other (This account includes billings for customer installations of meters a...</b>	<b>3,360.00</b>
421515 · 515 - Account Transfer Fee	0.00
<b>Total 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)</b>	<b>3,360.00</b>
<b>Total 410000 · Operating Revenues (Revenue related to District operations)</b>	<b>166,279.55</b>
490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	
491000 · Non-Operating Revenue - Rents (This account includes all rent revenues from land, buildings, or ot...)	300.00
492000 · Non-Operating - Interest Revenue (This account includes interest revenues on special deposits, loan...)	600.00
493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)	
493050 · 1001-Prop Taxes-Current Secured (All taxes apportioned as a result of levies made against the u...)	47,926.58
493100 · 1003-Prop Taxes-Current Unsecur (All taxes apportioned as a result of levies made against the u...)	4,671.50
493200 · Property Taxes-Prior Unsecur (All taxes apportioned as a result of levies made against the uns...)	-15.45
493350 · Property Assessments (Non ad valorem levies made against property in the district on a per unit...)	0.00
493450 · 1099-Penalties/Costs On Delinqu (Include all amounts apportioned as a result of penalties and co...)	31.53
493500 · Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) received purs...)	817.35
493600 · Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest and penal...)	138.06
<b>Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)</b>	<b>53,569.57</b>
495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)	
495200 · 1176-Homeowners Prop Tax Relief (This account includes amount received from the State to co...)	696.08
<b>Total 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-409535...)</b>	<b>696.08</b>

# Quail Valley Water District

## Profit & Loss Budget Overview

July 2026 through June 2027

4:00 PM  
04/20/26  
Accrual Basis

	Jul '26 - Jun 27
498000 · Other Non-Operating Revenues (This account includes all non-operating revenues, which are not pr...	
498530 · 530 - Miscellaneous	0.00
498000 · Other Non-Operating Revenues (This account includes all non-operating revenues, which are not...	0.00
Total 498000 · Other Non-Operating Revenues (This account includes all non-operating revenues, which are ...	0.00
490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.) · Other	
Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	55,165.65
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00
Total Income	221,445.20
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	221,445.20
Expense	
Merchant deposit fees	
500000 · Operating Expenses	
510000 · Source of Supply	
511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and ex...	0.00
512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials used an...	240.00
Total 510000 · Source of Supply	240.00
520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping plant. 52...	
521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and e...	0.00
522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used a...	0.00
Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials u...	240.00
523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased w...	
523100 · Propane-Montclair (Montclair Propane)	600.00
523103 · SCE Montclair 1	6,900.00
523108 · SCE Tangan/Bloemfontein	180.00
523111 · SCE Hackamore	240.00
523273 · SCE Country CynBooster	420.00
Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purcha...	8,340.00
Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping pl...	8,580.00

## Quail Valley Water District Profit & Loss Budget Overview July 2026 through June 2027

	Jul '26 - Jun '27
530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maintenan...	
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and e...	
531100 · Chemicals-Water Quality	1,500.00
531200 · Water Quality Testing	4,800.00
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used an...	600.00
<b>Total 531000 · Supervision, Labor &amp; Expense (This account includes the cost of labor and materials used ...</b>	<b>6,900.00</b>
532000 · Maintenance-Structrures & impro (This account includes the costs of labor and materials used a...	240.00
<b>Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maint...</b>	<b>7,140.00</b>
540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintenance of...	
541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and e...	
541661 · Wages, Transmission & Distrib (Wages and salaries related to supervision and operation of ...	4,200.00
5416611 · Cross-Connection Control Progra (Labor cost associated with administration of District Cr...	600.00
5416612 · 5416612-Locate (Activities to locate existing utilities (Dig-Alert))	7,008.00
541661 · Wages, Transmission & Distrib (Wages and salaries related to supervision and operation ...	11,808.00
<b>Total 541661 · Wages, Transmission &amp; Distrib (Wages and salaries related to supervision and operati...</b>	<b>11,808.00</b>
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used ...	
542661 · Wages, Transmission & Distrib (This account includes the cost of labor and materials used an...	600.00
5426611 · FLUSHING	1,200.00
542661 · Wages, Transmission & Distrib (Wages and salaries related to the maintenance of transm...	4,500.00
<b>Total 542661 · Wages, Transmission &amp; Distrib (Wages and salaries related to the maintenance of tran...</b>	<b>6,300.00</b>
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used ...	2,633.68
<b>Total 542000 · Maintenance-Structures &amp; Improv (This account includes the cost of labor and materials us...</b>	<b>8,933.68</b>
<b>Total 540000 · Transmission &amp; Distribution (541000-Operation of Distribution Plant 542000-Repair &amp; Maintena...</b>	<b>20,741.68</b>
550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Uncollec...	
551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used an...	
551661 · Wages, Customer Accounts (Wages and salaries related to maintenance of customer accounts ...	2,160.00
<b>Total 551000 · Supervision, Meter Reading &amp; Ot (This account includes the costs of labor and materials us...</b>	<b>2,160.00</b>
<b>Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Unh...</b>	<b>2,160.00</b>

# Quail Valley Water District Profit & Loss Budget Overview July 2026 through June 2027

Jul '26 - Jun 27

560000 · Administrative & General		
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for ser...		8,640.00
561661 · Wages, Administration (Wages and salaries related to general administration not chargeable t...		10,200.00
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for ...		18,840.00
<b>Total 561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) f...</b>		<b>18,840.00</b>
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses inclu...		
562710 · Postage		540.00
562720 · Bank Charges		120.00
562730 · Office Supplies		1,200.00
562740 · Freight		120.00
562760 · Com-Telephone-Internet		4,560.00
562770 · Utilities-Office		
562771 · SCE Office		1,680.00
562772 · Propane Office		3,120.00
562770 · Utilities-Office - Other		0.00
<b>Total 562770 · Utilities-Office</b>		<b>4,800.00</b>
562780 · Dues & Subscriptions		993.32
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses in...		1,020.00
<b>Total 562000 · Office Supplies &amp; Other Expense (This account includes office supplies and other expense...</b>		<b>13,353.32</b>
563000 · Contractual Services (This account includes the fees and expenses of professional consultants ...		6,623.50
564000 · Property Insurance, Injuries & (This account includes the cost of insurance or reserve accruals t...		12,780.00
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefi...		
565663 · Employee Reimbursement		342.51
565664 · Workers Comp Insurance		9,600.00
565665 · Meetings, Seminars & Training (Includes travel, meals and lodging costs, tuition.)		180.00
565666 · 666 - Safety Supplies		240.00
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of be...		3,820.00
<b>Total 565000 · Employee Retirement &amp; Benefits (This account includes charges to provide for payment of ...</b>		<b>14,182.51</b>
566000 · Franchise Requirements (This account includes payments to municipal or other governmental au...		1,200.00
568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, s...		
568100 · Building Maintenance		120.00
568110 · Building Maintenance-Office		9,000.00
568100 · Building Maintenance - Other		
<b>Total 568100 · Building Maintenance</b>		<b>9,120.00</b>
568200 · Grounds Maintenance-Office		0.00

**Quail Valley Water District**  
**Profit & Loss Budget Overview**  
 July 2026 through June 2027

4:00 PM  
 04/20/26  
 Accrual Basis

	Jul '26 - Jun 27
568640 · Op Expenses Auto	1,500.00
568641 · Repair & Main-Auto	2,253.89
568642 · Small Tools & Supplies	3,000.00
568645 · Repair & Main-Equip	3,657.53
568646 · Fuel - Auto	1,200.00
568647 · Waste Disposal	0.00
568640 · Op Expenses Auto - Other	0.00
<b>Total 568640 · Op Expenses Auto</b>	<b>11,611.42</b>
568661 · Wages, General Plant (Wages and salaries for general plant maintenance including buildings ...	0.00
<b>Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer accou...</b>	<b>20,731.42</b>
560000 · Administrative & General - Other	0.00
<b>Total 560000 · Administrative &amp; General</b>	<b>87,710.75</b>
570000 · Other Operating Expenses	
571000 · Depreciation (Thia account includes such amounts of depreciation and amortization as the utility...	22,200.00
572000 · Taxes (This account includes the amount of federal, state, county, municipal and other taxes, whi...	1,200.00
<b>Total 570000 · Other Operating Expenses</b>	<b>23,400.00</b>
<b>Total 500000 · Operating Expenses</b>	<b>149,972.43</b>
600000 · Nonoperating Expenses	
601000 · Interest on Long-Term Debt (This account includes the amount of interest applicable to outstanding...	2,640.00
601100 · RCAC Loan Interest	0.00
<b>Total 601000 · Interest on Long-Term Debt (This account includes the amount of interest applicable to outsta...</b>	<b>2,640.00</b>
602000 · Other Interest (This account includes all interest charges not provided for elsewhere, including: ass...	0.00
604000 · Other Nonoperating Expenses (This account includes all nonoperating expenses which are not pro...	360.00
<b>Total 600000 · Nonoperating Expenses</b>	<b>3,000.00</b>
660000 · Payroll Expenses (Payroll expenses)	75,000.00
660010 · Bank Service Charges	5.00
66900 · Reconciliation Discrepancies (Discrepancies between bank statements and company records)	0.00
<b>Total Expense</b>	<b>229,777.59</b>
<b>Net Ordinary Income</b>	<b>-8,332.39</b>

4:00 PM

04/20/26

Accrual Basis

**Quail Valley Water District**  
**Profit & Loss Budget Overview**  
July 2026 through June 2027

	Jul '26 - Jun 27
Other Income/Expense	
Other Expense	0.00
800000 - Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax preparer)	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-8,332.39

## Report of General Manager

April 19, 2026

- Prepare for and attend (telephonically) March Board meeting.
- Contact insurance company and request updated certificate of insurance for RCAC.
- Update sampling spreadsheets and determine upcoming sampling needed.
- Assist staff with accounting tasks including payroll, billing, accounts payable, reconciling accounts, downloading statements, etc.
- Monitor SCADA and assist staff in interpreting readings to determine system issues.
- Update Kern County account transactions in accounting system.
- Complete Government Compensation Report and submit to State Controller.
- Advised of leak at Yard vault. Advised staff to close valves to vault and discussed manual fill process to maintain East Tank level. After staff identified crack in valve body, sourced and ordered replacement.
- Prepare reports for Borad meeting.

## SYSTEM STATUS

April 20, 2026

- Montclair West Well continues to be the sole source for the entire system.
- For the month of April to date (4/17/26), Montclair West well is averaging 9.21 hours per day, up from 8.56 in March, supplying an average of 13,301 gallons per day. Average pumping for March was 12,556 gallons per day.
- On April 17<sup>th</sup>, 2026, the Montclair West Well static water level was 351 feet. On April 18<sup>th</sup>, 2025, static water level was 335 feet.
- 12-month running average monthly production as of April 1<sup>st</sup> was 478,552 gallons, a decrease of 52,323 gallons from the same period in 2025.
- Monthly routine bacteriological sampling for April was completed in compliance with the combined system BSSP. All Routine samples were negative for coliform and e. coli.
- Fe and Mn samples indicate N/D levels post filtration.
- Hackamore well was pumping at 10.00 gpm on, March 31<sup>st</sup>, 2026.

Mar-26			2026 Year To Date Totals			Mar 2025 Totals		
Water Produced	376,690	100%	Water Produced	1,045,687	100%	Water Produced	546,121	100%
Water Sold	223,296	59%	Water Sold	657,777	63%	Water Sold	171,368	31%
Flushing		0%	Flushing		0%	Flushing		0%
Misc Use		0%	Misc Use		0%	Misc Use		0%
Lost	153,394	41%	Lost	387,910	37%	Lost	374,753	69%
<b>Hackamore</b>			<b>Hackamore</b>			<b>Hackamore</b>		
Water Produced	3,641	100%	Water Produced	14,937	100%	Water Produced	3,946	100%
Water Sold	2,415	66%	Water Sold	11,472	77%	Water Sold	2,618	66%
Flushing		0%	Flushing		0%	Flushing		0%
Lost	1,226	34%	Lost	3,465	23%	Lost	1,328	34%

- Since November 2023, system water loss increased dramatically from a historical 10% to 20% of production to more than 60% of production. With the leaks recently discovered and repaired, the water loss for January and February decreased to 35% but again increased to 41% for March.

