



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, June 27, 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 4/25/2026.
5. Action Items:
 - 5.1. Discussion of financial report, consideration and possible action approving payments for April, May, 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 establishing capital improvement priorities for FYE 2027.

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
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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 at 24750 Sand Canyon Road, Tehachapi, CA
On Saturday, April 25, 2026 at 8:30 AM.

1. Roll Call.

*Meeting called to order at 8:38 AM. There were present, representing a quorum:
Director Biglay;
Director Lopez;
Director Shiells;
Director Sweany;
Absent were:
Director Tate.*

2. Adoption of Agenda.

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

3. Public comments for NON-agenda items.

None.

4. Consent Calendar:

4.1. Approve Minutes from Regular Meeting of 3/28/2026.

Director Shiells, moved, seconded by Director Lopez 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 March, 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 Shiells moved, seconded by Director Lopez, to approve bills paid. Motion approved by unanimous assent.

5.2. Discussion and possible action adopting budget for fiscal year 2026/2027. (General Manager Hardenbrook)

General Manager Hardenbrook presented Budget versus Actual report along with a draft FYE 2027 budget to Board for discussion. No action taken.

5.3. Discussion and possible action approving request by resident for use of Tanganda Well for fire protection water. (General Manager Hardenbrook)
Assistant General Manager Villafana presented Board a request from property owner to use water from the Tanganda fire hydrant for filling truck mounted water tank for fire protection and suppression. General Manager Hardenbrook explained that hydrant was installed on line from the Tanganda well and tank that were removed from the system due to excessive nitrate and arsenic contamination for the purpose of providing water for construction and fire protection and that the Board had previously approved use of the water from this source for fire protection. Director Bigley moved, seconded by Director Shiells, to continue to allow the use of water from this source for fire protection and suppression. Motion approved by unanimous assent.

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 for discussion.

7. Board Members' Requests for Future Agenda Items

8. Adjournment.
There being no further business before the Board, Director Shiells moved to adjourn at 8:59am. 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 April 25, 2026.

Dawn Shiells, Secretary

Quail Valley Water District

6/22/2026 1:17 PM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2026			130000 · Undeposited ...	Deposit		X	400.00	20,310.85
04/01/2026			-split-	Deposit		X	327.80	20,638.65
04/01/2026	ACH	RCAC (Rural Comm...	222000 · Accounts Pay...	Loan Payment	551.54	X		20,087.11
04/01/2026	1102	Dalmas Accountancy	222000 · Accounts Pay...		1,350.00	X		18,737.11
04/02/2026			130000 · Undeposited ...	Deposit		X	233.01	18,970.12
04/02/2026			-split-	Deposit		X	600.94	19,571.06
04/03/2026			-split-	Deposit		X	1,920.51	21,491.57
04/03/2026			-split-	Deposit		X	661.98	22,153.55
04/05/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 02/20/2...	14.51	X		22,139.04
04/05/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 02/20/2...	102.39	X		22,036.65
04/05/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 02/20/2...	583.14	X		21,453.51
04/05/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 02/20/2...	21.83	X		21,431.68
04/05/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Billing 02/20/2...	73.82	X		21,357.86
04/06/2026			-split-	Deposit		X	1,298.04	22,655.90
04/06/2026			-split-	Deposit		X	947.88	23,603.78
04/07/2026			130000 · Undeposited ...	Deposit		X	171.28	23,775.06
04/07/2026	RET PM...	1-7950:Joy, Amanda	137000 · Accounts Rec...	1-7950-04	551.32	X		23,223.74
04/08/2026			-split-	Deposit		X	437.40	23,661.14
04/08/2026			130000 · Undeposited ...	Deposit		X	181.73	23,842.87
04/10/2026	1103	Travis J Vankirk	-split-		1,259.22	X		22,583.65
04/10/2026			131000 · Cash:131006 ...	Funds Transfer...	982.93	X		21,600.72
04/10/2026			131000 · Cash:131006 ...	Funds Transfer...	2,471.70	X		19,129.02
04/13/2026			-split-	Deposit		X	1,919.39	21,048.41
04/13/2026			-split-	Deposit		X	4,408.28	25,456.69
04/16/2026			130000 · Undeposited ...	Deposit		X	214.30	25,670.99
04/16/2026			130000 · Undeposited ...	Deposit		X	800.00	26,470.99
04/16/2026	3BM1PL...	California Rural Wat...	222000 · Accounts Pay...	2027 Members...	212.00	X		26,258.99
04/16/2026	3BN1OL...	BSK Associates	222000 · Accounts Pay...	Bac-T Samples	167.10	X		26,091.89
04/16/2026	PBL1NL...	CALNET3	222000 · Accounts Pay...		239.79	X		25,852.10
04/16/2026	3BM2PL...	Hydrocorp, Inc.	222000 · Accounts Pay...	CCCP 03/01/2...	220.49	X		25,631.61
04/16/2026	LB31RL...	CRWRMA	222000 · Accounts Pay...	FBP16L7O-\$1,...	10,466.00	X		15,165.61
04/17/2026			130000 · Undeposited ...	Deposit		X	188.02	15,353.63
04/21/2026			130000 · Undeposited ...	Deposit		X	351.16	15,704.79
04/22/2026			130000 · Undeposited ...	Deposit		X	157.85	15,862.64
04/22/2026			130000 · Undeposited ...	Deposit		X	250.00	16,112.64
04/22/2026		Southern Calif Edison	222000 · Accounts Pay...	QuickBooks ge...		X		16,112.64
04/22/2026		Southern Calif Edison	222000 · Accounts Pay...	QuickBooks ge...		X		16,112.64
04/23/2026			-split-	Deposit		X	509.05	16,621.69
04/23/2026			131000 · Cash:131006 ...	Funds Transfer...	937.37	X		15,684.32
04/24/2026			130000 · Undeposited ...	Deposit		X	223.58	15,907.90

Quail Valley Water District

6/22/2026 1:17 PM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/24/2026	1104	Travis J Vankirk	-split-		1,150.02	X		14,757.88
04/24/2026			131000 · Cash:131006 ...	Funds Transfer...	2,289.71	X		12,468.17
04/27/2026	ACH	State Compensation I...	222000 · Accounts Pay...	Workmans Comp	620.00	X		11,848.17
04/27/2026	ACH	U. S. Bank - Cal Card	222000 · Accounts Pay...	Cal Cards	1,914.18	X		9,933.99
04/28/2026			-split-	Deposit		X	824.02	10,758.01
04/28/2026	ACH	Union Bank - Visa	222000 · Accounts Pay...	VISA Cards	64.49	X		10,693.52
04/30/2026			-split-	Deposit		X	1,846.90	12,540.42
04/30/2026			130000 · Undeposited ...	Deposit		X	388.22	12,928.64
05/01/2026		Southern Calif Edison	222000 · Accounts Pay...	QuickBooks ge...		X		12,928.64
05/01/2026	ACH	RCAC (Rural Comm...	222000 · Accounts Pay...	Loan Payment	551.54	X		12,377.10
05/01/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Montclair 3/2...	476.76	X		11,900.34
05/01/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Office 3/23/26-...	110.80	X		11,789.54
05/04/2026			130000 · Undeposited ...	Deposit		X	171.28	11,960.82
05/04/2026			-split-	Deposit		X	415.83	12,376.65
05/04/2026	TBMIR...	Grainger	222000 · Accounts Pay...	Actuaded Ball ...	860.19	X		11,516.46
05/05/2026			-split-	Deposit		X	352.88	11,869.34
05/06/2026			130000 · Undeposited ...	Deposit		X	169.53	12,038.87
05/06/2026			-split-	Deposit		X	1,857.31	13,896.18
05/07/2026			130000 · Undeposited ...	Deposit		X	171.28	14,067.46
05/07/2026			-split-	Deposit		X	609.60	14,677.06
05/07/2026			131000 · Cash:131006 ...	Funds Transfer...	937.35	X		13,739.71
05/08/2026			-split-	Deposit		X	349.51	14,089.22
05/08/2026			-split-	Deposit		X	289.00	14,378.22
05/08/2026	1105	Travis J Vankirk	-split-		1,150.02	X		13,228.20
05/08/2026			131000 · Cash:131006 ...	Funds Transfer...	2,389.05	X		10,839.15
05/12/2026			130000 · Undeposited ...	Deposit		X	400.00	11,239.15
05/12/2026	ACH	State Compensation I...	222000 · Accounts Pay...		620.00	X		10,619.15
05/14/2026			-split-	Deposit		X	1,484.92	12,104.07
05/15/2026			130000 · Undeposited ...	Deposit		X	323.82	12,427.89
05/15/2026	ACH	U. S. Bank - Cal Card	222000 · Accounts Pay...	Cal Cards	1,525.61	X		10,902.28
05/18/2026			130000 · Undeposited ...	Deposit		X	151.62	11,053.90
05/19/2026	QBD1ZX...	BSK Associates	222000 · Accounts Pay...		396.54	X		10,657.36
05/21/2026			130000 · Undeposited ...	Deposit		X	175.40	10,832.76
05/21/2026		Southern Calif Edison	222000 · Accounts Pay...	QuickBooks ge...		X		10,832.76
05/21/2026		Southern Calif Edison	222000 · Accounts Pay...	QuickBooks ge...		X		10,832.76
05/21/2026	3BF1HX...	CALNET3	222000 · Accounts Pay...		119.69	X		10,713.07
05/21/2026	4BV1YX...	Dalmas Accountancy	222000 · Accounts Pay...		675.00	X		10,038.07
05/21/2026	6BL1MX...	Hydrocorp, Inc.	222000 · Accounts Pay...		220.49	X		9,817.58
05/21/2026	1106	Travis J Vankirk	-split-		1,150.03	X		8,667.55
05/21/2026			131000 · Cash:131006 ...	Funds Transfer...	937.33	X		7,730.22

Quail Valley Water District

6/22/2026 1:17 PM

Register: 131000 · Cash:131007 · Valley Strong Checking

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/21/2026			131000 · Cash:131006 ...	Funds Transfer...	2,386.87	X		5,343.35
05/22/2026			130000 · Undeposited ...	Deposit		X	181.73	5,525.08
05/25/2026	ACH	Union Bank - Visa	222000 · Accounts Pay...	VISA Cards	64.49	X		5,460.59
05/26/2026			-split-	Deposit		X	866.00	6,326.59
05/26/2026			-split-	Deposit		X	1,491.05	7,817.64
05/27/2026			-split-	Deposit		X	3,251.52	11,069.16
05/27/2026			-split-	Deposit		X	1,053.93	12,123.09
05/27/2026	ACH	RCAC (Rural Comm...	222000 · Accounts Pay...	Loan Payment	551.54			11,571.55
05/28/2026			130000 · Undeposited ...	Deposit		X	168.29	11,739.84
05/29/2026			130000 · Undeposited ...	Deposit		X	22.56	11,762.40
05/31/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Hackamore 4/2...	4.20			11,758.20
06/01/2026			130000 · Undeposited ...	Deposit			188.30	11,946.50
06/01/2026			-split-	Deposit			409.11	12,355.61
06/01/2026			130000 · Undeposited ...	Deposit			162.58	12,518.19
06/01/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Montclair 4/2...	500.52			12,017.67
06/01/2026	ACH	Southern Calif Edison	222000 · Accounts Pay...	Office 4/22/26-...	104.76			11,912.91
06/02/2026			-split-	Deposit			423.15	12,336.06
06/02/2026			-split-	Deposit			1,078.69	13,414.75
06/03/2026			-split-	Deposit			873.97	14,288.72
06/03/2026			130000 · Undeposited ...	Deposit			225.00	14,513.72
06/04/2026			-split-	Deposit			837.84	15,351.56
06/04/2026			130000 · Undeposited ...	Deposit			300.00	15,651.56
06/04/2026			130000 · Undeposited ...	Deposit			178.45	15,830.01
06/04/2026	1107	Travis J Vankirk	-split-		1,368.42			14,461.59
06/04/2026			131000 · Cash:131006 ...	Funds Transfer...	1,028.53			13,433.06
06/04/2026			131000 · Cash:131006 ...	Funds Transfer...	2,371.64			11,061.42
06/05/2026			130000 · Undeposited ...	Deposit			370.80	11,432.22
06/08/2026			-split-	Deposit			660.04	12,092.26
06/09/2026			-split-	Deposit			510.50	12,602.76
06/11/2026	ACH	State Compensation I...	222000 · Accounts Pay...		620.00			11,982.76
06/15/2026			-split-	Deposit			1,908.08	13,890.84
06/16/2026	EBUIPM...	Hydrocorp, Inc.	222000 · Accounts Pay...	CCCP Adminis...	220.49			13,670.35
06/16/2026	KBH10...	Dalmas Accountancy	222000 · Accounts Pay...	FYE 2026 Audit	675.00			12,995.35
06/17/2026			131000 · Cash:131006 ...	Funds Transfer...	1,028.49			11,966.86
06/18/2026	63-280689	State of California - ...	-split-	Deposit			85,937.00	97,903.86
06/18/2026	1108	Travis J Vankirk	-split-		1,368.43			96,535.43
06/18/2026			131000 · Cash:131006 ...	Funds Transfer...	2,382.47			94,152.96

Quail Valley Water District

6/22/2026 1:34 PM

Register: 222200 - Acc Payable - Cal Cards

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
04/01/2026	20260260	Kern Data	500000 · Operating Ex...	Monthly Sub	40.00	X		1,121.77
04/06/2026		Starlink	500000 · Operating Ex...	Monthly Sub A...	165.00	X		1,286.77
04/06/2026	01580666	Harbor Freight Tools	-split-	Mag floor swee...	47.49	X		1,334.26
04/08/2026	0005219...	Home Depot	-split-	Tools and Supp...	191.35	X		1,525.61
04/20/2026		Home Depot	-split-	Shovel and Pai...	76.36	X		1,601.97
04/20/2026		O'Reilly Auto Parts	-split-	Auto Supplies	83.86	X		1,685.83
04/20/2026	067030	The Barn	500000 · Operating Ex...	Fuel Trailer	100.00	X		1,785.83
04/20/2026	66090	Pilot/Flying J	500000 · Operating Ex...	1989 Service tr...	90.00	X		1,875.83
04/20/2026	067028	The Barn	500000 · Operating Ex...	Fuel Trailer	100.00	X		1,975.83
04/20/2026	067029	The Barn	500000 · Operating Ex...	Fuel Trailer	100.00	X		2,075.83
04/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...			X	513.53	1,562.30
04/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...			X	527.90	1,034.40
04/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...			X	40.00	994.40
04/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...			X	444.18	550.22
04/21/2026	44265	Home Depot	-split-	Chain Saw Chain	33.31	X		583.53
04/22/2026	68000	Pilot/Flying J	500000 · Operating Ex...	1999 Service tr...	5.73	X		589.26
04/22/2026	99606183	Pilot/Flying J	500000 · Operating Ex...	1999 Service tr...	150.00	X		739.26
04/24/2026		Walmart	500000 · Operating Ex...	Muffins for Bo...	9.48	X		748.74
04/24/2026		Supply House	222000 · Accounts Pay...	WTP Hydronic...	70.74	X		819.48
04/24/2026		Supply House	222000 · Accounts Pay...	WTP Hydronic...	70.74	X		890.22
04/24/2026		Superior Plus Propan...	222000 · Accounts Pay...	Office Tank re...	77.94	X		968.16
04/27/2026		Superior Plus Propan...	222000 · Accounts Pay...	Office Propane	479.94	X		1,448.10
04/29/2026		Home Depot	-split-	USAN Markin...	46.68	X		1,494.78
04/29/2026	97291	Leslie's Pool Supplies	-split-	Chlorine for W...	96.75	X		1,591.53
04/29/2026	739508	Tractor Supply	-split-	USAN Markin...	85.47	X		1,677.00
05/05/2026		UniTel	222000 · Accounts Pay...	Voip Deposit	25.00			1,702.00
05/06/2026		Starlink	222000 · Accounts Pay...	ACC-8456963-...	155.00	X		1,857.00
05/07/2026		Ebay	-split-	DPD 1B Soluti...	18.40	X		1,875.40
05/08/2026	83266	Pilot/Flying J	500000 · Operating Ex...	Fuel for 1989 ...	62.69	X		1,938.09
05/08/2026		Kern Data	222000 · Accounts Pay...		40.00	X		1,978.09
05/13/2026	4447-390...	O'Reilly Auto Parts	-split-	Auto Parts and ...	182.88	X		2,160.97
05/14/2026		O'Reilly Auto Parts	-split-	Semi Metalic B...		X	61.69	2,099.28
05/14/2026		Coastline Equipment	222000 · Accounts Pay...		95.31	X		2,194.59
05/15/2026		Pilot/Flying J	500000 · Operating Ex...	1999 Chevy fuel	150.00	X		2,344.59
05/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				361.48	1,983.11
05/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				787.03	1,196.08
05/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				557.88	638.20
05/20/2026		U. S. Bank - Cal Card	222000 · Accounts Pay...				691.73	-53.53
05/21/2026	04493	Walmart	500000 · Operating Ex...	Water for Office	14.54			-38.99
05/21/2026		Home Depot	-split-	Fuel and String...	76.75			37.76

Quail Valley Water District

6/22/2026 1:34 PM

Register: 222200 · Acc Payable - Cal Cards

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge C	Payment	Balance
05/21/2026	335	Pilot/Flying J	500000 · Operating Ex...	Fuel 1999 Serv...	105.27		143.03
05/26/2026	03140419	Hydraulic Controls Inc	-split-	Transmission h...	20.79		163.82
05/27/2026	067993	The Barn	500000 · Operating Ex...	Fuel for Backhoe	100.00		263.82
05/27/2026	067994	The Barn	500000 · Operating Ex...	Fuel for Backhoe	100.00		363.82
05/27/2026	99634117	Pilot/Flying J	500000 · Operating Ex...	Fuel for 1989 S...	68.31		432.13
05/28/2026		Rock Auto	222000 · Accounts Pay...	Brake Pads	53.53		485.66
06/01/2026		Supply House	222000 · Accounts Pay...	Hose Bibb Vac...	575.93		1,061.59
06/05/2026	068182	The Barn	500000 · Operating Ex...	Fuel for Backhoe	100.00		1,161.59
06/05/2026	068183	The Barn	500000 · Operating Ex...	Fuel for 1989 s...	56.23		1,217.82
06/05/2026	99641002	Pilot/Flying J	500000 · Operating Ex...	Fuel for 1989 s...	20.01		1,237.83
06/05/2026	068180	The Barn	500000 · Operating Ex...	Fuel for Backhoe	100.00		1,337.83
06/05/2026	068181	The Barn	500000 · Operating Ex...	Fuel for Backhoe	100.00		1,437.83
06/06/2026		Starlink	222000 · Accounts Pay...	ACC-8456963-...	155.00		1,592.83
06/09/2026	43779	Home Depot	-split-	Spray bottles, S...	81.58		1,674.41
06/09/2026	068274	The Barn	500000 · Operating Ex...	Fuel for 1989 s...	30.23		1,704.64
06/11/2026	48091	Home Depot	-split-	Parts for WTP ...	14.59		1,719.23
06/11/2026	068316	The Barn	500000 · Operating Ex...	Fuel for 1999 s...	68.00		1,787.23
06/16/2026		Pilot/Flying J	500000 · Operating Ex...	Fuel for 1989 s...	94.00		1,881.23
06/16/2026		Walmart	-split-	Oil for service t...	51.25		1,932.48
06/16/2026		Home Depot	-split-	3" ABS Cap fo...	14.03		1,946.51
06/18/2026		Leslie's Pool Supplies	-split-	Chlorine for wa...	66.73		2,013.24
06/19/2026	77354	LOWES	-split-	DEWALT 20-v...	666.39		2,679.63
06/22/2026	35356	Home Depot	-split-	Stucco for Offi...	136.95		2,816.58
06/22/2026	433181001	LOWES	-split-	Stucco for Offi...	33.82		2,850.40

Quail Valley Water District

6/22/2026 1:15 PM

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

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
04/10/2026	DD	Isaias R Villafana	-split-		2,471.70		5,610.82
04/10/2026			131000 · Cash:131007 ...	Funds Transfer...		982.93	6,593.75
04/10/2026			131000 · Cash:131007 ...	Funds Transfer		2,471.70	9,065.45
04/15/2026		UNITED STATES T...	-split-	77-0328828	1,888.02		7,177.43
04/23/2026			131000 · Cash:131007 ...	Funds Transfer...		937.37	8,114.80
04/24/2026	DD	Isaias R Villafana	-split-		2,289.71		5,825.09
04/24/2026			131000 · Cash:131007 ...	Funds Transfer...		2,289.71	8,114.80
04/30/2026		EMPLOYMENT DE...	229000 · Taxes Accrue...	698-1692-4	224.00		7,890.80
04/30/2026		EMPLOYMENT DE...	229000 · Taxes Accrue...	698-1692-4	185.28		7,705.52
05/07/2026			131000 · Cash:131007 ...	Funds Transfer...		937.35	8,642.87
05/08/2026	DD	Isaias R Villafana	-split-		2,389.05		6,253.82
05/08/2026			131000 · Cash:131007 ...	Funds Transfer...		2,389.05	8,642.87
05/15/2026		UNITED STATES T...	-split-	77-0328828	1,756.25		6,886.62
05/21/2026	DD	Isaias R Villafana	-split-		2,386.87		4,499.75
05/21/2026			131000 · Cash:131007 ...	Funds Transfer...		937.33	5,437.08
05/21/2026			131000 · Cash:131007 ...	Funds Transfer...		2,386.87	7,823.95
06/04/2026	DD	Isaias R Villafana	-split-		2,371.64		5,452.31
06/04/2026			131000 · Cash:131007 ...	Funds Transfer...		1,028.53	6,480.84
06/04/2026			131000 · Cash:131007 ...	Funds Transfer...		2,371.64	8,852.48
06/15/2026		UNITED STATES T...	-split-	77-0328828	1,716.96		7,135.52
06/17/2026			131000 · Cash:131007 ...	Funds Transfer...		1,028.49	8,164.01
06/18/2026	DD	Isaias R Villafana	-split-		2,382.47		5,781.54
06/18/2026			131000 · Cash:131007 ...	Funds Transfer...		2,382.47	8,164.01

Quail Valley Water District

6/22/2026 1:30 PM

Register: 222100 · Acc Payable -Visa Cards

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Ref.	Payee	Account	Memo	Charge	C	Payment	Balance
04/03/2026		Patriot Software Payr...	222000 · Accounts Pay...		47.00	X		49.99
04/14/2026		Ionos	222000 · Accounts Pay...		14.50	X		64.49
04/20/2026		Ionos	222000 · Accounts Pay...		2.99	X		67.48
04/30/2026		Union Bank - Visa	222000 · Accounts Pay...			X	64.49	2.99
05/05/2026		Patriot Software Payr...	222000 · Accounts Pay...		47.00	X		49.99
05/09/2026		Ionos	222000 · Accounts Pay...		15.50	X		65.49
05/15/2026		Ionos	222000 · Accounts Pay...		2.99	X		68.48
05/19/2026		Union Bank - Visa	490000 · Non-Operatin...	Rewards Cash ...		X	50.00	18.48
05/29/2026		Union Bank - Visa	222000 · Accounts Pay...				15.49	2.99

Quail Valley Water District

6/22/2026 1:15 PM

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

From 04/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/30/2026			-split-	Deposit			20,338.53	42,308.89
05/31/2026			-split-	Deposit			338.35	42,647.24

Quail Valley Water District

6/22/2026 1:09 PM

Register: Tansfer From QVWD

From 01/01/2026 through 06/22/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/18/2026			Undeposited Funds	Deposit			85,937.00	85,937.00
06/18/2026	Transfer	QVWD	Accounts Payable		68,229.61			17,707.39
06/18/2026			Cash Advance From Q...	Funds Transfer	17,707.39			0.00

Quail Valley Water District
Profit & Loss Budget vs. Actual
July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026

	<u>FYE 2026</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
410000 · Operating Revenues (Revenue related to District operations)				
411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)				
411100 · Water Sales - Residential (This account includes revenues	163,864.32	163,507.01	357.31	100.22%
411200 · Water Sales - Business (This account includes revenues e	2,498.27	2,572.25	-73.98	97.12%
411300 · Water Sales - Industrial (This account includes revenues e	0.00	0.00	0.00	0.0%
411400 · Water Sales - Irrigation (This account includes revenues e	0.00	0.00	0.00	0.0%
411500 · Water Sales - Sales for Resale (This account includes all t	0.00	0.00	0.00	0.0%
411600 · Water Sales - Interdepartmental (This account includes all	0.00	0.00	0.00	0.0%
411700 · Water Sales - All Other (This account includes all charges	0.00	0.00	0.00	0.0%
411000 · Water Sales (This account accumulates all costs in accou	0.00	0.00	0.00	0.0%
Total 411000 · Water Sales (This account accumulates all costs in acco	166,362.59	166,079.26	283.33	100.17%
421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)				
421100 · Fire Protection (This account includes all billings for wate	0.00	0.00	0.00	0.0%
421200 · Ground Water Replenishment (This account includes all b	0.00	0.00	0.00	0.0%
421300 · Standby or Availability Charges (This account includes a c	0.00	0.00	0.00	0.0%
421400 · Service Type Assessments (This account includes service	0.00	0.00	0.00	0.0%
421500 · Water Services-Other (This account includes billings for customer installations of meters and service connections :				
421511 · 511 - Connection Fee	0.00	0.00	0.00	0.0%
421550 · Late Fees	4,181.19	3,627.29	553.90	115.27%
421570 · Returned Check Charges	0.00	0.00	0.00	0.0%
421580 · Disconnect Notice Fee	300.00	741.00	-441.00	40.49%
421590 · Disconnection Fee	0.00	0.00	0.00	0.0%
421500 · Water Services-Other (This account includes billings f	0.00	400.00	-400.00	0.0%
Total 421500 · Water Services-Other (This account includes billings	4,481.19	4,768.29	-287.10	93.98%
421512 · 512 - Meter Installation	0.00	0.00	0.00	0.0%
421513 · 513 - Meter Test	0.00	0.00	0.00	0.0%
421515 · 515 - Account Transfer Fee	450.00	600.00	-150.00	75.0%
421000 · Water Services (This account accumulates all costs in acc	0.00	0.00	0.00	0.0%
Total 421000 · Water Services (This account accumulates all costs in ac	4,931.19	5,368.29	-437.10	91.86%
410000 · Operating Revenues (Revenue related to District operations) -	0.00	0.00	0.00	0.0%
Total 410000 · Operating Revenues (Revenue related to District operations)	171,293.78	171,447.55	-153.77	99.91%
490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)				
491000 · Non-Operating Revenue - Rents (This account includes all ren	225.00	317.50	-92.50	70.87%
492000 · Non-Operating - Interest Revenu (This account includes intere	3,007.52	705.07	2,302.45	426.56%
493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-409365.)				
493050 · 1001-Prop Taxes-Current Secured (All taxes apportioned a	48,356.18	47,549.50	806.68	101.7%
493100 · 1003-Prop Taxes-Current Unsecur (All taxes apportioned a	5,268.06	4,768.59	499.47	110.47%
493150 · Property Taxes-Prior Secured (All taxes apportioned as a	0.00	0.00	0.00	0.0%
493200 · Property Taxes-Prior Unsecured (All taxes apportioned as	0.00	-15.76	15.76	0.0%
493250 · Current Year Votor Approved Tax (Ad Valorem property ta	0.00	0.00	0.00	0.0%
493300 · Property Taxes-Prior Year Voter (Ad valorem property tax	0.00	0.00	0.00	0.0%

Quail Valley Water District
Profit & Loss Budget vs. Actual
July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026

	FYE 2026	Budget	\$ Over Budget	% of Budget
493350 · Property Assessments (Non ad valorem levies made again	0.00	6,177.12	-6,177.12	0.0%
493400 · Property Assessments Prior Year	0.00	0.00	0.00	0.0%
493410 · Special Assessments (Revenue related to Mello-Roos, Ma	0.00	0.00	0.00	0.0%
493450 · 1099-Penalties/Costs On Delinqu (Include all amounts app	54.10	30.59	23.51	176.86%
493500 · Supplemental Property Taxes-Cur (Property tax revenues(716.78	779.76	-62.98	91.92%
493550 · Supplemental-Current Year Voter (Property tax revenues(a	0.00	0.00	0.00	0.0%
493600 · Supplemental-Prior Taxes & Pena (Prior year supplementa	182.92	136.49	46.43	134.02%
493650 · Special District Augmentation F (This account includes re	0.00	0.00	0.00	0.0%
493000 · Taxes and Assessments (This account accumulates all ch	0.00	0.00	0.00	0.0%
Total 493000 · Taxes and Assessments (This account accumulates all c	54,578.04	59,426.29	-4,848.25	91.84%
495000 · Intergovernmental Revenues (This account accumulates all costs in accounts 4095100-4095359.)				
495100 · Intergovernmental-Federal (This account includes amoun	0.00	0.00	0.00	0.0%
495200 · 1176-Homeowners Prop Tax Relief (This account includes	96.13	227.68	-131.55	42.22%
495300 · Intergovernmental-State-Other (This account includes am	0.00	0.00	0.00	0.0%
495350 · Intergovernmental-Local-Other (This account includes am	0.00	0.00	0.00	0.0%
495000 · Intergovernmental Revenues (This account accumulates a	0.00	0.00	0.00	0.0%
Total 495000 · Intergovernmental Revenues (This account accumulates	96.13	227.68	-131.55	42.22%
496000 · Annexation Charges (Charges imposed in annexed territory fo	0.00	0.00	0.00	0.0%
497000 · Gain On Disposal of Fixed Asset (This account includes a gair	0.00	0.00	0.00	0.0%
498000 · Other Non-Operating Revenues (This account includes all non-operating revenues, which are not properly includible in				
498530 · 530 - Miscellaneous	122.93	81.56	41.37	150.72%
498000 · Other Non-Operating Revenues (This account includes all	50.00	0.00	50.00	100.0%
Total 498000 · Other Non-Operating Revenues (This account includes a	172.93	81.56	91.37	212.03%
490000 · Non-Operating Revenues (This account accumulates all costs	0.00	0.00	0.00	0.0%
Total 490000 · Non-Operating Revenues (This account accumulates all cost	58,079.62	60,758.10	-2,678.48	95.59%
498540 · Returned Check Charges	0.00	0.00	0.00	0.0%
49900 · Uncategorized Income (Income not categorized elsewhere)	0.00	0.00	0.00	0.0%
Total Income	229,373.40	232,205.65	-2,832.25	98.78%
Cost of Goods Sold				
50000 · Cost of Goods Sold (Costs of items purchased and then sold to cus	-199.44	3,054.85	-3,254.29	-6.53%
Total COGS	-199.44	3,054.85	-3,254.29	-6.53%
Gross Profit	229,572.84	229,150.80	422.04	100.18%
Expense				
Merchant deposit fees	1,892.60	1,742.31	150.29	108.63%
500000 · Operating Expenses				
510000 · Source of Supply				
511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred in				
511661 · Wages, Supervision & Operation (Wages and salary e	0.00	0.00	0.00	0.0%
511669 · Contract Labor, Source Ops (Contract Labor, Source c	0.00	0.00	0.00	0.0%
511000 · Supervision, Labor & Expense (This account includes	0.00	0.00	0.00	0.0%
Total 511000 · Supervision, Labor & Expense (This account include:	0.00	0.00	0.00	0.0%

Quail Valley Water District
Profit & Loss Budget vs. Actual
July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026	FYE 2026	Budget	\$ Over Budget	% of Budget
512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials used and expenses incurred)				
512661 · Wages, Maintenance (Wages and salary related to the	0.00	0.00	0.00	0.0%
512669 · Cont Labor, Source of Supply M& (Source of Supply, C	0.00	0.00	0.00	0.0%
512000 · Maintenance-Structure & Improve (This account inclu	194.06	0.00	194.06	100.0%
Total 512000 · Maintenance-Structure & Improve (This account incl	194.06	0.00	194.06	100.0%
513000 · Purchased Water (This account includes the cost at the p	0.00	0.00	0.00	0.0%
514000 · Groundwater Replenishment (This account includes costs	0.00	0.00	0.00	0.0%
510000 · Source of Supply - Other	0.00	0.00	0.00	0.0%
Total 510000 · Source of Supply	194.06	0.00	194.06	100.0%
520000 · Pumping (521000-Operation of pumping plant.522000-Operation & maintenance of pumping plant.523000-Energy cost f				
521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred i				
521661 · Wages, Pumping Supervision & Op (Wages and salari	0.00	0.00	0.00	0.0%
521669 · Contract Labor, Pumping Ops (Contract Labor, Pumpi	0.00	0.00	0.00	0.0%
521000 · Supervision, Labor & Expense (This account includes	0.00	0.00	0.00	0.0%
Total 521000 · Supervision, Labor & Expense (This account include	0.00	0.00	0.00	0.0%
522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials used and expenses incur				
522661 · Wages-Maintenance, Pumping (Wages and salaries re	0.00	0.00	0.00	0.0%
522669 · Cont Labor-Maint, Pumping	0.00	0.00	0.00	0.0%
522000 · Maintenance-Structures & Improv (This account inclu	1,900.02	0.00	1,900.02	100.0%
Total 522000 · Maintenance-Structures & Improv (This account incl	1,900.02	0.00	1,900.02	100.0%
523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purchased which is used direct				
523100 · Propane-Montclair (Montclair Propane)	0.00	0.00	0.00	0.0%
523103 · SCE Montclair 1	5,963.47	8,040.98	-2,077.51	74.16%
523104 · SCE Umtali	0.00	0.00	0.00	0.0%
523107 · SCE Pretoria	0.00	0.00	0.00	0.0%
523108 · SCE Tangan/Bloemfontein	79.76	4.73	75.03	1,686.26%
523111 · SCE Hackamore	134.83	195.64	-60.81	68.92%
523273 · SCE Country CynBooster	227.92	49.44	178.48	461.0%
523000 · Fuel or Power Purchased-Pumping (This account incl	0.00	0.00	0.00	0.0%
Total 523000 · Fuel or Power Purchased-Pumping (This account in	6,405.98	8,290.79	-1,884.81	77.27%
520000 · Pumping (521000-Operation of pumping plant.522000-Ope	0.00	0.00	0.00	0.0%
Total 520000 · Pumping (521000-Operation of pumping plant.522000-Op	8,306.00	8,290.79	15.21	100.18%
530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling)532000-Maintenance & repair of water t				
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred i				
531100 · Chemicals-Water Quality	1,117.89	1,319.03	-201.14	84.75%
531200 · Water Quality Testing	3,770.61	4,837.76	-1,067.15	77.94%
531661 · Wages, Water Treatment Supervis (Wages and salarie	0.00	0.00	0.00	0.0%
531669 · 669.4 - Water Sampling	0.00	0.00	0.00	0.0%
531000 · Supervision, Labor & Expense (This account includes	353.45	1,188.82	-835.37	29.73%
Total 531000 · Supervision, Labor & Expense (This account include	5,241.95	7,345.61	-2,103.66	71.36%
532000 · Maintenance-Structrures & impro (This account includes the costs of labor and materials used and expenses incur				
532661 · Wages, Water Treatment Maintena (Wages and salarie	0.00	0.00	0.00	0.0%
532669 · Cont Labor, Trt Plant M&R (Contract Labor, Water Tre	0.00	0.00	0.00	0.0%

Quail Valley Water District
Profit & Loss Budget vs. Actual
July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026

	FYE 2026	Budget	\$ Over Budget	% of Budget
532000 · Maintenance-Structrures & impro (This account includ	371.02	0.00	371.02	100.0%
Total 532000 · Maintenance-Structrures & impro (This account incl	371.02	0.00	371.02	100.0%
530000 · Water Treatment (531000-Operation of Water Treatment Pla	0.00	0.00	0.00	0.0%
Total 530000 · Water Treatment (531000-Operation of Water Treatment P	5,612.97	7,345.61	-1,732.64	76.41%
540000 · Transmission & Distribution (541000-Operation of Distribution Plant542000-Repair & Maintenance of Distribution Plant)				
541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used and expenses incurred i				
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operation of transmission and				
5416611 · Cross-Connection Control Progra (Labor cost as	3,465.49	2,490.23	975.26	139.16%
5416612 · 5416612-Locate (Activities to locate existing utiliti	205.40	1,843.63	-1,638.23	11.14%
541661 · Wages, Transmission & Distribut (Wages and sala	5,947.27	6,899.42	-952.15	86.2%
Total 541661 · Wages, Transmission & Distribut (Wages and sa	9,618.16	11,233.28	-1,615.12	85.62%
541669 · Cont Labor	0.00	0.00	0.00	0.0%
541000 · Supervision, Labor & Expense (This account includes	0.00	0.00	0.00	0.0%
Total 541000 · Supervision, Labor & Expense (This account include	9,618.16	11,233.28	-1,615.12	85.62%
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials used and expenses incurr				
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of transmission and distributi				
5426611 · FLUSHING	0.00	0.00	0.00	0.0%
5426612 · VALVE EXERCISING	0.00	0.00	0.00	0.0%
542661 · Wages, Transmission & Distribut (Wages and sala	3,668.84	5,932.31	-2,263.47	61.85%
Total 542661 · Wages, Transmission & Distribut (Wages and sa	3,668.84	5,932.31	-2,263.47	61.85%
542669 · 669.3 - Sys Maintenance	0.00	0.00	0.00	0.0%
542000 · Maintenance-Structures & Improv (This account includ	2,829.45	0.00	2,829.45	100.0%
Total 542000 · Maintenance-Structures & Improv (This account incl	6,498.29	5,932.31	565.98	109.54%
540000 · Transmission & Distribution (541000-Operation of Distribu	0.00	0.00	0.00	0.0%
Total 540000 · Transmission & Distribution (541000-Operation of Distrib	16,116.45	17,165.59	-1,049.14	93.89%
550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts.552000-Uncollectable accounts.)				
551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials used and expenses incurr				
551661 · Wages, Customer Accounts (Wages and salaries relat	2,090.50	3,335.88	-1,245.38	62.67%
551669 · 669.2 - Meter Reading	0.00	0.00	0.00	0.0%
551000 · Supervision, Meter Reading & Ot (This account includ	0.00	0.00	0.00	0.0%
Total 551000 · Supervision, Meter Reading & Ot (This account inclu	2,090.50	3,335.88	-1,245.38	62.67%
552000 · Uncollectable Accounts (This account includes accounts i	0.00	0.00	0.00	0.0%
550000 · Customer Accounts (551000-meter reading, billing, mainta	0.00	0.00	0.00	0.0%
Total 550000 · Customer Accounts (551000-meter reading, billing, maint	2,090.50	3,335.88	-1,245.38	62.67%
560000 · Administrative & General				
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) for services of officers ar				
561661 · Wages, Administration (Wages and salaries related to	8,800.26	9,213.61	-413.35	95.51%
561669 · 669.1 Contract Labor-Office	0.00	0.00	0.00	0.0%
561000 · Salaries (This account includes salaries and other cor	8,199.67	13,734.52	-5,534.85	59.7%
Total 561000 · Salaries (This account includes salaries and other cc	16,999.93	22,948.13	-5,948.20	74.08%
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses incurred in connection				
562710 · Postage	493.66	340.96	152.70	144.79%
562720 · Bank Charges	119.70	70.70	49.00	169.31%

Quail Valley Water District
Profit & Loss Budget vs. Actual
July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026

	FYE 2026	Budget	\$ Over Budget	% of Budget
562730 · Office Supplies	181.53	704.05	-522.52	25.78%
562740 · Freight	27.13	456.65	-429.52	5.94%
562750 · Answering Service	0.00	0.00	0.00	0.0%
562760 · Com-Telephone-Internet	4,158.70	3,363.48	795.22	123.64%
562770 · Utilities-Office				
562771 · SCE Office	1,427.96	2,258.62	-830.66	63.22%
562772 · Propane Office	2,366.83	2,742.98	-376.15	86.29%
562773 · Propane Transvaal	0.00	0.00	0.00	0.0%
562770 · Utilities-Office - Other	0.00	0.00	0.00	0.0%
Total 562770 · Utilities-Office	3,794.79	5,001.60	-1,206.81	75.87%
562780 · Dues & Subscriptions	1,104.38	891.02	213.36	123.95%
562000 · Office Supplies & Other Expense (This account includ	823.83	1,246.95	-423.12	66.07%
Total 562000 · Office Supplies & Other Expense (This account inclu	10,703.72	12,075.41	-1,371.69	88.64%
563000 · Contractual Services (This account includes the fees and	4,227.00	6,631.17	-2,404.17	63.74%
564000 · Property Insurance, Injuries & (This account includes the	9,810.46	10,508.68	-698.22	93.36%
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of benefits to retired emplo				
565663 · Employee Reimbursement	2.14	359.63	-357.49	0.6%
565664 · Workers Comp Insurance	4,499.26	12,275.72	-7,776.46	36.65%
565665 · Meetings, Seminars & Training (Includes travel, meals	58.86	175.00	-116.14	33.63%
565666 · 666 - Safety Supplies	0.00	351.00	-351.00	0.0%
565000 · Employee Retirement & Benefits (This account includ	4,962.82	3,959.51	1,003.31	125.34%
Total 565000 · Employee Retirement & Benefits (This account inclu	9,523.08	17,120.86	-7,597.78	55.62%
566000 · Franchise Requirements (This account includes payments	1,245.60	1,075.64	169.96	115.8%
567000 · Rents & Leases (This account includes rental and lease p	0.00	0.00	0.00	0.0%
568000 · Maintenance-General Plant (This account includes the costs assignable to customer accounts, sales and administr				
568100 · Building Maintenance				
568110 · Building Maintenance-Office	55.21	44.07	11.14	125.28%
568120 · Building Maintenance, Shop	0.00	0.00	0.00	0.0%
568130 · Building Maintenance-Barn	0.00	0.00	0.00	0.0%
568100 · Building Maintenance - Other	12,082.64	1,465.80	10,616.84	824.3%
Total 568100 · Building Maintenance	12,137.85	1,509.87	10,627.98	803.9%
568200 · Grounds Maintenance-Office	0.00	0.00	0.00	0.0%
568640 · Op Expenses Auto				
568641 · Repair & Main-Auto	2,341.53	989.85	1,351.68	236.55%
568642 · Small Tools & Supplies	1,942.57	2,308.70	-366.13	84.14%
568645 · Repair & Main-Equip	2,821.11	2,192.36	628.75	128.68%
568646 · Fuel - Auto	4,021.80	3,752.53	269.27	107.18%
568647 · Waste Disposal	0.00	3.53	-3.53	0.0%
568640 · Op Expenses Auto - Other	0.00	0.00	0.00	0.0%
Total 568640 · Op Expenses Auto	11,127.01	9,246.97	1,880.04	120.33%
568661 · Wages, General Plant (Wages and salaries for general	0.00	0.00	0.00	0.0%
568669 · Cont Labor, Gen Plant (Contract Labor, General Plant	0.00	0.00	0.00	0.0%
568000 · Maintenance-General Plant (This account includes the	0.00	0.00	0.00	0.0%

Quail Valley Water District Profit & Loss Budget vs. Actual

July 1, 2025 through June 21, 2026

Ordinary Income/Expense

As Of June 21, 2026	FYE 2026	Budget	\$ Over Budget	% of Budget
Total 568000 · Maintenance-General Plant (This account includes t	23,264.86	10,756.84	12,508.02	216.28%
569000 · Other (This account includes all general and administrativ	0.00	0.00	0.00	0.0%
560000 · Administrative & General - Other	14.54	0.00	14.54	100.0%
Total 560000 · Administrative & General	75,789.19	81,116.73	-5,327.54	93.43%
570000 · Other Operating Expenses				
571000 · Depreciation (Thia account includes such amounts of dep	19,068.39	14,266.00	4,802.39	133.66%
572000 · Taxes (This account includes the amount of federal, state,	737.77	2,610.60	-1,872.83	28.26%
573000 · Other Operating Expense (This account includes all opera	0.00	0.00	0.00	0.0%
570000 · Other Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total 570000 · Other Operating Expenses	19,806.16	16,876.60	2,929.56	117.36%
500000 · Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total 500000 · Operating Expenses	127,915.33	134,131.20	-6,215.87	95.37%
600000 · Nonoperating Expenses				
601000 · Interest on Long-Term Debt (This account includes the amount of interest applicable to outstanding long-term debt issu				
601100 · RCAC Loan Interest	2,193.76	2,340.00	-146.24	93.75%
601000 · Interest on Long-Term Debt (This account includes the am	0.00	0.00	0.00	0.0%
Total 601000 · Interest on Long-Term Debt (This account includes the a	2,193.76	2,340.00	-146.24	93.75%
602000 · Other Interest (This account includes all interest charges not p	0.00	0.00	0.00	0.0%
603000 · Loss on Disposal of Fixed Asset (This account includes a loss	0.00	0.00	0.00	0.0%
604000 · Other Nonoperating Expenses (This account includes all nonc	813.28	1,465.65	-652.37	55.49%
600000 · Nonoperating Expenses - Other	0.00	0.00	0.00	0.0%
Total 600000 · Nonoperating Expenses	3,007.04	3,805.65	-798.61	79.02%
660000 · Payroll Expenses (Payroll expenses)	76,302.34	73,600.69	2,701.65	103.67%
660010 · Bank Service Charges	0.02	5.00	-4.98	0.4%
66900 · Reconciliation Discrepancies (Discrepancies between bank stateme	0.00	0.00	0.00	0.0%
69800 · Uncategorized Expenses (Expenses not categorized elsewhere)	0.00	0.00	0.00	0.0%
Total Expense	209,117.33	213,284.85	-4,167.52	98.05%
Net Ordinary Income	20,455.51	15,865.95	4,589.56	128.93%
Other Income/Expense				
Other Expense				
800000 · Ask My Accountant (Transactions to be discussed with accountan	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	20,455.51	15,865.95	4,589.56	128.93%

FINANCIAL REPORT SUMMARY

June 2026

- Current (June 21, 2026) cash (Petty Cash, Kern County, Checking Accounts, Payroll Account) on hand: \$145,022.
- Accounts Receivable as of June 21, 2026: \$54,194. 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. With receipt of payment from State of California, Prop 84 expenses are no longer a part of Accounts Receivable.
- Total current liabilities (6/21/26): \$77,102.
- Long Term Liabilities includes RCAC loan principal of \$46,432.
- Upcoming Significant Expenses:
 - Sand Canyon Well: Title 22 sampling approximately \$3,000.
 - 1999 Chevrolet truck will need the transfer case replaced. At an approximate cost of \$2,000.

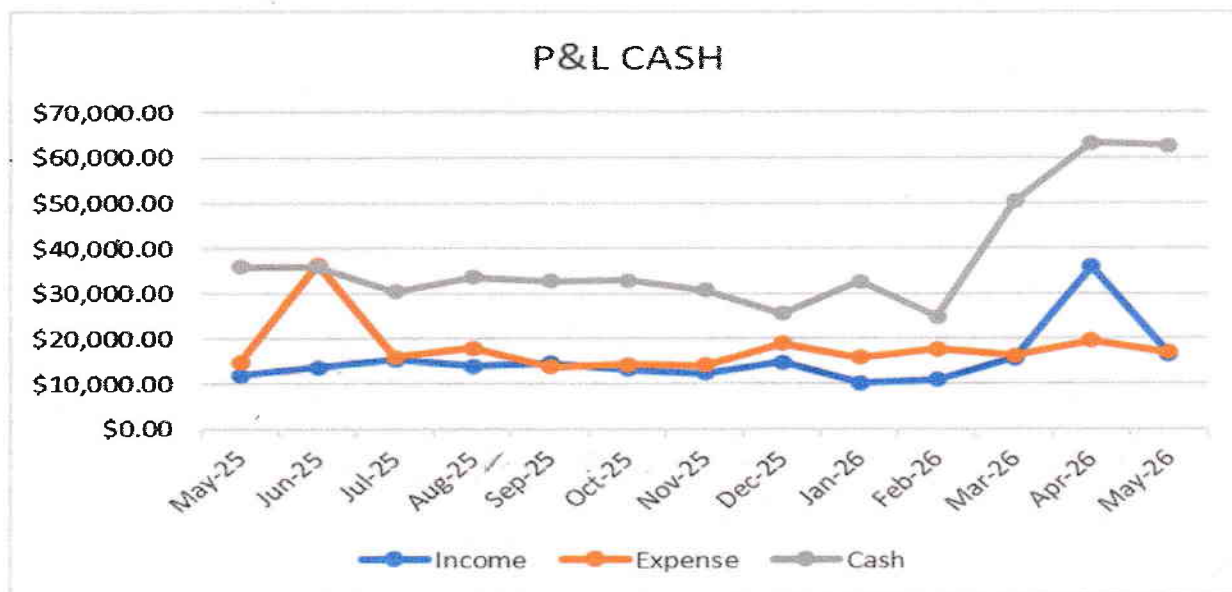
Notes to below charts:

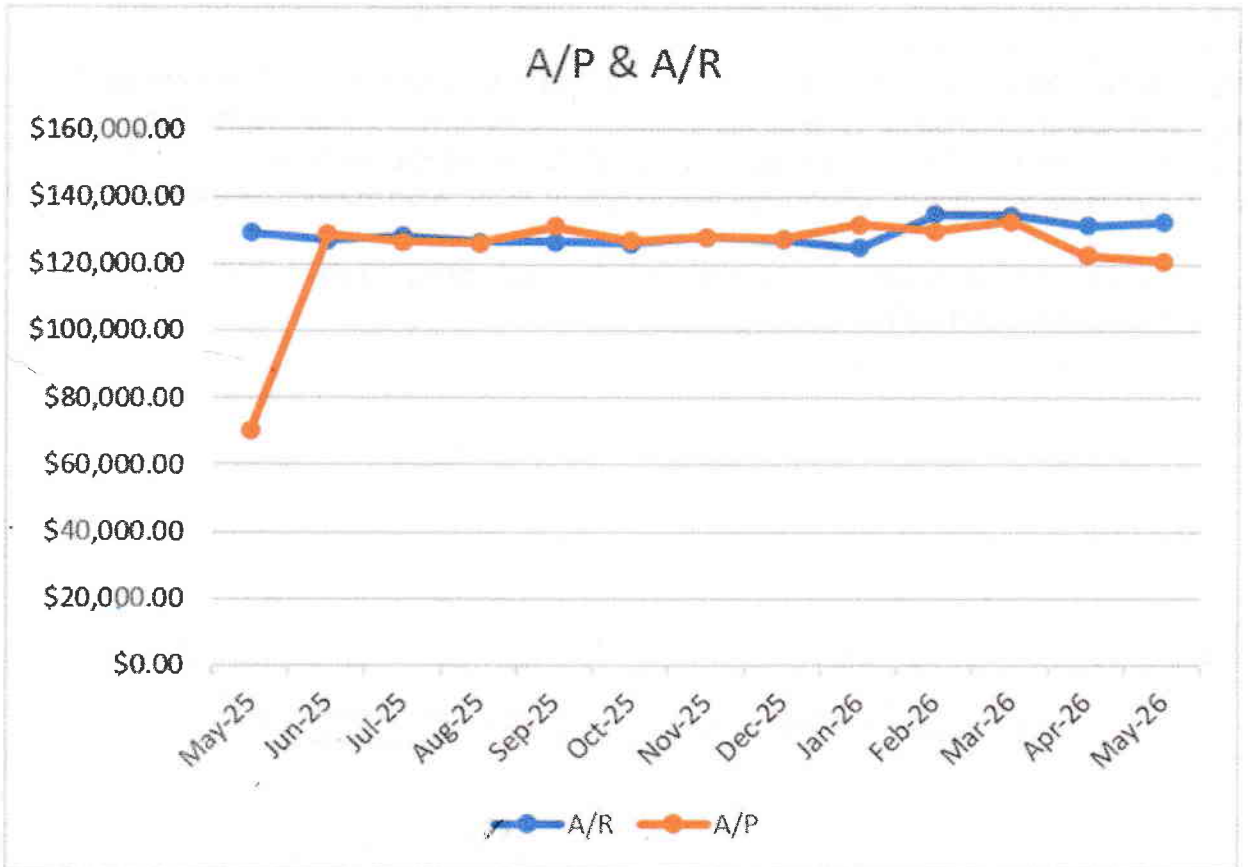
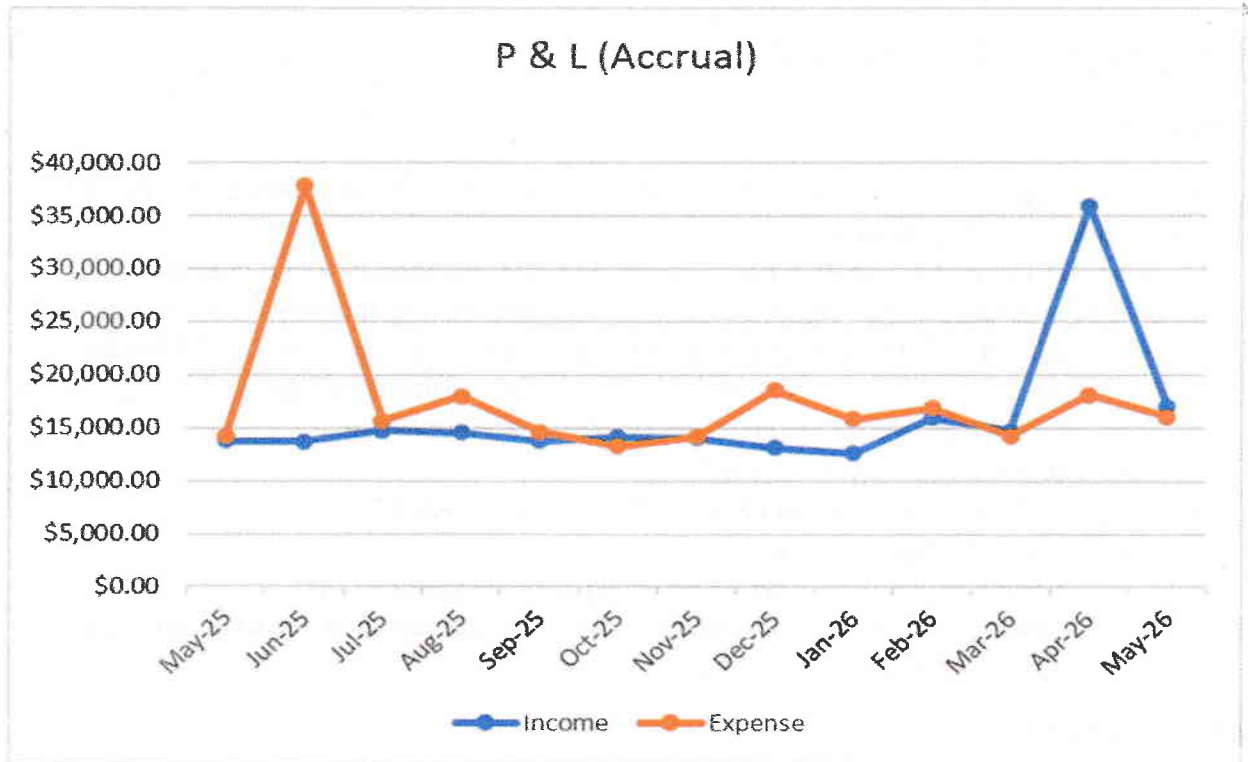
P&L CASH: large increase in Cash in April 26 attributable to Prop 84 reimbursement and Property Tax disbursement.

P&L (Accrual): large increase in Income for April 26 attributable to Property Taxes received, large increase in Expense for June 25 attributable to recordation of annual depreciation expense. Depreciation for 26 was expensed monthly to correct this anomaly.

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.





Quail Valley Water District Profit & Loss April through May 2026

Apr - May 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.)	28,368.71
411100 · Water Sales - Residential (This account includes revenues earned from water supplied to si...	439.70
411200 · Water Sales - Business (This account includes revenues earned from water supplied to pre...	<u>28,808.41</u>
Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)	28,808.41
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 a...	951.67
421550 · Late Fees	<u>951.67</u>
Total 421500 · Water Services-Other (This account includes billings for customer installations of met...	951.67
421515 · 515 - Account Transfer Fee	150.00
Total 421000 · Water Services (This account accumulates all costs in accounts 402110-402159.)	1,101.67
Total 410000 · Operating Revenues (Revenue related to District operations)	29,910.08
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, ...)	25.00
492000 · Non-Operating - Interest Revenu (This account includes interest revenues on special deposits,...	2,068.11
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 ...)	20,606.97
493100 · 1003-Prop Taxes-Current Unsecur (All taxes apportioned as a result of levies made against ...)	94.87
493450 · 1099-Penalties/Costs On Delinqu (Include all amounts apportioned as a result of penalties a...	6.95
493500 · Supplemental Property Taxes-Cur (Property tax revenues(secured and unsecured) received...	225.41
493600 · Supplemental-Prior Taxes & Pena (Prior year supplemental roll property taxes, interest and ...)	14.36
Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts 409305-4...	20,948.56
498000 · Other Non-Operating Revenues (This account includes all non-operating revenues, which are ...)	50.00
Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	23,091.67
Total Income	53,001.75
Cost of Goods Sold	
50000 · Cost of Goods Sold (Costs of items purchased and then sold to customers)	-16.61
Total COGS	-16.61
Gross Profit	53,018.36
Expense	
Merchant deposit fees	424.28
500000 · Operating Expenses	
510000 · Source of Supply	
511000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used a...	0.00
512000 · Maintenance-Structure & Improve (This account includes the cost of labor and materials us...	0.00
Total 510000 · Source of Supply	0.00
520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumping pl...	
521000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used ...)	0.00
522000 · Maintenance-Structures & Improv (This account includes the costs of labor and materials u...	
522661 · Wages-Maintenance, Pumping (Wages and salaries related to maintenance of pumping f...	0.00
Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor and mater...	0.00
523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power purcha...	
523103 · SCE Montclair 1	977.28
523108 · SCE Tangan/Bloemfontein	-6.14
523111 · SCE Hackamore	4.20
523273 · SCE Country CynBooster	-7.02
Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel or power p...	968.32
Total 520000 · Pumping (521000-Operation of pumping plant. 522000-Operation & maintenance of pumpi...	968.32

Quail Valley Water District
Profit & Loss
 April through May 2026

	Apr - May 26
530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-Maint...	
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used ...	
531100 · Chemicals-Water Quality	103.97
531200 · Water Quality Testing	281.82
531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials us...	0.00
Total 531000 · Supervision, Labor & Expense (This account includes the cost of labor and materials ...	385.79
532000 · Maintenance-Structures & impro (This account includes the costs of labor and materials u...	152.96
Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes sampling) 532000-...	538.75
540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Maintena...	
541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials used ...	
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and operati...	
5416611 · Cross-Connection Control Progra (Labor cost associated with administration of Dist...	220.49
5416612 · Locate (Activities to locate existing utilities (Dig-Alert))	205.40
541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and oper...	1,006.46
Total 541661 · Wages, Transmission & Distribut (Wages and salaries related to supervision and o...	1,432.35
Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor and materials ...	1,432.35
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials us...	
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of tran...	
5426611 · FLUSHING	0.00
542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance of t...	164.32
Total 542661 · Wages, Transmission & Distribut (Wages and salaries related to the maintenance o...	164.32
542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materials ...	1,371.34
Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor and materi...	1,535.66
Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant 542000-Repair & Mai...	2,968.01
550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 552000-Un...	
551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materials us...	
551661 · Wages, Customer Accounts (Wages and salaries related to maintenace of customer acc...	451.88
Total 551000 · Supervision, Meter Reading & Ot (This account includes the costs of labor and materi...	451.88
Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer accounts. 5520...	451.88
560000 · Administrative & General	
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fees) f...	
561661 · Wages, Administration (Wages and salaries related to general administration not charge...	1,255.20
561000 · Salaries (This account includes salaries and other considerations (but not Directors' fee...	0.00
Total 561000 · Salaries (This account includes salaries and other considerations (but not Directors' f...	1,255.20
562000 · Office Supplies & Other Expense (This account includes office supplies and other expenses...	
562740 · Freight	0.00
562760 · Com-Telephone-Internet	611.00
562770 · Utilities-Office	
562771 · SCE Office	215.56
Total 562770 · Utilities-Office	215.56
562780 · Dues & Subscriptions	292.00
Total 562000 · Office Supplies & Other Expense (This account includes office supplies and other exp...	1,118.56
563000 · Contractural Services (This account includes the fees and expenses of professional consult...	1,444.00
564000 · Property Insurance, Injuries & (This account includes the cost of insurance or reserve accr...	1,744.32
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment of ...	
565664 · Workers Comp Insurance	1,240.00
565665 · Meetings, Seminars & Training (Includes travel, meals and lodging costs, tuition.)	9.48
565000 · Employee Retirement & Benefits (This account includes charges to provide for payment ...	256.75
Total 565000 · Employee Retirement & Benefits (This account includes charges to provide for payme...	1,506.23
568000 · Maintenance-General Plant (This account includes the costs assignable to customer accou...	
568100 · Building Maintenance	3,276.13

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06/22/26
Accrual Basis

Quail Valley Water District
Profit & Loss
April through May 2026

	Apr - May 26
568640 · Op Expenses Auto	448.78
568641 · Repair & Main-Auto	514.93
568642 · Small Tools & Supplies	492.53
568645 · Repair & Main-Equip	1,132.00
568646 · Fuel - Auto	2,588.24
Total 568640 · Op Expenses Auto	5,864.37
Total 568000 · Maintenance-General Plant (This account includes the costs assignable to customer a...	14.54
560000 · Administrative & General - Other	12,947.22
Total 560000 · Administrative & General	3,466.98
570000 · Other Operating Expenses	80.43
571000 · Depreciation (This account includes such amounts of depreciation and amortization as the ...	3,547.41
572000 · Taxes (This account includes the amount of federal, state, county, municipal and other taxe...	21,421.59
Total 570000 · Other Operating Expenses	838.20
Total 500000 · Operating Expenses	391.32
600000 · Nonoperating Expenses	391.32
601000 · Interest on Long-Term Debt (This account includes the amount of interest applicable to outsta...	446.88
601100 · RCAC Loan Interest	838.20
Total 601000 · Interest on Long-Term Debt (This account includes the amount of interest applicable to o...	11,425.46
604000 · Other Nonoperating Expenses (This account includes all nonoperating expenses which are not...	34,109.53
Total 600000 · Nonoperating Expenses	18,908.83
660000 · Payroll Expenses (Payroll expenses)	18,908.83
Total Expense	34,109.53
Net Ordinary Income	18,908.83
Net Income	18,908.83

Quail Valley Water District
Statement of Cash Flows
 April through May 2026

	Apr - May 26
OPERATING ACTIVITIES	
Net Income	18,908.83
Adjustments to reconcile Net Income to net cash provided by operations:	
137000 · Accounts Receivable	-1,670.60
137000 · Accounts Receivable:137121 · Accounts Receivable	1,270.91
12100 · Inventory Asset	-65.96
146000 · Inventory of Material and Suppl	40.33
222000 · Accounts Payable	-10,906.50
222100 · Acc Payable -Visa Cards	-15.49
222100 · Acc Payable -Visa Cards:222104 · 3542 - Acc Payable-FNBO-Randy	15.49
222200 · Acc Payable - Cal Cards:222201 · 4344 Acc Payable-CalCard-Randy	-348.53
222200 · Acc Payable - Cal Cards:222207 · 6227 Izzy - Cal Card	-253.73
222200 · Acc Payable - Cal Cards:222210 · 6562 James-CalCard	6.15
229000 · Taxes Accrued:229331 · 331 - Federal Taxes	-171.06
229000 · Taxes Accrued:229333 · 333 - Calif State Taxes	-87.51
	6,722.33
Net cash provided by Operating Activities	6,722.33
INVESTING ACTIVITIES	
110000 · Property, Plant & Equipment:115000 · Accumulated Depreciation and Am:115100 · De...	749.34
110000 · Property, Plant & Equipment:115000 · Accumulated Depreciation and Am:115100 · De...	1,565.82
110000 · Property, Plant & Equipment:115000 · Accumulated Depreciation and Am:115100 · De...	1,151.82
	3,466.98
Net cash provided by Investing Activities	3,466.98
FINANCING ACTIVITIES	
211000 · Long-Term Debt:211201 - RCAC Loan 2024	-711.76
250000 · Contributed Capital:251000 · Contrib In Aid Of Cons-Plant:251100 · ContributionsInAi...	522.00
	-189.76
Net cash provided by Financing Activities	-189.76
Net cash increase for period	9,999.55
Cash at beginning of period	54,449.47
Cash at end of period	64,449.02

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06/22/26

Accrual Basis

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

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on deposi...	52.92
131001 · Petty Cash (Petty Cash)	42,647.24
131002 · Cash-Kern County (Account held by Kern County Controler - Property tax Proceeds)	7,823.95
131006 · Patriot Software Payroll Acct (Payroll Account)	11,758.20
131007 · Valley Strong Checking (Valley Strong Credit Union -Checking Account)	5.00
131008 · Valley Strrong Savings (Valley Strong Credit Union - Savings)	
Total 131000 · Cash (Currency, coin, checks, money orders and banker's drafts on hand or on ...	62,287.31
133000 · Special Deposits (This account includes deposits with others for special purposes of...	300.00
Total Checking/Savings	62,587.31
Accounts Receivable	
137000 · Accounts Receivable (This account includes the amounts due from customers for utili...	
137121 · Accounts Receivable	18,618.51
137125 · Accounts Rec - Prop 84	87,334.58
137126 · Accounts Rec-Conn-Fees	2,401.88
137200 · Accounts Receivable Over 1 Yr (Accounts receivable past due in excess of 12 mont...	4,208.13
137000 · Accounts Receivable (This account includes the amounts due from customers for ...	15,278.19
Total 137000 · Accounts Receivable (This account includes the amounts due from customers f...	127,841.29
138000 · Allowance For Uncollectable Acc (This account includes periodic credits for amounts ...	4,604.07
Total Accounts Receivable	132,445.36
Other Current Assets	
12100 · Inventory Asset (Costs of inventory purchased for resale)	2,885.29
130000 · Undeposited Funds (Funds received, but not yet deposited to a bank account)	1,861.71
146000 · Inventory of Material and Suppl (This account includes the cost of all unapplied mater...	16,424.22
Total Other Current Assets	21,171.22
Total Current Assets	216,203.89
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 ri...	31,216.96
111400 · Pumping Plant (This category covers the cost of plant and equipment in connectio...	
1114151 · Tanganda Booster Relocation (Costs accumulated for relocation of Tanganda ...	6,252.21
1114161 · Country Cnyn Bstr Pump Replacem (Costs accumulated for Country Canyon B...	1,692.83
111400 · Pumping Plant (This category covers the cost of plant and equipment in connect...	43,472.96
Total 111400 · Pumping Plant (This category covers the cost of plant and equipment in conn...	51,418.00
111500 · Water Treatment Plant (This category covers all costs of plant and equipment used ...	2,975.22
111600 · Transmission & Distribution Pla (This category covers all cost of plant and equipm...	382,564.04
111700 · General Plant (This category covers all costs of plant and equipment used for gene...	
111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)	
1117101 · Trencher (Ditch Witch 3500 Trencher)	3,783.24
1117102 · 1999 Chev (1999 Chevrolet K20)	15,266.30
1117103 · 1989 GMC (1989 GMC 2500 Utility Truck)	7,336.99
Total 111710 · Vehicles and Equipment (VEHICLES AND EQUIPMENT)	26,386.53
111700 · General Plant (This category covers all costs of plant and equipment used for ge...	74,031.90
Total 111700 · General Plant (This category covers all costs of plant and equipment used for...	100,418.43
Total 111000 · Utility Plant In Service (This account accumulates accounts 111100-111999)	568,592.65

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

	May 31, 26
112000 · Construction in Progress (This category covers labor, materials, overhead amounts a...	
1121420 · Equestrian Main	
1121425 · Labor	350.00
1121420 · Equestrian Main - Other	-410.00
Total 1121420 · Equestrian Main	-60.00
112300 · Const In Progress-111300 (Source of Supply Plant)	4,908.46
112500 · Const In Progress-111500 (Water Treatment Plant)	3,648.67
1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 construct...	
1128401 · 1. Construction of Facilities	75,880.46
1128402 · 2. Construction Management	207.57
1128404 · 4. Easement Recording	-66,595.00
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 constr...	30,778.66
Total 1128400 · Prop 84 Construction Project (All costs advanced by district for Prop 84 con...	145,403.38
112000 · Construction in Progress (This category covers labor, materials, overhead amount...	126,436.24
Total 112000 · Construction in Progress (This category covers labor, materials, overhead amou...	280,336.75
114000 · Other Physical Property (This account includes the cost of land, structures, and equip...	65,000.00
115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-115999)	
115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization charg...	
115140 · Depreciation, Pumping Plant In (The cumulative depreciation and amortization f...	-45,344.95
115150 · Depreciation, Treatment Plant (The cumulative depreciation and amortization ch...	-3,322.33
115160 · Depreciation, Distribution Plan (The cumulative depreciation and amortization c...	-103,166.67
115170 · Depreciation, General Plant In (The cumulative depreciation and amortization for...	-54,846.34
115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization ch...	-99,784.00
Total 115100 · Depreciation, Plant In Service (The cumulative depreciation and amortization ...	-306,464.29
115200 · Depreciation, Plant Held Future (The cumulative depreciation and amortization cha...	-6,800.00
Total 115000 · Accumulated Depreciation and Am (This account accumulates accounts 115100-...	-313,264.29
Total 110000 · Property, Plant & Equipment	600,665.11
Total Fixed Assets	600,665.11
Other Assets	
120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Term As...	
125000 · Other Long-Term Assets (This category covers assets not properly includible in accou...	
125100 · A/R Connection Fees	
125101 · Anderson, M.	4,882.95
125103 · Giesregen, J.	9,500.00
125106 · Lozano, M.	5,165.57
125107 · Miller, J.	8,839.19
125108 · Miller, L.	5,596.54
125111 · Stancliff R.	2,647.64
125113 · Villasenor, D.	6,365.15
125100 · A/R Connection Fees - Other	-24,887.97
Total 125100 · A/R Connection Fees	18,109.07
Total 125000 · Other Long-Term Assets (This category covers assets not properly includible in ...	18,109.07
Total 120000 · Investments, Restricted Assets (Investments, Restricted Assets, & Other Long -Ter...	18,109.07
150000 · Deferred Charges	
151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary surve...	
151100 · Prop 84 Feasibility Study	442,500.32
Total 151000 · Preliminary Survey & Investigat (This account includes all costs for preliminary ...	442,500.32

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06/22/26

Accrual Basis

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

	May 31, 26
150000 · Deferred Charges - Other	-1.20
Total 150000 · Deferred Charges	442,499.12
Total Other Assets	460,608.19
TOTAL ASSETS	1,277,477.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
222000 · Accounts Payable (Amounts owed on open account to private persons or organizat...	70,932.77
Total Accounts Payable	70,932.77
Credit Cards	
222100 · Acc Payable -Visa Cards	
222104 · 3542 - Acc Payable-FNBO-Randy	15.49
222100 · Acc Payable -Visa Cards - Other	-12.50
Total 222100 · Acc Payable -Visa Cards	2.99
222200 · Acc Payable - Cal Cards	
222201 · 4344 Acc Payable-CalCard-Randy	-16.40
222207 · 6227 Izzy - Cal Card (Izzy's Cal Card)	171.73
222208 · 6201 Dawnette - Cal Card (Dawnette's Cal Card)	-120.00
222210 · 6562 James-CalCard	450.33
Total 222200 · Acc Payable - Cal Cards	485.66
Total Credit Cards	488.65
Other Current Liabilities	
226000 · Deposits	
226200 · Service Connection/Meter Deposi (This account includes amounts deposited wit...	846.51
Total 226000 · Deposits	846.51
229000 · Taxes Accrued (This account covers obligations to pay taxes (income, property, pa...	
229331 · 331 - Federal Taxes	2,718.51
229333 · 333 - Calif State Taxes	-234.33
Total 229000 · Taxes Accrued (This account covers obligations to pay taxes (income, proper...	2,484.18
230000 · Other Current Liabilities (This account covers miscellaneous obligations of the dist...	
230102 · May 2018 Voluntary Rate Increas	33.89
Total 230000 · Other Current Liabilities (This account covers miscellaneous obligations of th...	33.89
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not ye...	400.00
Total Other Current Liabilities	3,764.58
Total Current Liabilities	75,186.00
Long Term Liabilities	
211000 · Long-Term Debt	
211201 - RCAC Loan 2024 (Loan to finance remaining Prop 84 Line of Credit balance)	46,432.14
211000 · Long-Term Debt - Other	-348.56
Total 211000 · Long-Term Debt	46,083.58
212000 · Due To Other Gov Agencies	
212300 · Due To Other Local Agencies (This account includes long-term debt, other than bo...	-436.00
Total 212000 · Due To Other Gov Agencies	-436.00
Total Long Term Liabilities	45,647.58
Total Liabilities	120,833.58

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

	<u>May 31, 26</u>
Equity	
250000 · Contributed Capital	
251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the form of ...	
251100 · ContributionsInAid-Plant-State	878,574.35
251400 · ContributionsInAid-Plant-Other	172,099.83
	<hr/>
Total 251000 · Contrib In Aid Of Cons-Plant (This account includes amounts received, in the for...	1,050,674.18
250000 · Contributed Capital - Other	51,296.00
	<hr/>
Total 250000 · Contributed Capital	1,101,970.18
263000 · Retained Earnings-Unreserved (This account includes the amount of accumulated earnin...	-450,600.45
30000 · Opening Balance Equity (Opening balances during setup post to this account. The balanc...	487,933.98
Net Income	17,339.90
	<hr/>
Total Equity	1,156,643.61
TOTAL LIABILITIES & EQUITY	<hr/> 1,277,477.19 <hr/>

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06/21/26
Accrual Basis

Quail Valley Water District
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Net Income	<u>0.00</u>

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06/21/26

Quail Valley Water District
Statement of Cash Flows
July 1, 2025 through June 21, 2026

	Jul 1, '25 - Jun 21, 26
OPERATING ACTIVITIES	
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	85,937.00
Accounts Payable	-68,229.61
Cash Advance From QVWD	-17,707.39
Net cash provided by Operating Activities	<u>0.00</u>
Net cash increase for period	<u>0.00</u>
Cash at end of period	<u>0.00</u>

Quail Valley Water District
Balance Sheet
As of June 21, 2026

	<u>Jun 21, 26</u>
ASSETS	
Current Assets	
Accounts Receivable	
Accounts Receivable	7,059.58
Total Accounts Receivable	7,059.58
Other Current Assets	
Construction in Progress	427.00
Total Other Current Assets	427.00
Total Current Assets	7,486.58
TOTAL ASSETS	<u>7,486.58</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	25,015.80
Total Accounts Payable	25,015.80
Credit Cards	
CoBank LOC	167.30
Total Credit Cards	167.30
Other Current Liabilities	
Cash Advance From QVWD	70,226.92
Total Other Current Liabilities	70,226.92
Total Current Liabilities	95,410.02
Total Liabilities	95,410.02
Equity	
Opening Balance Equity	1,000.00
Retained Earnings	-88,923.44
Total Equity	-87,923.44
TOTAL LIABILITIES & EQUITY	<u>7,486.58</u>



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QUAIL VALLEY WATER DISTRICT

BOARD OF DIRECTORS

Mike Biglay
Enrique Lopez
Dawn Shiells
James Sweany
Catherine Tate

BOARD MEMO

Re: Budget
Date: 6-21-26
By: Randy
Subject: Draft 2027 Budget

End of Year Budget versus Actual report looks good overall with a net income of \$20,456, exceeding budget by \$4,590. The surplus is attributable to lower than anticipated expenses which are currently at 98% of budget while income is also lower than anticipated at 99%. Some individual expenses that are of note include:

- Bank Charges at 169% (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 124%, indicative of increased cost for internet service and addition of VOIP telephone line.
- Building Maintenance at 804%. 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.
- Auto Expense at 120%. 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 increases. The draft budget results in a net profit of \$1,147 for the year.

Not included in the draft budget is a line item for contributions to a Reserve (Emergency) Fund or for an Asset Replacement Fund (for replacement of assets as they reach end of life) and Capital Improvement Fund. Staff proposes use of some remaining cash on hand to start a reserve fund and also to make needed capital improvements in 2027.

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

Jul '26 - Jun 27

Ordinary Income/Expense

Income	
410000 · Operating Revenues (Revenue related to District operations)	
Total 411000 · Water Sales (This account accumulates all costs in accounts 401110-4011799.)	178,204.18
Total 421000 · Water Services (This account accumulates all costs in accounts 402110-40215)	4,886.03
Total 410000 · Operating Revenues (Revenue related to District operations)	183,090.21
490000 · Non-Operating Revenues (This account accumulates all costs from accounts 409100-409899.)	
Total 493000 · Taxes and Assessments (This account accumulates all charges from accounts	59,625.57
Total 495000 · Intergovernmental Revenues (This account accumulates all costs in accounts	696.08
Total 498000 · Other Non-Operating Revenues (This account includes all non-operating rever	79.96
Total 490000 · Non-Operating Revenues (This account accumulates all costs from accounts 40910	61,434.76
Total Income	244,524.97
Cost of Goods Sold	
50000 · Cost of Goods Sold (Costs of items purchased and then sold to customers)	3,055.03
Total COGS	3,055.03
Gross Profit	241,469.94
Expense	
Merchant deposit fees	2,004.00
500000 · Operating Expenses	
Total 510000 · Source of Supply	240.00
Total 522000 · Maintenance-Structures & Improv (This account includes the costs of labor	2,400.00
Total 523000 · Fuel or Power Purchased-Pumping (This account includes the cost of fuel	6,785.83
Total 520000 · Pumping (521000-Operation of pumping plant.522000-Operation & maintenanc	9,185.83
Total 530000 · Water Treatment (531000-Operation of Water Treatment Plant (includes samplin	7,542.08
5416611 · Cross-Connection Control Progra (Labor cost associated with admini	3,600.00
5416612 · 5416612-Locate (Activities to locate existing utilities (Dig-Alert))	960.00
541661 · Wages, Transmission & Distribut (Wages and salaries related to super	7,325.25
Total 541000 · Supervision, Labor & Expense (This account includes the cost of labor an	11,885.25
Total 542000 · Maintenance-Structures & Improv (This account includes the cost of labor	7,913.68
Total 540000 · Transmission & Distribution (541000-Operation of Distribution Plant542000-Re	19,798.93
Total 550000 · Customer Accounts (551000-meter reading, billing, maintaining customer acco	3,208.22
Total 561000 · Salaries (This account includes salaries and other considerations (but not	22,413.38
Total 562000 · Office Supplies & Other Expense (This account includes office supplies a	12,628.30
563000 · Contractual Services (This account includes the fees and expenses of professi	6,623.50
564000 · Property Insurance, Injuries & (This account includes the cost of insurance or r	10,800.00
Total 565000 · Employee Retirement & Benefits (This account includes charges to provid	17,232.21
566000 · Franchise Requirements (This account includes payments to municipal or other	1,320.00
Total 568100 · Building Maintenance	10,080.00
Total 568640 · Op Expenses Auto	13,053.89
Total 568000 · Maintenance-General Plant (This account includes the costs assignable to	23,133.89
Total 560000 · Administrative & General	94,151.28

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

		Jul '26 - Jun 27
571000 · Depreciation (Thia account includes such amounts of depreciation and amortiz	22,000.00	22,000.00
572000 · Taxes (This account includes the amount of federal, state, county, municipal an	2,496.48	2,496.48
Total 570000 · Other Operating Expenses		24,496.48
Total 500000 · Operating Expenses	158,622.82	158,622.82
Total 600000 · Nonoperating Expenses	740.00	740.00
660000 · Payroll Expenses (Payroll expenses)	78,950.59	78,950.59
660010 · Bank Service Charges	5.00	5.00
66900 · Reconciliation Discrepancies (Discrepancies between bank statements and company recr	0.00	0.00
Total Expense	240,322.41	240,322.41
Net Ordinary Income		1,147.53
Other Income/Expense		
Other Expense		
800000 · Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax prepar	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income		1,147.53
Ending Funds Balance (Cash On Hand)		130,000.00
RCAC Loan Payoff		46,500.00
Reserve Fund		40,000.00
Available Capital Acquisition Funds		43,500.00
Capital Improvements 2027		
West Storage Reservoir Purchase and install tank on Lot 6.		10000.00
Hackamore Well Treatmen Construct WTP building, purchase and install arsenic treatment plant.		10000.00
Sand Canyon Well Complete acquisition, permit well. Construct pumping and storage facilities.		
Sand Canyon WTP Construct WTP building, purchase and install arsenic, iron, manganese treatment.		
Other Capital Acquisitions 2027		
Backhoe	42185.80	22185.80
Balance Due to GM for Advances, E	44214.78	
BALANCE		1314.20



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QUAIL VALLEY WATER DISTRICT

BOARD OF DIRECTORS

Mike Biglay
Enrique Lopez
Dawn Shiells
James Sweany
Catherine Tate

BOARD MEMO

Re: Anticipated Capital Projects

Date: June 22, 2026

By: Randy

Subject: Capital Improvement, Acquisition, and Asset Replacement needs.

In order to assist this Board in planning for the future needs of the District, staff has compiled the following list of improvements and replacements. While the list is extensive, it is not all encompassing and priorities are likely to shift over time as new needs are identified. The list is not in order of priority and is intended as a starting point for further discussion.

1. Backhoe: District currently uses loaned backhoe for repair and maintenance activities.
2. Utility Truck (2): Current vehicles were purchased used and are nearing the end of their useful life.
3. Sand Canyon Well, Reservoir, and Pumping Plant: Necessary to increase our available water supply and to provide a backup water source.
4. Sand Canyon Water Treatment Plant: Necessary to treat water from Sand Canyon well for arsenic, iron, manganese.
5. West Side Reservoir (Lot 6): Original part of Prop 84 project but removed due to budget constraints, still needed to allow for continued water supply on west side of system during main failures and maintenance activities.
6. Hackamore Water Treatment Plant: Needed to treat water produced from Hackamore well for arsenic.
7. Hackamore Tie-in: Project to connect Hackamore system to remaining water system providing redundant water supply and adding Hackamore area to permitted water system.
8. Office Well: Needed to add additional and redundant water supply to system to work in conjunction with Sand Canyon well.
9. Office Building: Current building constructed in approximately 1920 as a residence. Foundation has failed and building needs extensive repair exceeding replacement cost.
10. Shop Building: Staff currently uses existing garage for storage garage is located in road easement. An existing barn is also used for storage and occasional repair activities during inclement weather but has a dirt floor and no power for lighting. The building is also of an indeterminate age and has foundation and structural issues. Vehicle maintenance activities are currently undertaken on a concrete slab behind Office.

11. Umtali Water Main Replacement: Needed to resolve history of leaks and to eliminate pressure and flow issues from undersized mains.
12. Dearborn/Quail Estates Lane Loop: Install new main on Claires Way to loop system.
13. Upper Pretoria Main Replacement: Replace existing undersized main to improve flow and pressure.
14. Country Canyon Main Replacement and Extension (from Umtali to Quail Mountain): Needed to tie Umtali to Quail Mountain Road, providing loop in system to provide water during partial shutdowns for leaks and repairs. Will also allow for water to be moved from Sand Canyon well area to westside reservoir.
15. Country Canyon Booster Upgrade (add booster, generator): Needed to provide redundancy and additional pumping capacity allowing for conveyance of water from East Tank to westside reservoir.
16. South Country Canyon Main Replacement: Needed to replace main with a history of multiple leaks and failures.
17. Shangani Main Replacement: Replace existing undersized water main.
18. Lalaponzi Main Replacement: Replace existing undersized water main.
19. Office Generator: Needed to provide backup power during power outages to allow for continued operations. Will also be needed for future well and water treatment plant.
20. Bloemfontein Main Replacement: Replace existing undersized water main.

Again, this list is just a starting point and it should be expected that more items will be added.

As you can see by the extensive nature of this list, priorities will need to be established and additional funding will be required.

The most immediate need from this list is probably the Sand Canyon Well (#3) as we are currently over-pumping our current water supply and we will eventually run out of water. The Sand Canyon Well would relieve pressure on the current water source and allow for its recovery. We will be working with WaterBoards to determine the feasibility of using the proposed Sand Canyon Well as a permitted source and on permitting same. In addition to permitting the well, additional pumping facilities will be needed in addition to the well pump to lift the water to the East Tank. Due to the water quality issues expected from the well, we will also need to blend the water with water from our existing well to lower the arsenic levels below State standards our add arsenic removal treatment to the source water. Treatment would be the proffered method as blending will still require reliance on our existing water supply.

The next priority should be treatment on the Hackamore well (#6). While this source is on a non-permitted system and is only supplying 2 current connections, the arsenic levels do exceed recommended levels. Adding treatment will require purchase and installation of a packaged treatment plant along with a structure to provide protection from the elements.

West side storage (#5) is also an urgent need as any failure from our storage facilities at Montclair will impact all of our customers west of Sand Canyon. Customers east of Sand Canyon would still be supplied from the East Tank for several days. The addition of the planned tank on Lot 6 would mitigate this concern and allow for continued water supply while repairs are undertaken.

After addressing the above concerns, completing the Country Canyon main (#14) from Umtali to Quail Mountain would be a priority to enable water from the East Tank, supplied from the Sand Canyon Well, to be conveyed to the West Tank.

Report of General Manager

June 22, 2026

- Prepare for and attend (telephonically) April Board meeting.
- Complete SAFER reports for January, February, March, submit to WaterBoards.
- Assist staff with accounting tasks including payroll, billing, accounts payable, reconciling accounts, downloading statements, etc. Review A/R aging, assist staff in preparation of 15 day, 48, and 24-hour notices.
- Monitor SCADA and assist staff in interpreting readings to determine system issues.
- Review employee hours, vendor purchases and other files, make corrections, assign expenses to various jobs, work on closing jobs for year end.
- Complete Consumer Confidence Report, print and mail. Upload CCR to website and WaterBoards EAR portal.
- Create list of District Enterprise software (Gov Code §7922.700), upload list to web server, add link to home page.
- Assist staff with locating lines and valves at end of Bloemfontein so staff can replace valve at customer meter and determine future repair needs.
- Advised by Staff that payment for Claim 46 has been received. Assist staff entering payment in accounting system. Update Prop 84 accounts to reflect payment.
- Revise draft budget using most recent income and expense numbers.
- Prepare reports for Borad meeting.

SYSTEM STATUS

June 22, 2026

- Montclair West Well continues to be the sole source for the entire system.
- For the month of June to date (6/22/26), Montclair West well is averaging 9.42 hours per day, up from 7.91 in May, supplying an average of 13,483 gallons per day. Average pumping for May was 11,237 gallons per day.
- On June 19th, 2026, the Montclair West Well static water level was 352 feet. On June 19th, 2025, static water level was 340 feet.
- 12-month running average monthly production as of June 1st was 443,711 gallons, a decrease of 103,371 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, May 29th, 2026.

Apr-26			2026 Year To Date Totals			Apr 2025 Totals		
Water Produced	354,049	100%	Water Produced	1,399,736	100%	Water Produced	556,721	100%
Water Sold	210,965	60%	Water Sold	868,742	62%	Water Sold	228,142	41%
Flushing		0%	Flushing		0%	Flushing		0%
Misc Use		0%	Misc Use		0%	Misc Use		0%
Lost	143,084	40%	Lost	530,994	38%	Lost	328,579	59%
Hackamore			Hackamore			Hackamore		
Water Produced	2,348	100%	Water Produced	17,285	100%	Water Produced	3,820	100%
Water Sold	2,276	97%	Water Sold	13,748	80%	Water Sold	2,554	67%
Flushing		0%	Flushing		0%	Flushing		0%
Lost	72	3%	Lost	3,537	20%	Lost	1,266	33%

May-26			2026 Year To Date Totals			May 2025 Totals		
Water Produced	325,867	100%	Water Produced	1,725,603	100%	Water Produced	541,279	100%
Water Sold	228,591	70%	Water Sold	1,097,333	64%	Water Sold	228,769	42%
Flushing		0%	Flushing		0%	Flushing		0%
Misc Use		0%	Misc Use		0%	Misc Use		0%
Lost	97,276	30%	Lost	628,270	36%	Lost	312,510	58%
Hackamore			Hackamore			Hackamore		
Water Produced	2,301	100%	Water Produced	19,586	100%	Water Produced	4,243	100%
Water Sold	1,882	82%	Water Sold	15,630	80%	Water Sold	2,034	48%
Flushing		0%	Flushing		0%	Flushing		0%
Lost	419	18%	Lost	3,956	20%	Lost	2,209	52%

- While water loss has been significantly reduced, it is still above our target of 10% or less, currently running at about 40%. Staff will continue to be vigilant in looking for and repairing leaks.

