

KRISTA MUTUAL WATER CO.  
MEETING OF THE BOARD OF DIRECTORS

March 25, 2024

STARTING TIME: 1:00 PM

TELECONFERENCE VIA:

Zoom.com ID# 853 6091 9766

Phone # 1-669-900-9128

Board of Directors

Sandi McElhenney – President  
Jonathan Paley - Treasurer  
Richard Dickerson – Secretary

General Manager

Pamela Jarecki 245-5613  
Assistant General Manager  
Brenda Fessia

Distribution Operator

Golden Empire Water – Mario Cervantes

Teleconference Name:  
Location:

- 1. Call to order
- 2. Discussion on adjustment of agenda
- 3. Public Comments
- 4. Fluoride Contamination Planning Project - State Revolving Fund/PROP 1  
Annexation Update  
Approval of State Meeting minutes 3-12-2024      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_  
Claim #58      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 5. Meter Installation, Well Site Improvements and Generator Installation Project. Update  
Claim #22      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_  
SHE Draw #4      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 6. Approval of Board Meeting minutes 2-26-2024      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_  
Approval of Special meeting of the Shareholders 02-26-2024  
Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 7. Treasury Report      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 8. Distribution Operator Report      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 9. Tejon-Castac Water basin JPA
- 10. Updating Bylaws
- 11. QuickBooks & RVS Update      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_
- 12. Insurance Quote      Motion\_\_\_\_\_ Second\_\_\_\_\_ Ayes\_\_\_\_\_ Nays\_\_\_\_\_ Absent\_\_\_\_\_

NEW BUSINESS

Closed Session: **Customer Matter**

Adjournment \_\_\_\_\_

Next meeting will be held by Zoom and in the office April 21, 2024. Agenda will be posted on the website (<https://kristamutualwater.com/>) 4 days before meeting. The public is invited to attend.

To be placed on the agenda please call (661) 245-5613.

## Krista/Lebec Consolidation Meeting with State Minutes

March 12, 10:00am to 9:00am

### **Attendance:**

Krista Mutual Water Company (Krista)- Pamela Jarecki & Sandi McElhenney  
Lebec County Water District (LCWD) - Jessica Carroll & Chris Guadarrama, & Rick Puckett  
Self Help Enterprises (SHE) - Carlos Bravo  
State Water Resource Control Board (SWRCB) - Jesse Dhaliwal, Lawrence Sanchez, & Dmitriy Kulik, **Absent - Ryan Icenhower**  
Quad Knopf (QK) – Krista’s Engineer - **Absent- Cathy Williams & Rebekah Godett**  
Provost & Pritchard (P&P)- LCWD’s Engineer - Jeff Eklund  
Frazier Mountain High School - Sarah Haflich & Vanessa Romero **Absent- Jennifer Giancanelli**

### **1. Update on Easement**

#### **The Tejon property across the street –**

**New Report:** Working with the easement owner from the contact we received from Tejon Ranch for Oil and Fiber optic lines. Hoping to get some forward movement soon. Trying to set up a (potential) meeting this week/next week to make sure they understand the goal of what we are trying to accomplish.

### **2. Update FCPP (Fluoride Contamination Planning Project) completion 02-28-2026 & Meter grant completion 12-31-2025**

### **Environmental and Engineering budget & Designs**

**Phases 1 & 2 - Meter Project** - Fully executed Amendment was done on 4-26-2023

**New Report:** 2 meter readings have been done, we are now investigating zero reads and high users.  
**Meter at well was just replace 8-1-2023.**

### **Well Pump replacement and Generator (6-2023 estimated time for generator portion only) – Well Pump replacement needs to be done with Blending Station**

Waiting for the easement/license agreement with Tejon Ranch. See notes under - 1. Update on Easement

### **Phase 3 - Fluoride Project - Interconnect, Booster Pump, Lebec Upgrades –**

The electrical engineer submitted their input yesterday. QK is incorporating their plans and comments to the designs. They anticipate submitting the entire package to everyone by the end of this week/beginning of next week. We had a meeting with Lebec, QK & the state about the rising fluoride in both Lebec and Krista’s wells. Krista’s well was at 2.52 in January and the initial blend was going to be 35(Krista)/65(Lebec) but if levels go high Lebec may have to provide 100%. Our blending level was supposed to be at 1.6, we are now looking at setting it at 1.6 - 1.8. Will need more info with Lebec’s new well, initial levels were 1.4.

## **DWSRF (Drinking Water State Revolving Fund) application.**

- **Interconnection between Krista MWC and LCWD facilities**
- **MOU – Water Service Agreement and Operations and Maintenance agreement** – Waiting to hear back from Lebec to see if they have any changes before sending them out to legal. Need these by construction
- **Interconnection Pipeline** – and power will be underground, water lines are 5 ft from Gas lines and in the count right of way
- **Booster pump station** – Everyone has reviewed the designs, QK will need to do 2 easements, one for lines and one for the blending station and the entrance will need to come from Lebec Road so QK will need to reconfigure the layout & get confirmation to cross oil and fiber optic lines. (See Easement notes)
- **Blending Station** – will now house the Generator as well.
- **Land acquisition** – Working on Licensing/Easement agreement
- **SCADA (connection to LCWD)** – to use Lebec’s preferred company High Tide.
- **Replacement Piping (Section 3.2 of Annexation Study for LCWD)** – 50% plans and Spec went out for review on 5-12-2023, all comments have been submitted to QK, 80% designs to be out before our next meeting
- **New 100,000-gallon LCWD Storage Tank (Section 3.2 of Annexation Study for LCWD)** – All tanks will be earthquake ready and fitted with seismic tank valves. Solar and SCADA is already located at this site and will be transferred over to new tank.
- **Associated valving, controls and electrical** – Nothing needed right now

## **Phase 4 - Consolidation/Annexation System Replacement (Upgrades to Krista’s system) - Priority B improvements (to be designed by QK and reviewed by P&P)**

- **MOU – Water Service Agreement Consolidation** - Waiting to hear back from Lebec to see if they have any changes before sending them out to legal.
- **Replacement of hydrants**
- **Adding Air and Vacuum valves**
- **Providing Blowoffs**
- **New 132,000-gallon Storage Tank (which would replace existing tanks 1,3 and 4 in KristaMWC)** All tanks will be earthquake ready and fitted with seismic tank valves. High Tide & solar will be needed at this site.
- **Existing Tank 2 (44,000 gallon) would remain and be relined and recoated.**

## **Priority C items (to be designed by QK and reviewed by P&P)**

- Watermain replacement (Should be completed concurrently with Priority B)
- Valve replacement (Should be completed concurrently with Priority B)
- Reconnection of service lines (Should be completed concurrently with Priority B)

Budget is about 60K/connection Krista has 179 so \$10,740,000 or 194 potential \$11,640,000

### 3. Update on Lebec's New Well completion 4-2026 –

#### Lebec's New Well Completion & Frazier Mountain High School Annexation 4-2026

**Phase 1 – New Well – Drilling and Testing of the well only** – Bid for New Well is in the paper and will have a recommendation in Early April. Hope to drill by July or August and should take 1.5 months to drill and take samples.

Lebec had meeting with Tejon Ranch and they are allowing the pipelines to go through their easement, DDW would like to see the new design layout. P&P will send them over after a walk through with Lebec's operators.

#### **Phase 2 – Equipment for well and tie-in to the system - Update Frazier Mountain High School Annexation –**

Hope to have this done by spring of 2025, with June 2025 as the date to get final water permit for the well from DDW.

SHE - MOU/water service agreement was signed 10-13-2023 with FMHS. The MOU will stay in place. FMHS will take care of the costs of the cross connection.

P&P still working on the easement with State Park, Bio Survey from P&P should be done later this month. The State Park review of their tribal & cultural reports could take 2 to 3 months. SHE extended the easement agreement completion to October 2024.

Both Phases would need the same approval, designs, bid, FBA submittal and approval letter then agreement amendment. Phase 1 should be done in a few months; Phase 2 may take longer especially if it costs more.

### 4. LAFCO: for Lebec, Frazier Mountain High School and Krista: **Jesse recommended it be broken up into these phases and sub phases**

- 2 phases:** Phase 1 FMHS
  - a) Interconnection
  - b) Annexation
- Phase 2: Krista
  - a) Interconnection
  - b) Annexation

P&P –The finalized MSR (Municipal Service Review) and Sphere of influence (SOI) map for both the high school & Krista. P&P needs to follow up to see what the next steps are. These need to be completed before phase 2.

### 5. Non-system Improvement items

- **Kern LAFCO (KMWC and/or LCWD)** – having a meeting with LAFCO on some questions.
- **Environmental documentation (QK to provide)** Done, filed 01-06-2023, DWSRF environmental forms are also done.
- **Rate Study (P&P/CRWA/RCAC)** – Will notify RCAC once meters are being read, it should be within the month. An email with Lawrence and Mary was sent and we are all on the same page that we will start collecting data, the rate study usually reflects 1

year worth of data to recommend a rate. The State requires a metered rate to be implemented, one year after installation of meters. The State understands the delay in implementing the metered rate.

- **DDW Water Supply Permit Amendment (KMWC initially, LCWD - later)** – Lebec and P&P have the necessary papers to fill out for the new well to send into the state. Additionally once Lebec and Krista annex there will be a modification of water permit needed.
- **Integration of Operations (KMWC and/or LCWD)** – MOU/Water service agreement and/or managerial service contract for operations
- **Property Acquisition and Legal Documents for Booster Pump Station in Krista MWC (LCWD and QK)**
- **Power – underground – Kern County requirements will be used**

#### **Scheduling/Timing Discussion**

- **Plans, Specifications and Cost Estimates and PDR**
- **Kern LAFCO**
- **Construction Funding (LCWD)**
  1. **Blending station**
  2. **Annexation**
- **Well No. 4 construction and system update in LCWD per 4.1.1 of Lebec Study)**

**Future Agenda items – Nothing**

**Next meeting April 9 – 9:00 am to 10:00 am.**

Krista Mutual Water Company  
Meeting of the Board of Directors 02-26-2024

**In attendance Via Zoom:** Pamela Jarecki, Richard Dickerson, Jonathan Paley, Sandi McElhenney, Carlos Bravo & Cathy Williams

**Office:** Brenda Fessia

**Absent:** None

**Public attending Office:** None

**Public attending Via Zoom:** William Lawrence & Sharon Dickerson

1. **Call to Order** at 1:06 PM
2. **Adjustments to the Agenda:** None
3. **Public Comments:**
4. **Fluoride Contamination Planning Project (FCPP) – State Revolving Fund/Prop 1**

**Annexation Update:**

- QK, sent over the final legal description & site plans to P&P. On 1-31-2024 QK, P&P and Tejon Ranch had a meeting to discuss the license agreement. Tejon Ranch is requesting that QK double check easements for the existing oil and fiber optic lines that parallel the road. QK surveyors are trying to locate a contact for those.
- QK – They are waiting on P&P concerns to be answered, they have a meeting 2-27-2024 to finalize them and hope to send the designs for everyone to review next week, while we wait for the easement with Tejon Ranch.
- **Approving state minutes 2-6-2024**  
Sandi McElhenney motioned to approve the state meeting minutes 2-6-2024  
Jonathan Paley second it. 3/0/0

**Claims:**

- Claim #57 is anticipated to be about \$8,000.00 for QK and around \$250.00 for P&P. Sandi McElhenney motioned to submit Claim #57 once it has been sent over if there is nothing else added, Jonathan Paley second it. 3/0/0

**5. FFAST Application – For METER INSTALLATION, WELL SITE IMPROVEMENTS AND GENERATOR INSTALLATION PROJECT:**

**Update – next meeting will remove the FFAST Application part of this title.**

**Meter construction**

- We had our first reads on February 5<sup>th</sup>. Brenda and Pam worked with IT from Neptune & RVS to get the meter readings imported properly. Will be doing our second reading this week and have a review for the board for the next meeting.

**Well Site improvements & Generator Installation**

- Waiting on the Easement from Tejon Ranch & Designs before anything can move forward on this.

**Claims**

- Claim #22 will be put together after Notice of Completion is done and the site visit with the state. We are looking at the end of March to the first week of April for this walk through. This claim will be the retention so we will need to make sure everything is in order.

**SHE Draw**

- SHE Draw# 3 was submitted in the amount of \$79,178.7 and the contractor has been paid.
- Draw #1 & 2 have been paid back to SHE.
- **Generator Rental** – generator was sent back 1-17-2024.

**6. Approval of the Minutes:** Approval of the minutes for 12-26-2023 board meeting, special meeting of the shareholders 12-26-2023 meeting, board meeting cancelled minutes 01-29-2024, & the special meeting of the shareholders cancelled 01-29-2024 (These 2 meetings were cancelled due to General manager being ill)

Sandi McElhenney made a motion to approve the minutes for 12-26-2023 board meeting, special meeting of the shareholders 12-26-2023 meeting, board meeting cancelled minutes 01-29-2024, & the special meeting of the shareholders cancelled 01-29-2024, Jonathan Paley second it. 3/0/0

**7. Treasury Report: Profit and loss is at 13.1%.**

Sandi McElhenney motioned to approve the treasury report and Jonathan Paley second it 3/0/0

2 customers are to be shut off for non-payment, 0 requested to be shut off. 2 was turned back on after being shut off for non-payment. Looking like 2 will be shut off this month.

**8. Distribution Operators Report:**

- Golden Empire is raising their rates from Monthly price to \$1,100 and hourly rate to \$75.00 Hour to Monthly price to \$1,400 and hourly rate to \$85.00 Hour.

Sandi McElhenney motioned to approve distribution operators report and Jonathan Paley second it. 3/0/0

**9. Tejon-Castac Water Basin JPA – Nothing new.**

**10. Updating Bylaws –** 85 shares have voted, only have 70 yes and we need 99. board recommended that we do a separate mailing to customers that have not turned in their ballots again and reach out to the ones that voted against and abstained to see if they had concerns that we could answer. Meeting was adjourned to next meeting March 25, 2024.

**11. Service line & will serve policy –** Sandi McElhenney motioned to approve the service line and will serve policy and Jonathan Paley second it. 3/0/0

**12. Discuss switching over to RVS billing to show usage -** RVS billing was shown and the process we will be using going forward was discussed. Will put monthly average usage on the bill manually every month. Nothing motion.

**13. QuickBooks Options –** Board was notified that we will be needing to move to the online platform of QuickBooks at the cost of \$485.00 for the first year. Double that the second year. In the next year or so will also need to add payroll online.

**14. Website –** Our Web designer passed away, Pamela Jarecki will be working on option to keep it going and will keep the board updated on the course of action. The board would like to send flowers, Pamela Jarecki will get the location they need to be delivered too.

**Closed Session –** Customer concern- due to a customer moving and selling house without us being notified leaving an outstanding balance that they are refusing to pay. Sandi McElhenney motioned to fully implement our policy unless they have an application in with the family resource center and are in a payment plan, that any bill over \$300.00 will be shut off and if the bill is not paid in 10 calendar days a lien will be placed on the property at the expense of the customer. They will need to pay the full amount to be turned back on including the release of lien fees. Jonathan second it 3/0/0

**Adjournment:** Sandi McElhenney made a motion to adjourn the meeting at 2:15pm, Jonathan Paley second it. 3/0/0

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Richard Dickerson, Secretary

**KRISTA MUTUAL WATER COMPANY  
SPECIAL MEETING OF THE SHAREHOLDERS  
02-26-2024**

**In attendance Via Zoom:** Pamela Jarecki, Sandi McElhenney, Jonathan Paley, Richard Dickerson, Carlos Bravo & Cathy Williams

**Public attendance Via Zoom:** William Lawrence, & Sharon Dickerson

**Office:** Brenda Fessia

**We do not have a quorum so we will have to adjourn until March 25<sup>th</sup> at 1:00pm.**

We need 50% + 1 vote to amend the bylaws. 98 (rounding up) shares voting in favor did not happen. We had 85 shares vote, 70 for, 10 against and 5 abstained.

December - We had 69 share vote, 53 for, 11 against and 5 abstained.

The board recommended that we do a separate mailing to customers that have not turned in their ballots again and reach out to the ones that voted against and abstained to see if they had concerns that we could answer.

Sandi McElhenney made a motion to adjourn the meeting at 1:05 pm,  
Jonathan Paley second it. 3/0/0

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Richard Dickerson, Secretary



# Golden Empire Water

9211 Almond Creek Dr.  
Bakersfield, Ca 93311

# Invoice

Number: 1416

Date: March 18, 2024

**Bill To:**

Krista Mutual Water Co.  
3534 Mt. Pinos Way  
P.O.Box 951  
Frazier Park, CA 93225

**Ship To:**

PO Number	Terms	Project

Date	Description	Hours	Rate	Amount
3/31/2024	Service for the month of March 2024.		0.00	1,400.00
2/29/2024	Call out to 2900 Highland turn water on.	2.50	85.00	212.50
3/5/2024	Call out to 712 Louise Way trun water on.	2.50	85.00	212.50
3/17/2024	New meter check list for high & low usage.	4.00	85.00	340.00
3/18/2024	Multiple USA Markings for PG&E and Home owners.	6.00	85.00	510.00
<b>Total</b>				<b>\$2,675.00</b>

0 - 30 days	31 - 60 days	61 - 90 days	> 90 days	Total
\$5,435.00	\$0.00	\$0.00	\$0.00	\$5,435.00

# Interoffice

## MEMORANDUM

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**To:** The board  
**From:** Mario Cervantes (Golden Empire Water)  
**Date:** March 18 ,2024  
**Subject:** **Monthly Update for March**

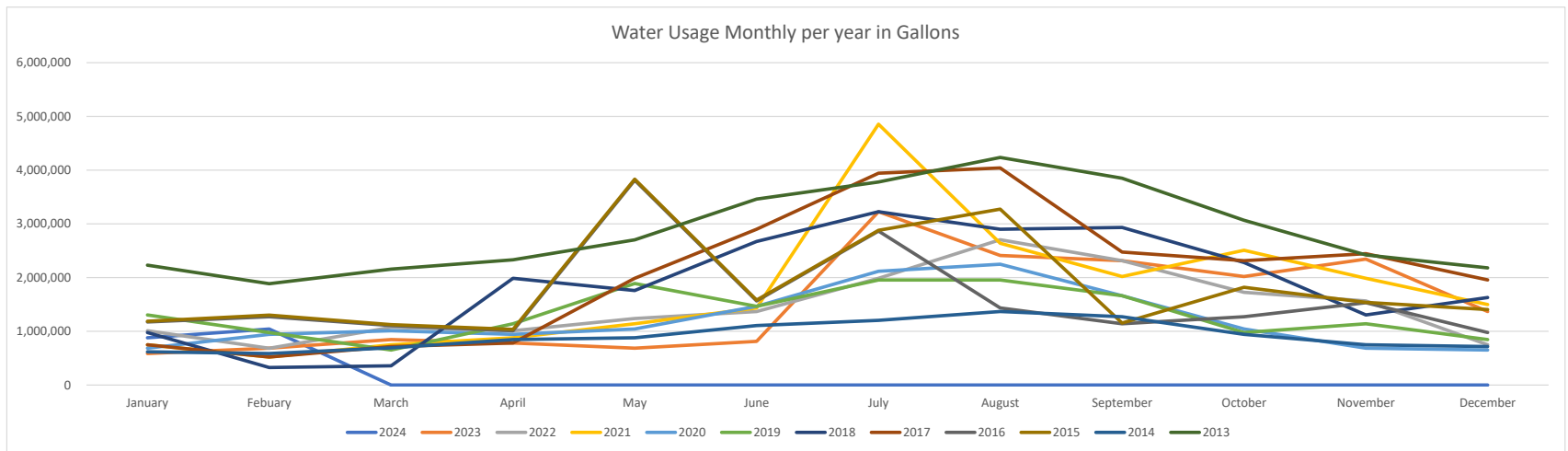
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2/29/2024 Call out to 2900 Highland turn water on.  
3/5/2024 Call out to 712 Louise Way turn water on.  
3/17/2024 New meter check list for high & low usage.  
3/18/2024 USA Dig alerts for PG&E and Home owners.

Water Well pumped will be reported by new meter reading system.

1/2/2024 Water Well Level off is 45ft on 49ft draw down 4  
2/5/2024 Water Well Level off is 45ft on 49ft draw down 4  
3/4/2024 Water Well Level off is 46ft on 49ft draw down 3

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
January	879,798	586,532	1,010,138	749,457	684,287	1,303,404	977,553	749,457	1,173,064	1,188,298	619,117	2,230,000
February	1,042,723	684,287	684,287	521,362	944,968	977,553	325,851	521,362	1,270,819	1,300,709	586,532	1,886,000
March	0	847,213	1,075,308	749,457	1,010,138	651,702	358,436	716,872	1,107,893	1,124,110	694,063	2,156,000
April	0	782,042	1,010,138	879,798	944,968	1,140,478	1,987,691	782,042	1,010,138	1,036,136	847,213	2,330,000
May	0	684,287	1,238,234	1,140,479	1,042,723	1,889,936	1,759,595	1,987,691	3,812,457	3,831,749	879,798	2,703,000
June	0	814,628	1,368,574	1,433,744	1,466,330	1,466,330	2,671,978	2,900,074	1,564,085	1,583,528	1,107,893	3,461,000
July	0	3,225,925	1,987,691	4,855,180	2,118,032	1,955,106	3,225,924	3,942,797	2,867,489	2,880,328	1,205,649	3,778,000
August	0	2,411,297	2,704,563	2,639,393	2,248,371	1,955,106	2,900,073	4,040,552	1,433,744	3,274,581	1,368,574	4,236,000
September	0	2,313,542	2,313,542	2,020,276	1,661,840	1,661,840	2,932,659	2,476,467	1,140,479	1,153,434	1,270,819	3,850,000
October	0	2,020,276	1,727,010	2,509,053	1,042,723	977,553	2,280,957	2,313,542	1,270,819	1,819,754	944,967	3,067,000
November	0	2,346,127	1,564,085	1,987,691	684,287	1,140,479	1,303,404	2,443,882	1,531,500	1,538,564	749,457	2,421,000
December	0	1,368,574	749,457	1,498,915	651,702	847,212	1,629,255	1,955,106	977,553	1,406,277	716,872	2,180,000
Total	1,922,521	18,084,731	17,433,029	20,984,805.00	14,500,368.10	15,966,698.00	22,353,376.00	24,829,845.00	19,160,038.80	22,137,468.00	10,990,953.33	34,298,000.00



Well Production 2024		Well Depth 250 feet	CF 7.481 gallons = 1 CF	Customer Meter usage CF	Difference in CF	Pump setting 168 feet	sounding off	sounding on	draw down	Fluoride levels	daily use	per capita	CF/month	Nitrates	Fluoride
Date	ACFT	gallons 1 acft = 325,851 gallons	CF 7.481 gallons = 1 CF	Customer Meter usage CF	Difference in CF	Pump setting 168 feet	sounding off	sounding on	draw down	Fluoride levels	daily use	per capita	CF/month	Nitrates	Fluoride
January	1/2/2024	2.7	879,798	117,604			45	49	4		165	57	657		2.52
February	2/5/2024	3.2	1,042,723	139,383	133,176	6,207	45	49	4		217	74	779		
March	3/4/2024		0	0			46	49	3		0	0	0		
April			0	0							0	0	0		
May			0	0							0	0	0		
June			0	0							0	0	0		
July			0	0							0	0	0		
August			0	0							0	0	0		
September			0	0							0	0	0		
October			0	0							0	0	0		
November			0	0							0	0	0		
December			0	0							0	0	0		
		<b>5.9</b>	<b>1,922,521</b>	<b>256,987</b>											

2.2

\* Tanks Over flowed with power outage

Well Production 2023		Well Depth 250 feet	CF 7.481 gallons = 1 CF	Customer Meter usage CF	Difference in CF	Pump setting 168 feet	sounding off	sounding on	draw down	Fluoride levels	daily use	per capita	CF/month	Nitrates	Fluoride
Date	ACFT	gallons 1 acft = 325,851 gallons	CF 7.481 gallons = 1 CF	Customer Meter usage CF	Difference in CF	Pump setting 168 feet	sounding off	sounding on	draw down	Fluoride levels	daily use	per capita	CF/month	Nitrates	Fluoride
January	1/4/2023	1.8	586,532	78,403			50	55	5		110	38	438		
February	2/2/2023	2.1	684,287	91,470			50	55	5		142	49	511		
March	3/3/2023	2.6	847,213	113,249			48	52	4		159	55	633		1.95
April	4/2/2023	2.4	782,042	104,537			46	50	4		152	52	584		1.92
May	5/8/2023	2.1	684,287	91,470			45	49	4		128	44	511		
June	6/4/2023	2.5	814,628	108,893			45	49	4		158	54	608		
July	7/1/2023	9.9	3,225,925	431,216			45	49	4		602	208	2409		1.97
August	8/1/2022	7.4	2,411,297	322,323			46	49	3		450	155	1801		
September	9/4/2023	7.1	2,313,542	309,256			46	49	3		448	154	1728		
October	10/2/2023	6.2	2,020,276	270,054			46	49	3		379	134	1509		2.19
November	11/2/2023	7.2	2,346,127	313,611			46	49	3		455	156	1752	3.3	
December	12/1/2023	4.2	1,368,574	182,940			45	49	4		257	88	1022	4.2	
		<b>55.5</b>	<b>18,084,731</b>	<b>2,417,422</b>											

\*meter stopped working  
Meter replaced temporary

# Krista Mutual Water Company

## Balance Sheet Detail

As of March 19, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
<b>ASSETS</b>									
1001 Cash in Checking CB&T 3526									
Beginning Balance									
03/01/2024	Deposit			Deposit	1200 Undeposited Funds	\$40.00		40.00	47,141.98
03/04/2024	Deposit			Deposit	-Split-	\$1,469.95		1,469.95	48,651.93
03/05/2024	Deposit			Deposit	-Split-	\$2,034.00		2,034.00	50,685.93
03/06/2024	Transfer			Funds Transfer	1007 Cash in Savings CB&T 8061		\$500.00	-500.00	50,185.93
03/07/2024	Deposit			fee refund	6900 Bank Charges & NSF Fees	\$20.00		20.00	50,205.93
03/07/2024	Check		AT&T 23884120298641 *Relay		6822 UTILITIES:Telephone & Relay Expense:Relay Expense		\$31.57	-31.57	50,174.36
03/07/2024	Check		KAISER	ID#000136690-0000	6652 Insurance Expense:Health Insurance		\$764.92	-764.92	49,409.44
03/07/2024	Deposit			Deposit	-Split-	\$1,712.25		1,712.25	51,121.69
03/08/2024	Deposit			Deposit	-Split-	\$947.50		947.50	52,069.19
03/08/2024	Check	4295	Charlotte Stokes		6715 Professional Fees		\$15.00	-15.00	52,054.19
03/11/2024	Check		SCOTT NAVE		6717 Professional Fees:Attorney		\$157.50	-157.50	51,896.69
03/11/2024	Deposit			Deposit	-Split-	\$1,061.50		1,061.50	52,958.19
03/11/2024	Expense		QUICKBOOKS INTUIT	2469216EL30Q61H14 4254 INTUIT *QBooks Online CL.INTUIT.COM C	6005 Dues and Subscriptions		\$580.00	-580.00	52,378.19
03/12/2024	Check		MICROSOFT		6005 Dues and Subscriptions		\$8.25	-8.25	52,369.94
03/12/2024	Deposit			Deposit	-Split-	\$2,594.35		2,594.35	54,964.29
03/13/2024	Deposit				4101 Water Service Fees - Houses	\$187.00		187.00	55,151.29
03/14/2024	Check		PG&E 5713960371-6		6813 UTILITIES:Power:Power tanks		\$9.86	-9.86	55,141.43
03/14/2024	Check		PG&E 6411589972-2	6411589972-2	6811 UTILITIES:Power:Power well		\$1,929.00	-1,929.00	53,212.43
03/14/2024	Check		SOUTHERN CALIFORNIA EDISON		6812 UTILITIES:Power:Power Office		\$23.96	-23.96	53,188.47
03/15/2024	Check		AT&T - 66124869368901- TANKS	66124869398901	6824 UTILITIES:Telephone & Relay Expense:Tanks Auto Dialer		\$117.57	-117.57	53,070.90
03/15/2024	Deposit				-Split-	\$1,524.80		1,524.80	54,595.70
03/19/2024	Check	4296	GOLDEN EMPIRE WATER		-Split-	\$2,675.00		-2,675.00	51,920.70
<b>Total for 1001 Cash in Checking CB&amp;T 3526</b>								<b>\$4,778.72</b>	
1007 Cash in Savings CB&T 8061									
Beginning Balance									
03/06/2024	Transfer			Funds Transfer	1001 Cash in Checking CB&T 3526	\$500.00		500.00	73,309.61
<b>Total for 1007 Cash in Savings CB&amp;T 8061</b>								<b>\$500.00</b>	
1009 FCPP Grant - CB&T 1034									
Beginning Balance									
<b>Total for 1009 FCPP Grant - CB&amp;T 1034</b>									3,794.05
1010 Meter Inst. Well Site Gen 7776									
Beginning Balance									
<b>Total for 1010 Meter Inst. Well Site Gen 7776</b>									3,517.08
1012 Business CD 5917									
Beginning Balance									
<b>Total for 1012 Business CD 5917</b>									45,000.00

# Krista Mutual Water Company

## Balance Sheet

As of March 19, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1001 Cash in Checking CB&T 3526	51,920.70
1007 Cash in Savings CB&T 8061	73,809.61
1009 FCPP Grant - CB&T 1034	3,794.05
1010 Meter Inst. Well Site Gen 7776	3,517.08
1012 Business CD 5917	45,000.00
<b>Total Bank Accounts</b>	<b>\$178,041.44</b>
Accounts Receivable	
1100 *Accounts Receivable	39,292.04
<b>Total Accounts Receivable</b>	<b>\$39,292.04</b>
Other Current Assets	
1200 Undeposited Funds	0.00
120000 Accounts Receivable	0.00
1201 Accounts Receivable Adjustment	4,189.21
1301 Grant Claims Receivable	0.00
1308 Prepaid Insurance	1,583.76
1309 Prepaid Rent	0.00
1330 PREPAYMENTS-OTHER	1,497.69
1380 Deferred Tax Benefits - S/T	0.00
<b>Total Other Current Assets</b>	<b>\$7,270.66</b>
<b>Total Current Assets</b>	<b>\$224,604.14</b>
Fixed Assets	
1415 Plant & Equipment	414,658.00
1700 Accumulated Depreciation	-199,139.00
<b>Total Fixed Assets</b>	<b>\$215,519.00</b>
Other Assets	
1390 Deferred Tax Benefits - L/T	0.00
1420 Capitalized Grant Costs - KFCPP	392,357.00
1421 Less Assets Acqrd w/ KFCPP Grnt	0.00
<b>Total Other Assets</b>	<b>\$392,357.00</b>
<b>TOTAL ASSETS</b>	<b>\$832,480.14</b>

# Krista Mutual Water Company

## Balance Sheet

As of March 19, 2024

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2001 Other Accounts Payable	30,837.86
2002 Grant Receipts Payable	0.00
2310 Prepaid Assessment Income	4,189.21
2401 Payroll Liabilities	0.00
5280 SHE LOAN METER INST. WELL SITE	79,178.70
<b>Total Other Current Liabilities</b>	<b>\$114,205.77</b>
<b>Total Current Liabilities</b>	<b>\$114,205.77</b>
Long-Term Liabilities	
2410 Defferred Tax Liability	61,500.00
2515 N/P - Zion Bank - PPP	0.00
<b>Total Long-Term Liabilities</b>	<b>\$61,500.00</b>
<b>Total Liabilities</b>	<b>\$175,705.77</b>
Equity	
3010 Capital Stock	107,502.00
3015 Paid-In Capital	0.00
3200 Retained Earnings	373,935.63
Net Income	175,336.74
<b>Total Equity</b>	<b>\$656,774.37</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$832,480.14</b>

# Krista Mutual Water Company

## Budget vs. Actuals: FY\_2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
4101 Water Service Fees - Houses	50,264.69	200,475.00	-150,210.31	25.07 %
4105 Water Service Fees - Lots	780.00	3,600.00	-2,820.00	21.67 %
4200 Transfer Fees, Late Ch & Refund				
4210 Transfer Fees	100.00		100.00	
4220 Late Fees	942.93		942.93	
4240 Turn On/Off Charge	1,350.00		1,350.00	
<b>Total 4200 Transfer Fees, Late Ch &amp; Refund</b>	<b>2,392.93</b>		<b>2,392.93</b>	
4700 Interest Income	73.90		73.90	
4710 Returned Check Charges	35.00		35.00	
<b>Total Income</b>	<b>\$53,546.52</b>	<b>\$204,075.00</b>	<b>\$ -150,528.48</b>	<b>26.24 %</b>
<b>GROSS PROFIT</b>	<b>\$53,546.52</b>	<b>\$204,075.00</b>	<b>\$ -150,528.48</b>	<b>26.24 %</b>
<b>Expenses</b>				
6000 Advertising and Promotion		50.00	-50.00	
6001 Chlorine		100.00	-100.00	
6003 Computer and Internet Expenses		0.00	0.00	
6004 Contract Labor	8,204.46	35,000.00	-26,795.54	23.44 %
6005 Dues and Subscriptions	1,068.27	7,500.00	-6,431.73	14.24 %
6006 Education Expense		600.00	-600.00	
6007 Material & Supplies	5,589.00	500.00	5,089.00	1,117.80 %
6008 Equipment Fuel		250.00	-250.00	
6009 Meals and Entertainment	100.00	300.00	-200.00	33.33 %
6010 Mileage Fuel		400.00	-400.00	
6260 Equipment Rental	5,058.26	17,000.00	-11,941.74	29.75 %
6650 Insurance Expense				
6651 General Liability Insurance		9,600.00	-9,600.00	
6652 Health Insurance	2,294.76	8,500.00	-6,205.24	27.00 %
6656 Worker's Compensation		1,600.00	-1,600.00	
<b>Total 6650 Insurance Expense</b>	<b>2,294.76</b>	<b>19,700.00</b>	<b>-17,405.24</b>	<b>11.65 %</b>
6675 Office Expense		1,000.00	-1,000.00	
6680 Office Supplies	98.94	1,700.00	-1,601.06	5.82 %
6685 Payroll Expenses	9,156.45	55,500.00	-46,343.55	16.50 %
6690 Payroll - Taxes		5,500.00	-5,500.00	
6691 Fed Tax Deposit-941	700.47		700.47	
6692 Fed Tax Deposit - 940	96.94		96.94	
6693 EDD Tax Deposit-DE88	52.62		52.62	
6694 OREGON DEPARTMENT OF REVENUE	5.09		5.09	
<b>Total 6690 Payroll - Taxes</b>	<b>855.12</b>	<b>5,500.00</b>	<b>-4,644.88</b>	<b>15.55 %</b>
6710 Permit License & Land Use Fees		800.00	-800.00	
6713 Postage and Delivery	63.65	3,000.00	-2,936.35	2.12 %
6715 Professional Fees	15.00	25.00	-10.00	60.00 %
6716 Accountant		7,000.00	-7,000.00	



# Krista Mutual Water Company

Budget vs. Actuals: FY\_2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6717 Attorney	247.50	500.00	-252.50	49.50 %
<b>Total 6715 Professional Fees</b>	<b>262.50</b>	<b>7,525.00</b>	<b>-7,262.50</b>	<b>3.49 %</b>
6725 Rent Expense	735.00	4,600.00	-3,865.00	15.98 %
6730 TAXES				
6737 Taxes - State		800.00	-800.00	
<b>Total 6730 TAXES</b>		<b>800.00</b>	<b>-800.00</b>	
6800 UTILITIES				
6805 OFFICE Gas	68.32	350.00	-281.68	19.52 %
6810 Power		31,200.00	-31,200.00	
6811 Power well	6,427.00		6,427.00	
6812 Power Office	71.79		71.79	
6813 Power tanks	21.81		21.81	
<b>Total 6810 Power</b>	<b>6,520.60</b>	<b>31,200.00</b>	<b>-24,679.40</b>	<b>20.90 %</b>
6820 Telephone & Relay Expense		3,100.00	-3,100.00	
6821 Telephone Office	287.01		287.01	
6822 Relay Expense	94.57		94.57	
6824 Tanks Auto Dialer	349.94		349.94	
<b>Total 6820 Telephone &amp; Relay Expense</b>	<b>731.52</b>	<b>3,100.00</b>	<b>-2,368.48</b>	<b>23.60 %</b>
<b>Total 6800 UTILITIES</b>	<b>7,320.44</b>	<b>34,650.00</b>	<b>-27,329.56</b>	<b>21.13 %</b>
6885 Water Analysis and Fees	117.00	1,500.00	-1,383.00	7.80 %
6900 Bank Charges & NSF Fees	5.00	100.00	-95.00	5.00 %
8500 CIP - CAPITAL IMPROVEMENTS		6,000.00	-6,000.00	
8510 Bank Service Charges	12.00		12.00	
<b>Total Expenses</b>	<b>\$40,940.85</b>	<b>\$204,075.00</b>	<b>\$ -163,134.15</b>	<b>20.06 %</b>
<b>NET OPERATING INCOME</b>	<b>\$12,605.67</b>	<b>\$0.00</b>	<b>\$12,605.67</b>	<b>0.00%</b>
Other Income				
5100 FCPP PROP 1				
5101 FCPP PROP 1 PROCEEDS REC'D	39,677.00		39,677.00	
5110 QUAD KNOPF PD BY PROP 1	-38,058.70		-38,058.70	
5115 Provost & Pritchard PD Prop 1	-1,191.50		-1,191.50	
<b>Total 5100 FCPP PROP 1</b>	<b>426.80</b>		<b>426.80</b>	
5200 METER INST. WELL SITE GEN SADW	249,996.00		249,996.00	
5210 QUAD KNOPF PD BY SADW	-8,608.71		-8,608.71	
5211 Brough Construction, Inc.	-79,178.70		-79,178.70	
<b>Total 5200 METER INST. WELL SITE GEN SADW</b>	<b>162,208.59</b>		<b>162,208.59</b>	
<b>Total Other Income</b>	<b>\$162,635.39</b>	<b>\$0.00</b>	<b>\$162,635.39</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>\$162,635.39</b>	<b>\$0.00</b>	<b>\$162,635.39</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$175,241.06</b>	<b>\$0.00</b>	<b>\$175,241.06</b>	<b>0.00%</b>

Outstanding balances	2024	2023	2022	2021	2020	2019
January	\$8,689.30	\$7,098.34	\$8,880.27	\$7,559.26	\$3,728.43	\$1,719.16
February	\$7,583.90	\$5,688.83	\$9,840.50	\$9,769.36	\$3,331.15	\$2,512.68
March	\$8,084.97	\$6,704.46	\$9,233.85	* \$3,111.47	\$5,106.89	\$4,364.38
April		\$7,418.04	\$5,719.04	\$3,883.86	\$3,624.80	\$2,892.44
May		\$6,988.61	\$5,720.01	\$5,011.97	\$4,470.78	\$2,034.44
June		\$4,656.89	\$3,927.20	\$7,462.94	\$5,036.86	\$3,501.20
July		\$7,317.75	\$4,623.34	\$6,172.81	\$5,798.60	\$4,349.53
August		\$4,862.71	\$7,966.97	\$7,622.64	\$4,613.10	\$2,972.14
September		\$7,194.24	\$6,987.52	\$8,464.18	\$5,434.97	\$2,827.45
October		\$4,953.72	\$6,465.72	\$9,062.58	\$7,601.15	\$3,110.56
November		\$5,891.78	\$8,026.47	\$9,204.05	\$7,975.76	\$2,856.20
December		\$7,934.76	\$6,989.15	**\$10271.56	\$7,731.22	\$3,326.46

Krista Shut off's for non-payment 2024

	Shut off for non-payment	Reconnected	Request to be shut off
January	2	2	0
February	2	1	0
March		1	0
April			
May			
June			
July			
August			
September			
October			
November			
December			

Krista Shut off's for non-payment 2023

	Shut off for non-payment	Reconnected	Request to be shut off
January	1	1	0
February	0	0	0
March	0	0	0
April	0	0	0
May	3	0	0
June	0	2	0
July	2	1	0
August	1	0	0
September	0	0	0
October	1	0	0
November	0	1	0
December	0	0	0