

Krista/Lebec Consolidation Meeting with State Minutes

June 11, 9:00am to 10:00am

Attendance:

Krista Mutual Water Company (Krista)- Pamela Jarecki, **Absent - Sandi McElhenney**
Lebec County Water District (LCWD) - Jessica Carroll, & Chris Guadarrama, **Absent - Rick Puckett**
Self Help Enterprises (SHE) - Carlos Bravo
State Water Resource Control Board (SWRCB) - Jesse Dhaliwal & Dmitriy Kulik, **Absent - Ryan Icenhower & Joel Greathouse**
Quad Knopf (QK) – Krista’s Engineer - 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: Angelica from Tejon Ranch has been sent a memo breakdown of the requirements from the oil & fiber optics easement and she will see if legal needs anything else to move forward with the easement/license agreement.

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 – Done

New Report: Still waiting on this: Carlos Bravo wanted to know if the NOC – Notice of Completion with the state was approved, Pamela Jarecki will email it to Joel Greathouse for him to follow up.

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 –

Designs – QK is still waiting on electrical for the final designs. The Lebec tank does not have power at it, so addition power set up would be needed. P&P does want QK to include Seismic Valves at the Lebec tank. Blending station tanks will not need Seismic Valves. Jeff and Cathy will go over the budget today or tomorrow for the Phase #3 only. Carlos will need engineering contracts.

Carlos Bravo confirmed that QK & P&P will have the cost break downs for the application and will reach out to Lebec for all the forms that Lebec needs to submit for the TMF. Engineering contracts needed too.

Pamela Jarecki will get a meeting together with QK, DFA, SHE and Krista: **NEED CLARIFICATION – Phase #2 from Meter installation, Well site improvement, and Generator project funds and Phase #3 and integrating Phase #4 how is this all coming together and what does the application cover? If so TA needed for Designs for Phase #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, will need to contact, Oil and Fiber Optic
- **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. Electricity will need to be added.
- **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 –

The FBA package was submitted last week, waiting for DFA's approval. Lebec requested a bridge loan with SHE and they do not have any more. Lebec will discuss at their meeting to see if Lebec can move forward and cover the costs until DFA can approve and pay the Claims.

P&P have submitted 2 pipeline routes to Tejon Ranch and are waiting for their response, they are allowing the pipelines to go through their easement.

P&P will submit the designs to DDW after designs are double checked with Lebec.

Permits are needed with Kern County and Cal Trans as well.

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. – **currently have a conditional permit until well is drilled. Then Lebec will need a well and tank permit once those are both done.**

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. MOU was submitted to DFA

DDW is working with the High School and SHE (Jackie) and their department of Drinking Water for Schools on an interim solution for Fluoride and Uranium until they can annex. Point of Use is recommended for every drinking fountain and any sink, like a kitchen, or bathroom.

Docs are ready and P&P are scheduling a field review - P&P - Right of way permit easement with State Park will be executed next week. 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:

- 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 preparing complete annexation application package for FMHS parcels including:

- Application Form
- Municipal Services Review (MSR) - this includes FMHS and KMWC areas
- Sphere of Influence (SOI) amendment application -this will include FMHS and KMWC areas
- Environmental document
- Annexation Legal description/maps
- LAFCo Process – 3 to 6 months
 - LAFCo reviews all documents. Kern County reviews legal description/maps.
 - Notifications – GSA, other agencies
 - LAFCo hearing
- A separate annexation application will be prepared for parcels served by KMWC, this will require a protest vote action requiring more time.
 - This application will use the same MSR and SOI

Carlos Bravo says the work plan is approved

These need to be completed before phase 2.

5. Non-system Improvement items

- **Kern LAFCO (KMWC and/or LCWD)** – had meeting with LAFCO they have given direction, P&P to send over email with all info.
- **Environmental documentation (QK to provide)** Done, filed 01-06-2023, DWSRF environmental forms are also done.
- **Rate Study (P&P/CRWA/RCAC)** – Have notified RCAC that we are reading meters. Pam has reach out to RCAC and we do need a new TA/AR it takes about 2 months to get one approved. Pam will send out a request in October to get one set up for the new year. 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 conditional permit for the drilling of the well and will need a new permit for the new well and tank 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: July 9th – 9:00 am to 10:00 am.

DRAFT

Krista Mutual Water Company
Meeting of the Board of Directors 05-28-2024

In attendance Via Zoom: Pamela Jarecki, Sandi McElhenney, & Jonathan Paley (arrived 9:15 just after Item #5), Carlos Bravo (SHE, Self Help Enterprises), & Cathy Williams (QK, Quad Knopf)

Office: Brenda Fessia & Michael McNichols

Absent: None

Public attending Office: None

Public attending Via Zoom: William Lawrence

1. **Call to Order** at 9:05 am
2. **Adjustments to the Agenda:** None
3. **Public Comments:** None
4. **Fluoride Contamination Planning Project (FCPP) – State Revolving Fund/Prop 1**

Annexation Update:

- Jeff Eklund has reached out to Tejon Ranch to see if they had any more questions regarding the easement requirements for Fiber and Oli. Tejon had questions about Fiber optics concerns – excerpt of email from Denise Pope from Vast Networks concerns are in blue - on the prints that you provided, it says the waterline must be installed 1' above the oil line so we are a little concerned regarding where that puts the depth of the water line in relation to the depth of our pipe. I understand this is a ways out and we are installing new fiber though that section as well so I'm not sure how the timing is work out with that. Shouldn't be a conflict we can't resolve when the time comes. This is a really important stretch of infrastructure so we will ask that we are notified at least 5 days prior to construction so that we can have someone on stand-by who can make sure that we are not compromised in that area. QK responded saying the main concern from Vast was seeing the plans and being notified 5 days ahead. Tejon Ranch requested QK put all that has happening in a memo for their legal department to review.
- Lebec, had a meeting right after our state meeting to go over the FBA for the well to be drilled. We will know more next meeting on 6-11-2024
- **Approving state minutes 5-7-2024**
Sandi McElhenney motioned to approve the state meeting minutes 5-7-2024
Michael McNichols second it. 2/0/1

Claims:

- Claim #59 in the amount of \$8,987.00, Sandi McElhenney motioned to approve Claim #59 in the amount of \$8,987.00, Michael McNichols second it. 2/0/1

5. METER INSTALLATION, WELL SITE IMPROVEMENTS AND GENERATOR INSTALLATION PROJECT:

Meter construction

- Claim #22 came in and contractor has been paid, Krista's reimbursement has happened. Initially we transfer funds from one account to the other, but we could not apply it to our invoice in our profit loss. So, we transferred money back and wrote a check. This will show up on the balance sheet.
- We had our third full month of meter reads on April 25th. 90-day reads were done on high users and anyone that had leaks were sent letters. Only 8 were sent out, down from 24 the month before. Our May 1st billing from RVS, our billing software, went out. We did have 4 customers say they did not receive their bill and we noticed that the late charge amount did not show up on the bill. The customers were issued a bill, we have a copy of it on file.
- Carlos is needing the signed NOC from the State if they sign it if not, he just needs our original. Pamela Jarecki will reach out to Joel Greathouse to confirm.

Well Site improvements & Generator Installation

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

Jonathan Paley arrived

6. **Approval of the Minutes:** Approval of the minutes for 4-21-2024 board meeting, special meeting of the shareholders 4-21-2024 meeting

Sandi McElhenney made a motion to approve the minutes for 4-21-2024 & board meeting special meeting of the shareholders 4-21-2024 meeting, Jonathan Paley seconded it, 3/0/0

7. Treasury Report: Profit and loss is at 37.19%.

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

1 customers were shut off for non-payment, 0 requested to be shut off. 0 was turned back on after being shut off for non-payment.

- 3 Lien's will be recorded at the recorder's office.

8. Distribution Operators Report:

- Sandi McElhenney motioned to approve distribution operators report and Michael McNichols second it. 3/0/0

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

10. Updating Bylaws – 113 shares have voted, only have 97 yes and we need 99, 11 No and 5 abstain
We will do another 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 June 24th, 2024.

11. Insurance Quote – CalMutual did a refund to keep us on. Our refund check of \$3,950.00 came in already.

Tabled - Send out the 6 months' notice of cancelation to our current insurer letting them know we will be looking somewhere else for insurance for the future.

Closed Session – Customer concern nothing new with the collection agency, does not qualify to proceed with legal action as the balance is too low for an attorney to accept.

Adjournment: Sandi McElhenney made a motion to adjourn the meeting at 9:35am, Michael McNichols second it. 3/0/0

Michael McNichols, Secretary

**KRISTA MUTUAL WATER COMPANY
SPECIAL MEETING OF THE SHAREHOLDERS**

5-28-2024

In attendance Via Zoom: Pamela Jarecki, Sandi McElhenney, Carlos Bravo & Cathy Williams

Public attendance Via Zoom: William Lawrence

Office: Brenda Fessia & Michael McNichols

We do not have a quorum so we will have to adjourn until June 24th at 1:00pm.

We need 50% + 1 vote to amend the bylaws. 99 (rounding up) shares voting in favor did not happen. We had 113 shares vote, 97 for, 11 against and 5 abstained.

Michael McNichols, Secretary

Krista Mutual Water Company

Balance Sheet Detail

As of June 28, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
ASSETS									
1001 Cash in Checking CB&T 3526									
Beginning Balance									55,138.62
06/04/2024	Expense		KAISER		6652 Insurance Expense:Health Insurance	\$764.92	-764.92	54,373.70	
06/05/2024	Transfer			Funds Transfer	1007 Cash in Savings CB&T 8061	\$500.00	-500.00	53,873.70	
06/08/2024	Expense		QUICKBOOKS INTUIT	2469216EL30Q61H14 4254 INTUIT *QBooks Online CL.INTUIT.COM	6005 Dues and Subscriptions	\$20.00	-20.00	53,853.70	
06/10/2024	Deposit				-Split-	\$3,180.55		3,180.55	57,034.25
06/11/2024	Deposit				-Split-	\$1,588.69		1,588.69	58,622.94
06/11/2024	Check	4309	STATE COMPENSATION INSURANCE FUND		-Split-	\$1,210.00		-	57,412.94
06/11/2024	Expense		PG&E 6411589972-2		6811 UTILITIES:Power:Power well	\$1,929.00		-	55,483.94
06/12/2024	Expense		MICROSOFT		6005 Dues and Subscriptions	\$8.25	-8.25	55,475.69	
06/13/2024	Check		AT&T 23884120298641 *Relay		6822 UTILITIES:Telephone & Relay Expense:Relay Expense	\$63.14	-63.14	55,412.55	
06/13/2024	Expense		AT&T - 66124869368901- TANKS		6824 UTILITIES:Telephone & Relay Expense:Tanks Auto Dialer	\$125.08	-125.08	55,287.47	
06/13/2024	Expense		SOUTHERN CALIFORNIA EDISON		6812 UTILITIES:Power:Power Office	\$23.07	-23.07	55,264.40	
06/17/2024	Check		AT&T 252115035 INTERNET & PHONE		6821 UTILITIES:Telephone & Relay Expense:Telephone Office	\$95.40	-95.40	55,169.00	
06/28/2024	Expense		DOUG THORNBURN		6725 Rent Expense	\$735.00	-735.00	54,434.00	
Total for 1001 Cash in Checking CB&T 3526								\$ -	704.62
1007 Cash in Savings CB&T 8061									
Beginning Balance									74,909.13
06/05/2024	Transfer			Funds Transfer	1001 Cash in Checking CB&T 3526	\$500.00		500.00	75,409.13
Total for 1007 Cash in Savings CB&T 8061								\$500.00	
1009 FCPP Grant - CB&T 1034									
Beginning Balance									3,794.25
Total for 1009 FCPP Grant - CB&T 1034									
1010 Meter Inst. Well Site Gen 7776									
Beginning Balance									3,517.40
Total for 1010 Meter Inst. Well Site Gen 7776									
1012 Business CD 5917									
Beginning Balance									45,000.00
Total for 1012 Business CD 5917									
1100 *Accounts Receivable									
Beginning Balance									39,292.04
Total for 1100 *Accounts Receivable									
1201 Accounts Receivable Adjustment									
Beginning Balance									4,189.21
Total for 1201 Accounts Receivable Adjustment									
1308 Prepaid Insurance									
Beginning Balance									1,583.76
Total for 1308 Prepaid Insurance									

Krista Mutual Water Company

Balance Sheet Detail

As of June 28, 2024

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
1330 PREPAYMENTS-OTHER								
	Beginning							1,497.69
	Balance							
Total for 1330 PREPAYMENTS-OTHER								
1415 Plant & Equipment								
	Beginning							414,658.00
	Balance							
Total for 1415 Plant & Equipment								
1700 Accumulated Depreciation								
	Beginning							-
	Balance							199,139.00
Total for 1700 Accumulated Depreciation								

Krista Mutual Water Company

Balance Sheet Detail

As of June 28, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
	1420 Capitalized Grant Costs - KFCPP								
	Beginning Balance								392,357.00
	Total for 1420 Capitalized Grant Costs - KFCPP								
TOTAL ASSETS								\$ -204.62	\$836,593.48
LIABILITIES AND EQUITY								\$205,157.07	\$836,593.48

Krista Mutual Water Company

Balance Sheet

As of June 28, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 Cash in Checking CB&T 3526	54,434.00
1007 Cash in Savings CB&T 8061	75,409.13
1009 FCPP Grant - CB&T 1034	3,794.25
1010 Meter Inst. Well Site Gen 7776	3,517.40
1012 Business CD 5917	45,000.00
Total Bank Accounts	\$182,154.78
Accounts Receivable	
1100 *Accounts Receivable	39,292.04
Total Accounts Receivable	\$39,292.04
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
Total Other Current Assets	\$7,270.66
Total Current Assets	\$228,717.48
Fixed Assets	
1415 Plant & Equipment	414,658.00
1700 Accumulated Depreciation	-199,139.00
Total Fixed Assets	\$215,519.00
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
Total Other Assets	\$392,357.00
TOTAL ASSETS	\$836,593.48

Krista Mutual Water Company

Balance Sheet

As of June 28, 2024

	TOTAL
LIABILITIES AND EQUITY	
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
CA PIT / SDI	0.00
CA SUI / ETT	8.25
Federal Taxes (941/943/944)	-25.48
Federal Unemployment (940)	5.38
OR Employment Taxes	52.74
OR Income Tax	0.00
OR Paid Family and Medical Leave	0.00
OR Statewide Transit Taxes	6.06
Total 2401 Payroll Liabilities	46.95
5280 SHE LOAN METER INST. WELL SITE	0.00
Total Other Current Liabilities	\$35,074.02
Total Current Liabilities	\$35,074.02
Long-Term Liabilities	
2410 Defferred Tax Liability	61,500.00
2515 N/P - Zion Bank - PPP	0.00
Total Long-Term Liabilities	\$61,500.00
Total Liabilities	\$96,574.02
Equity	
3010 Capital Stock	107,502.00
3015 Paid-In Capital	0.00
3200 Retained Earnings	373,935.63
Net Income	258,581.83
Total Equity	\$740,019.46
TOTAL LIABILITIES AND EQUITY	\$836,593.48

Krista Mutual Water Company

Budget vs. Actuals: FY_2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4101 Water Service Fees - Houses	89,913.62	200,475.00	-110,561.38	44.85 %
4105 Water Service Fees - Lots	1,256.40	3,600.00	-2,343.60	34.90 %
4200 Transfer Fees, Late Ch & Refund				
4210 Transfer Fees	150.00		150.00	
4220 Late Fees	2,189.95		2,189.95	
4230 Refunds, NSF & Misc Income	40.32		40.32	
4240 Turn On/Off Charge	3,486.87		3,486.87	
Total 4200 Transfer Fees, Late Ch & Refund	5,867.14		5,867.14	
4700 Interest Income	173.42		173.42	
4710 Returned Check Charges	35.00		35.00	
Total Income	\$97,245.58	\$204,075.00	\$ -106,829.42	47.65 %
GROSS PROFIT	\$97,245.58	\$204,075.00	\$ -106,829.42	47.65 %
Expenses				
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	15,216.96	35,000.00	-19,783.04	43.48 %
6005 Dues and Subscriptions	1,390.40	7,500.00	-6,109.60	18.54 %
6006 Education Expense		600.00	-600.00	
6007 Material & Supplies	378.00	500.00	-122.00	75.60 %
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	7,350.00	9,600.00	-2,250.00	76.56 %
6652 Health Insurance	4,589.52	8,500.00	-3,910.48	53.99 %
6656 Worker's Compensation	1,476.87	1,600.00	-123.13	92.30 %
Total 6650 Insurance Expense	13,416.39	19,700.00	-6,283.61	68.10 %
6675 Office Expense	132.49	1,000.00	-867.51	13.25 %
6680 Office Supplies	457.30	1,700.00	-1,242.70	26.90 %
6685 Payroll Expenses	13,653.88	55,500.00	-41,846.12	24.60 %
Taxes	804.27		804.27	
Wages	9,206.17		9,206.17	
Total 6685 Payroll Expenses	23,664.32	55,500.00	-31,835.68	42.64 %
6690 Payroll - Taxes		5,500.00	-5,500.00	
6691 Fed Tax Deposit-941	1,044.53		1,044.53	
6692 Fed Tax Deposit - 940	111.37		111.37	
6693 EDD Tax Deposit-DE88	77.55		77.55	
6694 OREGON DEPARTMENT OF REVENUE	36.97		36.97	
Total 6690 Payroll - Taxes	1,270.42	5,500.00	-4,229.58	23.10 %

Krista Mutual Water Company

Budget vs. Actuals: FY_2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6710 Permit License & Land Use Fees		800.00	-800.00	
6713 Postage and Delivery	2,606.01	3,000.00	-393.99	86.87 %
6715 Professional Fees	40.00	25.00	15.00	160.00 %
6716 Accountant	1,000.00	7,000.00	-6,000.00	14.29 %
6717 Attorney	652.50	500.00	152.50	130.50 %
Total 6715 Professional Fees	1,692.50	7,525.00	-5,832.50	22.49 %
6725 Rent Expense	2,205.00	4,600.00	-2,395.00	47.93 %
6730 TAXES				
6737 Taxes - State		800.00	-800.00	
Total 6730 TAXES		800.00	-800.00	
6800 UTILITIES				
6805 OFFICE Gas	114.56	350.00	-235.44	32.73 %
6810 Power		31,200.00	-31,200.00	
6811 Power well	12,214.00		12,214.00	
6812 Power Office	100.03		100.03	
6813 Power tanks	21.81		21.81	
Total 6810 Power	12,335.84	31,200.00	-18,864.16	39.54 %
6820 Telephone & Relay Expense		3,100.00	-3,100.00	
6821 Telephone Office	573.49		573.49	
6822 Relay Expense	220.85		220.85	
6824 Tanks Auto Dialer	707.68		707.68	
Total 6820 Telephone & Relay Expense	1,502.02	3,100.00	-1,597.98	48.45 %
Total 6800 UTILITIES	13,952.42	34,650.00	-20,697.58	40.27 %
6885 Water Analysis and Fees	-1,069.83	1,500.00	-2,569.83	-71.32 %
6900 Bank Charges & NSF Fees	-4.28	100.00	-104.28	-4.28 %
8500 CIP - CAPITAL IMPROVEMENTS		6,000.00	-6,000.00	
8510 Bank Service Charges	12.00		12.00	
Total Expenses	\$80,478.36	\$204,075.00	\$ -123,596.64	39.44 %
NET OPERATING INCOME	\$16,767.22	\$0.00	\$16,767.22	0.00%
Other Income				
5100 FCPP PROP 1				
5101 FCPP PROP 1 PROCEEDS REC'D	59,230.00		59,230.00	
5110 QUAD KNOFF PD BY PROP 1	-57,303.40		-57,303.40	
5115 Provost & Pritchard PD Prop 1	-1,499.60		-1,499.60	
Total 5100 FCPP PROP 1	427.00		427.00	
5200 METER INST. WELL SITE GEN SADW	336,900.00		336,900.00	
5201 METER INST. WELL PROCEEDS REC'D	35,154.00		35,154.00	
5210 QUAD KNOFF PD BY SADW	-27,005.56		-27,005.56	
5211 Brough Construction, Inc.	-103,660.83		-103,660.83	
Total 5200 METER INST. WELL SITE GEN SADW	241,387.61		241,387.61	
Total Other Income	\$241,814.61	\$0.00	\$241,814.61	0.00%

Krista Mutual Water Company

Budget vs. Actuals: FY_2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OTHER INCOME	\$241,814.61	\$0.00	\$241,814.61	0.00%
NET INCOME	\$258,581.83	\$0.00	\$258,581.83	0.00%

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	\$6,056.44	\$7,418.04	\$5,719.04	\$3,883.86	\$3,624.80	\$2,892.44
May	\$4,320.76	\$6,988.61	\$5,720.01	\$5,011.97	\$4,470.78	\$2,034.44
June	\$6,612.16	\$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

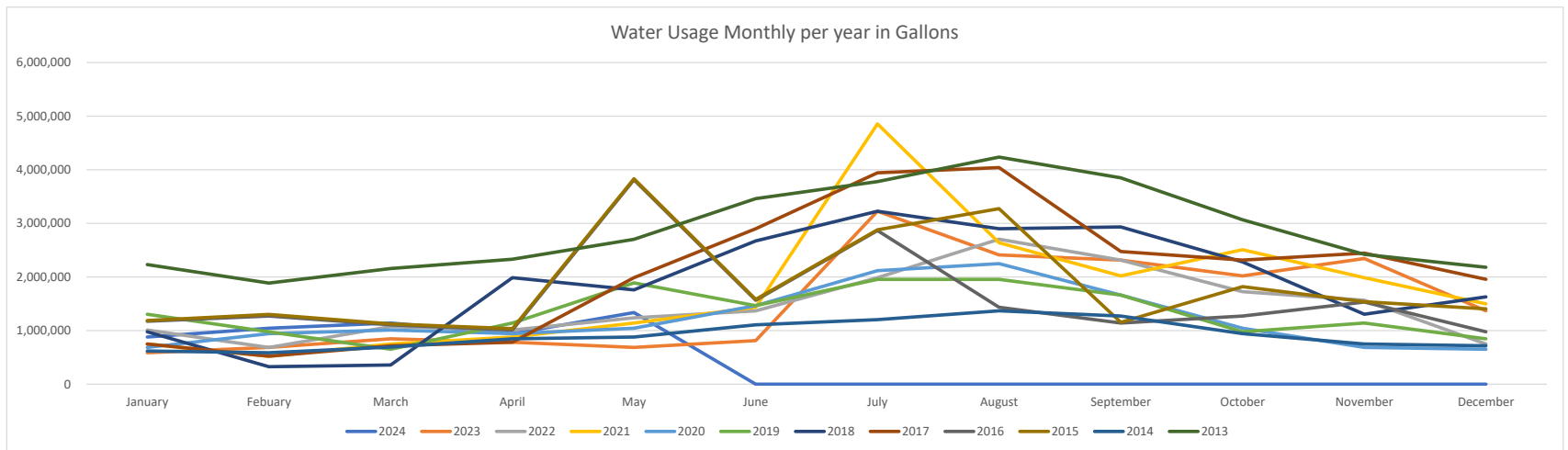
Krista Shut off's for non-payment 2024

	Shut off for non-payment	Reconnected	Request to be shut off
January	2	2	0
February	2	1	0
March	0	1	0
April	6	6	0
May	1	0	0
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

	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	1,140,479	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	944,968	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	1,335,989	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	5,343,956	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						Pump setting 168 feet										
	Date of meter reads	ACFT	gallons 1 acft = 325,851 gallons	CF 7.481 gallons = 1 CF	Customer Meter usage CF	Customer Meter usage gallons	Difference in CF	Difference in gallons	Date of soundings	sounding off	sounding on	draw down	Fluoride levels	active user daily use CF	per capita/day in gallons	active user CF/month	Nitrates	Fluoride	
January	1/2/2024	2.7	879,798	117,604					1/2/2024	45	49	4		165	56	657		2.52	2.5
February	2/28/2024	3.2	1,042,723	139,383	133,176	996,290	6,207	46,434	2/5/2024	45	49	4		217	71	779			
March	3/27/2024	3.5	1,140,479	152,450	127,733	955,571	24,717	184,908	3/4/2024	46	49	3		24	61	747			
April	4/25/2024	2.9	944,968	126,316	105,146	786,597	21,170	158,371	4/1/2024	46	49	3		20	52	615		2.2	2.20
May	5/28/2024	4.1	1,335,989	178,584	207,192	1,550,003	28,608	214,014	5/3/2024	45	49	4		39	103	1212			
June			0	0			0	0						0	0	0			
July			0	0			0	0						0	0	0			
August			0	0			0	0						0	0	0			
September			0	0			0	0						0	0	0			
October			0	0			0	0						0	0	0			
November			0	0			0	0						0	0	0			
December			0	0			0	0						0	0	0			
		16.4	5,343,956	714,337										0	0	0			

* Tanks Over flowed with power outage
 **Customer meter usage now used for
 daily use
 per capita
 CF/month

Well Production 2023			Well Depth 250 feet						Pump setting 168 feet										
	Date	ACFT	gallons 1 acft = 325,851 gallons	CF 7.481 gallons = 1 CF					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	0	
April	4/2/2023	2.4	782,042	104,537					46	50	4		152	52	584		1.92	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	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	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		
		55.5	18,084,731	2,417,422															

*meter stopped working
 Meter replaced temporary

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF KRISTA MUTUAL WATER COMPANY
AMENDING THE BYLAWS REGARDING DELINQUENT ACCOUNTS**

Whereas Krista Mutual Water Company is organized as a California mutual water company pursuant to the California Corporations Code;

Whereas the Corporations Code authorizes and the Bylaws of the Company contain certain provisions relating to delinquent shareholder accounts;

Whereas the Board of Directors desires to amend the Bylaws pursuant to section 14.02 to restate the Company's remedies against delinquent shareholders;

NOW, THEREFORE, BE IT RESOLVED by the Kista Mutual Water Company Board of Directors that the Article VIII of the Bylaws are amended as follows:

“Section 8.06. Delinquent Shareholders; Liens.

In addition to any other remedies provided in these Bylaws or by law, if a shareholder has not timely paid any rate, charge, or assessment arising from, or related to, water service provided by the Company, and the amount owed remains unpaid after 20 days' written notice to the shareholder, the Company may record a notice of lien against the shareholder's property to secure the collection of the rates, charges, and assessments owed to the Company by the shareholder.”

BE IT FURTHER RESOLVED that this amendment shall become effective _____.

PASSED AND APPROVED on _____.

Aye: _____

Abstain: _____

No: _____

Absent: _____

Sandi McElhenney, President

Michael McNichols, Secretary

Krista Mutual Water Company		
Lot	Srv Add	Shares
001	2401 LEBEC OAKS RD	1
002	2412 LEBEC OAKS RD	1
003	2306 GIBSON DR	1
004	2300 GIBSON DR	1
005	2305 GIBSON DR	1
006	2305 GIBSON DR	1
007	2309 GIBSON DR	1
008	2503 LEBEC OAKS RD	1
009	900 STARR COURT	1
010	908 STARR CT	1
011	912 STARR CT	1
012	916 STARR CT	1
014	921 STARR CT	1
015	917 STARR CT	1
016	913 STARR CT	1
017	909 STARR CT	1
018	905 STARR CT	1
019	2605 LEBEC OAKS RD	1
020	812 LANCER WAY	1
021	816 LANCER WAY	1
022	900 LANCER WAY	1
023	904 LANCER WAY	1
024	908 LANCER WAY	1
025	912 LANCER WAY	1
027	909 LANCER WAY	1
028	905 LANCER WAY	1
029	901 LANCER WAY	1
030A	817 LANCER WAY	1
30B	821 LANCER WAY	1
031	813 LANCER WAY	1
032	808 YOSEMITE DR	1
033	814 YOSEMITE DR	1
034	820 YOSEMITE	1
035	900 YOSEMITE DR	1
036	904 YOSEMITE DR	1
037	908 YOSEMITE DR	1
039	916 YOSEMITE DR	1
040	920 YOSEMITE DR	1
041	925 YOSEMITE DR	1
042	2809 HIGHLAND WAY	1
043	2813 HIGHLAND WAY	1
044	2817 HIGHLAND WAY	1
045	2821 HIGHLAND WAY	1
046	2901 HIGHLAND WAY	1
047	2905 HIGHLAND WAY	1
048	2909 HIGHLAND WAY	1
049	2913 HIGHLAND WAY	1
050	925 CANYON DR	1
052	917 CANYON DR	1
053	913 CANYON DR	1
054	909 CANYON DR	1
055	905 CANYON DR	1
056	901 CANYON DR	1
057	2921 INVERNESS CT	1
058	2925 INVERNESS CT	1
059	2929 INVERNESS CT	1
060	2928 INVERNESS CT	1
061	2924 INVERNESS CT	1
062	2920 INVERNESS CT	1
063	2921 TEMESCAL DR	1
064	2925 TEMESCAL DR	1
065	2929 TEMESCAL DR	1
066	2928 TEMESCAL DR	1
067	2924 TEMESCAL DR	1
068	713 CANYON DR	1
069	709 CANYON DR	1
070	705 CANYON DR	1
071	701 CANYON DR	1
072	700 CANYON DR	1
073	706 CANYON DR	1
074	712 CANYON DR	1
075	716 CANYON DR	1
076	720 CANYON DR	1
077	724 CANYON DR	1
078	800 CANYON DR	1
079	804 CANYON DR	1
080	808 CANYON DR	1
081	812 CANYON DR	1
082	816 CANYON DR	1
083	820 CANYON DR	1
084	900 CANYON DR	1
085	2912 HIGHLAND WAY	1
086	2912 HIGHLAND WAY	1
087	2904 HIGHLAND WAY	1
088	2900 HIGHLAND WAY	1
089	2820 HIGHLAND WAY	1
090	2816 HIGHLAND WAY	1
091	2812 HIGHLAND WAY	1
092	2808 HIGHLAND WAY	1
093	2804 HIGHLAND WAY	1
094	2800 HIGHLAND WAY	1
095	907 YOSEMITE DR	1
096	901 YOSEMITE DR	1
097	821 YOSEMITE DR	1
098	817 YOSEMITE DR	1
099	813 YOSEMITE DR	1
100	809 YOSEMITE DR	1
		97

Lot	Srv Add	Shares
101	800 MORSE CT	1
102	808 MORSE CT	1
103	904 MORSE CT	1
104	904 MORSE CT	1
105	908 MORSE CT	1
106	912 MORSE CT	1
107	913 MORSE CT	1
108	909 MORSE CT	1
109	905 MORSE CT	1
110	901 MORSE CT	1
111	809 MORSE CT	1
112	805 MORSE CT	1
113	801 MORSE CT	1
114	700 LOUISE WAY	1
115	712 LOUISE WAY	1
116	800 LOUISE WAY	1
117	804 LOUISE WAY	1
118	808 LOUISE WAY	1
119	812 LOUISE WAY	1
120	900 LOUISE WAY	1
121	904 LOUISE WAY	1
122	908 LOUISE WAY	1
123	912 LOUISE WAY	1
124	913 LOUISE WAY	1
125	909 LOUISE WAY	1
126	905 LOUISE WAY	1
127	901 LOUISE WAY	1
128	813 LOUISE WAY	1
129	809 LOUISE WAY	1
130	805 LOUISE WAY	1
131	801 LOUISE WAY	1
132	713 LOUISE WAY	1
133	709 LOUISE WAY	1
134	705 LOUISE WAY	1
135	701 LOUISE WAY	1
136	2820 LEBEC OAKS RD	1
137	2816 LEBEC OAKS RD	1
138	2812 LEBEC OAKS RD	1
139	2729 GIBSON DR	1
140	2804 LEBEC OAKS RD	1
141	2800 LEBEC OAKS RD	1
142	2717 GIBSON DR	1
143	2720 LEBEC OAKS RD	1
144	2716 LEBEC OAKS RD	1
145	2712 LEBEC OAKS RD	1
146	2708 LEBEC OAKS RD	1
147	2704 LEBEC OAKS RD	1
148	2700 LEBEC OAKS RD	1
149	2617 GIBSON DR	1
150	2621 GIBSON DR	1
151	2701 GIBSON DR	1
152	2705 GIBSON DR	1
153	2709 GIBSON DR	1
154	2713 GIBSON DR	1
155	2708 GIBSON DR	1
156	2700 GIBSON DR	1
157	2620 GIBSON DR	1
158	2620 GIBSON DR	1
161	809 KRISTA CT	1
162	801 KRISTA CT	1
163	709 KRISTA CT	1
164	705 KRISTA CT	1
165	701 KRISTA CT	1
166	700 KRISTA CT	1
167	704 KRISTA CT	1
168	708 KRISTA CT	1
169	800 KRISTA CT	1
170	808 KRISTA CT	1
172	2420 GIBSON DR	1
173	2416 GIBSON DR	1
174	2412 GIBSON DR	1
175	2425 GIBSON DR	1
176	2429 GIBSON DR	1
177	2433 GIBSON DR	1
178	2501 GIBSON DR	1
179	2505 GIBSON DR	1
180	2509 GIBSON DR	1
181	2513 GIBSON	1
182	2601 GIBSON DR	1
183	2607 GIBSON DR	1
184	800 LANCER WAY	1
185A	2608 LEBEC OAKS RD	1
185B	2608 LEBEC OAKS RD	1
186	2604 LEBEC OAKS RD	1
187	2600 LEBEC OAKS RD	1
188	2520 LEBEC OAKS RD	1
189	2516 LEBEC OAKS RD	1
190	2512 LEBEC OAKS RD	1
191	2508 LEBEC OAKS RD	1
192	2504 LEBEC OAKS RD	1
193	2500 LEBEC OAKS RD	1
194	2416 LEBEC OAKS RD	1
195	2412 LEBEC OAKS RD	1
196	2408 LEBEC OAKS RD	1
197	2404 LEBEC OAKS RD	1
198	2400 LEBEC OAKS RD	1
		96
Total		193