

LAKE OF THE WOODS MUTUAL WATER COMPANY

NOTICE OF A MEETING OF THE BOARD OF DIRECTORS

Date: December 3, 2025

Time: 10:00am.

Teleconference Via: Zoom.com Id# 825 6479 4298

Phone #669-900-9128

AGENDA

1. Call to Order
2. Adjustment of Agenda Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
3. Public Comments from eligible attendee (3 minutes/person max time 30 mins)
4. Water Main Replacement Project - South Tank & Line Replacement & SCADA Grant Phase 3 Update 5 million
 - Provost & Pritchard Contract Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
 - Forestry Service Permit Amendment
 - Spring License Renewal
 - South Tank access easement Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
 - SCADA, Springs Mapping, South Tank update
5. Regional Water Project Application & Annexation Update
 - SOI Mapping update and Annexation Timeline
 - MOU Update & discussion
6. Distribution Operators Report
 - Distribution operator purchases Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
 - No Outside Watering Enforcement Notices Update
 - Cross Connection Control Plan Update Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
 - Continue Generator rental
7. Treasury Report
Becoming Non-Profit Update
8. Approval of Minutes of 11-5-2025 board meeting Motion_____ Second_____ Ayes_____ Nays_____ Absent_____
9. Future Agenda Item

Closed session –

Adjournment

Motion_____ Second_____ Ayes_____ Nays_____ Absent_____

Board of Directors

Joan Kotnik, President

Daryl Beckstrand, Vice President/ Treasurer

Mary Dreier, Secretary

Martin Morehouse, Director

Richard McGee, Director

General Manager

Pamela Jarecki

Office Manager

Brenda Fessia

Operations Manager

Erik Alcala

Next board meeting January 7, 2026, at 10:00am, on Zoom and in the office.

Agenda will be posted on the website (<https://www.lakeofthewoodswater.com/>) 4 days before meeting.

Shareholders are invited to attend. To be placed on the agenda please email us at lowwaterco@gmail.com.

For all other questions please call 661-245-1448/661-917-7317

LAKE OF THE WOODS
OPERATIONS REPORT
November 2025

FACILITIES, EQUIPMENT

- no issues
- Most of the leftover dirt from phase 2 that was left on Cuddy Hall has been moved to the blending station to help build up the creek bed.

DISTRIBUTION SYSTEM

- no issues

WATER QUALITY & WELLS

- Blending station nitrate has remained around 3.1 mg/L – 3.5mg/L. The MCL (maximum contaminant level) is 10.0 mg/L for nitrate. It has gone up slightly compared to the first half of the year.
- I have ordered new spare parts for all the chlorine pumps from USA Bluebook.
- This month, we completed most of the sampling needed for this year at all wells, which included radiological, inorganic, and secondary MCL sampling.

LOW TRUCK

- No issues

WELL PRODUCTION 2023

	Well #1			Well #2			Well #4			Well #6			Well #7			TOTAL	TOTAL	TOTAL	Average daily demand in gallons	AVERAGE DAILY USE in Gallons	AVERAGE PER POP. In gallons	ACRE FEET
	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Daily use			
January	737,993	98,649	38.3	120,661	16,129	16.3	85,029	11,366	36	213,934	28,597	26.2	15,613	2,087	14.7	1,173,230	156,828	132	37846	102	36	3.60
February	522,293	69,816	38.6	222,126	29,692	18	153,802	20,559	33	187,691	25,089	25	17,683	9,582	14.7	1,157,595	154,738	129	41343	111	39	3.55
March	822,382	109,916	38.2	354,532	47,391	18	207,740	27,769	33	236,108	31,561	26.2	171,240	22,800	14.7	1,791,901	239,527	130	57803	156	55	5.50
April	578,124	77,279	38.3	232,958	31,140	18	48,941	6,542	38.2	219,934	29,399	27.8	70,262	9,302	14.7	1,150,219	153,752	137	38341	103	36	3.53
May	261,169	34,911	38.7	237,410	31,735	14.7	21,725	2,904	38.2	409,061	54,680	27.6	87,662	11,718	13.1	1,017,027	135,948	132	32807	88	31	3.12
June	210,620	28,154	38	440,227	58,846	14.7	127,372	17,026	38	625,486	83,610	28	264,663	35,378	15	1,668,368	223,014	134	55612	150	53	5.12
July	1,003,838	134,185	38	369,382	49,376	14.7	524	70	38	454,792	60,793	27.5	338,874	45,298	14.7	2,167,410	289,722	133	69916	188	66	6.65
August	1,653,121	220,976	38.8	597,118	79,818	14.7	135,593	18,125	30	564,232	75,422	27.5	529,288	70,751	13.1	3,479,353	465,092	124	112237	303	107	10.68
September	707,725	94,603	38.3	278,832	37,272	14.7	55,344	7,398	38	448,561	59,960	26.2	196,945	26,326	13.1	1,687,407	225,559	130	54432	152	53	5.18
October	483,415	64,619	38.3	219,283	29,312	14.7	830	111	28	281,106	37,576	26.2	205,473	27,466	14	1,190,107	159,084	121	38391	103	36	3.65
November	728,844	97,426	39	320,209	42,803	16.3	33,837	4,523		273,258	36,527	26.2	261,222	34,918	14.7	1,617,370	216,197	96	52173	145	51	4.96
December	505,903	67,625	38.7	223,338	29,854	16.3	0	0	38	287,442	38,423	26.2	225,373	30,126	14	1,242,055	166,028	133	40066	108	38	3.81
Total	8,215,327	1,098,159		3,616,076	483,368		870,736	116,393		4,201,606	561,637		2,438,297	325,932		19,342,043	2,585,489	1532				

*Well #4 all pump to waste in those month

** Well #4 pump to waste & construction line leaks & house fire and a leak in the system that was not found until 9-8-2023

*** mountain fire on Tecuya Ridge, fire fighters were using water next to the mountain view mini mart & Lackwood valley and Lakewood and a leak in the system that was not found until 9-8-2023.

****Well #4 Pump to waste and Construction meter.

*****Leak on Ivin's by point ct. and

*****Leak at Lakeview & Paige - South tank

WELL PRODUCTION 2024

	Well #1			Well #2			Well #4			Well #6			Well #7			TOTAL	TOTAL	TOTAL	Average daily demand in gallons	AVERAGE DAILY USE in Gallons	AVERAGE PER POP. In gallons	ACRE FEET
	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Daily use			
January	536,724	71,745	38.4	255,596	34,166	18	25,069	3,351	35.7	218,542	29,213	26.2	231,432	30,936	15.8	1,267,364	169,411	134	40883	110	39	3.89
February	627,027	83,816	38.3	297,983	39,832	18	344	46	40	455,084	60,832	26.2	262,927	35,146	16.3	1,643,366	219,672	139	58692	158	56	5.04
March	400,413	53,524	42.8	183,868	24,578	18	441	59		296,375	39,617	26.2	163,205	21,816	16.3	1,044,303	139,594	103	33687	91	32	3.24
April	413,123	55,223	42.8	187,092	25,009	18	39,784	5,318		312,751	41,806	26.1	167,544	22,396	16.3	1,120,295	149,752	103	37343	101	35	3.44
May	592,518	79,203	41.8	270,678	36,182	18	50,661	6,772		391,391	52,318	26.5	50,205	6,711	16.3	1,355,452	181,186	103	43724	118	42	4.16
June	497,162	66,470	41.8	221,280	29,579	18	0	0	42.8	318,923	42,631	26.5	179,043	23,933	16.3	1,216,508	162,613	145	40550	109	39	3.73
July	525,765	70,280	41.85	228,111	30,492	18	50,916	6,806	42.8	330,585	44,190	26.5	171,554	22,932	16.3	1,306,931	174,700	145	42159	114	40	4.01
August	587,685	78,557	41	170,888	22,843	18	11,192	1,496	42.8	362,851	48,503	26.5	242,422	32,405	16.1	1,375,038	183,804	144	44356	120	42	4.22
September	399,328	53,379	41	172,130	23,009	18	186,554	24,937		323,673	43,266	27.8	164,043	21,928	16.1	1,245,729	166,519	146	40185	112	39	3.82
October	371,881	49,710	41	163,108	21,803	18	288,946	38,624	41.6	380,955	50,923	27.8	155,919	20,842	16.4	1,360,809	181,902	145	43897	118	42	4.18
November	217,510	29,075	41	91,710	12,259	18	212,176	28,362	41.6	278,735	37,259	27.8	80,593	10,773	16.4	880,723	117,728	145	28410	79	28	2.70
December	458,406	61,276	41	193,720	25,895	18	190,294	25,437	41.6	281,525	37,632	27.8	179,933	24,052	16.4	1,303,878	174,292	145	42061	113	40	4.00
Total	5,627,642	752,258		2,436,165	325,647		1,056,377	141,208		3,951,389	528,190		2,048,821	273,870	16.25	15,120,395	2,021,173	1597				

****Well #4 Pump to waste and Construction meter happened from September 2024 to present

*****multiple leaks - Point Ct. near the North Tanks, Lot 144 & 145 service line break, meter valve on Lakeview heading up to south tank, lower part of Paige rd behind lakeview, over flow line leak and a few fire hydrants

*****Construction tie in of all lines happened in the month of May

*****Leak at the intersection of Lowry Lane and Lakeview Drive

*****Well #4 Pump to waste

WELL PRODUCTION 2025

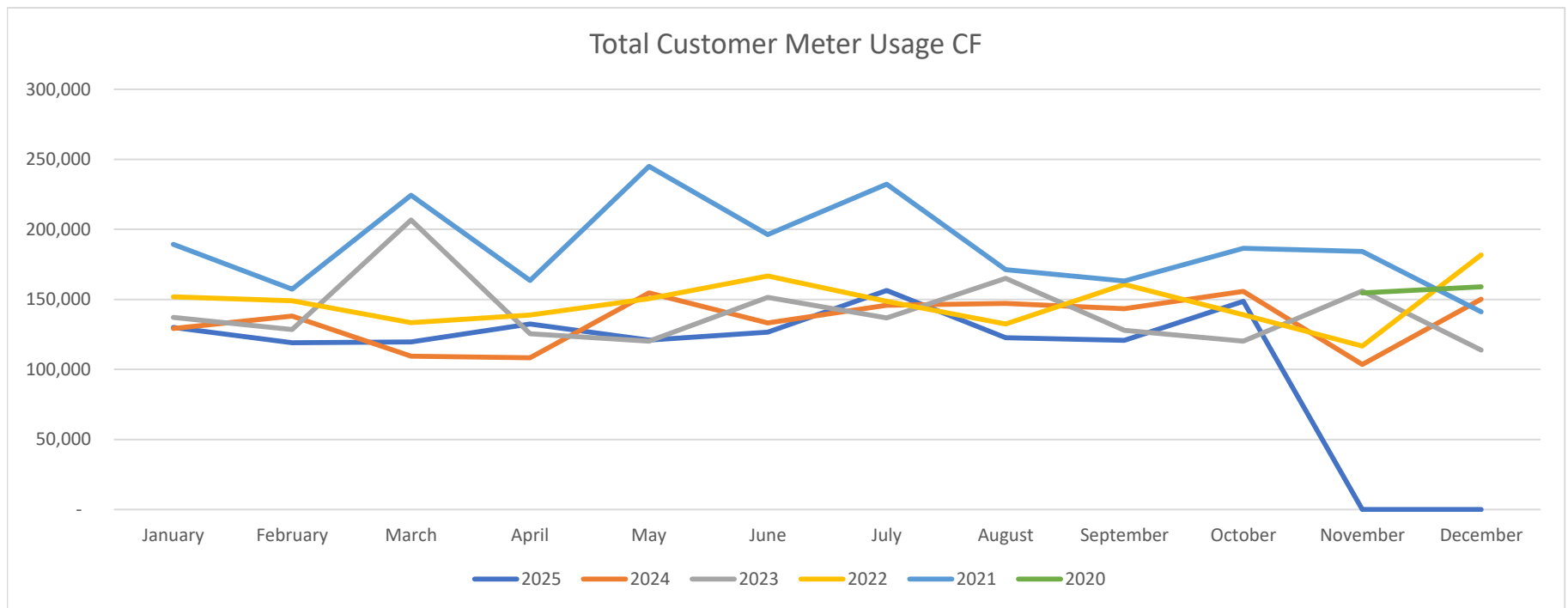
	Well #1			Well #2			Well #4			Well #6			Well #7			TOTAL	TOTAL	TOTAL	Average daily demand in gallons	AVERAGE DAILY USE in Gallons	AVERAGE PER POP. In gallons	ACRE FEET
	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Gallons	CF	GPM	Daily use			
January	419,332	56,053	41	178,863	23,909	18	133,483	17,843	41.6	205,206	27,965	27.8	179,432	23,985	16.4	1,120,317	149,755	145	36139	97	34	3.44
February	413,063	55,215	39.1	174,397	23,312	18	124,746	16,675	41.2	195,269	26,102	27.9	185,723	24,826	16.4	1,095,199	146,430	143	39043	105	37	3.35
March	503,711	67,332	39.3	225,702	30,170	18	102,415	13,690	41.1	208,241	27,806	26.2	169,115	22,606	16.3	1,209,184	161,634	141	39006	105	37	3.71
April	503,748	67,337	39.1	228,949	30,604	18	128,441	17,169	40.8	234,671	31,369	26	185,349	24,776	16.3	1,281,159	171,255	140	42705	115	41	3.93
May	404,460	54,065	39.3	180,681	24,152	18	142,670	19,071	40.2	206,595	27,616	25.8	145,535	19,454	16.3	1,079,942	144,358	140	34837	94	33	3.31
June	507,189	67,797	37.4	214,458	28,667	16.3	77,743	10,392	38.3	203,049	27,142	25.8	159,697	21,347	13.1	1,162,136	155,345	131	38738	104	37	3.57
July	583,234	77,962	37.4	259,830	34,732	16.3	165,263	22,091	33	197,124	26,350	25.8	178,100	23,807	13.1	1,383,551	184,942	126	44631	120	42	4.25
August	498,870	66,685	36.6	222,672	29,765	16.3	136,925	18,303	33	160,423	21,444	25.8	143,478	19,179	13.1	1,162,368	155,376	125	37496	101	36	3.57
September	625,554	83,619	37.4	280,971	37,558	13.1	105,744	14,135	33.2	160,909	21,509	25.8	182,080	24,339	13.4	1,355,258	181,160	123	43718	122	43	4.16
October	526,887	70,430	37.4	232,958	31,140	16.1	151,902	20,305	32.1	207,111	27,685	25.8	139,154	18,601	13.4	1,258,012	168,161	125	40581	109	39	3.86
November	429,335	57,390	37.1	186,195	24,889	16.1	132,174	17,668	31.8	158,537	21,192	25.6	119,157	15,928	13.1	1,025,398	137,067	124	33077	92	32	3.15
December	0	0		0	0		0	0		0	0		0	0		0	0		0	0	0	0.00
Total	5,415,384	723,885		2,385,676	318,898		1,401,506	187,342		2,141,137	286,210		1,786,822	238,848		13,130,524	1,755,183	1461				

*JUNE well 7 flow meter was stuck and not turning while the well was on (was fine on the 20th, found not working on the 23rd). Operator took apart the meter and found that sediment was preventing the disk from spinning, causing the meter to not detect a flow. Flushed out the sediment, and the meter is now properly detecting flow.

**Septembe had 3 major leaks.

Meter info						Difference between meter and well production	
Total Meter usage Gallons	Comm. Gal.	Resid Gal	Customer Meter usage CF	Comm. CF.	Resid CF	Gallons	CF
1,026,206	85,695	940,511	137,175	11,455	125,720	147,024	19,653
961,361	115,297	846,064	128,507	15,412	113,095	196,234	26,231
1,546,368	379,489	1,166,879	206,706	50,727	155,979	245,524	32,821
938,551	99,466	839,085	125,458	7,949	117,509	211,667	28,294
899,276	52,621	846,655	120,208	7,034	113,174	117,751	15,740
1,133,057	61,950	1,071,107	151,458	8,281	143,177	535,310	71,556
1,022,929	61,509	961,421	136,737	8,222	128,515	1,144,481	152,985
1,234,963	62,130	1,172,834	165,080	8,305	156,775	2,244,390	300,012
957,703	55,337	902,366	128,018	7,397	120,621	729,704	97,541
899,276	49,966	849,310	120,208	6,679	113,529	290,831	38,876
1,167,634	79,710	1,087,924	156,080	10,655	145,425	449,735	60,117
851,517	56,990	794,527	113,824	7,618	106,206	390,538	52,204
12,638,843	1,120,160	11,518,683	1,689,459	149,734	1,539,725	6,703,200	896,030

LOW- Total Customer meter usage CF								
	2025	2024	2023	2022	2021	2020	2019	2018
January	130,022	129,231	137,175	151,869	189,400			
February	119,146	138,038	128,507	148,934	157,400			
March	119,597	109,390	206,706	133,367	224,417			
April	132,457	108,385	125,458	138,781	163,479			
May	120,888	154,614	120,208	150,478	245,024			
June	126,697	133,123	151,458	166,693	196,295			
July	156,380	145,858	136,737	148,644	232,240			
August	122,663	147,156	165,080	132,465	171,343			
September	120,839	143,427	128,018	160,777	163,200			
October	148,576	155,746	120,208	138,957	186,511			
November	-	103,550	156,080	116,698	184,166	154,632		
December	-	150,068	113,824	181,756	141,141	159,000		
Total	1,297,265	1,618,586	1,689,459	1,196,468	2,254,616	313,632	-	-



LOW- Total gallons used															
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
January	1,120,317	1,267,364	1,173,230	1,184,631	1,374,045	1,200,651	1,826,616	1,657,677	1,567,809	3,099,550	2,009,200	2,378,400	1,535,600	1,954,000	2,162,400
February	1,093,199	1,643,366	1,157,595	1,222,852	1,349,243	799,487	1,725,685	1,335,433	1,565,221	2,473,088	1,993,700	2,350,100	1,411,900	1,979,900	1,830,300
March	1,209,184	1,044,303	1,791,901	1,086,735	1,608,632	1,239,060	2,552,043	1,361,887	1,751,496	1,415,193	2,116,370	2,173,200	2,050,100	2,234,700	2,131,200
April	1,281,159	1,120,295	1,150,219	1,210,351	1,463,059	1,502,068	1,963,977	1,441,220	1,492,241	2,042,861	2,139,290	2,273,300	2,391,400	3,191,800	1,842,200
May	1,079,942	1,355,452	1,017,027	1,489,602	1,175,415	1,717,348	1,571,878	1,543,367	1,590,177	1,789,429	2,196,900	2,253,600	2,994,100	4,178,700	2,855,900
June	1,162,136	1,216,508	1,668,368	1,473,862	1,581,498	1,449,147	1,604,050	1,914,245	2,003,109	778,151	1,979,020	2,084,600	2,893,400	3,959,500	3,967,600
July	1,383,551	1,306,931	2,167,410	1,275,204	1,627,447	1,889,896	2,033,253	2,264,491	1,943,530	1,223,281	2,180,200	1,939,800	3,070,900	4,030,400	4,238,900
August	1,162,368	1,375,038	3,479,353	1,188,275	1,502,417	1,498,427	1,708,965	2,235,314	2,288,220	1,448,670	2,227,800	2,454,600	3,275,300	4,287,700	3,767,100
September	1,355,258	1,245,729	1,687,407	1,387,815	1,383,170	1,585,005	1,690,265	1,780,318	1,720,298	1,295,081	2,150,400	2,273,600	2,875,300	4,150,500	2,588,200
October	1,258,012	1,360,809	1,190,107	1,214,219	1,508,461	1,644,528	1,534,820	1,763,481	1,758,037	1,507,450	2,409,900	2,294,200	2,713,900	3,416,600	2,523,000
November	1,025,398	880,723	1,617,370	965,618	1,500,614	1,576,004	1,474,273	1,647,645	1,464,470	1,547,782	2,091,200	2,060,000	2,822,300	3,194,400	2,391,900
December	-	1,303,878	1,242,055	1,587,072	1,125,494	1,513,457	1,555,748	1,433,040	1,483,403	1,538,244	2,195,485	2,318,700	2,817,100	2,114,700	2,466,000
Hauled water										3,120,000	1,123,200	2,153,600	781,600		
Total	13,130,524	15,120,395	19,342,043	15,286,234	17,199,494	17,615,078	21,241,573	20,378,118	20,628,011	23,278,780	26,812,665	29,007,700	30,851,300	38,692,900	32,764,700

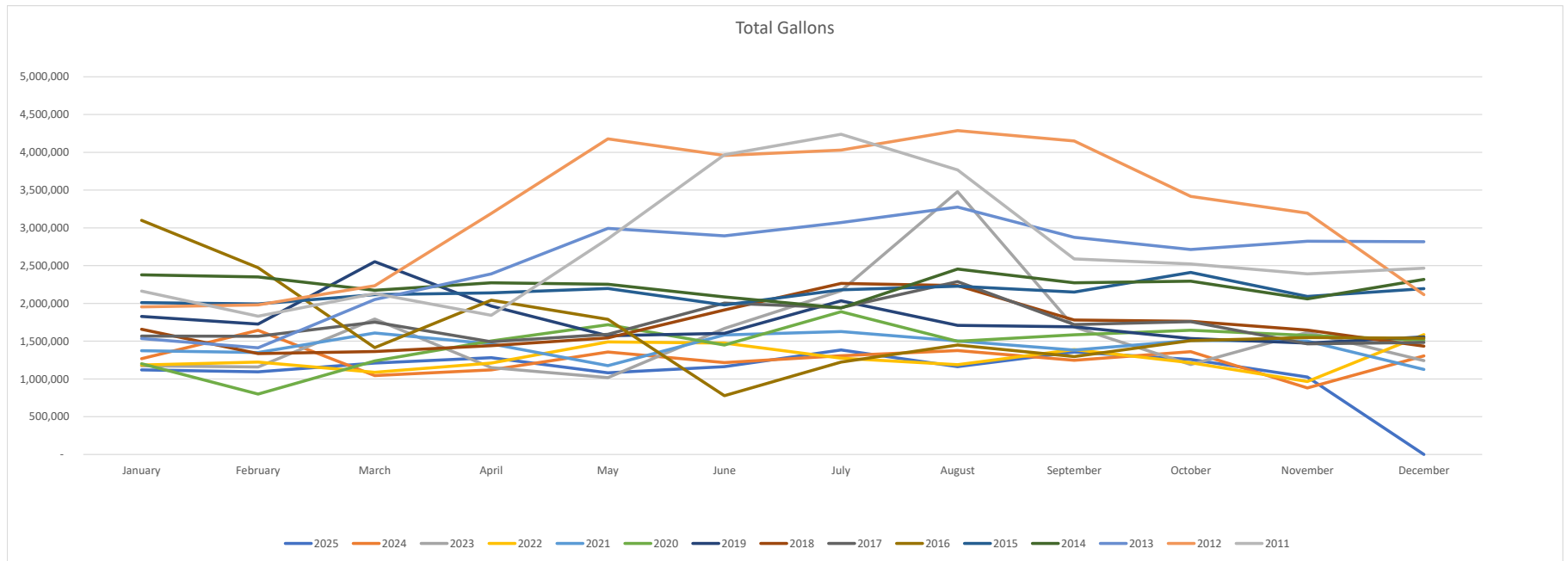
*Hauled water is not included in the graph, just well production

**2014 implimented no outside watering

*** Line replace Ivins/Frazier Mountian park rd and Lakewood Dr May/June 2019

****Meters were installed from the end of 2018 and July 2019

*****Meter Rates in effect June 2021



Well soundings 2023

	Well 1 - depth 477			Well 2 - - depth 315			Well 4 - depth 500			Well #5- depth 183	Well 6 - depth 350			Well 7 - depth 490			Avg	date	Creek bed flowing
	on	off	draw down	on	off	draw down	on	off	draw down		on	off	draw down	on	off	draw down			
January	169	159	10	169.5	159.5	10	keeps dropping	132			126	119.5	6.5	167	163	0	147	1/26/2023	
February	163.5	158	5.5	164	158	6	keeps dropping	132			126	119	7	166	162.5	3.5	146	2/23/2023	yes
March	161.5	156.5	5	160	156	4	124.5	122.5	2		118	112.5	5.5	164	161	3	142	3/30/2023	yes
April		153.5			153			120		165		108			158.5		139	4/13/2023	yes
April		151.5			151.5			118.5		164.5		107			157		137	4/20/2023	yes
April	153	149.5		153	149.5		121	117.5		163.5	1018.5	105		157.5	154.5		135	4/27/2023	yes
May		148			148			115		161.5		103.5			153		134	5/4/2023	yes
May		146.5			146			113.5		160		101			150.5		132	5/10/2023	yes
May		143			142			109		157.5		95.5			146.5		127	5/19/2023	yes
May	145	141	4	144	140	4	109	106	3	155	96	92.5	3.5	147	144	3	125	5/25/2023	yes
June		139			138			103		153		89			142		122	6/1/2023	yes
June		137			136.5			100		150		85			140		120	6/8/2023	yes
June		135			134			98		148		83			138		118	6/15/2023	yes
June		133			132			96		145		81			136		116	6/23/2023	yes
June	135	132	3	135	131	4	108	95.5	12.5	144	85	80	5	139	135	4	115	6/28/2023	30 min run time for well #4
July		130			128.5			94.5	0	141.5		80			132.5		113	7/11/2023	
July	130	128.5		129	127			94.5		138.5	83	81		133	130.5		112	7/27/2023	
August		127			125.5										129.5			8/14/2023	
August	128	126.5	1.5	126.5	124.5	2		98.5	0	134.5	89	86.5	2.5	130	128.5	1.5	113	8/31/2023	
September	126.5	124.5	2	125.5	123	2.5		105	0	132	96.5	93	3.5	128	126.5	1.5	114	9/28/2023	
October	127	125	2	125.5	123	2.5		109	0		103	98	5	128	126.5	1.5	116	10/26/2023	
November	129	127	2	127	125	2			0		108	103	5	130	128.5	1.5	97	12/1/2023	
December	130.5	129	1.5	128.5	127	1.5		118	0		112.5	106	6.5	131.5	130	1.5	122	12/28/2023	
Total		30			32.5			14			13.5				33				

* Well #4, at the high is 95 feet before iron and manganese went down, future levels above this may have high concentrations of iron & manganese because of sentiments in casings and perforations.

We had rehabed Well #4 in the fall of 2022 and as the water rose in Well #4 iron and manganese levels rose to Iron- 97,600 ug/L and Manganese 12,200 ug/L.

Well soundings 2024

	Well 1 - depth 477			Well 2 - - depth 315			Well 4 - depth 500			Well #5- depth 183	Well 6 - depth 350			Well 7 - depth 490			Avg	date	Creek bed flowing
	on	off	draw down	on	off	draw down	on	off	draw down		on	off	draw down	on	off	draw down			
January	133	131.5	1.5	131	129.5	1.5	130	120.5	9.5	135	114	107.5	6.5	134	132.5	1.5	124	1/25/2024	
February	135	133.5	1.5	133	131	2	126	116.5	9.5	136.5	108.5	103.5	5	136.5	134.5	2	124	2/29/2024	
March	133.5	132.2	1.3	132	129.5	2.5		106.5		135.5	97.5	92.5	5	135	133.3	1.7	119	3/28/2024	
April	128.5	126.5	2	126.5	124.5	2		96.5		130.5	86.5	81	5.5	129.5	127.5	2	111	4/25/2025	
May	116.5	114.5	2	115	113	2		83		119	76	70	6	118	116	2	99	5/30/2024	
June	110	108	2	108	106	2	85	80	5	114	73	67	6	110	109.5	0.5	94	6/27/2024	
July	107.5	105.5	2	105.5	103.5	2	85	79.5	5.5	112	76	70	6	109	107	2	93	7/25/2024	
August	106	104.3	1.7	104.5	102.5	2		84	-84	110.5	78.5	78.5	0	108	106	2	95	8/27/2024	
September	106	104.3	1.7	104.5	102.5	2	96.2	92.2	4	110.5	86.5	84.5	2	108	106	2	98	9/25/2024	
October	108.5	106.5	2	106.5	104.5	2	106	101.5	4.5	111.2	95	92	3	109	107	2	102	10/30/2024	
November	109.5	108	1.5	107.5	106	1.5	109.5	104.4	5.1	112.2	99.5	96.5	3	110	108	2	105	11/25/2024	
December	113	111.5	1.5	111	109	2	117	111.8	5.2	115	105	101.8	3.2	114.5	112.5	2	109	12/30/2024	
Total from last month		-3.5			-3			-7.4		-2.8		-5.3			-4.5		-5		
Total from Jan 2024 to current month		20			20.5			8.7		20		5.7			20		15		
Total Jan 2023 to current month 2024		47.5			50.5			20.2		50		17.7			50.5		37		
										April to current									

Well soundings 2 Unknown

	Well 1 - depth 477			Well 2 - - depth 315			Well #3	Well 4 - depth 500			Well #5- depth 183	Well 6 - depth 350			Well 7 - depth 490			Avg	date	Creek bed flowing
	pump Depth (ft) 388			pump Depth (ft) 273				pump Depth (ft) 441				pump Depth (ft) 301			pump Depth (ft) 462					
	(rock/granite depth unknown)			(rock/granite depth unknown)			(rock/granite depth 15)	(rock/granite depth 358)			(rock/granite depth 220)	(rock/granite depth unknown)			(rock/granite depth 210)					
	on	off	draw down	on	off	draw down		on	off	draw down		on	off	draw down	on	off	draw down			
January	116	114.5	1.5	114	112	2		120	115.2	4.8	117	105	101.8	3.2	117	115	2	112	1/28/2025	
February	120.5	118	2.5	120	117.5	2.5		127	118.2	8.8	120	110.5	105.5	5	120	118	2	115	2/24/2025	
March	124	121	3	123	120	3		128	120	8	123	113.5	106.5	7	123.5	120.5	3	118	3/27/2025	
April	126.5	124.5	2	124.5	122.5	2		127	121	6	125.5	114.5	107.5	7	127	125.5	1.5	120	4/29/2025	
May	129.5	127.8	1.7	127.5	125.4	2.1		128	122	6	128.2	110	106.5	3.5	129.6	128.4	1.2	122	5/28/2025	
June	132	130.5	1.5	129.5	127.5	2		129.5	126.8	2.7	130.8	109.8	106.8	3	132	131	1	125	6/26/2025	
July	135.5	134	1.5	132.5	131	1.5		130	127	3	134	110	107.5	2.5	135.8	134	1.8	127	7/30/2025	
August	137.8	136.5	1.3	135	133.5	1.5		130	127.5	2.5	136	111.5	108.2	3.3	137.5	136	1.5	128	8/27/2025	
September	140.2	138	2.2	136.5	135	1.5		130.5	124.5	6	138.5	113.5	109.5	4	139.5	138	1.5	129	9/24/2025	
October	143	141	2	139	137.5	1.5	141.5	134	130	4	141	113	109.5	3.5	142	140.5	1.5	132	10/29/2025	
November	145	143	2	141	139.5	1.5	143.2	134	130	4	143	113	110	3	144	142.5	1.5	133	11/25/2025	
December			0			0					0			0			0	0		
Total from last month		-2			-2				0		-2		-0.5			-2		-1		
Total from Jan 2024 to current month		-11.5			-10				-9.5		-8		-2.5			-10		-9		
Total Jan 2023 to current month 2025		16			20				2		22		9.5			20.5		14		
											April 2023 to current									
Total from Same month last year		35			33.5				25.6		30.8		13.5			34.5				

Nitrate, Fluoride, Iron & manganese Levels 2023

2023	Well #1				Well #2				Well #4				Well #5				Well #7				Blending Station					
MCL	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L Iron	50 ug/L Manganese	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L Iron	50 ug/L Manganese	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L Iron	50 ug/L Manganese	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L Iron	50 ug/L Manganese	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L Iron	50 ug/L Manganese	10 mg/L Nitrate	2.0 MG/L Fluoride	300 ug/L MCL	50 ug/L MCL		
January	5.8	1.4			3.02	2.2			0.814	193	<10						10.8				4.6	1.44			1/4/2023	
February	5.93				2.91	2.44											13.2	0.61			3.3	1.29			1/28/2023	
March	8.15				3.25	2.31											12.7				7.3	1.15			3/7/2023	
April	10.9				3.62												9.5				8.9				4/13/2023	
April	11.5				4.09	2.34							49300	2600			2.08				9.3	<0.10	<100		4/21/2023	
May	11.1				3.83	2.25							97600	12700			12.3				14	1.86	<100		5/2/2023	
May	13.2				5.32								2340	1860			13.9				9.8				5/16/2023	
June	12.8				3.25	2.23											10.9				1.8	1.64	<100		6/12/2023	
June													4390	708							10.2				6/6/2023	
June					8.97												12.6				10.0				6/6/2023	
June					9.45																9.9				6/12/2023	
June					9.6												12.8				9.9				6/12/2023	
June																					10.1				6/12/2023	
June													414	286							10.4				6/12/2023	
June																					10.1				6/14-2023	
July	8.82				10.7	0.81											8.48				9.5	0.3	1.08	<100	7/6/2023	
July																					9.8	0.6			7/11/2023	
July																					8.6	0.8			7/18/2023	
July																					8.2	2.5			7/25/2023	
August	5.74				7.27	1.98			<100	<20							8.51		<100		7.9	0.9	1.03	<100	8/1/2023	
August																					7.7	0.3			8/6/2023	
August																					7.3	0.6			8/15/2023	
August																					6.8	0.2			8/22/2023	
August													143	50			7.51		<100		6.8	1.9			8/29/2023	
September	4.59				6.58	198															6.4	1.4	1.07	<100	9/5/2023	
September																					6.5	1.9			9/12/2023	
September													0.63	106	<20	0.969					6.5	1.5			9/20/2023	
September																					5.8	1.4			9/25/2023	
October	4.2				5.15	2.09											7.94		<100		5.9	4.9	1.11	<100	10/2/2023	
October																					5.6	1.2			10/10/2023	
October																					5.7	1.1			10/16/2023	
October																					5.5	1.8			10/24/2023	
November	1.8				4.02	1.86											6.83		<100		5	1.5	0.81	<100	11/2/2023	
November																					4.6	1.9			11/7/2023	
November																					5.3	3.3			11/14/2023	
November													0.71	208	124											11/15/2023
November																					4.8	4.5			11/20/2023	
December	2.7				3.2	2.04											6.7		<100		5.0	4.3	1.03	<100	12/1/2023	
December																					4.8	4.2			12/7/2023	
December																					4.7	4.3			12/14/2023	
December																					4.6	4.3			12/18/2023	
December																					4.6	4.2			12/26/2023	

*Well #8 before coming back online

2024																																	
MCL	Well #1				Well #2				Well #4				Well #5				Well #7				Blending Station												
	Nitrate		Fluoride		Iron		Manganese		Nitrate		Fluoride		Iron		Manganese		Nitrate		Fluoride		Iron		Manganese		Nitrate		Fluoride		Iron		Manganese		
	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	10 mg/L	2.0 MG/L	300 ug/L	50 ug/L	
January	4				2.9	2							1.1	112	371		3.7				4.3	4.3	0.9									1/4/2024	
January																																	1/8/2024
January																																	1/16/2024
January																																	1/21/2024
January	4																																1/29/2024
February	4				2.5	2.1												6.5		N/D		4.4	4.2	1.13	N/D								2/5/2024
February																																	2/12/2024
February																																	2/20/2024
February																																	2/28/2024
March	1.8				2.2	2.05												7.5		N/D		5.2	4.4		1.07								3/6/2024
March																																	3/12/2024
March																																	3/18/2024
March																																	3/26/2024
April	6				2.7	2.17			0.7	ND	ND							7.9				5.8	5.6	1.07	N/D								4/2/2024
April																																	4/9/2024
April																																	4/16/2024
April	6				3.33	2.44												8				6.4	6.7	1.18									4/22/2024
May																																	5/1/2024
May																																	5/9/2024
May																																	5/14/2024
May																																	5/21/2024
May																																	5/28/2024
June	4.1				3.4	1.88												6.7				5.5	5.1	1.01								6/4/2024	
June																																	6/11/2024
June																																	6/17/2024
June																																	6/25/2024
July	3.3				2	1.64			0.73	<100	<20							7		<100		4.5	3.9	0.99	<100								7/2/2024
July																																	7/9/2024
July																																	7/18/2024
July																																	7/23/2024
August	2.4				1.6	1.4																											8/1/2024
August																																	8/7/2024
August																																	8/15/2024
August																																	8/20/2024
August																																	8/29/2024
September	2.7				2.4	1.6							0.68					5.7		<100		3.4	3.1	0.95	<100								9/1/2024
September																																	9/10/2024
September																																	9/18/2024
September																																	9/24/2024
October	2.2				2.8	<0.10			0.28	<100	<20		1				4.5		<100		3.1	2.8	<0.18	<100								10/1/2024	
October																																	10/9/2024
October																																	10/15/2024
October																																	10/22/2024
October																																	10/29/2024
November	3.3				2.4	1.6							<100					3.2		<100		2.8	2.6	1.1	<100								11/6/2024
November																																	11/14/2024
November																																	11/21/2024
November																																	11/25/2024
December	2.8				2.1	1.2							<100	<20				3.1		<100		3	2.5	0.81	<100								12/1/2024
December																																	12/10/2024

PFAS TESTING Results

Requirements	PFOA	PFOS	PFHxS	PFBS	PFHxA	
Notification Level 3 (ng/L, ppt)(nanograms per liter)	5.1	6.5	3	500		Old
	4	4	3	500	1	New
Response Level 3, 4 (ng/L, ppt)(nanograms per liter)	10	40	20	5000		Old
	10	40	10	5000	10	New
CCRD2 (ng/L, ppt)(nanograms per liter) The CCRDL is based on the US EPA UCMR 5 minimum reporting levels and listed in Exhibit B of the General Order	4	4	3	3	2	
Results	PFOA	PFOS	PFHxS	PFBS	PFHxA	
9-9-2024 first sample taken by Sacramento State	4.7	2.5	ND	5.1	5.7	
11-14-2024 First quarterly sample done by LOW	2.0	ND	ND	1.7	1.7	
1-22-2025 Second quarterly sample done by LOW	2.4	2	ND	1.8	2.2	
4-17-2025 Third quarterly sample done by LOW	2.3	1.9	ND	2.5	ND	
7-29-2025 forth quarterly sample done by LOW	2.8	1.8	ND	3.8	2.7	
10-20-2025 fifth quarterly sample done by LOW	3.8	2.4	ND	4.6	4.3	

Lake Of The Woods Mutual Water Company

Balance Sheet Detail

As of November 25, 2025

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
ASSETS										
1001 Cash in Checking - CB&T 2023										
Beginning Balance										183,222.65
10/29/2025	Deposit					-Split-	\$853.91		853.91	184,076.56
10/29/2025	Expense		CAL BANK AND TRUST VISA - 9119			2120 CAL BANK AND TRUST VISA - 9119		\$654.28	-654.28	183,422.28
10/29/2025	Deposit					-Split-	\$696.12		696.12	184,118.40
10/29/2025	Deposit					-Split-	\$1,300.00		1,300.00	185,418.40
10/30/2025	Expense		FRAZIER PARK ACE HARDWARE			6240 Maintenance:Material & Supplies		\$274.48	-274.48	185,143.92
10/30/2025	Deposit					-Split-	\$570.62		570.62	185,714.54
10/31/2025	Expense		AnyDesk			6015 Dues and Subscriptions		\$274.80	-274.80	185,439.74
10/31/2025	Check	8784	Jessie Jewell E Jamar DBA PCPal Computer Services			6010 Computer and Internet Expenses		\$412.50	-412.50	185,027.24
10/31/2025	Expense		OREGON DEPARTMENT OF REVENUE		to reflect payroll taxes on reports	6344 Payroll-Taxes:Oregon Taxes		\$235.52	-235.52	184,791.72
10/31/2025	Deposit					-Split-	\$434.68		434.68	185,226.40
10/31/2025	Expense		DOLLAR GENERAL			6310 Office Supplies		\$11.90	-11.90	185,214.50
11/03/2025	Deposit					-Split-	\$300.00		300.00	185,514.50
11/03/2025	Check	8785	Jessie Jewell E Jamar DBA PCPal Computer Services			6320 Office Upgrades		\$37.50	-37.50	185,477.00
11/03/2025	Deposit					4100 Water Service Fees	\$102.23		102.23	185,579.23
11/03/2025	Deposit					4100 Water Service Fees	\$1.00		1.00	185,580.23
11/04/2025	Deposit					4100 Water Service Fees	\$149.32		149.32	185,729.55
11/04/2025	Deposit					-Split-	\$1,602.03		1,602.03	187,331.58
11/04/2025	Deposit					4100 Water Service Fees	\$223.85		223.85	187,555.43
11/05/2025	Expense		SKOOKUM WATER COMPANY		6040	6210 Maintenance:Chemicals		\$75.00	-75.00	187,480.43
11/05/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$560.00	-560.00	186,920.43
11/06/2025	Payroll Check	DD	PAMELA A. JARECKI		Pay Period: 10/20/2025-11/02/2025	Direct Deposit Payable		\$249.75	-249.75	186,670.68
11/06/2025	Payroll Check	DD	Brenda L. Fessia		Pay Period: 10/20/2025-11/02/2025	Direct Deposit Payable		\$694.80	-694.80	185,975.88
11/06/2025	Payroll Check	DD	PAMELA A. JARECKI		Pay Period: 10/20/2025-11/02/2025	Direct Deposit Payable		\$1,191.93	-1,191.93	184,783.95
11/06/2025	Payroll Check	DD	Erik Alcala		Pay Period: 10/20/2025-11/02/2025	Direct Deposit Payable		\$2,752.24	-2,752.24	182,031.71
11/06/2025	Expense		CAL-SAVERS			Payroll Liabilities:CAL-SAVERS		\$34.33	-34.33	181,997.38
11/06/2025	Tax Payment		QuickBooks Payroll		Tax withdrawal	QuickBooks Tax Holding Account		\$2,322.03	-2,322.03	179,675.35
11/07/2025	Deposit					-Split-	\$100.00		100.00	179,775.35
11/07/2025	Deposit					-Split-	\$1,675.38		1,675.38	181,450.73
11/07/2025	Deposit					-Split-	\$383.01		383.01	181,833.74
11/08/2025	Expense		QUICKBOOKS INTUIT			6015 Dues and Subscriptions		\$30.00	-30.00	181,803.74
11/08/2025	Deposit					4100 Water Service Fees	\$202.60		202.60	182,006.34
11/09/2025	Deposit					4100 Water Service Fees	\$354.43		354.43	182,360.77
11/10/2025	Expense		AT & T -661-245-1277 Blending Station			6556 Utilities:Telephone and Relay Expense:AT & T 661-245-1277 Blend Sta		\$231.20	-231.20	182,129.57
11/10/2025	Deposit					4100 Water Service Fees	\$81.85		81.85	182,211.42
11/10/2025	Expense		AT&T 321461051 Office			6551 Utilities:Telephone and Relay Expense:Office phone		\$138.93	-138.93	182,072.49
11/10/2025	Expense		MICROSOFT			6015 Dues and Subscriptions		\$24.75	-24.75	182,047.74
11/10/2025	Deposit					4100 Water Service Fees	\$120.00		120.00	182,167.74
11/10/2025	Deposit					4700 Interest Income	\$1.72		1.72	182,169.46
11/10/2025	Deposit					-Split-	\$4,623.19		4,623.19	186,792.65
11/10/2025	Deposit					4100 Water Service Fees	\$524.66		524.66	187,317.31
11/10/2025	Transfer					1002 CIP - checking - CB&T 1067		\$12,108.40	-12,108.40	175,208.91
11/11/2025	Deposit					4100 Water Service Fees	\$125.08		125.08	175,333.99
11/11/2025	Expense		Ameritas			6120 Insurance Expense:Health Insurance		\$133.87	-133.87	175,200.12
11/11/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$110.00	-110.00	175,090.12
11/11/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$560.00	-560.00	174,530.12
11/12/2025	Deposit					-Split-	\$651.86		651.86	175,181.98
11/12/2025	Expense		AT & T -287270311277-CELL PHONE			6554 Utilities:Telephone and Relay Expense:Cell Phone		\$194.54	-194.54	174,987.44
11/12/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$1,815.00	-1,815.00	173,172.44
11/12/2025	Deposit					-Split-	\$3,307.49		3,307.49	176,479.93
11/12/2025	Expense		SOUTHERN CA EDISON OFFICE 700227039961			6541 Utilities:Power:Power - Office		\$23.36	-23.36	176,456.57
11/13/2025	Expense		SCOTT NAVE			6383 Professional Fees:Attorney		\$787.50	-787.50	175,669.07
11/13/2025	Deposit		KRISTA MUTUAL WATER COMPANY			6120 Insurance Expense:Health Insurance	\$66.94		66.94	175,736.01
11/14/2025	Deposit					-Split-	\$2,263.41		2,263.41	177,999.42

Lake Of The Woods Mutual Water Company

Balance Sheet Detail

As of November 25, 2025

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
11/14/2025	Deposit					-Split-	\$200.00		200.00	178,199.42
11/14/2025	Deposit					-Split-	\$187.00		187.00	178,386.42
11/14/2025	Deposit					-Split-	\$239.53		239.53	178,625.95
11/14/2025	Deposit					4100 Water Service Fees	\$97.46		97.46	178,723.41
11/14/2025	Expense		KAISER PERMANENTE -000136690-0000			6120 Insurance Expense:Health Insurance		\$2,420.60	-2,420.60	176,302.81
11/14/2025	Deposit					-Split-	\$670.00		670.00	176,972.81
11/14/2025	Deposit					-Split-	\$200.00		200.00	177,172.81
11/14/2025	Deposit					-Split-	\$400.00		400.00	177,572.81
11/14/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$263.00	-263.00	177,309.81
11/14/2025	Deposit					-Split-	\$592.33		592.33	177,902.14
11/14/2025	Expense		AT & T - 238 841-0701 213 0 RELAY			6552 Utilities:Telephone and Relay Expense:Relay		\$31.54	-31.54	177,870.60
11/15/2025	Expense		APPLE			6554 Utilities:Telephone and Relay Expense:Cell Phone		\$0.99	-0.99	177,869.61
11/17/2025	Deposit					-Split-	\$221.00		221.00	178,090.61
11/17/2025	Deposit					4100 Water Service Fees	\$110.77		110.77	178,201.38
11/17/2025	Deposit					-Split-	\$7,309.08		7,309.08	185,510.46
11/18/2025	Deposit					4100 Water Service Fees	\$128.03		128.03	185,638.49
11/18/2025	Deposit					4100 Water Service Fees	\$80.05		80.05	185,718.54
11/18/2025	Expense		OFFICE DEPOT			6310 Office Supplies		\$57.89	-57.89	185,660.65
11/19/2025	Deposit					-Split-	\$3,061.17		3,061.17	188,721.82
11/19/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$89.00	-89.00	188,632.82
11/19/2025	Deposit					-Split-	\$400.00		400.00	189,032.82
11/19/2025	Deposit					4100 Water Service Fees	\$260.00		260.00	189,292.82
11/19/2025	Expense		ZALCO LABORATORIES			6260 Maintenance:Water Analysis and Fees		\$525.00	-525.00	188,767.82
11/19/2025	Deposit					-Split-	\$1,000.00		1,000.00	189,767.82
11/19/2025	Deposit					-Split-	\$1,540.00		1,540.00	191,307.82
11/19/2025	Deposit					4100 Water Service Fees	\$112.55		112.55	191,420.37
11/20/2025	Deposit					-Split-	\$4,505.32		4,505.32	195,925.69
11/20/2025	Deposit					4100 Water Service Fees	\$130.00		130.00	196,055.69
11/20/2025	Payroll Check	DD	Brenda L. Fessia		Pay Period: 11/03/2025-11/16/2025	Direct Deposit Payable		\$694.80	-694.80	195,360.89
11/20/2025	Expense		CAL-SAVERS			Payroll Liabilities:CAL-SAVERS		\$35.18	-35.18	195,325.71
11/20/2025	Deposit					-Split-	\$209.22		209.22	195,534.93
11/20/2025	Payroll Check	DD	Erik Alcala		Pay Period: 11/03/2025-11/16/2025	Direct Deposit Payable		\$2,814.77	-2,814.77	192,720.16
11/20/2025	Deposit					4100 Water Service Fees	\$170.60		170.60	192,890.76
11/20/2025	Payroll Check	DD	PAMELA A. JARECKI		Pay Period: 11/03/2025-11/16/2025	Direct Deposit Payable		\$1,192.14	-1,192.14	191,698.62
11/20/2025	Tax Payment		QuickBooks Payroll		Tax withdrawal	QuickBooks Tax Holding Account		\$1,994.30	-1,994.30	189,704.32
11/20/2025	Deposit					-Split-	\$50.00		50.00	189,754.32
11/20/2025	Deposit					4100 Water Service Fees	\$423.18		423.18	190,177.50
11/20/2025	Deposit					4100 Water Service Fees	\$116.17		116.17	190,293.67
11/20/2025	Check	8786	CDTFA CALIFORNIA DEPT. OF TAX & FEE ADM.			6005 Business Permits & Land fees		\$353.14	-353.14	189,940.53
11/20/2025	Check	8787	CDTFA CALIFORNIA DEPT. OF TAX & FEE ADM.			6005 Business Permits & Land fees		\$350.73	-350.73	189,589.80
11/20/2025	Deposit					4100 Water Service Fees	\$127.00		127.00	189,716.80
11/20/2025	Expense		FRAZIER PARK ACE HARDWARE			6240 Maintenance:Material & Supplies		\$130.01	-130.01	189,586.79
11/20/2025	Deposit					-Split-	\$150.00		150.00	189,736.79
11/20/2025	Deposit					-Split-	\$1,506.96		1,506.96	191,243.75
11/21/2025	Deposit					-Split-	\$430.00		430.00	191,673.75
11/21/2025	Expense		SOUTHERN CA EDISON 8002195250			6546 Utilities:Power:Power - Well #7		\$227.30	-227.30	191,446.45
11/21/2025	Deposit					4100 Water Service Fees	\$115.58		115.58	191,562.03
11/21/2025	Deposit					-Split-	\$1,767.54		1,767.54	193,329.57
11/21/2025	Deposit					-Split-	\$113.87		113.87	193,443.44
11/22/2025	Deposit					4100 Water Service Fees	\$60.00		60.00	193,503.44
11/22/2025	Expense		CALIFORNIA BANK TRUST			6635 NSF Charges & Bank Fees		\$40.00	-40.00	193,463.44
11/24/2025	Deposit					-Split-	\$2,615.64		2,615.64	196,079.08
11/24/2025	Deposit					-Split-	\$505.00		505.00	196,584.08
11/24/2025	Deposit					-Split-	\$115.58		115.58	196,699.66
11/24/2025	Deposit					-Split-	\$180.00		180.00	196,879.66
Total for 1001 Cash in Checking - CB&T 2023									\$13,657.01	

Lake Of The Woods Mutual Water Company

Balance Sheet Detail

As of November 25, 2025

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
1002 CIP - checking - CB&T 1067										
Beginning Balance										274,102.70
11/10/2025	Transfer					1001 Cash in Checking - CB&T 2023	\$12,108.40		12,108.40	286,211.10
Total for 1002 CIP - checking - CB&T 1067									\$12,108.40	
1009 Cash in Bond Acct-W/F CD 6003										
1200 Accounts Receivable										
1202 AR-PROP 68-GRANT										
1308 Prepaid Expenses										
Payroll Refunds										
QuickBooks Tax Holding Account									\$ -43.32	
1407 Land-LockWood Valley										
1410 Land 01/03/14										
1412 Office Equipment										
1415 Plant & Equipment										
1425 Blending Station										
1447 Line Repl/Meters Pd by LOW										
1600 2019 Chevrolet Silverado										
1700 Accumulated Depreciation										
1840 Capitalized Grant Costs										
1840 Capitalized Grant Costs										
1840 Capitalized Grant Costs										
1840 Capitalized Grant Costs										
1840 Capitalized Grant Costs										
TOTAL ASSETS									\$25,722.09	\$7,685,428.89
LIABILITIES AND EQUITY									\$4,774,175.73	\$7,685,428.89

Lake Of The Woods Mutual Water Company

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

November 1-25, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4100 Water Service Fees	45,042.33	48,766.36	-3,724.03	92.36 %
4150 Assessments	74.24	0.00	74.24	
4200 Transfer Fees, Late Ch & Refund	8.29		8.29	
4220 Late Fees	1,146.96		1,146.96	
4225 NSF	35.00		35.00	
4230 Refunds & Miscellaneous income	0.00		0.00	
4240 Shut off/On fee	11.33		11.33	
4250 Owner Tenant Directive	-35.00		-35.00	
4255 Liens/Release of liens	-580.00		-580.00	
4260 Adjustments	1,223.87		1,223.87	
Total 4200 Transfer Fees, Late Ch & Refund	1,810.45		1,810.45	
4700 Interest Income	1.72		1.72	
Total Income	\$46,928.74	\$48,766.36	\$ -1,837.62	96.23 %
GROSS PROFIT	\$46,928.74	\$48,766.36	\$ -1,837.62	96.23 %
Expenses				
Total Expenses			\$0.00	0.00%
NET OPERATING INCOME	\$46,928.74	\$48,766.36	\$ -1,837.62	96.23 %
NET INCOME	\$46,928.74	\$48,766.36	\$ -1,837.62	96.23 %

Lake Of The Woods Mutual Water Company

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4100 Water Service Fees	537,112.70	585,196.35	-48,083.65	91.78 %
4150 Assessments	14,891.29	15,800.00	-908.71	94.25 %
4200 Transfer Fees, Late Ch & Refund	93.36		93.36	
4210 Transfer Fees	698.00		698.00	
4220 Late Fees	15,120.80		15,120.80	
4225 NSF	296.33		296.33	
4230 Refunds & Miscellaneous income	1,215.00		1,215.00	
4240 Shut off/On fee	1,837.11		1,837.11	
4250 Owner Tenant Directive	0.00		0.00	
4255 Liens/Release of liens	-148.00		-148.00	
4260 Adjustments	-3,496.33		-3,496.33	
Total 4200 Transfer Fees, Late Ch & Refund	15,616.27		15,616.27	
4410 Hook Up Fees	7,600.00		7,600.00	
4700 Interest Income	18.61		18.61	
Total Income	\$575,238.87	\$600,996.35	\$ -25,757.48	95.71 %
GROSS PROFIT	\$575,238.87	\$600,996.35	\$ -25,757.48	95.71 %
Expenses				
6000 Advertising and Promotion		350.00	-350.00	
6005 Business Permits & Land fees	2,028.37	22,000.00	-19,971.63	9.22 %
6010 Computer and Internet Expenses	572.40	1,500.00	-927.60	38.16 %
6015 Dues and Subscriptions	6,203.16	7,200.00	-996.84	86.16 %
6025 Education Expense	1,505.31	2,620.00	-1,114.69	57.45 %
6030 Equipment Rental	12,465.48	15,200.00	-2,734.52	82.01 %
6100 Insurance Expense				
6110 General Liability Insurance	11,020.59	13,000.00	-1,979.41	84.77 %
6120 Health Insurance	22,383.69	23,000.00	-616.31	97.32 %
6130 Professional Liability	1,057.00	1,600.00	-543.00	66.06 %
6140 Worker's Compensation	4,736.00	3,700.00	1,036.00	128.00 %
Total 6100 Insurance Expense	39,197.28	41,300.00	-2,102.72	94.91 %
6200 Maintenance				
6210 Chemicals	675.00	1,200.00	-525.00	56.25 %
6220 Contract Labor	34,565.50	42,000.00	-7,434.50	82.30 %
6230 Maintenance Tools	9,878.59	10,000.00	-121.41	98.79 %
6240 Material & Supplies	25,540.66	14,000.00	11,540.66	182.43 %
6250 Miscellaneous	127.24	600.00	-472.76	21.21 %
6260 Water Analysis and Fees	18,701.50	15,000.00	3,701.50	124.68 %
Total 6200 Maintenance	89,488.49	82,800.00	6,688.49	108.08 %
6305 Meals and Entertainment	31.48	500.00	-468.52	6.30 %
6310 Office Supplies	1,014.93	2,200.00	-1,185.07	46.13 %
6320 Office Upgrades	1,302.24	500.00	802.24	260.45 %
6330 Payroll Expenses		0.00	0.00	

Lake Of The Woods Mutual Water Company

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Taxes	13,671.91	16,717.50	-3,045.59	81.78 %
Wages	157,303.58	167,113.50	-9,809.92	94.13 %
Total 6330 Payroll Expenses	170,975.49	183,831.00	-12,855.51	93.01 %
6340 Payroll-Taxes		0.00	0.00	
6344 Oregon Taxes	190.38		190.38	
Total 6340 Payroll-Taxes	190.38	0.00	190.38	
6360 Postage and Delivery	107.89	5,000.00	-4,892.11	2.16 %
6370 Printing and Reproduction		400.00	-400.00	
6380 Professional Fees	580.00	50.00	530.00	1,160.00 %
6381 Accountant	13,075.00	12,000.00	1,075.00	108.96 %
6382 Accountant - Audit	7,500.00	8,000.00	-500.00	93.75 %
6383 Attorney	3,622.50	1,200.00	2,422.50	301.88 %
6384 Engineering	-1,636.00	15,000.00	-16,636.00	-10.91 %
Total 6380 Professional Fees	23,141.50	36,250.00	-13,108.50	63.84 %
6390 Rent Expense	4,575.00	5,000.00	-425.00	91.50 %
6500 TAXES				
6510 Taxes - Real Estate	1,439.14	1,400.00	39.14	102.80 %
6514 Taxes - Fed	23,134.00		23,134.00	
6515 Taxes - State	-1,360.00	800.00	-2,160.00	-170.00 %
Total 6500 TAXES	23,213.14	2,200.00	21,013.14	1,055.14 %
6520 Utilities				
6530 Office Gas	122.83	350.00	-227.17	35.09 %
6540 Power				
6541 Power - Office	223.26	330.00	-106.74	67.65 %
6542 Power-Well 1 & 2 Blend. Station	9,645.24	12,000.00	-2,354.76	80.38 %
6543 Power - Well #4	1,970.11	3,800.00	-1,829.89	51.85 %
6545 Power - Well #6	3,538.80	3,800.00	-261.20	93.13 %
6546 Power - Well #7	2,434.73	4,500.00	-2,065.27	54.11 %
Total 6540 Power	17,812.14	24,430.00	-6,617.86	72.91 %
6550 Telephone and Relay Expense				
6551 Office phone	1,312.49	1,200.00	112.49	109.37 %
6552 Relay	347.09	400.00	-52.91	86.77 %
6554 Cell Phone	2,278.70	2,400.00	-121.30	94.95 %
6556 AT & T 661-245-1277 Blend Sta	2,261.17	2,000.00	261.17	113.06 %
Total 6550 Telephone and Relay Expense	6,199.45	6,000.00	199.45	103.32 %
Total 6520 Utilities	24,134.42	30,780.00	-6,645.58	78.41 %
6570 Vehicle Expense	470.00		470.00	
6571 Backhoe Maintenance	14,647.64	2,000.00	12,647.64	732.38 %
6572 Fuel	5,229.38	7,500.00	-2,270.62	69.73 %
6573 Mileage	408.10	1,000.00	-591.90	40.81 %
6574 Truck expense	4,646.67	12,380.00	-7,733.33	37.53 %
Total 6570 Vehicle Expense	25,401.79	22,880.00	2,521.79	111.02 %

Lake Of The Woods Mutual Water Company

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6634 Returned Checks	35.00		35.00	
6635 NSF Charges & Bank Fees	1,384.20	1,040.00	344.20	133.10 %
8500 CIP- Capital improvements	131,270.64	137,445.35	-6,174.71	95.51 %
Total Expenses	\$558,238.59	\$600,996.35	\$ -42,757.76	92.89 %
NET OPERATING INCOME	\$17,000.28	\$0.00	\$17,000.28	0.00%
Other Income				
5601 PROP 68 -WATERLINE PROCEEDS	5,305.40		5,305.40	
5602 PROP 68 - GRANT EXPENDITURES				
5610 PROVOST & PRITCHARD PROP 68	-5,305.30		-5,305.30	
5611 Sierra Construction & Excavatio	0.00		0.00	
Total 5602 PROP 68 - GRANT EXPENDITURES	-5,305.30		-5,305.30	
Total Other Income	\$0.10	\$0.00	\$0.10	0.00%
NET OTHER INCOME	\$0.10	\$0.00	\$0.10	0.00%
NET INCOME	\$17,000.38	\$0.00	\$17,000.38	0.00%

LOW Outstanding balances

	2025	2024	2023	2022	2021	2020
January	17,104.91	\$11,795.47	\$17,182.61	\$28,519.94	\$20,379.23	\$9,699.18
February	21,232.49	\$15,634.22	\$19,894.14	\$31,442.33	\$21,510.36	\$11,343.70
March	17,827.05	\$14,590.72	\$17,014.12	\$23,631.99	\$10,175.28	\$6,839.84
April	15,899.92	\$10,434.71	\$17,126.63	\$13,781.63	\$10,156.72	\$8,963.33
May	16,553.35	\$13,274.23	\$22,053.49	\$16,217.21	\$13,805.82	\$12,510.93
June	18,073.59	\$20,946.03	\$10,380.21	\$15,314.54	\$11,400.87	\$11,293.82
July	19,544.78	\$20,287.60	\$10,278.01	\$15,645.72	\$14,058.28	\$10,398.31
August	19,775.61	\$17,798.74	\$14,221.62	\$15,188.79	\$15,170.80	\$8,516.69
September	22,821.40	\$20,626.39	\$15,868.14	\$16,189.61	\$13,912.22	
October	18,762.16	\$16,556.89	\$11,618.31	\$19,363.66	\$20,572.95	
November		\$20,630.02	\$12,375.16	\$16,584.92	\$22,402.32	\$13,792.06
December		\$25,333.74	\$17,460.54	\$19,894.14	\$24,115.19	\$16,724.27

Lake of the Woods Shut off's for non-payment 2025

	Shut off for non- payment	Reconnected	Requested shut off
January	3	3	0
February	4	2	2
March	5	4	0
April	1	3	0
May	1	1	0
June	1	1	0
July	2	3	0
August	2	1	0
September	3	4	0
October	3	2	0
November	0	0	2
December			

Lake of the Woods Shut off's for non-payment 2024

	Shut off for non- payment	Reconnected	Requested shut off
January	5	5	0
February	0	0	0
March	1	0	0
April	1	0	0
May	0	0	0
June	6	1	1
July	1	1	1
August	3	2	0
September	4	2	0
October	1	1	0
November	4	3	1
December	1	1	0

AMENDED AND RESTATED ARTICLES OF INCORPORATION OF LAKE OF THE WOODS MUTUAL WATER COMPANY

The undersigned, being the duly authorized officer of Lake of the Woods Mutual Water Company, a California corporation (the "Corporation"), hereby certifies that these Amended and Restated Articles of Incorporation (the "Articles") have been duly adopted pursuant to California Nonprofit Corporation Law and applicable provisions governing mutual water companies, and shall supersede and replace in their entirety the Corporation's prior Articles of Incorporation.

Article I. Name

The name of the Corporation is Lake of the Woods Mutual Water Company.

Article II. Nonprofit Mutual Benefit Corporation; Conversion

1. Conversion. The Corporation hereby converts from a for-profit mutual water company organized under California law to a nonprofit mutual benefit corporation under California Nonprofit Corporation Law, effective upon filing of these Articles with the Secretary of State of the State of California (the "Effective Date").
2. Continuity. The conversion does not affect the Corporation's identity, property rights, or obligations. All assets, rights, privileges, immunities, powers, franchises, liabilities, and obligations of the for-profit corporation continue in the nonprofit mutual benefit corporation as of the Effective Date.
3. Approval. The plan of conversion and these Articles were approved by the Board of Directors and the shareholders in the manner required by California law, including shareholder approval by at least 50%+1 (required percentage) of the outstanding voting power as of _____ [shareholder approval date].

Article III. Corporate Purpose; Limitations

1. Purpose. The Corporation is a nonprofit mutual benefit corporation organized to develop, acquire, own, operate, manage, maintain, protect, conserve, and distribute water and related facilities, rights, and services for the primary benefit of its members in connection with their lands or service connections within the Corporation's service area, including but not limited to:
 - Owning, holding, leasing, exchanging, appropriating, conserving, and using water and water rights, wells, groundwater, surface water, storage, treatment, and distribution facilities;
 - Constructing, operating, repairing, and replacing water system infrastructure, including sources, treatment plants, storage tanks, mains, service lines, meters, and appurtenances;
 - Undertaking activities necessary or incidental to providing safe, reliable water service, water quality compliance, conservation, and regulatory compliance.
2. Nonprofit Character. The Corporation is organized and shall be operated exclusively as a nonprofit mutual benefit corporation. No part of the net earnings shall inure to the benefit of any private person, except that the Corporation is

authorized to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein.

3. Public Utility/Regulatory Status. The Corporation shall comply with all applicable laws and regulations governing mutual water companies, including those relating to governance, service obligations, reporting, drinking water quality, and oversight by regulatory agencies, to the extent applicable.
4. Political Activities. The Corporation shall not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. The Corporation may engage in legislative or administrative advocacy to the extent permitted for nonprofit mutual benefit corporations and as reasonably related to its purposes.

Article IV. No Authorized Capital Stock; Membership

1. No Stock; Cancellation. Upon the Effective Date, all issued and outstanding shares or other equity interests of the for-profit corporation are canceled, redeemed, or converted as provided in the approved plan of conversion and applicable law. The Corporation shall have no authorized capital stock.
2. Members. The Corporation shall have members within the meaning of California Nonprofit Corporation Law. Membership rights are appurtenant to, and shall be held only by, owners of record of real property or customers with service connections located within the Corporation's service area who receive, or are entitled to receive, water service from the Corporation, as further defined in the Bylaws.
3. Classes of Membership. The Corporation may have one or more classes of members as set forth in the Bylaws, which may distinguish among types of service, meter size, allocation, or land use (e.g., residential, agricultural, commercial), provided that all classes are treated in a fair and non-discriminatory manner consistent with applicable law.
4. Admission; Transfer; Appurtenancy. Membership shall be created, transferred, suspended, or terminated only as provided in the Bylaws and applicable law. Membership may be appurtenant to specified parcels or service connections and may transfer with title to such property. No membership may be transferred separate from the underlying property right or service connection except as permitted by the Bylaws.
5. Voting Rights. Each member shall have the voting rights set forth in the Bylaws and applicable law, which may be based on one vote per membership, per service connection, or weighted by factors reasonably related to water service, provided such scheme is stated in the Bylaws and complies with California Nonprofit Corporation Law and mutual water company statutes.
6. Membership Assessments and Charges. The Corporation may levy assessments, charges, rates, fees, standby charges, and other amounts upon members to fund operations, maintenance, capital improvements, reserves, and obligations, as authorized by law and the Bylaws. Unpaid amounts may be a lien on the benefited property or service connection to the extent permitted by law.

Article V. Principal Office; Service Area

1. Principal Office. The principal office of the Corporation shall be located at 3534 Mt. Pinos Way, Frazier Park, CA 93225, or such other place within California as the Board of Directors may determine.
2. Service Area. The Corporation's service area shall be as established by the Board and described in the Bylaws or by map or legal description maintained at the principal office and available to members, subject to lawful expansion or contraction.

Article VI. Directors and Management

1. Directors. The Corporation shall have a Board of Directors of not fewer than three and not more than five directors, the exact number to be fixed by the Bylaws or Board resolution consistent with the Bylaws. Directors shall be elected by the members as set forth in the Bylaws and shall serve for terms specified therein.
2. Powers. Subject to the limitations of these Articles, the Bylaws, and applicable law, the Board shall manage the business and affairs of the Corporation, including the authority to set rates, assessments, and charges; adopt budgets; incur indebtedness; acquire, encumber, and dispose of property; and take actions necessary or incidental to the purposes set forth herein.
3. Standards of Conduct; Conflicts. Directors and officers shall discharge their duties in good faith, in a manner they reasonably believe to be in the best interests of the Corporation, and with such care as an ordinarily prudent person in a like position would use under similar circumstances, and shall comply with conflict-of-interest and related-party transaction rules under applicable law.

Article VII. Members' Economic Rights; No Distributions

1. No Distributions. The Corporation shall not make any distribution of income or assets to members, directors, or officers, except upon dissolution as provided in Article XI, or as reasonable compensation for services rendered, reimbursement of expenses, or benefits available to all members on a uniform basis related to water service.
2. Patronage. To the extent permitted by law and if provided in the Bylaws, charges, credits, or allocations may be made to members based on use or patronage for the limited purpose of equitably allocating costs and revenues; such mechanisms shall not constitute dividends or distributions of profits.

Article VIII. Dedication of Assets; Nonprofit Restrictions

All assets of the Corporation are irrevocably dedicated to the purposes set forth in Article III. No part of the net earnings, properties, or assets of the Corporation, on dissolution or otherwise, shall inure to the benefit of any private person, except as permitted under Article XI and applicable law.

Article IX. Limitation of Liability

To the fullest extent permitted by California Law, the liability of directors and officers to the Corporation and its members for monetary damages is eliminated as provided in the Corporation's Bylaws.

Article X. Dissolution; Distribution of Assets

1. Dissolution. The Corporation may be dissolved in the manner provided by California Nonprofit Corporation Law, upon approval of the Board and the members as required by law and the Bylaws.
2. Asset Distribution. Upon dissolution, after payment or provision for all liabilities and obligations, the Corporation's assets shall be distributed:
 - First, to satisfy any return or transfer obligations related to dedicated or restricted assets;
 - Second, to one or more nonprofit mutual benefit corporations, public agencies, or nonprofit public benefit corporations engaged in providing water service or water resource management to the Corporation's members or within the service area, as selected by the Board and approved by the members if required; and
 - If and to the extent required by applicable mutual water company statutes, in a manner that equitably benefits members as water users rather than investors, consistent with nonprofit law. No distribution shall be made to any individual as a dividend or profit.

Article XI. Bylaws

Bylaws shall be adopted, amended, or repealed by the Board or members as provided therein and by applicable law. The Bylaws shall address, without limitation: membership eligibility and appurtenancy; classes and voting rights; meetings and notice; rates, fees, and assessments; water allocations and service rules; director qualifications, elections, and terms; conflicts of interest; recordkeeping and member inspection rights; enforcement, liens, and service termination; and dispute resolution.

Article XII. Effective Date

These Articles shall become effective upon filing by the Secretary of State of the State of California, or upon the later delayed effective date of [date to be determined], if specified in the filing.

Article XIII. Transitional Provisions for Conversion

1. Outstanding Contracts and Obligations. All contracts, debts, assessments, water service obligations, permits, licenses, and approvals of the for-profit corporation continue without interruption in the nonprofit corporation.
2. Shares to Membership Conversion Mechanics. As of the Effective Date, each issued and outstanding share or certificate evidencing rights to water service shall be converted into a corresponding membership appurtenant to the same parcel(s) or service connection(s), on a one-for-one or other lawful basis approved in the plan of conversion and described in the Bylaws. Certificates

evidencing shares shall be exchanged for membership certificates or other evidences of membership as provided in the Bylaws.

3. No Appraisal or Cash-Out Rights Except as Provided by Law. Holders of shares shall have only such dissenters'/appraisal or cash-out rights as are provided by California law, and any such rights shall be exercised in accordance with statute.
4. Tax Status. The Corporation shall seek and maintain any available state or local tax exemptions applicable to nonprofit mutual benefit corporations or mutual water companies. Nothing herein guarantees federal or state income tax exempt status; the Board is authorized to make such filings and elections as may be advisable.

Article XIV. Amendments

These Articles may be amended as permitted by California Nonprofit Corporation Law, upon the approval of the Board and the members to the extent required by law and the Bylaws.

Executed this ____ day of _____ 2025.

By _____
President, Board of Directors

Secretary's Certificate

I, the undersigned, Secretary of Lake of the Woods Mutual Water Company, hereby certify that the foregoing Amended and Restated Articles of Incorporation were duly approved by the Board of Directors on 12-03-2025 and by the shareholders on _____ [member approval date], in accordance with California Nonprofit Corporation Law and applicable mutual water company statutes, and that the approvals required the affirmative vote of at least _____ [percentage to be determined] of the voting power.

Dated: _____, 2025

By _____
Secretary, Board of Directors



30721 Russell Ranch Road, Suite 140
Westlake Village, CA 91362

805.953.2332
snave@navelawoffices.com
navelawoffices.com

To: Board of Directors
From: Scott Nave
Date: November 3, 2025
Re: Non-profit Conversion

Summary

For purposes of converting from a for profit corporation to a nonprofit, there are three practical pathways to accomplish the change:

1. Single-entity re-charter (amend-and-restate): Amend and restate the Articles of Incorporation and Bylaws to become a nonprofit mutual benefit corporation and reclassify outstanding shares into memberships. The same legal entity continues; EIN, contracts, permits, and water rights generally remain titled in the continuing entity.
2. Parent-child merger (new nonprofit survives): Form a new nonprofit mutual benefit corporation and merge the existing for-profit into the nonprofit, with shareholders exchanging their shares for memberships.
3. Asset transfer and wind-down (least common): Form the nonprofit, sell/assign substantially all assets to it, then dissolve the for-profit after creditor resolution. (This is more complex for water rights, easements, and system permits and is usually a fallback.)

We are following the first method of conversion because of its ease for the company and shareholders. Mutual water companies are private corporations serving their shareholders/members. Title to water rights, wells, easements, and facilities must remain properly vested/assigned through the chosen pathway. By continuing as the same entity, re-titling often isn't needed. Using either of the other options will require us to prepare assignments/confirmations for rights-of-way, well permits, utility easements, and any State Water Board file notations, as applicable.

We are converting for tax purposes. As a mutual water company, we are pursuing 501(c)(12) status, which requires that at least 85% of the company's income comes from members. The California FTB has a parallel exemption application. Because more than 85% of the company's income is derived from customer fees and charges, we will meet the 85% member-income threshold.



Where are we in the process?

1. Governance Documents:

- Board adopts Amended & Restated Articles converting to a Nonprofit Mutual Benefit Corporation (see attached), and Restated Bylaws.
- Share reclassification: All outstanding shares convert into nonprofit memberships per the plan.
- Approvals: Shareholder vote at or above the statutory threshold of a majority of outstanding shares (50% + 1 of all issued shares).
- Filings:
 - Articles (Amended & Restated) filed with California Secretary of State (SoS).
- Ledgers: Close stock ledger; open membership register.

2. Consents & Notices:

- Lenders (if any): Obtain written consents/waivers confirming no default from the status change.
- Key Contracts: Verify assignability/change-of-control provisions.
- Insurance: Notify carriers to avoid coverage gaps.
- Local Agencies: If required by county environmental health or public works (e.g., permittee-of-record changes), file updates.
- Members/Customers: Send plain-English notice explaining no change to service obligations, billing, or water rights appurtenance.

3. Tax & Compliance (allow 3–6 months for determinations)

- Federal exemption: Prepare and file IRS exemption application as a 501(c)(12) nonprofit. Build an 85% member-revenue pro forma and an annual compliance plan.
- California exemption: File with FTB (form 3500) for state exemption recognition (parallel to the IRS filing).
- Ongoing compliance:
 - Nonprofit annual statements to SoS;
 - Board/member meeting schedule and minutes;
 - Conflict-of-interest policy and whistleblower policy;



- Recordkeeping for member revenue tests;
- Update accounting policies (no retained-earnings dividends; surplus used for system and members).

4. Treatment of Shareholders and Membership

- Exchange ratio: Shares will be converted to memberships on a 1-for-1 basis per parcel ownership.
- Transfer rules: Stock certificates will be canceled and membership certificates issued and recorded.

5. Shareholder Communications Plan

1. FAQs: Why we're doing this; what changes; what doesn't.
2. Ballot packet with Plan of Conversion, Amended Articles, Amended Bylaws, and FAQ. Post of website for ease of customer access.
3. Post-approval notice: Filing confirmations, effective date, and what members should expect (no rate change solely due to conversion).

6. Board Action Checklist

- Approve amended Articles and Bylaws and the share-to-membership plan. **DONE**
- Engage CPA for 501(c)(12) modeling and filings. **DONE**
- Obtain any required consents.
- Approve member/parcel policy and transfer rules (Bylaws).
- File SoS documents; update insurance, banks, permits.
- File IRS/FTB exemption applications and adopt annual compliance procedures.

Lake of the Woods Water Company
Meeting Minutes 11-05-2025

In attendance Via Zoom: Pamela Jarecki, Martin Morehouse, Richard McGee & Carlos Bravo, Self-Help Enterprises (SHE)

Public attendance Via Zoom: Pam McGee

Office: Erik Alcala, Joan Kotnik, Maria Dreier, & Brenda Fessia

Absent: Daryl Beckstrand

Public attending at the office: None

1. Meeting called to order at 10:01AM

2. Adjustments: None

3. Public Comments: None

4. Water Main Replacement Project - South Tank & Line Replacement & SCADA Grant Phase 3 update:

Nothing New, did send some questions to DFA for clarity on Annexation

- **Provost & Pritchard contract** – Nothing new
- **Forestry Service Permit Amendment Resolution - Special Use Permit SF299** Nothing new
- **Spring License Renewal** – Nothing yet
- **South Tank access easement:** Nothing new.
- **SCADA, Springs Mapping & South Tank Update.** Nothing new.

5. Regional Water Project and Annexation:

-
- Joan Kotnik met with the FP Budget Ad Hoc committee to go over the budget line by line. They have 3 meetings in total
- Land easements for well #8 hearing for pricing nothing yet.
- Well #8 & the pipeline replacement grant are now under one project. They are moving it into the expedited Round #5 funding
- Well #9 and the booster station land agreement is almost done.

SOI Mapping update and Annexation timeline

- Nothing new.

MOU Update

- MOU- getting clarification from the state on the annexation timeline – Ruben is saying they don't have a lot of say in it.
- Board asking our attorney to remove Lake of the Woods would be responsible for any additional funds needed for the annexation to happen if there are not enough grant funds. Would like to add, LOW board to play an active role in the Rate Study for the annexation, and that it is conditional on water and funding.

6. Distribution Operator Report:

FACILITIES, EQUIPMENT & PARTS

- no issues
- I have started moving the leftover dirt from the Phase 2 project, which is located in Cuddy Hall, to the creek bed at the Blending Station.

DISTRIBUTION SYSTEM

- On October 18th, the new 2" poly service line on Paige Rd was tied into the main on Lakeview Dr. and Paige Rd.
- Water boil notices were issued due to the new service line tie-in. After the tie-in, samples were taken, and the results showed no bacteria in the water, leading to the cancellation of the boil notices.

WATER QUALITY & WELLS

- Blending station nitrate has remained around 3.3 mg/L – 3.8mg/L. The MCL (maximum contaminant level) is 10.0 mg/L for nitrate. It has gone up slightly compared to the first half of the year.
- The chlorine pump hose at well 6 had a pinhole leak. Fortunately, we had an additional hose available to replace the damaged one.

LOW TRUCK

- The LOW truck had a low tire on 10/20/2025. I took it down to Golden State Tires, and they repaired it with a patch.

Wells

- Wells from last month have dropped 0 to up 5.5 ft
- January 2023 are up 2 ft to 24 ft. and since
- January 2024 are down from 2 ft to 9 ft

Distribution operator purchases – None

No outside Watering Enforcement Notices Updated:

Fire Hydrant Update – Remove this for next meeting.

Cross Connection Control Plan Update – No news

Generator Rental – Last year we kept it until 12-4-2024 Generator is in place, will continue renting it.

Maria Dreier motioned to approve the distribution operator report, Martin Morehouse second it, 4/0/0/1 absent

7. Treasury Report:

Becoming Non-Profit Discussion /Vote – Our attorney is getting the paperwork together. Profit Loss is at 86.20%
Richard McGee made a motion to approve the Treasury Report, Martin Morehouse seconded 4/0/0/1 absent.

Carlos Bravo left the meeting

8. Approval of the minutes: 10-01-2025 board meeting minutes, Maria Dreier made a motion to approve the 10-01-2025 board meeting minutes, Richard McGee second it, 4/0/0/1 absent.

9. Future Agenda Items – None

10. 2026 Board & Shareholders meetings – Joan Kotnik motioned to approve the dates for the 2026 Board Meeting and Shareholders meeting, Richard McGee second it. 4/0/0/1.

11. Dental Plan Discussion/Vote – Joan Kotnik motioned to add the Ametrias dental plan for employee in Oregon, Maria Dreier second it. 4/0/0/1.

Closed Session – Employee Review & Christmas bonuses - Maria Dreier motioned to give Erik Alcala 3 weeks' vacation this year, Martin Morehouse seconded it, 4/0/0/1 absent.

Martin Morehouse motioned to give the employees a 2.5% cola & 2.5% merit this year plus a \$400.00 Christmas bonus, Maria Dreier seconded it, 4/0/0/1 absent

Maria Dreier motioned to adjourn at 10:41 am, Richard McGee seconded 4/0/0/1 absent

Signature: _____ Title: _____ Date: _____