



LCWD
Lebec County Water District

PACKET

September 11, 2018

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:05 AM

09/06/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 - Grant Checking Account, Period Ending 08/31/2018

| | <u>Aug 31, 18</u> |
|-----------------------------------|-------------------|
| Beginning Balance | 25.00 |
| Cleared Balance | 25.00 |
| Register Balance as of 08/31/2018 | 25.00 |
| Ending Balance | 25.00 |

10:14 AM

09/06/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 08/31/2018

| | <u>Aug 31, 18</u> |
|-----------------------------------|-------------------------|
| Beginning Balance | 99,551.90 |
| Cleared Transactions | |
| Checks and Payments - 61 ite... | -68,474.79 |
| Deposits and Credits - 32 items | 42,467.86 |
| Total Cleared Transactions | <u>-26,006.93</u> |
| Cleared Balance | <u><u>73,544.97</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 4 items | -4,861.15 |
| Total Uncleared Transactions | <u>-4,861.15</u> |
| Register Balance as of 08/31/2018 | <u><u>68,683.82</u></u> |
| Ending Balance | 68,683.82 |

9:05 AM
09/06/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1040 - Grant Checking Account, Period Ending 08/31/2018

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance | | | | | | 25.00 |
| Cleared Balance | | | | | | 25.00 |
| Register Balance as of 08/31/2018 | | | | | | 25.00 |
| Ending Balance | | | | | | <u>25.00</u> |

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 08/31/2018

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------|------------|-------|-----------------------|-----|------------|------------|
| Beginning Balance | | | | | | 99,551.90 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 61 items | | | | | | |
| Bill Pmt -Check | 06/28/2018 | 8550 | Stern, Samuel | X | -100.00 | -100.00 |
| Bill Pmt -Check | 07/19/2018 | 8584 | Price Disposal | X | -42.33 | -142.33 |
| Bill Pmt -Check | 07/19/2018 | 8581 | Cash | X | -5.09 | -147.42 |
| Bill Pmt -Check | 07/26/2018 | 8593 | Walter Mortensen... | X | -8,847.00 | -8,994.42 |
| Bill Pmt -Check | 07/26/2018 | 8592 | Wainright Emilie | X | -1,000.00 | -9,994.42 |
| Bill Pmt -Check | 07/26/2018 | 8589 | Maillis, Patricia E | X | -100.00 | -10,094.42 |
| Bill Pmt -Check | 07/26/2018 | 8591 | Stern, Samuel | X | -100.00 | -10,194.42 |
| Liability Check | 07/30/2018 | E-pay | EFTPS | X | -1,686.94 | -11,881.36 |
| Liability Check | 07/30/2018 | 8594 | Wells Fargo IRA | X | -465.97 | -12,347.33 |
| Check | 07/30/2018 | 8595 | Franchise Tax Bo... | X | -250.00 | -12,597.33 |
| Liability Check | 07/30/2018 | E-pay | EDD | X | -244.65 | -12,841.98 |
| Bill Pmt -Check | 07/31/2018 | 8603 | Core & Main | X | -2,026.65 | -14,868.63 |
| Bill Pmt -Check | 07/31/2018 | 8602 | Ca Bank-Visa | X | -1,862.99 | -16,731.62 |
| Bill Pmt -Check | 07/31/2018 | 8601 | BC Laboratories | X | -692.50 | -17,424.12 |
| Bill Pmt -Check | 07/31/2018 | 8606 | P & J Electric Inc | X | -599.10 | -18,023.22 |
| Bill Pmt -Check | 07/31/2018 | 8611 | Pilot Travel Cent... | X | -485.24 | -18,508.46 |
| Bill Pmt -Check | 07/31/2018 | 8605 | McMor Chlorinati... | X | -378.00 | -18,886.46 |
| Bill Pmt -Check | 07/31/2018 | 8610 | Law Offices of Da... | X | -310.50 | -19,196.96 |
| Bill Pmt -Check | 07/31/2018 | 8599 | At&T Office | X | -172.79 | -19,369.75 |
| Bill Pmt -Check | 07/31/2018 | 8600 | AUS Aramark | X | -121.92 | -19,491.67 |
| Bill Pmt -Check | 07/31/2018 | 8612 | SCE 2-36-538-21... | X | -107.78 | -19,599.45 |
| Bill Pmt -Check | 07/31/2018 | 8608 | Verizon Wireless | X | -106.63 | -19,706.08 |
| Bill Pmt -Check | 07/31/2018 | 8607 | STREAMLINE | X | -75.00 | -19,781.08 |
| Bill Pmt -Check | 07/31/2018 | 8604 | Lewis & Associates | X | -50.00 | -19,831.08 |
| Bill Pmt -Check | 08/10/2018 | 8616 | State Compensat... | X | -579.00 | -20,410.08 |
| Bill Pmt -Check | 08/10/2018 | 8614 | Lewis & Associates | X | -450.00 | -20,860.08 |
| Bill Pmt -Check | 08/10/2018 | 8613 | Anthem Blue Cross | X | -104.06 | -20,964.14 |
| Bill Pmt -Check | 08/10/2018 | 8615 | Price Disposal | X | -42.33 | -21,006.47 |
| Paycheck | 08/13/2018 | 8619 | Michael D Highto... | X | -2,232.99 | -23,239.46 |
| Paycheck | 08/13/2018 | 8618 | Jessica Carroll | X | -1,885.88 | -25,125.34 |
| Paycheck | 08/13/2018 | 8617 | Javier T Rodriguez | X | -895.23 | -26,020.57 |
| Check | 08/13/2018 | 8620 | Ca State Disburs... | X | -199.38 | -26,219.95 |
| Bill Pmt -Check | 08/16/2018 | 8629 | SUEZ Utility Serv... | X | -20,228.00 | -46,447.95 |
| Bill Pmt -Check | 08/16/2018 | 8625 | PGE5159 | X | -3,079.67 | -49,527.62 |
| Bill Pmt -Check | 08/16/2018 | 8627 | PGE8279 | X | -1,440.46 | -50,968.08 |
| Bill Pmt -Check | 08/16/2018 | 8621 | Blue Shield | X | -581.95 | -51,550.03 |
| Bill Pmt -Check | 08/16/2018 | 8628 | Pitney Bowes Pur... | X | -273.18 | -51,823.21 |
| Bill Pmt -Check | 08/16/2018 | 8630 | Wells Fargo Bank | X | -193.06 | -52,016.27 |
| Bill Pmt -Check | 08/16/2018 | 8622 | Kern County Envi... | X | -125.00 | -52,141.27 |
| Bill Pmt -Check | 08/16/2018 | 8623 | Maillis, Patricia E | X | -100.00 | -52,241.27 |
| Bill Pmt -Check | 08/16/2018 | 8624 | PGE4923 | X | -29.25 | -52,270.52 |
| Bill Pmt -Check | 08/16/2018 | 8626 | PGE5230 | X | -20.37 | -52,290.89 |
| Bill Pmt -Check | 08/22/2018 | 8636 | Sunbelt Rentals, I... | X | -1,709.17 | -54,000.06 |
| Bill Pmt -Check | 08/22/2018 | 8637 | Wainright Emilie | X | -1,000.00 | -55,000.06 |
| Bill Pmt -Check | 08/22/2018 | 8634 | Maillis, Patricia E | X | -100.00 | -55,100.06 |
| Bill Pmt -Check | 08/22/2018 | 8633 | AT&T Uverse | X | -80.00 | -55,180.06 |
| Bill Pmt -Check | 08/22/2018 | 8631 | Ability Answering ... | X | -36.05 | -55,216.11 |
| Paycheck | 08/27/2018 | 8646 | Michael D Highto... | X | -2,116.95 | -57,333.06 |
| Paycheck | 08/27/2018 | 8645 | Jessica Carroll | X | -2,101.18 | -59,434.24 |
| Bill Pmt -Check | 08/27/2018 | 8640 | SCE 2-03-200-81... | X | -2,096.70 | -61,530.94 |
| Liability Check | 08/27/2018 | E-pay | EFTPS | X | -1,503.26 | -63,034.20 |
| Liability Check | 08/27/2018 | E-pay | EFTPS | X | -1,366.30 | -64,400.50 |
| Paycheck | 08/27/2018 | 8644 | Javier T Rodriguez | X | -1,149.52 | -65,550.02 |
| Bill Pmt -Check | 08/27/2018 | 8639 | Core & Main | X | -1,098.53 | -66,648.55 |
| Bill Pmt -Check | 08/27/2018 | 8638 | C&C Construction | X | -900.00 | -67,548.55 |
| Liability Check | 08/27/2018 | 8647 | Wells Fargo IRA | X | -334.95 | -67,883.50 |
| Check | 08/27/2018 | 8648 | Ca State Disburs... | X | -199.38 | -68,082.88 |
| Liability Check | 08/27/2018 | E-pay | EDD | X | -198.89 | -68,281.77 |
| Liability Check | 08/27/2018 | E-pay | EDD | X | -162.02 | -68,443.79 |
| Check | 08/31/2018 | | | X | -25.00 | -68,468.79 |
| Check | 08/31/2018 | | QuickBooks Payr... | X | -6.00 | -68,474.79 |
| Total Checks and Payments | | | | | -68,474.79 | -68,474.79 |

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1020 - Lebec Co Water Dist. - Checking, Period Ending 08/31/2018

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|------|----------------------|-----|-------------------|-------------------|
| Deposits and Credits - 32 items | | | | | | |
| Deposit | 08/03/2018 | | | X | 193.06 | 193.06 |
| Deposit | 08/06/2018 | | | X | 44.00 | 237.06 |
| Deposit | 08/06/2018 | | | X | 44.40 | 281.46 |
| Deposit | 08/06/2018 | | | X | 60.00 | 341.46 |
| Deposit | 08/06/2018 | | | X | 64.28 | 405.74 |
| Deposit | 08/06/2018 | | | X | 84.39 | 490.13 |
| Deposit | 08/06/2018 | | | X | 191.03 | 681.16 |
| Deposit | 08/06/2018 | | | X | 217.82 | 898.98 |
| Deposit | 08/06/2018 | | | X | 313.57 | 1,212.55 |
| Deposit | 08/06/2018 | | | X | 321.02 | 1,533.57 |
| Deposit | 08/06/2018 | | | X | 413.24 | 1,946.81 |
| Deposit | 08/06/2018 | | | X | 3,649.08 | 5,595.89 |
| Deposit | 08/06/2018 | | | X | 10,121.30 | 15,717.19 |
| Paycheck | 08/27/2018 | 8642 | Jessica Carroll | X | 0.00 | 15,717.19 |
| Paycheck | 08/27/2018 | 8641 | Javier T Rodriguez | X | 0.00 | 15,717.19 |
| Paycheck | 08/27/2018 | 8643 | Michael D Highto... | X | 0.00 | 15,717.19 |
| Deposit | 08/29/2018 | | | X | 68.58 | 15,785.77 |
| Deposit | 08/29/2018 | | | X | 81.03 | 15,866.80 |
| Deposit | 08/29/2018 | | | X | 104.09 | 15,970.89 |
| Deposit | 08/29/2018 | | | X | 159.95 | 16,130.84 |
| Deposit | 08/29/2018 | | | X | 232.70 | 16,363.54 |
| Deposit | 08/29/2018 | | | X | 239.03 | 16,602.57 |
| Deposit | 08/29/2018 | | | X | 240.00 | 16,842.57 |
| Deposit | 08/29/2018 | | | X | 419.83 | 17,262.40 |
| Deposit | 08/29/2018 | | | X | 13,786.16 | 31,048.56 |
| Deposit | 08/31/2018 | | | X | 40.01 | 31,088.57 |
| Deposit | 08/31/2018 | | | X | 56.94 | 31,145.51 |
| Deposit | 08/31/2018 | | | X | 92.28 | 31,237.79 |
| Deposit | 08/31/2018 | | | X | 161.07 | 31,398.86 |
| Deposit | 08/31/2018 | | | X | 217.43 | 31,616.29 |
| Deposit | 08/31/2018 | | | X | 1,027.56 | 32,643.85 |
| Deposit | 08/31/2018 | | | X | 9,824.01 | 42,467.86 |
| Total Deposits and Credits | | | | | 42,467.86 | 42,467.86 |
| Total Cleared Transactions | | | | | -26,006.93 | -26,006.93 |
| Cleared Balance | | | | | -26,006.93 | 73,544.97 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 4 items | | | | | | |
| Bill Pmt -Check | 01/19/2018 | 8304 | Vince Stanton | | -60.00 | -60.00 |
| Bill Pmt -Check | 07/31/2018 | 8609 | West Coast Truc... | | -261.00 | -321.00 |
| Bill Pmt -Check | 08/22/2018 | 8632 | Allied Storage Co... | | -4,440.15 | -4,761.15 |
| Bill Pmt -Check | 08/22/2018 | 8635 | Stern, Samuel | | -100.00 | -4,861.15 |
| Total Checks and Payments | | | | | -4,861.15 | -4,861.15 |
| Total Uncleared Transactions | | | | | -4,861.15 | -4,861.15 |
| Register Balance as of 08/31/2018 | | | | | -30,868.08 | 68,683.82 |
| Ending Balance | | | | | -30,868.08 | 68,683.82 |

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

09/06/18

Accrual Basis

August 2018

| | Aug 18 | Jul - Aug 18 |
|---|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4000 · Operating Revenue | | |
| 4010 · Commercial | 22,919.13 | 45,220.25 |
| 4040 · Residential | 17,804.85 | 35,059.60 |
| 4100 · Kern Co Tax Income | 68.58 | 68.58 |
| 4120 · Surplus Water | 551.25 | 1,102.50 |
| 4130 · Will Serve | 99.18 | 198.36 |
| 4140 · Late Charges & Customer Charg... | 1,209.81 | 4,169.84 |
| Total 4000 · Operating Revenue | 42,652.80 | 85,819.13 |
| Total Income | 42,652.80 | 85,819.13 |
| Expense | | |
| 6020 · Auto Expense | | |
| 6022 · Gas | 518.62 | 1,003.86 |
| 6028 · Repairs | | |
| 6028.1 · GMC | 651.05 | 1,043.47 |
| Total 6028 · Repairs | 651.05 | 1,043.47 |
| 6030 · Service | | |
| 6030.1 · Dodge Service | 0.00 | 183.43 |
| 6030.2 · Gmc Service | 0.00 | 83.43 |
| Total 6030 · Service | 0.00 | 266.86 |
| Total 6020 · Auto Expense | 1,169.67 | 2,314.19 |
| 6040 · Bank Service Charge | 25.00 | 50.00 |
| 6050 · Compensation of Board | 300.00 | 500.00 |
| 6065 · Depreciation | 3,925.75 | 3,616.50 |
| 6070 · Dues & Subscriptions | 75.00 | 150.00 |
| 6075 · Education | 590.00 | -35.00 |
| 6090 · Equipment Rental | 1,773.36 | 1,580.30 |
| 6095 · Fees and Permits | 125.00 | 155.00 |
| 6110 · Insurance | | |
| 6113 · Medical Insurance | 686.01 | 2,058.03 |
| 6115 · Business Insurance | 737.25 | 2,211.75 |
| 6120 · Workers Compensation Insurance | 579.00 | 1,158.00 |
| Total 6110 · Insurance | 2,002.26 | 5,427.78 |
| 6130 · Maintenance | | |
| 6135 · Maintenance Services-System | 21,359.77 | 21,994.31 |
| 6140 · Maintenance Supplies | 1,321.76 | 4,067.45 |
| Total 6130 · Maintenance | 22,681.53 | 26,061.76 |
| 6155 · Office Expense | | |
| 6170 · Answering Service | 36.05 | 67.26 |
| 6175 · Office Repair | 139.71 | 249.55 |
| 6185 · Supplies | 229.78 | 367.05 |
| 6186 · Rugs | 81.28 | 203.20 |

LEBEC COUNTY WATER DISTRICT
Profit & Loss YTD Comparison

09/06/18

Accrual Basis

August 2018

| | Aug 18 | Jul - Aug 18 |
|--|------------|--------------|
| Total 6155 · Office Expense | 486.82 | 887.06 |
| 6205 · Outside Services | 0.00 | 261.00 |
| 6210 · Payroll Expenses | 398.76 | 1,047.52 |
| 6215 · Payroll - Gross Wages | 13,343.15 | 24,548.15 |
| 6235 · Payroll Service Fees | 6.00 | 12.00 |
| 6245 · Postage | 262.59 | 927.64 |
| 6250 · Professional Fees | | |
| 6255 · Accounting / Bookkeeping | 450.00 | 1,050.00 |
| 6270 · Legal | 0.00 | 310.50 |
| Total 6250 · Professional Fees | 450.00 | 1,360.50 |
| 6290 · Rent | 1,000.00 | 3,000.00 |
| 6315 · Taxes | | |
| 6320 · Payroll Taxes | 1,002.78 | 2,808.38 |
| Total 6315 · Taxes | 1,002.78 | 2,808.38 |
| 6340 · Telephone | 362.09 | 730.76 |
| 6352 · Uniforms | 118.25 | 118.25 |
| 6355 · Utilities - Office | | |
| 6360 · Electric | 101.38 | 209.16 |
| 6370 · Trash | 84.66 | 126.99 |
| Total 6355 · Utilities - Office | 186.04 | 336.15 |
| 6375 · Utilities - Pumps | | |
| 6380 · Electric | 6,666.45 | 7,017.60 |
| Total 6375 · Utilities - Pumps | 6,666.45 | 7,017.60 |
| 6390 · Water Test | 235.00 | 927.50 |
| Total Expense | 57,185.50 | 83,803.04 |
| Net Ordinary Income | -14,532.70 | 2,016.09 |
| Other Income/Expense | | |
| Other Income | | |
| 9015 · Grant Income | 0.00 | -588.57 |
| Total Other Income | 0.00 | -588.57 |
| Other Expense | | |
| 9016 · Grant Expense | 0.00 | 2,161.43 |
| Total Other Expense | 0.00 | 2,161.43 |
| Net Other Income | 0.00 | -2,750.00 |
| Net Income | -14,532.70 | -733.91 |

LEBEC COUNTY WATER DISTRICT

09/06/18

Balance Sheet

Accrual Basis

As of August 31, 2018

| | Aug 31, 18 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1011 - Customer Change Petty Ca | 300.00 |
| 1020 - Lebec Co Water Dist. - Checki... | 68,683.82 |
| 1040 - Grant Checking Account | 25.00 |
| 1080 - Savings | |
| 1081 - Emergency Fund Reserve | 120,000.00 |
| 1080 - Savings - Other | 505,161.93 |
| Total 1080 - Savings | 625,161.93 |
| Total Checking/Savings | 694,170.75 |
| Accounts Receivable | |
| 1200 - Accounts Receivable | 44,282.96 |
| Total Accounts Receivable | 44,282.96 |
| Other Current Assets | |
| 1260 - Bad Debt Loss A/R | -231.55 |
| 1360 - Prepaid Insurance | 6,635.25 |
| Total Other Current Assets | 6,403.70 |
| Total Current Assets | 744,857.41 |
| Fixed Assets | |
| 1290 - Grants Receivable | 14,038.00 |
| 1400 - Fixed Assets | |
| 1410 - Land | 15,521.00 |
| 1425 - C-Train Storage Unit | 4,440.15 |
| 1430 - Office Equipment | 4,352.00 |
| 1440 - RVS Software | 2,800.00 |
| 1450 - 2011 Dodge Truck | 36,179.75 |
| 1460 - 2012 Chevy Truck | 17,544.00 |
| 1470 - Soft Start Well | 7,975.00 |
| 1480 - Used Welder | 2,600.00 |
| 1495 - Generator | 8,225.00 |
| 1500 - Other Equipment | 8,250.00 |
| 1530 - Inventory | 39,600.94 |
| 1590 - Lebec Well Motor Pump | 10,109.35 |
| 1600 - Pumps & Wells | 154,313.40 |
| 1601 - Chimney Cyn Pump Motor | 10,982.70 |
| 1602 - Pump Equipment | 36,932.00 |
| 1610 - Tanks | 306,208.72 |
| 1615 - Tank Ladders | 6,972.00 |
| 1620 - Transmission & Distribution | 636,423.00 |
| 1630 - Tools | 2,220.73 |
| 1631 - Portable Pump | 1,864.00 |
| 1690 - Accumulated Depreciation | -897,237.83 |
| Total 1400 - Fixed Assets | 416,275.91 |
| Total Fixed Assets | 430,313.91 |
| Other Assets | |

LEBEC COUNTY WATER DISTRICT

09/06/18

Balance Sheet

Accrual Basis

As of August 31, 2018

| | Aug 31, 18 |
|---------------------------------------|---------------------|
| 1800 · Deposits | 1,000.00 |
| Total Other Assets | 1,000.00 |
| TOTAL ASSETS | 1,176,171.32 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2010 · Accounts Payable | 3,790.91 |
| Total Accounts Payable | 3,790.91 |
| Other Current Liabilities | |
| 2110 · Direct Deposit Liabilities | 288.24 |
| 2300 · Payroll Liabilities | |
| 2310 · Federal Withholding | -0.11 |
| 2320 · FICA | -0.45 |
| 2330 · State Withholding | 0.41 |
| 2350 · SUTA | 0.07 |
| 2360 · SDI | -0.14 |
| 2300 · Payroll Liabilities - Other | 1,865.98 |
| Total 2300 · Payroll Liabilities | 1,865.76 |
| Total Other Current Liabilities | 2,154.00 |
| Total Current Liabilities | 5,944.91 |
| Total Liabilities | 5,944.91 |
| Equity | |
| 3290 · Fund Balance -Net Assets | 797,919.12 |
| 3300 · Retained Earnings | 336,923.20 |
| 3310 · Prior Period Adjustment | 36,118.00 |
| Net Income | -733.91 |
| Total Equity | 1,170,226.41 |
| TOTAL LIABILITIES & EQUITY | 1,176,171.32 |

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of September 6, 2018

| <u>Name</u> | <u>Memo</u> | <u>Open Balance</u> |
|-----------------------|------------------------------------|---------------------|
| Current | | |
| 3D Imaging Syste... | 6175 copier maint | 139.71 |
| AUS Aramark | 6352 uniforms | 118.25 |
| AUS Aramark | 6186 rugs | 40.64 |
| AUS Aramark | 6186 Rugs | 40.64 |
| At&T Office | 6340 Office Phone | 175.46 |
| BC Laboratories | 6390 water tests | 172.50 |
| BC Laboratories | 6390 water tests | 62.50 |
| Ca Bank-Visa | bank card | 2,343.61 |
| Fred C. Gilbert Co. | 6140 parts for wells 1.2.3 | 372.26 |
| Price Disposal | 6370 TRASH SERVICE | 42.33 |
| STREAMLINE | 6070 website maint | 75.00 |
| Verizon Wireless | 6340 cell phones | 106.63 |
| SCE 2-36-538-2134 | 6360 office electric | 101.38 |
| Core & Main | | 1,098.53 |
| C&C Construction | Asphalt replacement-Frazier Mt... | 900.00 |
| SCE 2-03-200-8187 | | 2,096.70 |
| Anthem Blue Cross | 6113 Group number J06447 | 104.06 |
| Lewis & Associates | 6255 bookkeeping | 450.00 |
| Price Disposal | 6370 TRASH SERVICE | 42.33 |
| State Compensati... | 6120 workers comp insurance | 579.00 |
| Maillis, Patricia E | Regular Meeting 8-14-18 | 100.00 |
| Blue Shield | 6113 Acct# W00886361000 me... | 581.95 |
| Kern County Envir... | 6095 backflow fee 6095 | 125.00 |
| PGE4923 | 6380 Ridge Route Pump | 29.25 |
| PGE5159 | 6380 State Well Pump Electrici... | 3,079.67 |
| PGE5230 | 6380 Landfill Rd Booster Electr... | 20.37 |
| PGE8279 | 6380 Lebec Well Pump Electrici... | 1,440.46 |
| Pitney Bowes Pur... | | 273.18 |
| SUEZ Utility Servi... | Tank Cleaning | 6,208.00 |
| SUEZ Utility Servi... | Tank Cleaning | 4,007.00 |
| SUEZ Utility Servi... | Tank Cleaning | 10,013.00 |
| Wells Fargo Bank | | 193.06 |
| Maillis, Patricia E | Special Meeting 8-17-18 | 100.00 |
| Stern, Samuel | Special Meeting 8-17-18 | 100.00 |
| Wainright Emilie | | 1,000.00 |
| Sunbelt Rentals, I... | 1 week Rental - three repairs | 1,709.17 |
| AT&T Uverse | | 80.00 |
| Ability Answering ... | | 36.05 |
| Allied Storage Co... | Purchase of Storage Container | 4,440.15 |

TOTAL

42,597.84

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

09/06/18

Accrual Basis

July through August 2018

| | Jul - Aug 18 | Jul - Aug 18 |
|---|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4000 · Operating Revenue | | |
| 4010 · Commercial | 45,220.25 | 45,220.25 |
| 4040 · Residential | 35,059.60 | 35,059.60 |
| 4100 · Kern Co Tax Income | 68.58 | 68.58 |
| 4120 · Surplus Water | 1,102.50 | 1,102.50 |
| 4130 · Will Serve | 198.36 | 198.36 |
| 4140 · Late Charges & Customer Charg... | 4,169.84 | 4,169.84 |
| Total 4000 · Operating Revenue | 85,819.13 | 85,819.13 |
| Total Income | 85,819.13 | 85,819.13 |
| Expense | | |
| 6020 · Auto Expense | | |
| 6022 · Gas | 1,003.86 | 1,003.86 |
| 6028 · Repairs | | |
| 6028.1 · GMC | 1,043.47 | 1,043.47 |
| Total 6028 · Repairs | 1,043.47 | 1,043.47 |
| 6030 · Service | | |
| 6030.1 · Dodge Service | 183.43 | 183.43 |
| 6030.2 · Gmc Service | 83.43 | 83.43 |
| Total 6030 · Service | 266.86 | 266.86 |
| Total 6020 · Auto Expense | 2,314.19 | 2,314.19 |
| 6040 · Bank Service Charge | 50.00 | 50.00 |
| 6050 · Compensation of Board | 500.00 | 500.00 |
| 6065 · Depreciation | 3,616.50 | 3,616.50 |
| 6070 · Dues & Subscriptions | 150.00 | 150.00 |
| 6075 · Education | -35.00 | -35.00 |
| 6090 · Equipment Rental | 1,580.30 | 1,580.30 |
| 6095 · Fees and Permits | 155.00 | 155.00 |
| 6110 · Insurance | | |
| 6113 · Medical Insurance | 2,058.03 | 2,058.03 |
| 6115 · Business Insurance | 2,211.75 | 2,211.75 |
| 6120 · Workers Compensation Insurance | 1,158.00 | 1,158.00 |
| Total 6110 · Insurance | 5,427.78 | 5,427.78 |
| 6130 · Maintenance | | |
| 6135 · Maintenance Services-System | 21,994.31 | 21,994.31 |
| 6140 · Maintenance Supplies | 4,067.45 | 4,067.45 |
| Total 6130 · Maintenance | 26,061.76 | 26,061.76 |
| 6155 · Office Expense | | |
| 6170 · Answering Service | 67.26 | 67.26 |
| 6175 · Office Repair | 249.55 | 249.55 |
| 6185 · Supplies | 367.05 | 367.05 |
| 6186 · Rugs | 203.20 | 203.20 |

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

09/06/18

Accrual Basis

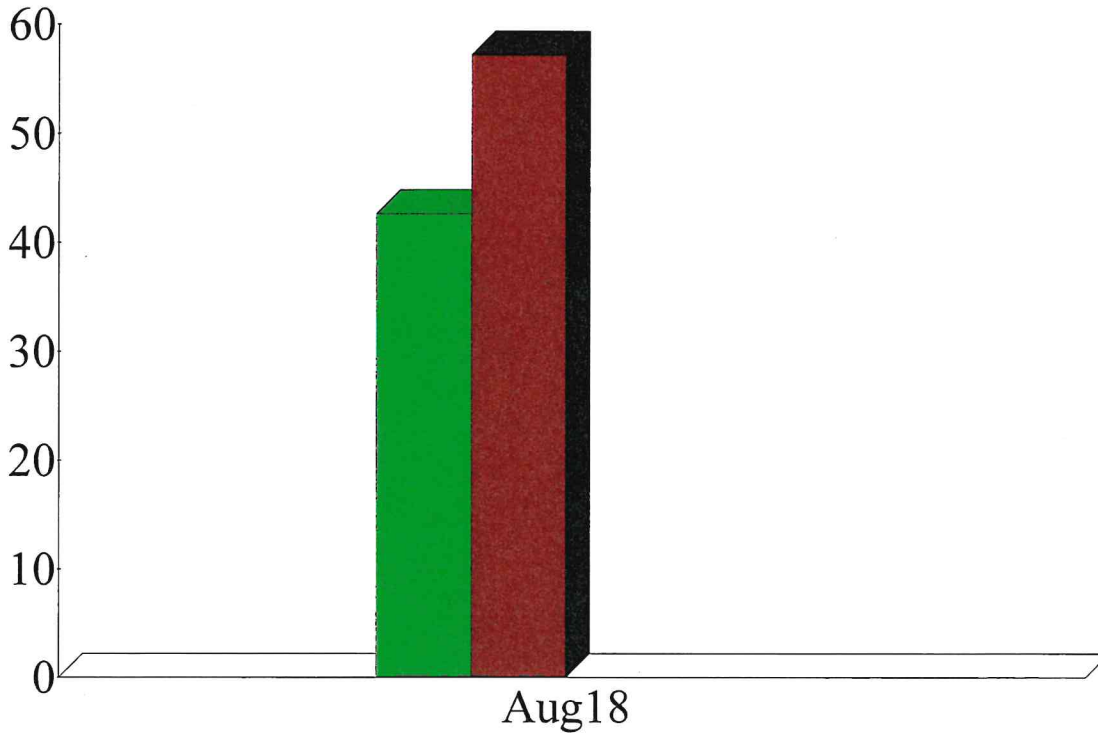
July through August 2018

| | Jul - Aug 18 | Jul - Aug 18 |
|--|------------------|------------------|
| Total 6155 · Office Expense | 887.06 | 887.06 |
| 6205 · Outside Services | 261.00 | 261.00 |
| 6210 · Payroll Expenses | 1,047.52 | 1,047.52 |
| 6215 · Payroll - Gross Wages | 24,548.15 | 24,548.15 |
| 6235 · Payroll Service Fees | 12.00 | 12.00 |
| 6245 · Postage | 927.64 | 927.64 |
| 6250 · Professional Fees | | |
| 6255 · Accounting / Bookkeeping | 1,050.00 | 1,050.00 |
| 6270 · Legal | 310.50 | 310.50 |
| Total 6250 · Professional Fees | 1,360.50 | 1,360.50 |
| 6290 · Rent | 3,000.00 | 3,000.00 |
| 6315 · Taxes | | |
| 6320 · Payroll Taxes | 2,808.38 | 2,808.38 |
| Total 6315 · Taxes | 2,808.38 | 2,808.38 |
| 6340 · Telephone | 730.76 | 730.76 |
| 6352 · Uniforms | 118.25 | 118.25 |
| 6355 · Utilities - Office | | |
| 6360 · Electric | 209.16 | 209.16 |
| 6370 · Trash | 126.99 | 126.99 |
| Total 6355 · Utilities - Office | 336.15 | 336.15 |
| 6375 · Utilities - Pumps | | |
| 6380 · Electric | 7,017.60 | 7,017.60 |
| Total 6375 · Utilities - Pumps | 7,017.60 | 7,017.60 |
| 6390 · Water Test | 927.50 | 927.50 |
| Total Expense | 83,803.04 | 83,803.04 |
| Net Ordinary Income | 2,016.09 | 2,016.09 |
| Other Income/Expense | | |
| Other Income | | |
| 9015 · Grant Income | -588.57 | -588.57 |
| Total Other Income | -588.57 | -588.57 |
| Other Expense | | |
| 9016 · Grant Expense | 2,161.43 | 2,161.43 |
| Total Other Expense | 2,161.43 | 2,161.43 |
| Net Other Income | -2,750.00 | -2,750.00 |
| Net Income | -733.91 | -733.91 |

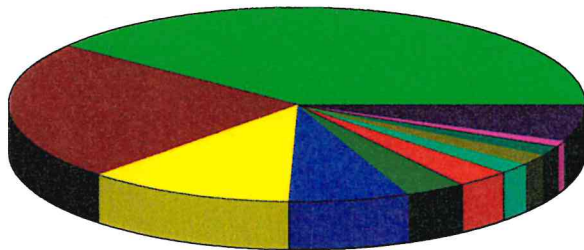
Income and Expense by Month August 2018



\$ in 1,000's



Expense Summary August 2018



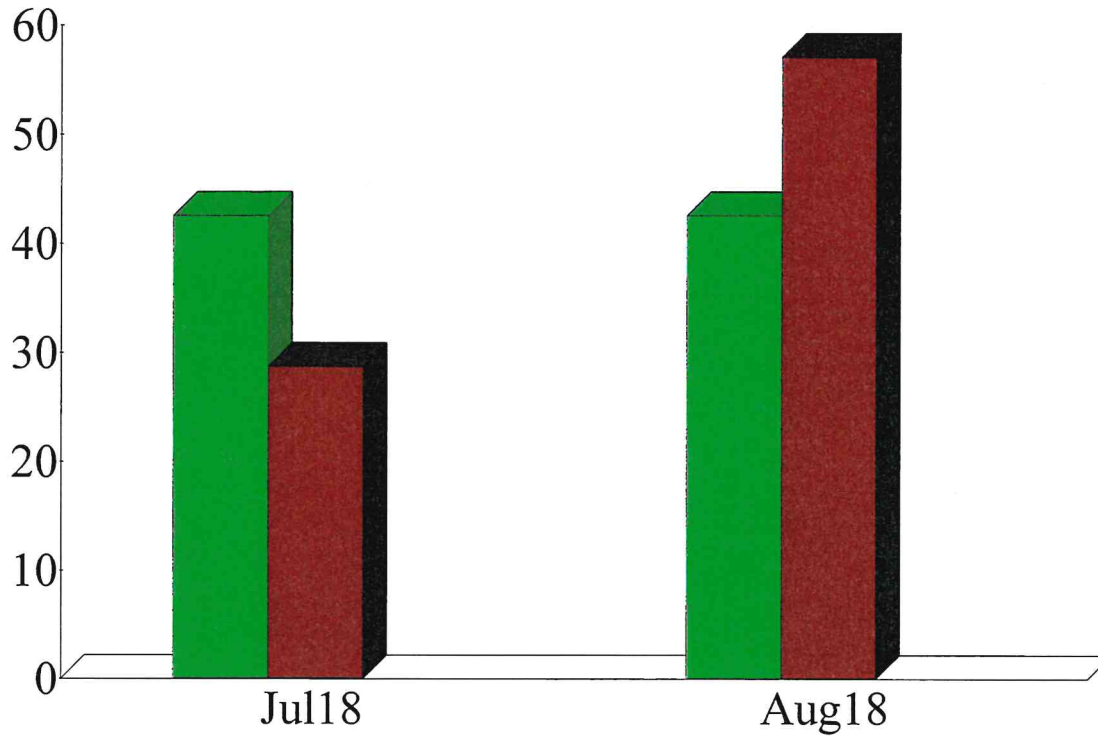
| | |
|---------------------------|--------------------|
| 6130 · Maintenance | 39.66% |
| 6215 · Payroll - Gross Wa | 23.33 |
| 6375 · Utilities - Pumps | 11.66 |
| 6065 · Depreciation | 6.86 |
| 6110 · Insurance | 3.50 |
| 6090 · Equipment Rental | 3.10 |
| 6020 · Auto Expense | 2.05 |
| 6315 · Taxes | 1.75 |
| 6290 · Rent | 1.75 |
| 6075 · Education | 1.03 |
| Other | 5.30 |
| Total | \$57,185.50 |

By Account

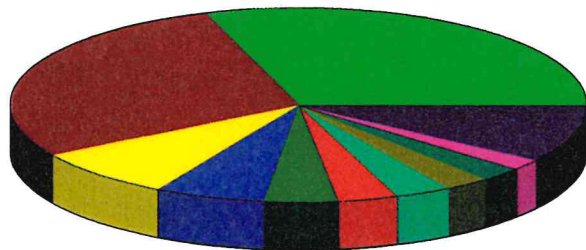
Income and Expense by Month July through August 2018



\$ in 1,000's



Expense Summary July through August 2018



| | |
|------------------------------|--------------------|
| 6130 · Maintenance | 30.32% |
| 6215 · Payroll - Gross Wages | 28.56 |
| 6375 · Utilities - Pumps | 8.16 |
| 6110 · Insurance | 6.31 |
| 6065 · Depreciation | 4.21 |
| 6290 · Rent | 3.49 |
| 6315 · Taxes | 3.27 |
| 6020 · Auto Expense | 2.69 |
| 9016 · Grant Expense | 2.51 |
| 6090 · Equipment Rental | 1.84 |
| Other | 8.64 |
| Total | \$85,964.47 |

By Account

Lebec County Water District.

Monthly Distribution Report

August 2018

By: Mike Hightower, Jr.

Well Reports:

State Well

| Month | August | July | Difference | Uranium | Fluoride | Nitrate |
|---------------|-----------|-----------|------------|----------|-------------------------|---------|
| Static Level | 133'2" | 132'9" | -5" | pCi/L 17 | mg/L 1.9 | 24 mg/L |
| Drawdown | 134'5" | 134' | -5" | | Month: Aug 2018 | |
| GPM | 230 Gpm | 230 Gpm | 0 | | Bacteriological: | |
| Total Gallons | 2,868,228 | 2,857,928 | +10,300 | | Absent | |

Lebec Well

| Month | August | July | Difference | Uranium | Fluoride | Nitrate |
|---------------|-----------|-----------|------------|----------|-------------------------|---------|
| Static Level | 95'9" | 95'7" | -2" | pCi/L 12 | mg/L 1.4 | 22 mg/L |
| Drawdown | 107'2" | 107' | -2" | | Month: Aug 2018 | |
| GPM | 210 Gpm | 210 Gpm | 0 | | Bacteriological: | |
| Total Gallons | 2,612,749 | 2,513,003 | +99,746 | | Absent | |

Chimney Canyon Well

| Month | August | July | Difference | Uranium | Fluoride | Nitrate |
|---------------|-----------|-----------|------------|----------|-------------------------|---------|
| Static Level | 183'1" | 182'9" | -4" | pCi/L 22 | mg/L 2.1 | mg/L 25 |
| Drawdown | 211'1" | 210'9" | -4" | | Month: Aug 2018 | |
| GPM | 100 Gpm | 100 Gpm | 0 | | Bacteriological: | |
| Total Gallons | 2,167,779 | 2,282,701 | -114,922 | | Absent | |

| Month | August | July | Difference |
|--------------|---------------|---------------|---------------|
| Water Pumped | 7,648,756 Gal | 7,653,632 Gal | -4,876 |
| Water Sold | 6,864,777 Gal | 6,815,790 Gal | +48,987 |
| Water Loss | 783,979 Gal | 837,842 Gal | 10 % May 2018 |

Cuddy Creek Well - Non-Potable

| Month | August | July | Difference | Uranium | Fluoride | Nitrate |
|---------------|----------|----------|------------|----------|-----------------|---------|
| Static Level | 177 Feet | 177 Feet | 0 | pC/l n/a | mg/Ln/a | mg/Ln/a |
| Drawdown | 188 Feet | 188 Feet | 0 | | Month: Aug 2018 | |
| Total Gallons | 0 Gal | 0 Gal | 0 | | | |

System Information:

- 1) All monthly bacteriological sampling returned an absent for coliform bacteria for the month of August 2018.
- 2) One water leak was reported for the month of August, technically this water leak was reported for the Month of July, however this leak located in front of Napa Auto carried over into the beginning of August 2018.
- 3) Compaction tests for the Pipe upgrade "Jehovah whiteness church" failed due to insufficient soil densities. The contractor will be recompacting the soil above the new pipe, for a second set of tests. I do not have a timeframe for when the new tests will be performed at this moment. The contractor has his workers off the hill performing other jobs at this time.
- 4) Lebec County Water District has received Storage Tank Assessment Summary and Recommendations, from Suez. Attached is a detailed list of all but three tanks with much needed repairs.
- 5) All three-backup boosters have been exercised and are functioning properly.
- 6) Chimney Well #3 has been difficult to get an accurate static level reading. It has been discovered by using the manual depth finder, that several sections of tape that holds the power cable to the pump piping has come undone. This causes the manual depth finder to catch on the cable. Also throws off the accuracy of the well sounder, as the sounder works off sound, which bounces off these particular sections of cable resulting in false readings.
- 7) Operators have performed all air relief valve exercising. I have found that three gate valves are snapped and do not open or close due the stem being snapped, there are two more gate valves in the system that have suffered the same fate. There is one minor leak on a ¾ inch service line that has a slow leak. I feel this gives the operators an opportunity to rent the backhoe once again for one week to repair these malfunctions.

All other systems are functioning as they should, Thank You!

Lebec County Water District
Storage Tank Assessment Summary
and Recommendations

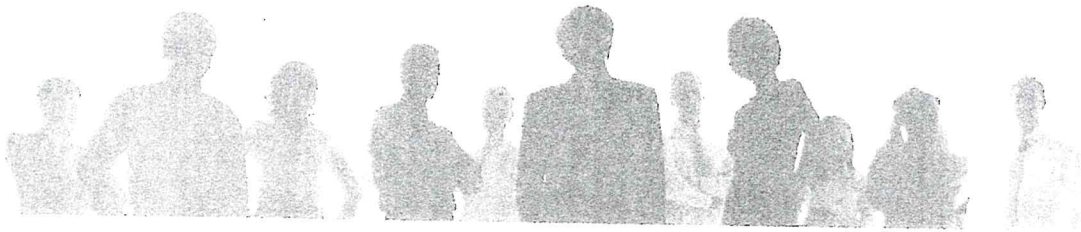
| Tank Name | Size | Exterior Paint ID | Interior Paint ID | Cleaned | Material | Access | Needed Repairs and Coatings |
|-----------------------|-------------------------------|-------------------|-------------------|-----------|------------|--------|---|
| CHIMNEY CANYON TANK 2 | 25,000 GALLONS 20'H 15' DIA. | 17027 | 17019 | 5/8/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Missing bolt on top Extend ladder stand-off New float system / update |
| CHIMNEY CANYON TANK 3 | 25,000 GALLONS 20'H 15' DIA. | 17028 | 17020 | 5/8/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Extend ladder stand-off New float system / update |
| CHIMNEY CANYON TANK 4 | 30,000 GALLONS 28' H 14' DIA. | 17030 | 17031 | 5/30/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Extend ladder stand-off New float system / update |
| CHIMNEY CANYON TANK 5 | 30,000 GALLONS 24' H 15' DIA. | 17033 | 17034 | 5/30/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Extend ladder stand-off New float system / update |
| CHIMNEY CANYON TANK 6 | 25,000 GALLONS 20'H 15' DIA. | 17029 | 17021 | 5/8/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Install access hatch and handrail Extend ladder stand-off New float system / update |

| | | | | | | | |
|-----------------------|-------------------------------|-------|-------|-------------------|--------------|--|--|
| CHIMNEY CANYON TANK 7 | 25,000 GALLONS 20' H 15' DIA. | 17032 | 17022 | 5/8/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Ladder cage repair, bent and dented Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Missing bolt on top Extend ladder stand-off New float system / update |
| MESA VALLEY TANK 1 | 20,000 GALLONS 16' H 15' DIA. | 17016 | 17015 | 5/9/2018 | Galvanized | Manway | Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Extend ladder stand-off New float system / update |
| MESA VALLEY TANK 2 | 20,000 GALLONS 16' H 15' DIA. | 17024 | 17035 | 5/30/2018 | Galvanized | Manway | Needs interior / exterior blast and coat rehab. Remove drop gate and replace with ladder gate. Replace decal on level indicator. Move ladder trip hazard. Install handrail. |
| PHILLIPS TANK 1 | 20,000 GALLONS 16' H 15' DIA. | 17023 | 17014 | 5/10/2018 | Galvanized | Manway | Needs interior / exterior blast and coat rehab. Remove drop gate and replace with ladder gate. Replace decal on level indicator. Move ladder trip hazard. Install handrail. |
| PHILLIPS TANK 2 | 20,000 GALLONS 16' H 15' DIA. | 17013 | 17036 | 5/30/2018 | Galvanized | Manway | Needs interior / exterior blast and coat rehab. Remove drop gate and replace with ladder gate. Replace decal on level indicator. Move ladder trip hazard. Install handrail. |
| STATE WELL TANK | 10,000 GALLONS 16' H 10' DIA. | | | Nothing performed | Galvanized | Needs Manway to be able to clean and inspect interior. | Needs Exterior bast and coat based on visual Needs 24" 16 bolt manyway hinged |
| STATE TANK 1 | 84,000 GALLONS 16' H 30' DIA. | 17017 | 17018 | 5/9/2018 | Bolted Steel | Manway | PRIORITY RENOVATION TANK - Has holes in the roof near the rear access hatch. Interior and Exterior Blast and Coating needed. Ladder Gate w/ Lid Center Vent 12" Move Ladder trip hazard Install access hatch and handrail Extend ladder stand-off New float system / update |
| STATE TANK 2 | 30,000 GALLONS 28' H 14' DIA. | 17025 | 17037 | 5/31/2018 | Galvanized | Manway | Needs interior / exterior blast and coat rehab. Remove drop gate and replace with ladder gate. Replace decal on level indicator. Move ladder trip hazard. Install handrail. |

| | | | | | | | |
|------------------------|-------------------------------|-------|------------------|------------|------------|--|--|
| STATE TANK 3 | 30,000 GALLONS 28' H 14' DIA. | 17026 | 17038 | 5/31/2018 | Galvanized | Manway | Needs interior / exterior blast and coat rehab. Remove drop gate and replace with ladder gate. Replace decal on level indicator. Move ladder trip hazard. Install handrail. Needs Exterior bast and coat interior has no coating system, should be addressed. Needs 24" 16 bolt manyway hinged |
| UPPER RIDGE RTE TANK 1 | 10,000 GALLONS 12' H 12' DIA. | 17040 | No Paint Present | 5/29/2018 | Galvanized | Needs Hatch | Needs Exterior bast and coat interior has no coating system, should be addressed. Needs 24" 16 bolt manyway hinged |
| UPPER RIDGE RTE TANK 2 | 10,000 GALLONS 12' H 12' DIA. | 17041 | No Paint Present | No Washout | Galvanized | Needs Hatch to be able to clean and inspect interior. | Needs Exterior bast and coat based on visual Needs 24" 16 bolt manyway hinged |
| LOWER RIDGE RTE TANK | 10,000 GALLONS 12' H 12' DIA. | 17039 | No Paint Present | 5/29/2018 | Galvanized | Needs Hatch | Needs Exterior bast and coat interior has no coating system, should be addressed Has holes around upper welded seam on south side Needs 24" 16 bolt manyway hinged |
| LEBEC TANK 1 | 30,000 GALLONS 28' H 14' DIA. | | | No Washout | Galvanized | Needs Manway to be able to clean and inspect interior. | Needs Exterior bast and coat based on visual Needs 24" 16 bolt manyway hinged |
| LEBEC TANK 2 | 30,000 GALLONS 28' H 14' DIA. | | | No Washout | Galvanized | Needs Manway to be able to clean and inspect interior. | Needs Exterior bast and coat based on visual Needs 24" 16 bolt manyway hinged |

A One-Day Seminar

Payroll Law 2019



Protect your company from costly mistakes and legal blunders

An intensive one-day seminar on today's most challenging payroll issues

- The latest regulation changes that impact how you determine which positions are overtime eligible
- What the DOL expects when determining if a worker is an employee or an independent contractor
- The red flags auditors, inspectors and investigators look for in your payroll procedures
- How to prepare to answer the top three questions asked during an audit or investigation
- Finding and documenting reasonable basis in your payroll-related policies and procedures
- Who the Fair Labor Standards Act defines as an employer and why
- Your state law says one thing and the federal government says another — now what?
- Ways to secure your internal processes against the most common misinterpretations of wage and hour laws
- And much, much more!

The information in this one-day program has saved companies like yours thousands of dollars in fines. You won't find a better training bargain.

November 2018 Locations and Dates

ALASKA

Anchorage – November 28
Fairbanks – November 29

ARKANSAS

Fayetteville – November 14
Little Rock – November 15

CALIFORNIA

Bakersfield – November 9
Concord – November 7
Fresno – November 8

Modesto – October 31
Monterey – November 2
Sacramento – November 29
San Francisco – October 30
San Jose – November 1
Santa Rosa – November 30
Yuba City – November 28

KENTUCKY

Paducah – November 30

NEVADA

Reno – November 27

OREGON

Bend – November 1
Klamath Falls – October 31
Portland – November 2

TENNESSEE

Johnson City – November 28
Memphis – November 16
Nashville – November 29

WASHINGTON

Bellingham – November 13
Everett – November 14
Olympia – November 15
Seattle – November 27
Tacoma – November 26

This course qualifies for
CPE, HRCI and PDC credits.
See details on page 6.



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326967

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 **FRED PRYOR SEMINARS**

Have you faced these situations?

The new hire moving in from out of state

Mary is moving in from the next state and your company is paying for her relocation. She's hoping this expense won't show up as compensation at year's end. You wonder if not showing it as compensation is legal. You're also paying for her temporary housing until her former home sells. How should you handle this expense?

The senior manager getting a big bonus

Jim's team really hustled last quarter and broke all sales records. Your company president wants to reward him with a generous bonus and a membership at his country club. Should you tax this money? How do you handle the club membership? Is your company also legally bound to reward the members of Jim's team?

The disgruntled employee being terminated

Karl is just itching to sue your company. One misstep on his termination and he'll run to the labor board and his attorney — and you'll lose credibility or maybe worse. How do you handle his vacation, sick leave and other benefits? What if he owes the company money?

The employee who works unauthorized overtime

You're not sure why, but Jane, an hourly employee, consistently ends the pay period owed several hours of costly overtime. Her manager doesn't want to pay for this added cost since it wasn't authorized ahead of time. What are your company's legal responsibilities?

The secretary who has jury duty

Linda was out for a week on jury duty and your company had to hire a temporary replacement. Must your company pay Linda her regular salary even though she received some compensation from the government? Or, do you just pay the difference between her salary and her jury duty pay?

The employee who takes the bus to work

Clare takes advantage of your company's employee allowance to help cover the cost of public transportation or parking. Should this be treated as income? Do you get any tax benefit from the government for providing this benefit?

These and dozens of other sticky situations come up every day. After the seminar, you'll be ready to confidently and legally handle them all.

This seminar is the best \$149 you'll spend on training this year. And it may be tax deductible!

28 Payroll Pointers to Protect You and Your Company

1. The top three questions all auditors will ask and how best to answer.
2. Payroll compliance is often more about the interpretation of the law than the math.
3. The easy steps to establishing good faith efforts your auditor or investigator will appreciate.
4. The tests the IRS uses to determine who is an employee and who is an independent contractor — you can use them too.
5. What to do when a temporary agency doesn't pay its employees lawfully.
6. When an employee is entitled to overtime pay and when you can substitute comp time.
7. The important I-9 and when to use it.
8. How to handle when employees clock in early and if they are required to be paid.
9. New hire reporting laws — when and how to report to be sure you are in compliance.
10. Which state's tax laws apply when your office is in one state and your employee performed work in another.
11. How the tip credit affects minimum wage now.
12. What the law says about meal and rest time pay.
13. Define taxable and nontaxable compensation.
14. The rules of paying an employee to travel.
15. Know when employees are responsible for paying taxes on commissions.
16. What the government requires when you loan an employee money.
17. What must be true for an employee to be exempt from time-and-a-half overtime pay.
18. Find out which employee discounts are considered a form of income.
19. Determine who owns frequent flyer miles on company purchased flights.
20. Understand withholding and reporting rules for cash vs. non-cash benefits.
21. Your legal liability for unclaimed paychecks.
22. The red flags that attract audits and lawsuits —how to internally audit your procedures.
23. When an employee's wages are garnished, learn who's first in line for payment.
24. Records retention guidelines for payroll forms and documents.
25. Understand when the QETP may affect your small business.
26. Determine which employee records are considered "confidential" and how to store them.
27. The five internal audits every payroll department should perform.
28. Know what to do if you receive an FLSA complaint.

Training begins at 9:00 a.m. and is complete at 4:00 p.m. — it's an intense, energizing day of learning that will benefit you and your company immediately.

Payroll Law 2019

Course Agenda

A day that brings clarity to your payroll gray areas

Part 1

Payroll Management: Beginning With the End in Mind

What you don't know can hurt you. That's never more true than when dealing with payroll law. The first step to complying with regulations is understanding them. You'll begin your class with a crash course in payroll's legal basics. Find out what the state, federal and joint regulators are looking for and learn how to avoid the often staggering penalties and fines of non-compliance. This segment alone is worth the seminar's tuition.

- ▣ Why payroll administration is not just about the numbers
- ▣ The high cost of improperly classifying employees
- ▣ The QETP (Questionable Employee Tax Practices)
- ▣ The top three questions auditors and investigators will ask – and why
- ▣ Establishing good faith efforts that reduce penalties and fines
- ▣ Five vital internal audits that are not about the math
- ▣ What to do if you get an FLSA complaint

Part 2

Making Sense of the FLSA Overtime Exemptions

There's a lot of meat to the Fair Labor Standards Act and regulators are watching closely. It takes careful maneuvering to stay out of legal hot water. The most innocent mistake can result in a substantial fine and you losing credibility with your company. Be prepared by knowing what's expected and how to comply.

- ▣ Exempt vs non-exempt employees – What's the difference?
- ▣ Three tests to help determine overtime exemptions – salary, highly compensated and standard duties
- ▣ Types of exemptions: Executive, Professional, Administrative, Outside Sales and Computer Professionals
- ▣ Understanding the overtime-exempt payment and docking rules

Part 3

Worker Classification: Employee or Independent Contractor - How to Decide?

The DOL and IRS have joined together in an initiative to end the practice of misclassifying employees as independent workers or contractors. In some states this is a criminal offense and can carry very high monetary penalties and possibly even jail time. But, a worker does not need to qualify for a 1099-MISC to be an "Independent". In this section of our day, you will learn how to spot the Red Flags you may not have previously recognized.

- ▣ Creating a worker classification process
- ▣ W-9 Compliance
- ▣ What is back-up withholding and when should you use it?
- ▣ Auditing your W-4 process
- ▣ E-verify and New-Hire Reporting
- ▣ Your payroll department and the I-9

Part 4

Payroll and the Non-exempt Employee

Handling payroll sounds like a simple proposition. Employees work at a certain rate of pay. You take out taxes and give them the rest of what they've earned. If only it were that clear-cut. Regulations regarding what constitutes hours worked and pay for off the clock time can turn a simple proposition into a legal land mine. Armed with the strategies you'll gain at this seminar, you'll handle payroll accurately, legally and with complete confidence.

- ▣ Paid and unpaid leave policies that payroll must understand
- ▣ Recognizing compensable time
- ▣ Rounding and adjusting the timeclock: The Rule of De Minimis Time
- ▣ Overtime requirements and options employers should consider
- ▣ Spotting and correcting wage and hour violations
- ▣ Gone to the Guard for the week — what to do when military pay and your payroll overlap
- ▣ Tips and uniform allowances — what's considered income, what's not?
- ▣ What you're required to pay when an employee is dismissed

Part 5

Special Payroll Considerations and Hot Tips for Maintaining Compliance

Every employee's paycheck presents a different challenge. After the seminar you'll know which forms to use when and, most importantly, how to keep your company out of hot water with the DOL and state agencies. It's their job to catch you in a mistake. Together, we'll make sure that doesn't happen.

- ▣ How to determine the order of multiple garnishments for an employee
- ▣ When and how to tax fringe benefits
- ▣ The legal ramifications of paycheck advances
- ▣ Compensation and fair market value — what the law says you must do
- ▣ Gifts that must be reported to the IRS
- ▣ Withholding and reporting rules for cash fringe benefits vs. non-cash fringe benefits
- ▣ Cell phone supplements – taxable or not?

Don't miss this opportunity to gain the knowledge and skills you need to make important payroll decisions with confidence. Don't miss this one-day event!

- Payroll Managers and Staff
- Office Managers
- Human Resource Directors
- Small Business Owners

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Registration Information

Enroll Today! \$149 per person; only \$139 per person for groups of 5 or more from the same organization attending the same event. Hurry, our seats fill fast. Guarantee your enrollment by paying your tuition today. You will receive a confirmation once your registration is complete. Payment is due before the program.

Quick Confirmation! To receive your confirmation within 48 hours, please complete the Quick Confirmation section of the registration form. Be sure to provide us with your email address and/or fax number.

Program Schedule

Check-in: 8:30 a.m. – 9:00 a.m.
Program: 9:00 a.m. – 4:00 p.m.

Cancellations and Substitutions

You may cancel your registration up to 10 business days before the program, and we will refund your tuition less a \$25 cancellation fee. Substitutions and transfers may be made at any time to another program of your choice scheduled within 12 months of your original event. Please note, if you do not cancel and do not attend, you are still responsible for payment.

Please Note

You will be notified by email, fax and/or mail if any changes are made to your scheduled program (i.e., date, venue, city or cancellation).

Walk-in registrations will be accepted as space allows.

For seminar age requirements, please visit <http://www.pryor.com/faq.asp#agerequirements>.

Please, no audio or video recording.

Lunch and parking expenses are not included.

Dressing in layers is recommended due to room temperature variations.

You will receive a Certificate of Attendance at the end of the program.

Tax-Exempt Organizations

If you are tax-exempt, enter your tax-exempt number in Section 6 on the Registration Form. Please mail or fax a copy of your Tax-Exempt Certificate with your registration for payment processing.

Tax Deduction

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Organization: _____

Address: _____

City: _____ St: _____ ZIP: _____

Tele: _____ Fax: _____

Approving Mgr's Name Mr. Ms. _____

Job Title: _____ Business Home

Email Address: _____

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Please email or fax my confirmation to me within 48 hours. My email address or fax is: _____

NAMES OF ATTENDEES (Please list additional names on a separate sheet.)

#1 Attendee's Name
Mr. Ms.

Job Title _____ City Event # _____
2 1 5

Email Address _____ Business Home

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Mr. Ms.

Job Title _____ City Event # _____
2 1 5

Email Address _____ Business Home

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- Anchorage – November 28**
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3450 Aviation Ave
- Fairbanks – November 29**
City Event #215729
La Quinta Inn & Suites
4920 Dale Rd

ARKANSAS

- Fayetteville – November 14**
City Event #215019
Courtyard by Marriott
600 E Van Asche Dr
- Little Rock – November 15**
City Event #215020
Hampton Inn & Suites West
1301 S Shackleford Rd

CALIFORNIA

- Bakersfield – November 9**
City Event #215683
Four Points by Sheraton
5101 California Ave
- Concord – November 7**
City Event #215681
Centre Concord
5298 Clayton Rd

Fresno – November 8

- City Event #215682
Hotel Piccadilly
2305 W Shaw Ave
- Modesto – October 31**
City Event #215685
Clarion Inn Conference Center
1612 Sisk Rd
- Monterey – November 2**
City Event #215687
Hilton Garden Inn
1000 Aguajito Rd
- Sacramento – November 29**
City Event #215679
Holiday Inn Express & Suites Cal Expo
2224 Auburn Blvd
- San Francisco – October 30**
City Event #215684
Holiday Inn Fisherman's Wharf
1300 Columbus Ave
- San Jose – November 1**
City Event #215686
Aloft Santa Clara
510 America Center Dr
- Santa Rosa – November 30**
City Event #215680
Courtyard by Marriott
175 Railroad St
- Yuba City – November 28**
City Event #215678
Hampton Inn & Suites
1375 Sunsweet Blvd

KENTUCKY

- Paducah – November 30**
City Event #215024
Country Inn & Suites
145 McBride Lane

NEVADA

- Reno – November 27**
City Event #215677
SureStay Plus Hotel Airport
1981 Terminal Way

OREGON

- Bend – November 1**
City Event #215724
DoubleTree by Hilton
300 NW Franklin Ave
- Klamath Falls – October 31**
City Event #215723
Running Y Ranch Resort
5500 Running Y Rd
- Portland – November 2**
City Event #215725
Shilo Inn Suites Hotel Airport
11707 NE Airport Way

TENNESSEE

- Johnson City – November 28**
City Event #215022
Holiday Inn
101 W Springbrook Dr

Memphis – November 16

- City Event #215021
Holiday Inn Downtown
160 Union Ave

Nashville – November 29

- City Event #215023
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2401 Music Valley Dr

WASHINGTON

- Bellingham – November 13**
City Event #215730
SpringHill Suites
4040 Northwest Ave
- Everett – November 14**
City Event #215731
Angel of the Winds Arealn
2000 Hewitt Ave
- Olympia – November 15**
City Event #215732
Governor Hotel
621 Capitol Way S
- Seattle – November 27**
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DoubleTree Hotel Airport
18740 International Blvd
- Tacoma – November 26**
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Convention Center
47 St. Helens Ave

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- How to prepare to answer the top three questions asked during an audit or investigation
- Finding and documenting reasonable basis in your payroll-related policies and procedures
- Who the Fair Labor Standards Act defines as an employer and why
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November 2018 Locations and Dates

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| ALASKA Anchorage – November 28 Fairbanks – November 29 | ARIZONA Phoenix – November 28 Tucson – November 29 | CALIFORNIA Bakersfield – November 9 Concord – November 7 Fresno – November 8 Modesto – October 31 Monterey – November 2 Sacramento – November 29 | FLORIDA Tampa – November 28 Tallahassee – November 29 | ILLINOIS Chicago – November 28 Springfield – November 29 | INDIANA Indianapolis – November 28 Fort Wayne – November 29 | KANSAS Kansas City – November 28 Wichita – November 29 | KENTUCKY Paducah – November 30 | LOUISIANA New Orleans – November 28 Baton Rouge – November 29 | MISSISSIPPI Jackson – November 28 Biloxi – November 29 | MISSOURI St. Louis – November 28 Springfield – November 29 | NEVADA Reno – November 27 | NEBRASKA Omaha – November 28 Lincoln – November 29 | NEW YORK New York City – November 28 Albany – November 29 | OHIO Columbus – November 28 Cincinnati – November 29 | OREGON Bend – November 1 Klamath Falls – October 31 Portland – November 2 | PENNSYLVANIA Philadelphia – November 28 Pittsburgh – November 29 | TENNESSEE Johnson City – November 28 Memphis – November 16 Nashville – November 29 | WASHINGTON Bellingham – November 13 Everett – November 14 Olympia – November 15 Seattle – November 27 Tacoma – November 26 |
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FRED PRYOR SEMINARS

SMALL WATER SYSTEMS A Vital Component of WARN

BACKGROUND



The mission of Water/Wastewater Agency Response Networks (WARN) is to provide expedited access to specialized resources needed to respond to and recover from natural and human caused events that disrupt public and private drinking water and wastewater utilities.

Unlike existing statewide mutual aid agreements, WARN membership is open to both public and private utilities. By adopting the WARN approach to mutual aid and assistance, drinking water and wastewater utilities in each state are able to sign a single agreement covering issues such as indemnification, workers' compensation, and reimbursement. The agreement also allows for utilities to share equipment, personnel, and other resources to respond effectively to any crisis.

A WARN's success relies on a strong base of member utilities willing to help one another during emergencies. For this reason, no utility is too large or too small to benefit from WARN, and each additional member enhances the probability of a successful response to an emergency.

ROLE OF SMALL SYSTEMS IN WARN

Every existing WARN includes small systems as members and all member utilities have equal rights, regardless of size. Small systems are eligible to serve on the various WARN committees and subcommittees, as well as serve as the WARN Chair, if elected to the position. Small systems, like all members, can request or send resources during an emergency, but are not obligated to do so if they decide not to for any reason.

Existing WARNs have found that small systems are typically best prepared to respond to other small systems' requests, since they are more familiar with the equipment used at small systems. Additionally, personnel and equipment from small systems can be pooled into a combined team to assist larger systems, if needed.

WATER SECTOR SUPPORT

Eight major water organizations signed the *Joint Policy Statement on Mutual Aid and Assistance Networks* in February 2006, encouraging utilities and local/state governments to establish intrastate mutual aid and assistance networks. Among the signatories, the National Rural Water Association (NRWA) committed to the "Utilities Helping Utilities" concept and encourages its members to discuss mutual aid and assistance with their peers. The Rural Community Assistance Partnership (RCAP) has also provided outreach support to the development of WARNs across the nation.

Additional support is available through outreach products developed by the U.S. Environmental Protection Agency (EPA) to aid utilities in the development of mutual aid and assistance networks, found at: http://cfpub.epa.gov/safewater/watersecurity/home.cfm?program_id=8#maa



SMALL SYSTEMS' INVOLVEMENT IN WARN RESPONSES

Responding to Requests for Assistance

- City of Alamosa, Colorado, Water Contamination Incident (2008) – Colorado WARN response consisted of 23 utilities and the NRWA providing incident management and sampling expertise, as well as resources for flushing and disinfecting the water system.
- Hurricanes Umberto and Ike (2007-2008) – Texas WARN response included small systems locating generators and coordinating support to utilities who lost power.
- Southern California Fires (2007) – California WARN response included small systems providing resources such as operators, mechanics, electricians, water quality technicians, water buffaloes for firefighting, and bottled water for affected citizens.
- Hurricanes Katrina and Rita (2005) – Florida WARN response included small systems who cleaned electrical components and lift stations, fixed electrical motors and pumps, and repaired water main leaks.

Requesting Assistance

- City of Alamosa, Colorado, Water Contamination Incident (2008) – City of Alamosa's water system responded to a *Salmonella* outbreak and received aid from small systems through Colorado WARN.
- Hurricane Katrina (2005) – Hundreds of small systems requested assistance through Florida WARN and received support from 14 different member utilities.

COMMON MISCONCEPTIONS ABOUT WARN

| FALSE | TRUE |
|---|--|
| WARN is geared toward larger systems. | <ul style="list-style-type: none"> ➤ Small systems and large systems have equal rights in every existing WARN. |
| Small systems do not have enough resources to respond to requests for assistance. | <ul style="list-style-type: none"> ➤ Resources and personnel from small systems have been used in past WARN responses and can be pooled to meet large requests. |
| WARN membership is too expensive for small systems to participate. | <ul style="list-style-type: none"> ➤ Existing WARNs do not require a membership or retainer fee. ➤ All member utilities volunteer time to develop and maintain their WARN. |
| Putting the WARN agreement through legal review is cost-prohibitive. | <ul style="list-style-type: none"> ➤ In existing WARNs, legal experts from small and large systems have already reviewed the agreement and additional review may not be necessary. ➤ Some states' Attorney Generals have reviewed the WARN agreement and many small systems do not feel the need to complete an additional legal review. |
| WARN membership obligates small systems to send resources. | <ul style="list-style-type: none"> ➤ No member is obligated to send resources if they decide not to for any reason. |
| WARN membership precludes small systems from participating in other mutual aid and assistance agreements or utilizing resources from contractors or associations. | <ul style="list-style-type: none"> ➤ WARN recognizes the need for member utilities to also access local agreements and statewide programs, and does not attempt to replace them. |

FOR ADDITIONAL INFORMATION

Contact John Whitley of EPA (whitley.john@epa.gov) or visit:

http://cfpub.epa.gov/safewater/watersecurity/home.cfm?program_id=8#maa.

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Articles of Agreement
California Water/Wastewater Agency Response Network
WARN 2007 Omnibus Mutual Assistance Agreement

20 This AGREEMENT is made and entered into by those water and wastewater utilities which have
21 adopted and signed this agreement to provide mutual assistance in times of emergency in
22 accordance with the California Emergency Services Act and the California Disaster and Civil
23 Defense Master Mutual Aid Agreement; and to provide reimbursement for equipment, supplies
24 and personnel made available on an emergency basis.

25 All of said water and wastewater utilities being herein referred to collectively as "the parties."

26 In consideration of the mutual covenants and agreements hereinafter set forth, the parties agree
27 to provide mutual assistance to one another in times of emergency as follows:

28
29
30
31

ARTICLE I.
PURPOSE

32 Recognizing that emergencies may require assistance in the form of personnel, equipment, and
33 supplies from outside the area of impact, the signatory utilities hereby establish an Intrastate
34 Program for Mutual Aid and Assistance. Through the Mutual Aid and Assistance Program,
35 Members coordinate response activities and share resources during emergencies. This
36 Agreement sets forth the procedures and standards for the administration of the Intrastate
37 Mutual Aid and Assistance Program and is available to all water and wastewater utilities, public
38 and private, in the State of California.

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ARTICLE II.
DEFINITIONS

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- A. **Authorized Official** – An employee or officer of a Member who is authorized to: (1) request assistance; (2) offer assistance; (3) refuse to offer assistance or (4) withdraw assistance under this.
- B. **Emergency** – A natural or human caused event or circumstance causing, or imminently threatening to cause impact to the operations of a member utility's system, loss of life, injury to person or property, human suffering or financial loss, and includes, but is not limited to, fire, flood, severe weather, earthquake, civil disturbance, riot, explosion, drought, volcanic activity, spills or releases of oil or hazardous material, contamination, utility or transportation emergencies, disease, blight, infestation, intentional acts, sabotage, declaration of war, or other conditions which is, or is likely to be beyond the control of the services, personnel, equipment, and facilities of a Member and requires mutual assistance.
- C. **Member** – Any public or private water or wastewater utility that manifests intent to participate in the Mutual Aid and Assistance Program by executing this, the California Water/Wastewater Agency Response Network (CalWARN) Agreement.
- D. **Associate Member** – Any non utility participant, approved by the State Steering Committee, that provides a support role for the WARN program, for example State Department of Public

1 Health, or associations, who are members of the Regional or State Steering Committees
2 and do not officially sign the WARN agreement.
3

- 4 E. **Confidential Information** - Any document shared with any signatory to this Agreement that
5 is marked confidential, including but not limited to any map, report, notes, papers, opinion,
6 or e-mail which relates to the system vulnerabilities of a Member or Associate Member.
7
- 8 F. **Non-Responding Member** - A Member that does not provide assistance during a Period of
9 Assistance under the Mutual Aid and Assistance Program.
10
- 11 G. **Requesting Member** – A Member who requests assistance under the Mutual Aid and
12 Assistance Program.
13
- 14 H. **Responding Member** – A Member that responds to a request for assistance under the
15 Mutual Aid and Assistance Program.
16
- 17 I. **Period of Assistance** – A specified period of time when a Responding Member assists a
18 Requesting Member. The period commences when personnel, equipment, or supplies
19 depart from Responding Member’s facility and ends when the resources return to their
20 facility (portal to portal). All protections identified in the Agreement apply during this period.
21 The specified Period of Assistance may occur during response to or recovery from an
22 Emergency.
23
- 24 J. **National Incident Management System (NIMS)** - A national, standardized approach to
25 incident management and response that sets uniform processes and procedures for
26 emergency response operations.
27
- 28 K. **Standardized Emergency Management System (SEMS)** - A standardized approach to
29 field command and jurisdictional management and response set forth by State of California
30 Code of Regulations for multi-agency or multi-jurisdictional response to an emergency.
31
32
33

34 **ARTICLE III.**
35 **ADMINISTRATION**

36 The administration of the Water/Wastewater Agency Response Network (WARN) will be
37 through WARN Regional Steering Committees (RSC) and the WARN State Steering Committee
38 (SSC).
39

40 The WARN RSCs will be established by representatives from the Members in that region. A
41 chair and co-chair will be elected and act as administrators for that region. The chair will
42 represent the region on the WARN SSC. Each WARN RSC will sponsor an annual meeting for
43 Members, maintain a data base of all water and wastewater utilities who have signed this
44 Agreement, and meet as a committee to address concerns and procedures for requesting
45 mutual assistance in that region. The regions will be comprised of one or more of the six Office
46 of Emergency Services (OES) mutual aid regions.
47

48 The WARN SSC will include the chairs of the regional steering committees, and a
49 representative from the California Department of Public Health (CDPH), California Utilities
50 Emergency Association (CUEA), Department of Water Resources (DWR), the American Water
51 Works Association (AWWA) Emergency Planning Committee, California Rural Water

1 Association (CRWA) and California Sanitation Risk Management Authority (CSRMA). The SSC
2 will identify a Chair for the purpose of leading the SSC and act as a point of contact for the
3 WARN SSC. At a minimum, the WARN SSC will meet annually and issue a list of participating
4 utilities. The database will be maintained on the WARN website, managed by a volunteer
5 Member, as appointed by the SSC.
6
7

8 **ARTICLE IV.**
9 **PROCEDURES**

- 10
11 A. In coordination with the Regional Steering Committees, emergency management and public
12 health system of the state, the State Steering Committee shall develop operational and
13 planning procedures for the Mutual Aid and Assistance Program. These procedures shall
14 be consistent with the Standardized Emergency Management System (SEMS) and the
15 National Incident Management System (NIMS), reviewed at least annually and updated as
16 needed by the State Steering Committee.
17
18 B. Requests for emergency assistance under this Agreement shall be directed to the
19 appropriate Authorized Official(s) from the list of Members.
20
21 C. Consistent with SEMS, when more than one County is impacted by a disaster, requests for
22 mutual assistance under this Agreement may be channeled through the CUEA Utility
23 Operation Center to ensure maximum effectiveness in allocating resources to the highest
24 priority needs.
25

26
27 **ARTICLE V.**
28 **REQUESTS FOR ASSISTANCE**
29

30 In general, assistance will be in the form of resources, such as equipment, supplies, and
31 personnel. Assistance shall be given only when Responding Member determines that its own
32 needs can be met while rendering assistance. The execution of this Agreement shall not create
33 any duty to respond on the part of any party hereto. A potential Responding Member shall not
34 be held liable for failing to provide assistance. A potential Responding Member has the
35 absolute discretion to decline to provide any requested assistance.
36

- 37 A. **Member Responsibility** - Members shall identify an Authorized Official and alternates;
38 provide contact information including 24-hour access; and maintain resource information
39 made available by the utility for mutual aid and assistance response, as allowed by utility
40 policy. Such information shall be updated annually or as changes occur (whichever is
41 sooner), provided to the State Steering Committee, and uploaded into the statewide
42 database.
43
44 B. **Member Request** - In the event of an Emergency, a Member's Authorized Official may
45 request mutual aid and assistance from a participating Member. Requests for assistance
46 can be made orally or in writing. When made orally, the request for personnel, equipment,
47 and supplies shall also be prepared in writing and submitted to the participating Member as
48 soon as practicable. Requests for assistance shall be directed to the Authorized Official of
49 the participating Member. Specific protocols for requesting aid shall be provided in the
50 procedures developed under Article IV.
51

1 C. **Response to a Request for Assistance** – Members are not obligated to respond to a
2 request. After a Member receives a request for assistance, the Authorized Official evaluates
3 whether or not to respond, whether resources are available to respond, or if other
4 circumstances would hinder response. Following the evaluation, the Authorized
5 Representative shall inform, as soon as possible, the Requesting Member whether it will
6 respond. If the Member is willing and able to provide assistance, the Member shall inform
7 the Requesting Member about the type of available resources and the approximate arrival
8 time of such assistance.
9

10 D. **Discretion of Responding Member's Authorized Official** – Execution of this Agreement
11 does not create any duty to respond to a request for assistance. When a Member receives
12 a request for assistance, the Authorized Official shall have sole and absolute discretion as to
13 whether or not to respond, or the availability of resources to be used in such response. An
14 Authorized Member's decisions on the availability of resources shall be final.
15

16
17 **ARTICLE VI.**
18 **RESPONSE COORDINATION**
19

20 When providing assistance under this Agreement, the Requesting Member and Responding
21 Member shall be organized and shall function under the Standard Emergency Management
22 System and National Incident Management System protocols and procedures.
23

24 A. **Personnel** – Responding Member retains right to identify the employees who are willing
25 to participate and the resources that are available.
26

27 B. **Control** – While employees so provided may be under the supervision of the
28 Responding Member, the Responding Member's employees come under the direction
29 and control of the Requesting Member, consistent with the NIMS Incident Command
30 System to address the needs identified by the Requesting Member. The Requesting
31 Member's Authorized Official shall coordinate response activities with the designated
32 supervisor(s) of the Responding Member(s). Whenever practical, Responding
33 Member personnel must be self sufficient for up to 72 hours. The Responding Member's
34 designated supervisor(s) must keep accurate records of work performed by personnel
35 during the specified Period of Assistance.
36

37 C. **Food and Shelter** – When possible, the Requesting Member shall supply reasonable food
38 and shelter for Responding Member personnel. If the Requesting Member is unable to
39 provide food and shelter for Responding Member personnel, the Responding Member's
40 designated supervisor is authorized to secure the resources necessary to meet the needs of
41 its personnel. Except as provided below, the cost for such resources must not exceed the
42 State per diem rates for that area. To the extent Food and Shelter costs exceed the State
43 per diem rates for the area, the Responding Member must demonstrate that the additional
44 costs were reasonable and necessary under the circumstances. Unless otherwise agreed
45 to in writing, the Requesting Member remains responsible for reimbursing the Responding
46 Member for all reasonable and necessary costs associated with providing food and shelter,
47 if such resources are not provided.
48

49 D. **Communication** – The Requesting Member shall provide Responding Member personnel
50 with radio equipment as available, or radio frequency information to program existing radio,
51 in order to facilitate communications with local responders and utility personnel.

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- E. **Status** - Unless otherwise provided by law, the Responding Member's officers and employees retain the same privileges, immunities, rights, duties and benefits as provided in their respective jurisdictions.
- F. **Licenses and Permits** – To the extent permitted by law, Responding Member personnel who hold licenses, certificates, or permits evidencing professional, mechanical, or other skills shall be allowed to carry out activities and tasks relevant and related to their respective credentials during the specified Period of Assistance.
- G. **Right to Withdraw Resources** - The Responding Member's Authorized Official retains the right to withdraw some or all of its resources at any time for any reason in the Responding Member's sole and absolute discretion. Notice of intention to withdraw must be communicated to the Requesting Member's Authorized Official as soon as soon as is practicable under the circumstances.

ARTICLE VII.
COST REIMBURSEMENT

Unless otherwise mutually agreed in whole or in part by both parties, the Requesting Member shall reimburse the Responding Member for each of the following categories of costs incurred while providing aid and assistance during the specified Period of Assistance.

- A. **Personnel** – Responding Member will make such employees as are willing to participate available to Requesting Member at Requesting Member's expense equal to Responding Member's full cost, i.e., equal to the employee's applicable salary or hourly wage plus fringe benefits and overhead, and consistent with Responding Member's collective bargaining agreements or other conditions of employment. All costs incurred for work performed during the specified Period of Assistance will be included. The Requesting Member shall be responsible for all direct and indirect labor costs.
- B. **Equipment** – Use of equipment, such as construction equipment, vehicles, tools, pumps and generators, shall be at Responding Member's current equipment rate and subject to the following conditions: The Requesting Member shall reimburse the Responding Member for the use of equipment during the specified Period of Assistance, including, but not limited to, reasonable rental rates, all fuel, lubrication, maintenance, transportation, and loading/unloading of loaned equipment. All equipment shall be returned to the Responding Member as soon as is practicable and reasonable under the circumstances.
 - (a) At the option of Responding Member, equipment may be provided with an operator.
 - (b) Equipment shall be returned to Responding Member within 24 hours after receipt of an oral or written request for return.
 - (c) Requesting Member shall, at its own expense, supply all fuel, lubrication and maintenance for furnished equipment.
 - (d) Responding Member's cost related to the transportation, handling and loading/unloading of equipment shall be chargeable to Requesting Member.
 - (e) In the event equipment is damaged while being dispatched to Requesting Member, or while in the custody and use of Requesting Member, Requesting Member shall reimburse Responding Member for the reasonable cost of repairing said damaged equipment. If the equipment cannot be repaired, then Requesting Member shall

1 reimburse Responding Member for the cost of replacing such equipment with
2 equipment that is of at least equal capability as determined by the Responding
3 Member. If Responding Member must lease a piece of equipment while Requesting
4 Member equipment is being repaired or replaced, Requesting Member shall
5 reimburse Responding Member for such lease costs.
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7 C. **Materials and Supplies** – Requesting Member shall reimburse Responding Member in
8 kind or at actual replacement cost, plus handling charges, for use of expendable or non-
9 returnable supplies. Other supplies and reusable items that are returned to Responding
10 Member in a clean, damage-free condition shall not be charged to the Requesting
11 Member and no rental fee will be charged; otherwise, they shall be treated as
12 expendable supplies. Supplies that are returned to the Responding Member with
13 damage must be treated as expendable supplies for purposes of cost reimbursement.
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15 D. **Payment Period** – The Responding Member shall provide an itemized bill to the Requesting
16 Member for all expenses incurred by the Responding Member while providing assistance
17 under this Agreement. The Requesting Member shall send the itemized bill not later than
18 (90) ninety days following the end of the Period of Assistance. The Responding Member
19 may request additional periods of time within which to submit the itemized bill, and
20 Requesting Member shall not unreasonably withhold consent to such request. The
21 Requesting Member agrees to reimburse the Responding Member within 60 days from
22 receipt of an invoice for assistance provided under this Agreement. The Requesting
23 Member may request additional periods of time within which to pay the itemized bill, and
24 Responding Member shall not unreasonably withhold consent to such request, provided,
25 however, that all payment shall occur not later than one-year after the date a final itemized
26 bill is submitted to the Requesting Member.
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28 E. **Records** - Each Responding Member and its duly authorized representatives shall have
29 access to a Requesting Member's books, documents, notes, reports, papers and records
30 which are directly pertinent to this Agreement for the purposes of reviewing the accuracy of
31 a cost bill or making a financial, maintenance or regulatory audit. Each Requesting Member
32 and its duly authorized representatives shall have access to a Responding Member's books,
33 documents, notes, reports, papers and records which are directly pertinent to this
34 Agreement for the purposes of reviewing the accuracy of a cost bill or making a financial,
35 maintenance or regulatory audit. Such records shall be maintained for at least three (3)
36 years or longer where required by law and as needed for federal reimbursement practices.
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39 **ARTICLE VIII.**
40 **ARBITRATION**
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42 If any controversy or claim arises out of, or relates to, the Agreement, including, but not limited
43 to an alleged breach of the Agreement, the disputing Members shall first attempt to resolve the
44 dispute by negotiation, followed by mediation and finally shall be settled by arbitration in
45 accordance with the Rules of the American Arbitration Association. Judgment on the award
46 rendered by the arbitrator(s) may be entered in any court having jurisdiction.
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ARTICLE IX.
REQUESTING MEMBER'S DUTY TO INDEMNIFY

Pursuant to Government Code Section 895.4, and subject to Article X, Requesting Member shall assume the defense of, fully indemnify and hold harmless Responding Member, its Directors, Council Members, Supervisors, officers and employees, from all claims, loss, damage, injury and liability of every kind, nature and description, directly or indirectly arising from the Requesting Member's work hereunder, including, but not limited to, negligent or wrongful use of equipment, supplies or personnel provided to Requesting Member or faulty workmanship or other negligent acts, errors or omissions by Responding Member, or by personnel provided to Requesting Member from the time assistance is requested and rendered until the assistance is returned to Responding Member's control, portal to portal.

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ARTICLE X.
SIGNATORY INDEMNIFICATION

In the event of a liability, claim, demand, action or proceeding, of whatever kind or nature arising out of the rendering of assistance through this Agreement, the parties involved in rendering or receiving assistance agree to indemnify and hold harmless all Members whose only involvement is the execution and approval of this Agreement, in the transaction or occurrence which is the subject of such claim, action, demand or other proceeding. Such indemnification shall include indemnity for all claims, demands, liability, damages and costs, including reasonable attorneys' fees and other costs of defense, for injury, property damage and workers compensation.

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ARTICLE XI.
WORKER'S COMPENSATION CLAIMS

The Responding Member is responsible for providing worker's compensation benefits and administering worker's compensation for its employees. The Requesting Member is responsible for providing worker's compensation benefits and administering worker's compensation for its employees.

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ARTICLE XII.
NOTICE

Each party hereto shall give to the others prompt and timely written notice of any claim made or any suit instituted coming to its knowledge, which in any way, directly or indirectly, contingently or otherwise, affects or might affect them, and each Member shall have the right to participate in the defense of the same, as it considers necessary to protect its own interests.

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**ARTICLE XIII.
INSURANCE**

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Members shall maintain an insurance policy or maintain a self insurance program that covers activities that it may undertake by virtue of membership in the Mutual Aid and Assistance Program.

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**ARTICLE XIV.
CONFIDENTIAL INFORMATION**

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To the extent allowed by law, any Member or Associate Member shall maintain in the strictest confidence and shall take all reasonable steps necessary to prevent the disclosure of any Confidential Information provided to it by another Member pursuant to this Agreement. If any Member, Associate Member, or third party requests or demands, by subpoena or otherwise, that a Member or Associate Member disclose any Confidential Information provided to it under this Agreement, the Member or Associate Member shall immediately notify the owner of the Confidential Information and shall take all reasonable steps necessary to prevent the disclosure of any Confidential Information by asserting all applicable rights and privileges with respect to such information and shall cooperate fully in any judicial or administrative proceeding relating thereto.

**ARTICLE XV.
EFFECTIVE DATE**

This Agreement shall take effect for a new party immediately upon its execution by said party.

**ARTICLE XVI.
WITHDRAWAL**

Any party may terminate its participation in this Agreement by written notice to the Chair of the appropriate RSC and to the SSC Chair. Withdrawal takes effect 60 days after the appropriate officials receive notice. Withdrawal from this Agreement shall in no way affect a Requesting Member's duty to reimburse a Responding Member for cost incurred during a Period of Assistance, which duty shall survive such withdrawal.

**ARTICLE XVII.
MODIFICATION**

No provision of this Agreement may be modified, altered or rescinded by individual parties to the Agreement. Modifications to this Agreement require a simple majority vote of Members within each region and unanimous agreement among the regions. The State Steering Committee will notify all parties of modifications to this Agreement in writing and those modifications shall be effective upon 60 days written notice to the parties.

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**ARTICLE XVIII.
SEVERABILITY**

If any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

**ARTICLE XIX.
PRIOR AGREEMENTS**

To the extent that prior agreements among signatories to this Agreement for mutual assistance are inconsistent with this Agreement, such agreements are hereby superseded. This Agreement supersedes the 1996 Omnibus Mutual Aid Agreement, the WARN 1997 Omnibus Mutual Aid Agreement, and the WARN 2001 Omnibus Mutual Aid and Assistance Agreement.

**ARTICLE XX.
PROHIBITION ON THIRD PARTIES AND ASSIGNMENT OF RIGHTS/DUTIES**

This Agreement is for the sole benefit of the Members and no other person or entity has rights under this Agreement as a third party beneficiary. Assignment of benefits or delegation of duties created by this Agreement to third parties that are not Members is prohibited and without effect.

**ARTICLE XXI.
TORT CLAIMS**

This Agreement in no way abrogates or waives any immunity or defense available under California law.

**ARTICLE XXII.
INTRASTATE AND INTERSTATE MUTUAL AID AND ASSISTANCE PROGRAMS**

To the extent practicable, Members retain the right to participate in mutual aid and assistance activities conducted under the State of California Intrastate WARN Mutual Aid and Assistance Program and the Interstate Emergency Management Assistance Compact (EMAC) and similar programs.

**California Water/Wastewater Agency Response Network (CalWARN)
2007 Omnibus Mutual Assistance Agreement**

WHEREAS, the California Office of Emergency Services (OES), the Department of Water Resources (DWR), the Department of Public Health (DPH) and the California Utilities Emergency Association (CUEA) have expressed a mutual interest in the establishment of a plan to facilitate and encourage water agency mutual assistance agreements between water agencies; and

WHEREAS, the California Water Agency Response Network (CalWARN) was originally created to provide a forum for the development of mutual assistance agreements between water agencies in the OES Coastal Region of California; and later expanded to all water and wastewater agencies in the State of California, and

WHEREAS, the CALIFORNIA WATER/WASTEWATER AGENCY RESPONSE NETWORK (CalWARN) 2007 OMNIBUS MUTUAL ASSISTANCE AGREEMENT is a continuation of the WARN 1996 OMNIBUS MUTUAL AID and 2001 OMNIBUS MUTUAL AID AGREEMENT and sets forth the mutual covenants and agreements for water and wastewater agencies to provide mutual assistance to one another in times of emergency; and

WHEREAS, State OES regulates the SEMS program, and this agreement is consistent with SEMS, and that it is necessary to have a mutual assistance agreement in place to support requests to FEMA for costs of using assistance during an emergency, and

WHEREAS, the water or wastewater agency hereto has determined that it would be in its best interests to enter into an agreement that implements that plan and sets forth procedures and the responsibilities of the agency whenever emergency personnel, equipment and facility assistance are provided from one agency to the other; and

WHEREAS, no water or wastewater agency should be in a position of unreasonably using its own resources, facilities, or services providing such mutual assistance; and

WHEREAS, it is the intent of WARN to revise this agreement as necessary and to annually publish a list of all water and wastewater agencies participating in this agreement, as posted on www.calwarn.org; and

WHEREAS, such an agreement is in accord with the California Emergency Services Act set forth in Title 2, Division 1, Chapter 7 (Section 8550 et seq.) of the Government Code and specifically with Articles 14 and 17 (Section 8630 et seq.) of the Act.

NOW, THEREFORE, in consideration of the conditions and covenants contained therein, the

(Utility)
agrees to become a party to the CalWARN 2007 Omnibus Mutual Assistance Agreement.

Date:

Name: (printed) _____ (signature) _____

Title: _____

Please return an ORIGINAL signed copy of this page, plus the information requested on

Emergency Contacts List to:

Ms. Kelly Hubbard
CalWARN, Region 1, Southern Chair
Municipal Water District of Orange County
18700 Ward Street
Fountain Valley CA 92728

Send a copy to the appropriate Region Chair:

Region I, Southern Chair

Municipal Water District of Orange Co
Kelly Hubbard
18700 Ward Street
Fountain Valley, CA 92728
(714) 593-5010
khubbard@mwdoc.com

Region II, Coastal Chair

Alameda County Water District
Steven Dennis
43885 South Grimmer Boulevard
Fremont, CA 94537
(510) 668-6530
Steve.Dennis@acwd.com

Region III, Inland Chair

Bella Vista Water District
Don Groundwater
11368 East Stillwater Way
Redding, CA 96003-9510
(530) 241-1085
dgroundwater@bvwd.org

Region IV, Inland Chair

Golden State Water
John Spitler
3035 Prospect Park Drive Suite 60
Rancho Cordova, CA 95670
(916) 853-3616
jpspitler@gswater.com

Region V, Inland South Chair

Please send to the State Steering
Committee Chair

Region VI, Southern Chair

Western Municipal Water District
Tom McMillen
14205 Meridian Parkway
Riverside, CA 92518
(951) 571-7252
tmcmillen@wmwd.com

State Steering Committee Chair

Raymond Riordan
City of San Ramon
2662 Marsh Drive
San Ramon, CA 94583
(925) 830-9019
rayriordan@comcast.net

CalWARN Agency Contact List

Last Updated - Region Chair:

Date: _____

| AGENCY INFORMATION (For each Division) | CORPORATE HEADQUARTERS |
|---|--|
| <p>Agency: _____</p> <p>Administrative Offices: _____</p> <p>Street Address: _____</p> <p>City: _____ State: _____ Zip Code: _____ County: _____</p> <p>Primary Fax: _____ Primary Phone: _____</p> <p>Services Served: _____</p> <p>Population Served: _____</p> <p>Water: _____ Wastewater: _____</p> | <p>Manager Name: _____ Title: _____</p> <p>Street Address: _____</p> <p>City: _____ State: _____ Zip Code: _____</p> <p>Office Phone: _____ Cell Phone: _____ Pager: _____</p> <p>Fax: _____ Home Phone: _____</p> <p>Email: _____</p> |
| BUSINESS HOURS CONTACTS | 24 HR. CONTACT(S) |
| <p><u>Water Operations Primary</u></p> <p>Name: _____ Office Phone: _____ Email: _____</p> <p><u>Water Quality</u></p> <p>Name: _____ Office Phone: _____ Email: _____</p> <p><u>Public Information Officer</u></p> <p>Name: _____ Office Phone: _____ Email: _____</p> <p><u>Wastewater Operations Primary</u></p> <p>Name: _____ Office Phone: _____ Email: _____</p> | <p>Name: _____ Office Phone: _____ Cell Phone: _____</p> <p>Name: _____ Office Phone: _____ Cell Phone: _____</p> <p>Name: _____ Office Phone: _____ Cell Phone: _____</p> <p>Name: _____ Office Phone: _____ Cell Phone: _____</p> |
| CalWARN Contacts | Alternate Office Contact |
| <p><u>Primary Contact</u></p> <p>Name: _____ Title: _____</p> <p>Office: _____ Cell: _____</p> <p>Pager: _____ Home: _____</p> <p>Email: _____</p> | <p>Name: _____ Title: _____</p> <p>Office: _____ Cell: _____</p> <p>Pager: _____ Home: _____</p> <p>Email: _____</p> |
| Additional Contact Information | |
| <p>Satellite Phone (1): _____</p> | <p>Satellite Phone (2): _____</p> <p>Satellite Phone (3): _____</p> |