



**LCWD**  
Lebec County Water District

# PACKET

May 14, 2019

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

8:57 AM

05/09/19

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1040 · Grant Checking Account, Period Ending 04/30/2019**

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	<u>Apr 30, 19</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 04/30/2019	25.00
Ending Balance	25.00

9:53 AM  
05/09/19

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
1020 · Lebec Co Water Dist. - Checking, Period Ending 04/30/2019

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	<u>Apr 30, 19</u>
Beginning Balance	91,054.19
Cleared Transactions	
Checks and Payments - 55 ite...	-49,180.52
Deposits and Credits - 29 items	53,225.13
Total Cleared Transactions	<u>4,044.61</u>
Cleared Balance	<u><u>95,098.80</u></u>
Uncleared Transactions	
Checks and Payments - 9 items	-1,060.00
Total Uncleared Transactions	<u>-1,060.00</u>
Register Balance as of 04/30/2019	<u><u>94,038.80</u></u>
New Transactions	
Checks and Payments - 9 items	-6,236.54
Total New Transactions	<u>-6,236.54</u>
Ending Balance	<u><u>87,802.26</u></u>

8:57 AM

05/09/19

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Detail**  
1040 · Grant Checking Account, Period Ending 04/30/2019

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<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 04/30/2019						25.00
<b>Ending Balance</b>						<b>25.00</b>

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 04/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						91,054.19
<b>Cleared Transactions</b>						
<b>Checks and Payments - 55 items</b>						
Bill Pmt -Check	02/28/2019	8944	AUS-Uniforms Only	X	-43.71	-43.71
Bill Pmt -Check	03/13/2019	8963	Provost & Prichar...	X	-8,953.87	-8,997.58
Bill Pmt -Check	03/13/2019	8967	Union Engineering	X	-500.00	-9,497.58
Bill Pmt -Check	03/13/2019	8965	Radusch, Carl	X	-100.00	-9,597.58
Bill Pmt -Check	03/19/2019	8974	PC Pal	X	-90.00	-9,687.58
Bill Pmt -Check	03/31/2019	8987	P & J Electric Inc	X	-4,675.34	-14,362.92
Bill Pmt -Check	03/31/2019	8990	Wainright Emilie	X	-1,000.00	-15,362.92
Bill Pmt -Check	03/31/2019	8988	SCE 2-03-200-81...	X	-653.75	-16,016.67
Bill Pmt -Check	03/31/2019	8991	West Coast Truc...	X	-459.00	-16,475.67
Bill Pmt -Check	03/31/2019	8986	At&T Office	X	-178.42	-16,654.09
Check	03/31/2019	8996	AFLAC	X	-109.66	-16,763.75
Bill Pmt -Check	03/31/2019	8989	STREAMLINE	X	-75.00	-16,838.75
Paycheck	04/08/2019	8994	Jessica Carroll	X	-2,101.76	-18,940.51
Liability Check	04/08/2019	E-pay	EFTPS	X	-1,314.46	-20,254.97
Paycheck	04/08/2019	8992	Cleighton D Shel...	X	-1,066.80	-21,321.77
Liability Check	04/08/2019	E-pay	EDD	X	-1,016.54	-22,338.31
Paycheck	04/08/2019	8993	Javier T Rodriguez	X	-930.14	-23,268.45
Check	04/08/2019	8995	Ca State Disburs...	X	-322.15	-23,590.60
Liability Check	04/08/2019	E-pay	EDD	X	-179.75	-23,770.35
Bill Pmt -Check	04/11/2019	9011	Mayer Hoffman M...	X	-8,300.75	-32,071.10
Bill Pmt -Check	04/11/2019	9001	Ca Bank-Visa	X	-1,797.86	-33,868.96
Bill Pmt -Check	04/11/2019	9002	Core & Main	X	-1,012.67	-34,881.63
Bill Pmt -Check	04/11/2019	9007	State Compensat...	X	-626.33	-35,507.96
Bill Pmt -Check	04/11/2019	9000	BC Laboratories	X	-520.00	-36,027.96
Bill Pmt -Check	04/11/2019	9010	Lewis & Associates	X	-450.00	-36,477.96
Bill Pmt -Check	04/11/2019	9006	Pilot Travel Cent...	X	-253.92	-36,731.88
Bill Pmt -Check	04/11/2019	9005	Kern County Envi...	X	-125.00	-36,856.88
Bill Pmt -Check	04/11/2019	9008	Verizon Wireless	X	-111.46	-36,968.34
Bill Pmt -Check	04/11/2019	8997	3D Imaging Syste...	X	-109.84	-37,078.18
Bill Pmt -Check	04/11/2019	9009	Anthem Blue Cross	X	-109.02	-37,187.20
Bill Pmt -Check	04/11/2019	8999	AUS Aramark	X	-92.42	-37,279.62
Bill Pmt -Check	04/11/2019	9013	SCE 2-36-538-21...	X	-67.25	-37,346.87
Bill Pmt -Check	04/11/2019	8998	Ability Answering ...	X	-62.26	-37,409.13
Bill Pmt -Check	04/11/2019	9004	Gas Company	X	-52.19	-37,461.32
Bill Pmt -Check	04/11/2019	9012	Price Disposal	X	-42.33	-37,503.65
Bill Pmt -Check	04/11/2019	9003	Fred C. Gilbert Co.	X	-20.91	-37,524.56
Paycheck	04/22/2019	9016	Jessica Carroll	X	-2,101.75	-39,626.31
Bill Pmt -Check	04/22/2019	9026	PGE5159	X	-1,906.29	-41,532.60
Bill Pmt -Check	04/22/2019	9023	Golden Empire ...	X	-1,425.00	-42,957.60
Liability Check	04/22/2019	E-pay	EFTPS	X	-1,357.24	-44,314.84
Paycheck	04/22/2019	9014	Cleighton D Shel...	X	-1,018.23	-45,333.07
Bill Pmt -Check	04/22/2019	9032	Wainright Emilie	X	-1,000.00	-46,333.07
Paycheck	04/22/2019	9015	Javier T Rodriguez	X	-993.74	-47,326.81
Bill Pmt -Check	04/22/2019	9028	PGE8279	X	-615.02	-47,941.83
Check	04/22/2019	9018	Ca State Disburs...	X	-322.15	-48,263.98
Bill Pmt -Check	04/22/2019	9021	Amber Chemical ...	X	-257.40	-48,521.38
Liability Check	04/22/2019	E-pay	EDD	X	-188.81	-48,710.19
Check	04/22/2019	9019	Ca St Disbursem...	X	-107.30	-48,817.49
Bill Pmt -Check	04/22/2019	9033	Wells Fargo Bank	X	-96.53	-48,914.02
Bill Pmt -Check	04/22/2019	9022	AT&T Uverse	X	-80.00	-48,994.02
Bill Pmt -Check	04/22/2019	9020	Advanced Data S...	X	-25.00	-49,019.02
Bill Pmt -Check	04/22/2019	9027	PGE5230	X	-20.37	-49,039.39
Bill Pmt -Check	04/22/2019	9025	PGE4923	X	-15.76	-49,055.15
Check	04/30/2019		QuickBooks Payr...	X	-100.37	-49,155.52
Check	04/30/2019			X	-25.00	-49,180.52
<b>Total Checks and Payments</b>					<b>-49,180.52</b>	<b>-49,180.52</b>
<b>Deposits and Credits - 29 items</b>						
Deposit	04/04/2019			X	409.04	409.04
Deposit	04/04/2019			X	1,981.57	2,390.61
Deposit	04/10/2019			X	4,264.30	6,654.91
Deposit	04/10/2019			X	5,184.14	11,839.05
Deposit	04/18/2019			X	5,457.43	17,296.48
Deposit	04/19/2019			X	35.02	17,331.50

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Detail**  
**1020 - Lebec Co Water Dist. - Checking, Period Ending 04/30/2019**

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/19/2019			X	40.01	17,371.51
Deposit	04/19/2019			X	40.01	17,411.52
Deposit	04/19/2019			X	40.01	17,451.53
Deposit	04/19/2019			X	45.00	17,496.53
Deposit	04/19/2019			X	45.00	17,541.53
Deposit	04/19/2019			X	60.02	17,601.55
Deposit	04/19/2019			X	72.04	17,673.59
Deposit	04/19/2019			X	100.00	17,773.59
Deposit	04/19/2019			X	110.01	17,883.60
Deposit	04/19/2019			X	120.77	18,004.37
Deposit	04/19/2019			X	228.28	18,232.65
Deposit	04/19/2019			X	2,118.09	20,350.74
Liability Check	04/22/2019	9017	Wells Fargo IRA	X	0.00	20,350.74
Deposit	04/23/2019			X	50.00	20,400.74
Deposit	04/23/2019			X	78.07	20,478.81
Deposit	04/23/2019			X	189.39	20,668.20
Deposit	04/23/2019			X	332.84	21,001.04
Deposit	04/23/2019			X	11,690.24	32,691.28
Deposit	04/23/2019			X	13,523.75	46,215.03
Deposit	04/29/2019			X	5,100.00	51,315.03
Deposit	04/30/2019			X	110.00	51,425.03
Deposit	04/30/2019			X	862.82	52,287.85
Deposit	04/30/2019			X	937.28	53,225.13
Total Deposits and Credits					53,225.13	53,225.13
Total Cleared Transactions					4,044.61	4,044.61
Cleared Balance					4,044.61	95,098.80
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 9 items</b>						
Bill Pmt -Check	01/19/2018	8304	Vince Stanton		-60.00	-60.00
Bill Pmt -Check	01/14/2019	8874	Stern, Samuel		-200.00	-260.00
Bill Pmt -Check	02/22/2019	8933	Stern, Samuel		-200.00	-460.00
Bill Pmt -Check	03/13/2019	8964	Puckett, Rick		-100.00	-560.00
Bill Pmt -Check	03/13/2019	8966	Stern, Samuel		-100.00	-660.00
Bill Pmt -Check	04/22/2019	9024	Maillis, Patricia E		-100.00	-760.00
Bill Pmt -Check	04/22/2019	9029	Puckett, Rick		-100.00	-860.00
Bill Pmt -Check	04/22/2019	9031	Stern, Samuel		-100.00	-960.00
Bill Pmt -Check	04/22/2019	9030	Radusch, Carl		-100.00	-1,060.00
Total Checks and Payments					-1,060.00	-1,060.00
Total Uncleared Transactions					-1,060.00	-1,060.00
Register Balance as of 04/30/2019					2,984.61	94,038.80
<b>New Transactions</b>						
<b>Checks and Payments - 9 items</b>						
Paycheck	05/06/2019	9040	Jessica Carroll		-2,101.75	-2,101.75
Liability Check	05/06/2019	E-pay	EFTPS		-1,324.94	-3,426.69
Paycheck	05/06/2019	9039	Javier T Rodriguez		-1,002.23	-4,428.92
Paycheck	05/06/2019	9038	Cleighton D Shel...		-909.68	-5,338.60
Check	05/06/2019	9035	Ca State Disburs...		-322.15	-5,660.75
Liability Check	05/06/2019	E-pay	EDD		-185.25	-5,846.00
Liability Check	05/06/2019	9034	Wells Fargo IRA		-173.58	-6,019.58
Check	05/06/2019	9037	AFLAC		-109.66	-6,129.24
Check	05/06/2019	9036	Ca St Disbursem...		-107.30	-6,236.54
Total Checks and Payments					-6,236.54	-6,236.54
Total New Transactions					-6,236.54	-6,236.54
<b>Ending Balance</b>					<b>-3,251.93</b>	<b>87,802.26</b>

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss YTD Comparison

05/09/19

Accrual Basis

April 2019

	Apr 19	Jul '18 - Apr 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · Operating Revenue		
4010 · Commercial	19,257.85	201,802.25
4040 · Residential	11,015.84	128,300.60
4100 · Kern Co Tax Income	15,954.54	41,957.16
4120 · Surplus Water	551.25	10,802.91
4130 · Will Serve	88.16	914.66
4140 · Late Charges & Customer Charg...	545.37	11,153.84
<b>Total 4000 · Operating Revenue</b>	<b>47,413.01</b>	<b>394,931.42</b>
<b>Total Income</b>	<b>47,413.01</b>	<b>394,931.42</b>
<b>Expense</b>		
6010 · Advertising	0.00	254.10
6020 · Auto Expense		
6022 · Gas	397.55	4,093.13
6028 · Repairs		
6028.1 · GMC	0.00	1,050.43
<b>Total 6028 · Repairs</b>	<b>0.00</b>	<b>1,050.43</b>
6030 · Service		
6030.1 · Dodge Service	83.43	734.62
6030.2 · Gmc Service	468.12	1,575.24
<b>Total 6030 · Service</b>	<b>551.55</b>	<b>2,309.86</b>
<b>Total 6020 · Auto Expense</b>	<b>949.10</b>	<b>7,453.42</b>
6040 · Bank Service Charge	25.00	280.00
6050 · Compensation of Board	400.00	4,300.00
6060 · Contracted Maintenance Services	1,425.00	12,074.64
6065 · Depreciation	3,925.75	39,257.50
6070 · Dues & Subscriptions	208.00	2,499.00
6075 · Education	0.00	1,014.60
6090 · Equipment Rental	96.53	4,082.74
6095 · Fees and Permits	0.00	1,178.00
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	546.69	8,749.62
6115 · Business Insurance	737.25	8,145.75
6120 · Workers Compensation Insurance	0.00	7,068.59
<b>Total 6110 · Insurance</b>	<b>1,283.94</b>	<b>23,963.96</b>
6130 · Maintenance		
6135 · Maintenance Services-System	1,060.30	27,277.08
6140 · Maintenance Supplies	588.05	10,133.75
<b>Total 6130 · Maintenance</b>	<b>1,648.35</b>	<b>37,410.83</b>
6145 · Meals & Entertainment	0.00	183.00
6155 · Office Expense		
6160 · Computer	0.00	41.68
6170 · Answering Service	55.00	571.42

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss YTD Comparison

05/09/19

Accrual Basis

April 2019

	Apr 19	Jul '18 - Apr 19
6175 · Office Repair	110.37	1,281.44
6182 · Supplies-GSA	0.00	102.28
6185 · Supplies	140.55	2,034.90
6186 · Rugs	97.42	939.78
<b>Total 6155 · Office Expense</b>	<b>403.34</b>	<b>4,971.50</b>
6205 · Outside Services	234.00	4,333.50
6210 · Payroll Expenses	0.00	480.68
6215 · Payroll - Gross Wages	11,426.67	131,121.37
6235 · Payroll Service Fees	100.37	600.37
6245 · Postage	75.35	2,576.57
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	450.00	4,750.00
6260 · Audit	8,300.75	21,597.00
6270 · Legal	0.00	2,810.00
<b>Total 6250 · Professional Fees</b>	<b>8,750.75</b>	<b>29,157.00</b>
6290 · Rent	1,000.00	11,000.00
6300 · Repairs & Maintenance		
6303 · System Maint and Repairs	0.00	379.17
<b>Total 6300 · Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>379.17</b>
6310 · Software System	71.94	932.62
6315 · Taxes		
6320 · Payroll Taxes	1,020.48	11,984.99
6325 · Property Tax	0.00	110.89
<b>Total 6315 · Taxes</b>	<b>1,020.48</b>	<b>12,095.88</b>
6340 · Telephone	656.10	4,118.70
6342 · Tools	38.06	190.08
6345 · Travel	300.00	741.93
6352 · Uniforms	0.00	164.99
6355 · Utilities - Office		
6360 · Electric	112.64	853.68
6365 · Gas	5.52	224.94
6370 · Trash	84.66	465.63
<b>Total 6355 · Utilities - Office</b>	<b>202.82</b>	<b>1,544.25</b>
6375 · Utilities - Pumps		
6380 · Electric	3,112.53	34,972.48
<b>Total 6375 · Utilities - Pumps</b>	<b>3,112.53</b>	<b>34,972.48</b>
6390 · Water Test	0.00	3,333.00
<b>Total Expense</b>	<b>37,354.08</b>	<b>376,665.88</b>
<b>Net Ordinary Income</b>	<b>10,058.93</b>	<b>18,265.54</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
9000 · Interest Income	0.00	81.53



# LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

April 2019

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	<u>Apr 19</u>	<u>Jul '18 - Apr 19</u>
9015 · Grant Income	0.00	20,400.79
<b>Total Other Income</b>	<b>0.00</b>	<b>20,482.32</b>
<b>Other Expense</b>		
9016 · Grant Expense	0.00	26,678.82
<b>Total Other Expense</b>	<b>0.00</b>	<b>26,678.82</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-6,196.50</b>
<b>Net Income</b>	<b>10,058.93</b>	<b>12,069.04</b>

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## LEBEC COUNTY WATER DISTRICT

05/09/19

## Balance Sheet

Accrual Basis

As of April 30, 2019

	Apr 30, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	93,929.14
1040 - Grant Checking Account	25.00
<b>1080 - Savings</b>	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,243.46
<b>Total 1080 - Savings</b>	<b>625,243.46</b>
<b>Total Checking/Savings</b>	<b>719,497.60</b>
<b>Accounts Receivable</b>	
1200 - Accounts Receivable	28,726.83
<b>Total Accounts Receivable</b>	<b>28,726.83</b>
<b>Other Current Assets</b>	
1260 - Bad Debt Loss A/R	-231.55
1360 - Prepaid Insurance	701.25
<b>Total Other Current Assets</b>	<b>469.70</b>
<b>Total Current Assets</b>	<b>748,694.13</b>
<b>Fixed Assets</b>	
1290 - Grants Receivable	14,038.00
<b>1400 - Fixed Assets</b>	
1410 - Land	15,521.00
1425 - C-Train Storage Unit	4,440.15
1430 - Office Equipment	4,352.00
1435 - JW/Lebec Rd Mainline	40,400.00
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	43,629.59
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	-929,992.83
<b>Total 1400 - Fixed Assets</b>	<b>427,949.56</b>
<b>Total Fixed Assets</b>	<b>441,987.56</b>

## LEBEC COUNTY WATER DISTRICT

05/09/19

## Balance Sheet

Accrual Basis

As of April 30, 2019

	Apr 30, 19
<b>Other Assets</b>	
1800 · Deposits	1,000.00
<b>Total Other Assets</b>	1,000.00
<b>TOTAL ASSETS</b>	<b>1,191,681.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2010 · Accounts Payable	5,307.84
<b>Total Accounts Payable</b>	5,307.84
<b>Other Current Liabilities</b>	
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	1,400.82
<b>Total 2300 · Payroll Liabilities</b>	1,400.60
2500 · Customer Deposits	5,000.00
<b>Total Other Current Liabilities</b>	6,688.84
<b>Total Current Liabilities</b>	11,996.68
<b>Total Liabilities</b>	11,996.68
<b>Equity</b>	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	333,578.85
3310 · Prior Period Adjustment	36,118.00
Net Income	12,069.04
<b>Total Equity</b>	1,179,685.01
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,191,681.69</b>

**A/P Aging Detail**

As of May 9, 2019

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
<b>Current</b>		
<b>Stern, Samuel</b>	<b>6345 travel expenses for gover...</b>	<b>300.00</b>
<b>3D Imaging Syste...</b>	<b>6175 copier maint agreement</b>	<b>110.37</b>
<b>Ability Answering ...</b>	<b>6170 answering service</b>	<b>55.00</b>
<b>AUS Aramark</b>	<b>6186 rugs</b>	<b>97.42</b>
<b>At&amp;T Office</b>	<b>6340 telephone</b>	<b>177.84</b>
<b>Blue Shield</b>	<b>6113 Acct# W00886361000 me...</b>	<b>437.67</b>
<b>Ca Bank-Visa</b>	<b>credit card</b>	<b>998.56</b>
<b>CJ Logan Pump &amp; ...</b>	<b>6130 replace motor saver</b>	<b>964.19</b>
<b>California Rural W...</b>	<b>annual membership dues 6070</b>	<b>208.00</b>
<b>Core &amp; Main</b>	<b>6140 restock/pipe locator</b>	<b>330.65</b>
<b>Price Disposal</b>	<b>6370 TRASH SERVICE</b>	<b>42.33</b>
<b>Gas Company</b>	<b>6365 office 6365- Acct# 046016...</b>	<b>5.52</b>
<b>Pilot Travel Cente...</b>	<b>6022 fuel chevy mileage = 1287...</b>	<b>397.55</b>
<b>SCE 2-03-200-8187</b>	<b>6380 pump electric</b>	<b>555.09</b>
<b>SCE 2-36-538-2134</b>	<b>6360 office electric</b>	<b>45.39</b>
<b>Verizon Wireless</b>	<b>6340 cell phones</b>	<b>348.26</b>
<b>West Coast Truck ...</b>	<b>6205 office help</b>	<b>234.00</b>
<b>Advanced Data St...</b>	<b>Shredding 6185</b>	<b>25.00</b>
<b>AT&amp;T Uverse</b>	<b>6340 uverse</b>	<b>80.00</b>
<b>Amber Chemical Inc</b>	<b>6140 chlorine</b>	<b>257.40</b>
<b>PGE4923</b>	<b>6380 Ridge Route Pump</b>	<b>15.76</b>
<b>PGE5159</b>	<b>6380 State Well Pump Electrici...</b>	<b>1,906.29</b>
<b>PGE5230</b>	<b>6380 Landfill Rd Booster Electr...</b>	<b>20.37</b>
<b>PGE8279</b>	<b>6380 Lebec Well Pump Electrici...</b>	<b>615.02</b>
<b>Wells Fargo Bank</b>	<b>6090 copier</b>	<b>96.53</b>
<b>Wainright Emilie</b>	<b>may rent</b>	<b>1,000.00</b>
<b>Stern, Samuel</b>	<b>6050 board stipend</b>	<b>100.00</b>
<b>Maillis, Patricia E</b>	<b>6050 board stipend</b>	<b>100.00</b>
<b>Radusch, Carl</b>	<b>6050 board stipend</b>	<b>100.00</b>
<b>Puckett, Rick</b>	<b>6050 board stipend</b>	<b>100.00</b>
<b>Golden Empire Wa...</b>	<b>6060 march billing</b>	<b>1,425.00</b>
<b>Anthem Blue Cross</b>	<b>6113 medical insurance</b>	<b>109.02</b>
<b>Lewis &amp; Associates</b>	<b>6255 bookkeeping</b>	<b>450.00</b>
<b>Mayer Hoffman M...</b>	<b>6260 CPA</b>	<b>8,300.75</b>
<b>Price Disposal</b>	<b>6370 TRASH SERVICE</b>	<b>42.33</b>
<b>SCE 2-36-538-2134</b>	<b>6360 office electric</b>	<b>67.25</b>

TOTAL

\$20,074.85

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

05/09/19

Accrual Basis

April 2019

	Apr 19	Apr 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Operating Revenue</b>				
4010 · Commercial	19,257.85	18,236.77	1,021.08	5.6%
4040 · Residential	11,015.84	11,038.91	-23.07	-0.2%
4060 · Rent Income	0.00	712.88	-712.88	-100.0%
4100 · Kern Co Tax Income	15,954.54	14,605.53	1,349.01	9.2%
4120 · Surplus Water	551.25	551.25	0.00	0.0%
4130 · Will Serve	88.16	110.20	-22.04	-20.0%
4140 · Late Charges & Customer Charg...	545.37	1,275.75	-730.38	-57.3%
<b>Total 4000 · Operating Revenue</b>	<b>47,413.01</b>	<b>46,531.29</b>	<b>881.72</b>	<b>1.9%</b>
<b>Total Income</b>	<b>47,413.01</b>	<b>46,531.29</b>	<b>881.72</b>	<b>1.9%</b>
<b>Expense</b>				
<b>6020 · Auto Expense</b>				
6022 · Gas	397.55	511.37	-113.82	-22.3%
6030 · Service				
6030.1 · Dodge Service	83.43	0.00	83.43	100.0%
6030.2 · Gmc Service	468.12	0.00	468.12	100.0%
<b>Total 6030 · Service</b>	<b>551.55</b>	<b>0.00</b>	<b>551.55</b>	<b>100.0%</b>
<b>Total 6020 · Auto Expense</b>	<b>949.10</b>	<b>511.37</b>	<b>437.73</b>	<b>85.6%</b>
6040 · Bank Service Charge	25.00	25.00	0.00	0.0%
6050 · Compensation of Board	400.00	1,400.00	-1,000.00	-71.4%
6060 · Contracted Maintenance Services	1,425.00	517.22	907.78	175.5%
6065 · Depreciation	3,925.75	4,547.00	-621.25	-13.7%
6070 · Dues & Subscriptions	208.00	75.00	133.00	177.3%
6090 · Equipment Rental	96.53	96.53	0.00	0.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	546.69	740.53	-193.84	-26.2%
6115 · Business Insurance	737.25	732.08	5.17	0.7%
6120 · Workers Compensation Insurance	0.00	579.00	-579.00	-100.0%
<b>Total 6110 · Insurance</b>	<b>1,283.94</b>	<b>2,051.61</b>	<b>-767.67</b>	<b>-37.4%</b>
6130 · Maintenance				
6135 · Maintenance Services-System	1,060.30	11,368.50	-10,308.20	-90.7%
6140 · Maintenance Supplies	588.05	2,258.77	-1,670.72	-74.0%
<b>Total 6130 · Maintenance</b>	<b>1,648.35</b>	<b>13,627.27</b>	<b>-11,978.92</b>	<b>-87.9%</b>
6155 · Office Expense				
6170 · Answering Service	55.00	30.00	25.00	83.3%
6175 · Office Repair	110.37	109.84	0.53	0.5%
6185 · Supplies	140.55	0.00	140.55	100.0%
6186 · Rugs	97.42	0.00	97.42	100.0%
<b>Total 6155 · Office Expense</b>	<b>403.34</b>	<b>139.84</b>	<b>263.50</b>	<b>188.4%</b>
6205 · Outside Services	234.00	225.00	9.00	4.0%
6210 · Payroll Expenses	0.00	0.00	0.00	0.0%

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

05/09/19

Accrual Basis

April 2019

	Apr 19	Apr 18	\$ Change	% Change
6215 · Payroll - Gross Wages	11,426.67	14,149.90	-2,723.23	-19.3%
6235 · Payroll Service Fees	100.37	100.37	0.00	0.0%
6245 · Postage	75.35	0.00	75.35	100.0%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	450.00	450.00	0.00	0.0%
6260 · Audit	8,300.75	0.00	8,300.75	100.0%
<b>Total 6250 · Professional Fees</b>	<b>8,750.75</b>	<b>450.00</b>	<b>8,300.75</b>	<b>1,844.6%</b>
6290 · Rent	1,000.00	800.00	200.00	25.0%
6310 · Software System	71.94	0.00	71.94	100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,020.48	1,061.23	-40.75	-3.8%
<b>Total 6315 · Taxes</b>	<b>1,020.48</b>	<b>1,061.23</b>	<b>-40.75</b>	<b>-3.8%</b>
6340 · Telephone	656.10	368.53	287.57	78.0%
6342 · Tools	38.06	0.00	38.06	100.0%
6345 · Travel	300.00	0.00	300.00	100.0%
6352 · Uniforms	0.00	132.88	-132.88	-100.0%
6355 · Utilities - Office				
6360 · Electric	112.64	46.16	66.48	144.0%
6365 · Gas	5.52	25.27	-19.75	-78.2%
6370 · Trash	84.66	0.00	84.66	100.0%
<b>Total 6355 · Utilities - Office</b>	<b>202.82</b>	<b>71.43</b>	<b>131.39</b>	<b>183.9%</b>
6375 · Utilities - Pumps				
6380 · Electric	3,112.53	3,203.06	-90.53	-2.8%
<b>Total 6375 · Utilities - Pumps</b>	<b>3,112.53</b>	<b>3,203.06</b>	<b>-90.53</b>	<b>-2.8%</b>
6390 · Water Test	0.00	377.50	-377.50	-100.0%
<b>Total Expense</b>	<b>37,354.08</b>	<b>43,930.74</b>	<b>-6,576.66</b>	<b>-15.0%</b>
<b>Net Ordinary Income</b>	<b>10,058.93</b>	<b>2,600.55</b>	<b>7,458.38</b>	<b>286.8%</b>
<b>Net Income</b>	<b>10,058.93</b>	<b>2,600.55</b>	<b>7,458.38</b>	<b>286.8%</b>

## LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

05/09/19

Accrual Basis

July 2018 through April 2019

	Jul '18 - Apr ...	Jul '17 - Apr ...	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Operating Revenue</b>				
4010 · Commercial	201,802.25	200,105.65	1,696.60	0.9%
4040 · Residential	128,300.60	122,874.58	5,426.02	4.4%
4060 · Rent Income	0.00	7,089.31	-7,089.31	-100.0%
4070 · Meter Install	0.00	5,000.00	-5,000.00	-100.0%
4100 · Kern Co Tax Income	41,957.16	40,400.27	1,556.89	3.9%
4120 · Surplus Water	10,802.91	8,764.77	2,038.14	23.3%
4130 · Will Serve	914.66	1,267.30	-352.64	-27.8%
4140 · Late Charges & Customer Charg...	11,153.84	14,296.32	-3,142.48	-22.0%
<b>Total 4000 · Operating Revenue</b>	<b>394,931.42</b>	<b>399,798.20</b>	<b>-4,866.78</b>	<b>-1.2%</b>
<b>Total Income</b>	<b>394,931.42</b>	<b>399,798.20</b>	<b>-4,866.78</b>	<b>-1.2%</b>
<b>Expense</b>				
6010 · Advertising	254.10	290.40	-36.30	-12.5%
6020 · Auto Expense				
6022 · Gas	4,093.13	3,720.18	372.95	10.0%
6028 · Repairs				
6028.1 · GMC	1,050.43	1,251.35	-200.92	-16.1%
6028.2 · DODGE	0.00	99.29	-99.29	-100.0%
6028.3 · BACKHOE	0.00	1,635.64	-1,635.64	-100.0%
<b>Total 6028 · Repairs</b>	<b>1,050.43</b>	<b>2,986.28</b>	<b>-1,935.85</b>	<b>-64.8%</b>
6030 · Service				
6030.1 · Dodge Service	734.62	250.29	484.33	193.5%
6030.2 · Gmc Service	1,575.24	259.92	1,315.32	506.1%
<b>Total 6030 · Service</b>	<b>2,309.86</b>	<b>510.21</b>	<b>1,799.65</b>	<b>352.7%</b>
<b>Total 6020 · Auto Expense</b>	<b>7,453.42</b>	<b>7,216.67</b>	<b>236.75</b>	<b>3.3%</b>
6040 · Bank Service Charge	280.00	283.99	-3.99	-1.4%
6050 · Compensation of Board	4,300.00	5,200.00	-900.00	-17.3%
6060 · Contracted Maintenance Services	12,074.64	3,495.62	8,579.02	245.4%
6065 · Depreciation	39,257.50	45,807.23	-6,549.73	-14.3%
6070 · Dues & Subscriptions	2,499.00	2,266.00	233.00	10.3%
6075 · Education	1,014.60	1,699.11	-684.51	-40.3%
6090 · Equipment Rental	4,082.74	1,140.08	2,942.66	258.1%
6095 · Fees and Permits	1,178.00	2,616.60	-1,438.60	-55.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	8,749.62	15,841.93	-7,092.31	-44.8%
6115 · Business Insurance	8,145.75	7,320.80	824.95	11.3%
6120 · Workers Compensation Insurance	7,068.59	7,553.88	-485.29	-6.4%
<b>Total 6110 · Insurance</b>	<b>23,963.96</b>	<b>30,716.61</b>	<b>-6,752.65</b>	<b>-22.0%</b>
6130 · Maintenance				
6135 · Maintenance Services-System	27,277.08	27,467.50	-190.42	-0.7%
6140 · Maintenance Supplies	10,133.75	11,416.92	-1,283.17	-11.2%
<b>Total 6130 · Maintenance</b>	<b>37,410.83</b>	<b>38,884.42</b>	<b>-1,473.59</b>	<b>-3.8%</b>

## LEBEC COUNTY WATER DISTRICT

## Profit &amp; Loss Prev Year Comparison

05/09/19

July 2018 through April 2019

Accrual Basis

	Jul '18 - Apr ...	Jul '17 - Apr ...	\$ Change	% Change
6145 · Meals & Entertainment	183.00	120.00	63.00	52.5%
6155 · Office Expense				
6160 · Computer	41.68	457.96	-416.28	-90.9%
6170 · Answering Service	571.42	371.92	199.50	53.6%
6175 · Office Repair	1,281.44	1,282.03	-0.59	-0.1%
6180 · Signage	0.00	47.04	-47.04	-100.0%
6182 · Supplies-GSA	102.28	0.00	102.28	100.0%
6185 · Supplies	2,034.90	1,661.71	373.19	22.5%
6186 · Rugs	939.78	0.00	939.78	100.0%
<b>Total 6155 · Office Expense</b>	<b>4,971.50</b>	<b>3,820.66</b>	<b>1,150.84</b>	<b>30.1%</b>
6205 · Outside Services	4,333.50	2,376.00	1,957.50	82.4%
6210 · Payroll Expenses	480.68	0.00	480.68	100.0%
6215 · Payroll - Gross Wages	131,121.37	130,606.29	515.08	0.4%
6235 · Payroll Service Fees	600.37	550.37	50.00	9.1%
6245 · Postage	2,576.57	1,733.39	843.18	48.6%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	4,750.00	4,700.00	50.00	1.1%
6260 · Audit	21,597.00	7,500.00	14,097.00	188.0%
6270 · Legal	2,810.00	1,872.85	937.15	50.0%
<b>Total 6250 · Professional Fees</b>	<b>29,157.00</b>	<b>14,072.85</b>	<b>15,084.15</b>	<b>107.2%</b>
6290 · Rent	11,000.00	8,800.00	2,200.00	25.0%
6300 · Repairs & Maintenance				
6301 · Repairs				
6301.2 · Backhoe	0.00	23.12	-23.12	-100.0%
<b>Total 6301 · Repairs</b>	<b>0.00</b>	<b>23.12</b>	<b>-23.12</b>	<b>-100.0%</b>
6302 · Maintenance				
6302.2 · Backhoe	0.00	46.55	-46.55	-100.0%
6302 · Maintenance - Other	0.00	112.00	-112.00	-100.0%
<b>Total 6302 · Maintenance</b>	<b>0.00</b>	<b>158.55</b>	<b>-158.55</b>	<b>-100.0%</b>
6303 · System Maint and Repairs	379.17	0.00	379.17	100.0%
<b>Total 6300 · Repairs &amp; Maintenance</b>	<b>379.17</b>	<b>181.67</b>	<b>197.50</b>	<b>108.7%</b>
6310 · Software System	932.62	1,324.07	-391.45	-29.6%
6315 · Taxes				
6320 · Payroll Taxes	11,984.99	12,181.58	-196.59	-1.6%
6325 · Property Tax	110.89	125.45	-14.56	-11.6%
<b>Total 6315 · Taxes</b>	<b>12,095.88</b>	<b>12,307.03</b>	<b>-211.15</b>	<b>-1.7%</b>
6340 · Telephone	4,118.70	3,647.47	471.23	12.9%
6342 · Tools	190.08	150.51	39.57	26.3%
6345 · Travel	741.93	304.44	437.49	143.7%
6352 · Uniforms	164.99	1,389.55	-1,224.56	-88.1%
6355 · Utilities - Office				
6360 · Electric	853.68	526.49	327.19	62.2%
6365 · Gas	224.94	420.34	-195.40	-46.5%



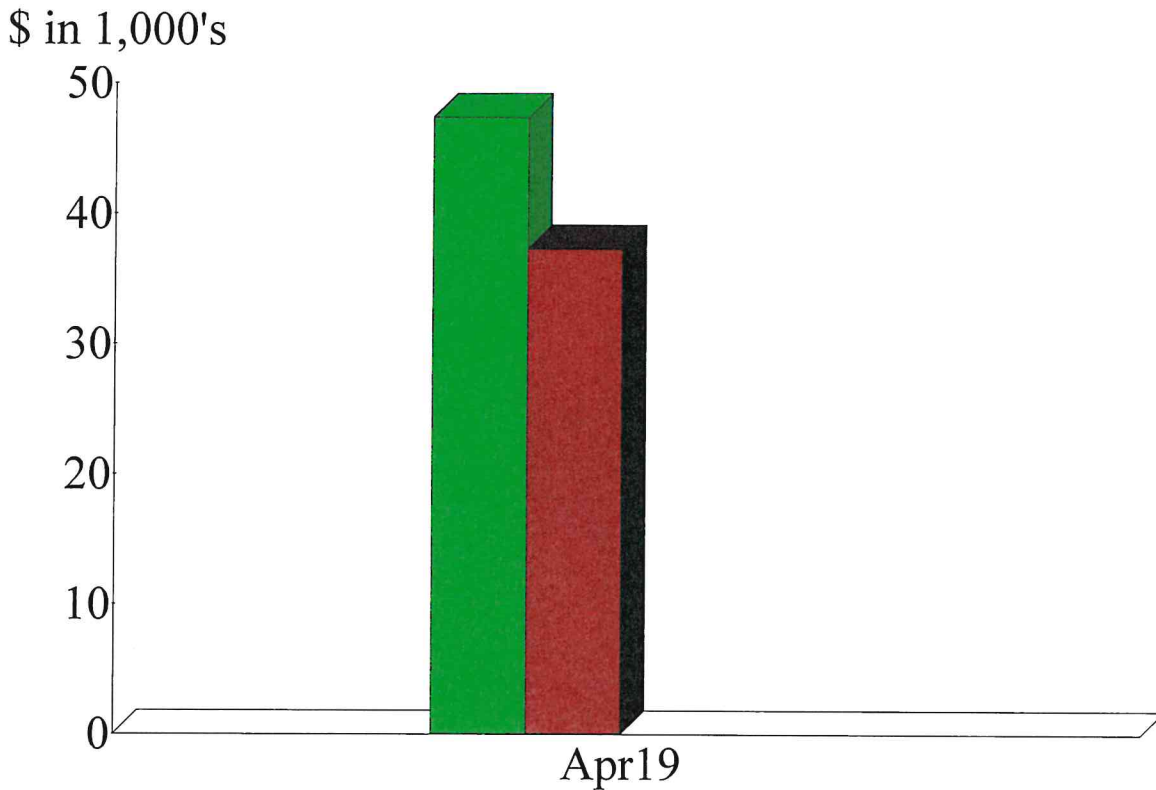
# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

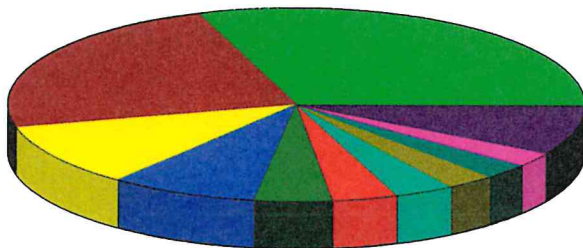
July 2018 through April 2019

	Jul '18 - Apr ...	Jul '17 - Apr ...	\$ Change	% Change
6370 · Trash	465.63	380.97	84.66	22.2%
<b>Total 6355 · Utilities - Office</b>	<b>1,544.25</b>	<b>1,327.80</b>	<b>216.45</b>	<b>16.3%</b>
6375 · Utilities - Pumps				
6380 · Electric	34,972.48	33,018.65	1,953.83	5.9%
<b>Total 6375 · Utilities - Pumps</b>	<b>34,972.48</b>	<b>33,018.65</b>	<b>1,953.83</b>	<b>5.9%</b>
6390 · Water Test	3,333.00	2,304.50	1,028.50	44.6%
<b>Total Expense</b>	<b>376,665.88</b>	<b>357,651.98</b>	<b>19,013.90</b>	<b>5.3%</b>
<b>Net Ordinary Income</b>	<b>18,265.54</b>	<b>42,146.22</b>	<b>-23,880.68</b>	<b>-56.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9000 · Interest Income	81.53	44.65	36.88	82.6%
9015 · Grant Income	20,400.79	30,713.89	-10,313.10	-33.6%
<b>Total Other Income</b>	<b>20,482.32</b>	<b>30,758.54</b>	<b>-10,276.22</b>	<b>-33.4%</b>
<b>Other Expense</b>				
9016 · Grant Expense	26,678.82	16,704.84	9,973.98	59.7%
<b>Total Other Expense</b>	<b>26,678.82</b>	<b>16,704.84</b>	<b>9,973.98</b>	<b>59.7%</b>
<b>Net Other Income</b>	<b>-6,196.50</b>	<b>14,053.70</b>	<b>-20,250.20</b>	<b>-144.1%</b>
<b>Net Income</b>	<b>12,069.04</b>	<b>56,199.92</b>	<b>-44,130.88</b>	<b>-78.5%</b>

## Income and Expense by Month April 2019



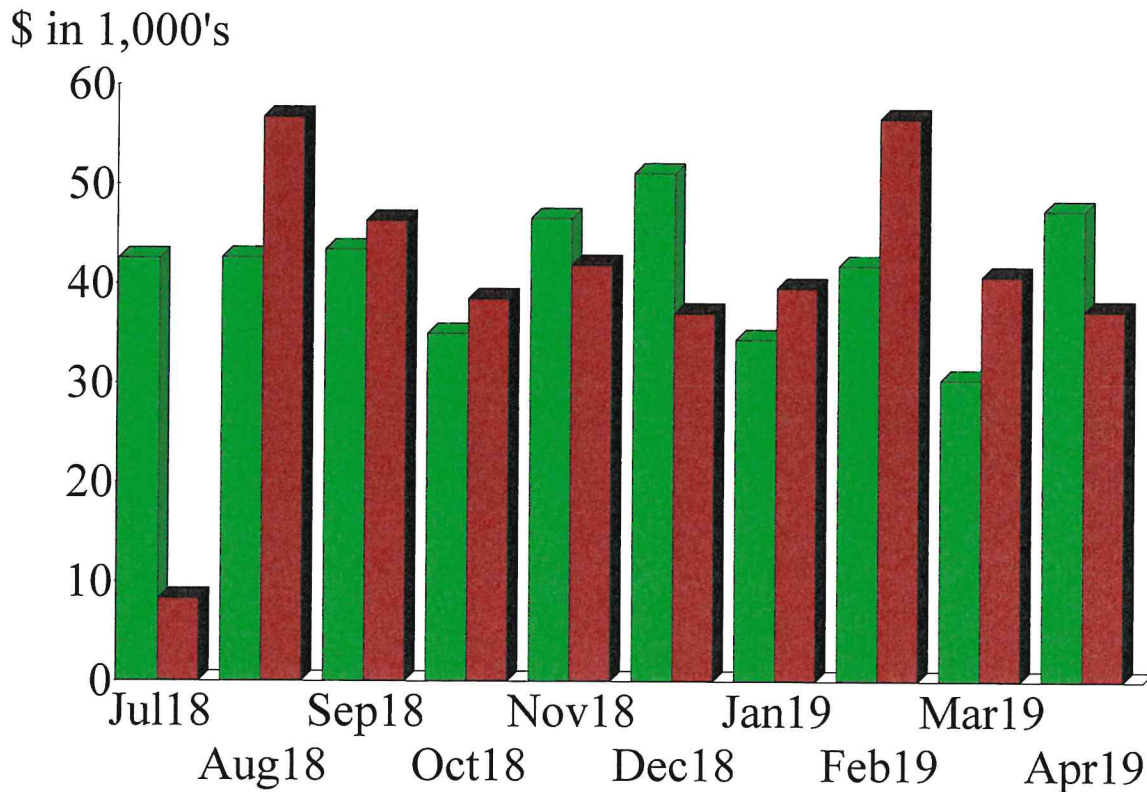
### Expense Summary April 2019



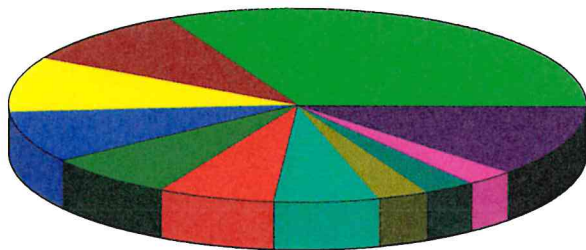
6215 · Payroll - Gross	30.59%
6250 · Professional Fees	23.43
6065 · Depreciation	10.51
6375 · Utilities - Pumps	8.33
6130 · Maintenance	4.41
6060 · Contracted Mainten	3.81
6110 · Insurance	3.44
6315 · Taxes	2.73
6290 · Rent	2.68
6020 · Auto Expense	2.54
Other	7.53
<b>Total</b>	<b>\$37,354.08</b>

By Account

## Income and Expense by Month July 2018 through April 2019



### Expense Summary July 2018 through April 2019



6215 · Payroll - Gross	32.51%
6065 · Depreciation	9.73
6130 · Maintenance	9.28
6375 · Utilities - Pumps	8.67
6250 · Professional Fees	7.23
9016 · Grant Expense	6.61
6110 · Insurance	5.94
6315 · Taxes	3.00
6060 · Contracted Mainten	2.99
6290 · Rent	2.73
Other	11.31
<b>Total</b>	<b>\$403,344.70</b>

By Account

# Lebec County Water District.

## Monthly Distribution Report

**April 2019**

By: Javier Rodriguez

### Well Reports:

#### State Well

Month	April	March	Difference	Uranium	Fluoride	Nitrate
Static Level	132.1 ft	131.3 ft	1.2ft	pCi/L 17	mg/L 1.9	27 mg/L
Pumping level	132.8 ft	132.5 ft	.3 in		Month: April 2019	
GPM	197-217	230 Gpm		<u>Hours</u>	<b>Bacteriological:</b>	
Total Gallons	2,189,650	1,922,659	<b>+266,991</b>	180.2	Absent	

#### Lebec Well

Month	April	March	Difference	Uranium	Fluoride	Nitrate
Static Level	94.4 ft	94.5 ft	.1 in	pCi/L 12	mg/L 1.4	23 mg/L
Pumping level	104.6 ft	102.7 ft	3.9 ft		Month: April 2019	
GPM	190-200	210 Gpm		<u>Hours</u>	<b>Bacteriological:</b>	
Total Gallons	1,215,133	976,828	<b>+238,305</b>	108.3	Absent	

#### Chimney Canyon Well

Month	April	March	Difference	Uranium	Fluoride	Nitrate
Static Level	176.8 ft	179.6 ft	2.8 in	pCi/L 23	mg/L 2.2	26mg/L
Pumping level	198.9 ft	197.6 ft	1.3 in		Month: April 2019	
GPM	95-111	100 Gpm		<u>Hours</u>	<b>Bacteriological:</b>	
Total Gallons	862,541	551,508	<b>+311,033</b>	145.6	Absent	

Month	April	March	Difference
Water Pumped	4,267,324 Gal	3,540,994 Gal	<b>+726,330 gal</b>
Water Sold	3,489,203 Gal	3,056,672 Gal	<b>+423,531gal</b>
Water Loss	<b>778,121Gal</b>	394,322 Gal	<b>18 %April 2019</b>

#### Cuddy Creek Well - Non-Potable

Month	April	March	Difference	Uranium	Fluoride	Nitrate
Static Level	177 Feet	177 Feet	0	pC/l n/a	mg/Ln/a	mg/Ln/a
Pumping Level	188 Feet	188 Feet	0		Month: April 2019	
Total Gallons	0	0	0			

## **System Information:**

- 1) All monthly bacteriological sampling returned an absent for coliform bacteria for the month of March 2019.
- 2) Source monitoring is completed for the 2<sup>nd</sup> quarter of 2019 results of the running average are displayed on page one the numbers remained relatively the same for all three sources.
- 3) On the April 17<sup>th</sup> we got a call that an electric company broke a 2-inch line on Road Ends Point. When we got to the location the same company continued digging their trench and hit our line again with an excavator about 20 feet from the original break. Once we repaired those two breaks with four 2-inch dresser couplings, we noticed another leak down hill about 10 feet where we found a joint had slipped off from the first time the line was broken. The joint was also repaired with 2 dresser couplings.  
*See attached photos*
- 4) We would like to discuss with board about obtaining a trash bin for the C-Train to clean up the yard and dispose of scrap pipe. There will be a fee every time the bin gets emptied.
- 5) We would like to discuss the plastic pipe locator and the Demo with the board

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