



**LCWD**  
Lebec County Water District

# PACKET

August 14, 2018

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:23 AM

08/09/18

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1040 - Grant Checking Account, Period Ending 07/31/2018**

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	<u>Jul 31, 18</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 07/31/2018	25.00
Ending Balance	25.00

10:18 AM

08/09/18

LEBEC COUNTY WATER DISTRICT

Reconciliation Summary

1020 · Lebec Co Water Dist. - Checking, Period Ending 07/31/2018

	Jul 31, 18
Beginning Balance	103,463.70
Cleared Transactions	
Checks and Payments - 61 ite...	-41,927.35
Deposits and Credits - 28 items	38,015.55
Total Cleared Transactions	-3,911.80
Cleared Balance	99,551.90
Uncleared Transactions	
Checks and Payments - 23 ite...	-19,248.56
Total Uncleared Transactions	-19,248.56
Register Balance as of 07/31/2018	80,303.34
Ending Balance	80,303.34

9:23 AM

08/09/18

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 · Grant Checking Account, Period Ending 07/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 07/31/2018						25.00
Ending Balance						25.00



## LEBEC COUNTY WATER DISTRICT

## Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 07/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						103,463.70
Cleared Transactions						
Checks and Payments - 61 items						
Bill Pmt -Check	05/25/2018	8494	West Coast Truc...	X	-162.00	-162.00
Liability Check	06/18/2018	8534	Wells Fargo IRA	X	-308.27	-470.27
Bill Pmt -Check	06/18/2018	8536	At&T Office	X	-89.25	-559.52
Bill Pmt -Check	06/28/2018	8543	Core & Main	X	-2,653.90	-3,213.42
Bill Pmt -Check	06/28/2018	8554	Santana's Pumping	X	-1,988.50	-5,201.92
Bill Pmt -Check	06/28/2018	8547	P & J Electric Inc	X	-1,025.20	-6,227.12
Bill Pmt -Check	06/28/2018	8549	SCE 2-03-200-81...	X	-911.53	-7,138.65
Bill Pmt -Check	06/28/2018	8552	West Coast Truc...	X	-882.00	-8,020.65
Bill Pmt -Check	06/28/2018	8546	McMor Chlorinati...	X	-352.80	-8,373.45
Bill Pmt -Check	06/28/2018	8540	BC Laboratories	X	-312.50	-8,685.95
Bill Pmt -Check	06/28/2018	8553	Santana's Pumping	X	-170.00	-8,855.95
Bill Pmt -Check	06/28/2018	8544	Kern County Audi...	X	-129.00	-8,984.95
Bill Pmt -Check	06/28/2018	8539	AUS Aramark	X	-120.77	-9,105.72
Bill Pmt -Check	06/28/2018	8537	3D Imaging Syste...	X	-109.84	-9,215.56
Bill Pmt -Check	06/28/2018	8551	Verizon Wireless	X	-106.82	-9,322.38
Bill Pmt -Check	06/28/2018	8548	Radusch, Carl	X	-100.00	-9,422.38
Bill Pmt -Check	06/28/2018	8545	Maillis, Patricia E	X	-100.00	-9,522.38
Bill Pmt -Check	06/28/2018	8538	Ability Answering ...	X	-44.52	-9,566.90
Bill Pmt -Check	06/28/2018	8542	Cash	X	-14.30	-9,581.20
Bill Pmt -Check	06/30/2018	8560	Ca Bank-Visa	X	-1,675.80	-11,257.00
Bill Pmt -Check	06/30/2018	8563	Pilot Travel Cent...	X	-565.55	-11,822.55
Bill Pmt -Check	06/30/2018	8559	At&T Office	X	-172.67	-11,995.22
Bill Pmt -Check	06/30/2018	8561	Fred C. Gilbert Co.	X	-165.79	-12,161.01
Bill Pmt -Check	06/30/2018	8565	SCE 2-36-538-21...	X	-83.87	-12,244.88
Bill Pmt -Check	06/30/2018	8566	STREAMLINE	X	-75.00	-12,319.88
Bill Pmt -Check	06/30/2018	8564	Pitney Bowes Pur...	X	-29.99	-12,349.87
Bill Pmt -Check	06/30/2018	8562	Gas Company	X	-0.89	-12,350.76
Bill Pmt -Check	07/01/2018	8541	Blue Shield	X	-581.95	-12,932.71
Paycheck	07/02/2018	8556	Jessica Carroll	X	-2,084.55	-15,017.26
Paycheck	07/02/2018	8557	Michael D Highto...	X	-2,028.34	-17,045.60
Liability Check	07/02/2018	E-pay	EFTPS	X	-1,719.16	-18,764.76
Paycheck	07/02/2018	8555	Javier T Rodriguez	X	-946.23	-19,710.99
Liability Check	07/02/2018	E-pay	EDD	X	-305.07	-20,016.06
Check	07/02/2018	8558	Ca State Disburs...	X	-199.38	-20,215.44
Bill Pmt -Check	07/16/2018	8573	PGE5159	X	-2,446.52	-22,661.96
Paycheck	07/16/2018	8569	Michael D Highto...	X	-2,009.48	-24,671.44
Paycheck	07/16/2018	8568	Jessica Carroll	X	-1,856.40	-26,527.84
Liability Check	07/16/2018	E-pay	EFTPS	X	-1,403.16	-27,931.00
Paycheck	07/16/2018	8567	Javier T Rodriguez	X	-1,214.18	-29,145.18
Bill Pmt -Check	07/16/2018	8575	PGE8279	X	-1,179.18	-30,324.36
Check	07/16/2018	8570	Ca State Disburs...	X	-199.38	-30,523.74
Liability Check	07/16/2018	E-pay	EDD	X	-177.63	-30,701.37
Bill Pmt -Check	07/16/2018	8572	PGE4923	X	-42.80	-30,744.17
Bill Pmt -Check	07/16/2018	8574	PGE5230	X	-19.71	-30,763.88
Bill Pmt -Check	07/19/2018	8582	Jonathan Barnes	X	-2,750.00	-33,513.88
Bill Pmt -Check	07/19/2018	8585	State Compensat...	X	-579.00	-34,092.88
Bill Pmt -Check	07/19/2018	8583	Lewis & Associates	X	-550.00	-34,642.88
Bill Pmt -Check	07/19/2018	8577	Pitney Bowes/Re...	X	-157.60	-34,800.48
Bill Pmt -Check	07/19/2018	8579	Anthem Blue Cross	X	-104.06	-34,904.54
Bill Pmt -Check	07/19/2018	8576	BC Laboratories	X	-100.00	-35,004.54
Bill Pmt -Check	07/19/2018	8578	Wells Fargo Bank	X	-96.53	-35,101.07
Bill Pmt -Check	07/19/2018	8580	At&T Office	X	-89.25	-35,190.32
Bill Pmt -Check	07/26/2018	8588	Blue Shield	X	-581.95	-35,772.27
Bill Pmt -Check	07/26/2018	8590	SCE 2-03-200-81...	X	-351.15	-36,123.42
Bill Pmt -Check	07/26/2018	8586	3D Imaging Syste...	X	-109.84	-36,233.26
Bill Pmt -Check	07/26/2018	8587	Ability Answering ...	X	-31.21	-36,264.47
Paycheck	07/30/2018	8598	Michael D Highto...	X	-2,565.94	-38,830.41
Paycheck	07/30/2018	8597	Jessica Carroll	X	-2,178.87	-41,009.28
Paycheck	07/30/2018	8596	Javier T Rodriguez	X	-887.07	-41,896.35
Check	07/31/2018			X	-25.00	-41,921.35
Check	07/31/2018		QuickBooks Payr...	X	-6.00	-41,927.35
Total Checks and Payments					-41,927.35	-41,927.35

## LEBEC COUNTY WATER DISTRICT

## Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 07/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 28 items</b>						
Deposit	07/06/2018			X	48.57	48.57
Deposit	07/06/2018			X	62.12	110.69
Deposit	07/06/2018			X	63.69	174.38
Deposit	07/06/2018			X	67.41	241.79
Deposit	07/06/2018			X	84.02	325.81
Deposit	07/06/2018			X	126.04	451.85
Deposit	07/06/2018			X	441.28	893.13
Deposit	07/06/2018			X	810.86	1,703.99
Deposit	07/06/2018			X	4,967.96	6,671.95
Deposit	07/16/2018			X	314.02	6,985.97
Deposit	07/16/2018			X	564.02	7,549.99
Deposit	07/16/2018			X	5,147.26	12,697.25
Deposit	07/16/2018			X	6,752.04	19,449.29
Deposit	07/20/2018			X	625.00	20,074.29
Deposit	07/27/2018			X	100.00	20,174.29
Deposit	07/27/2018			X	129.01	20,303.30
Deposit	07/27/2018			X	150.00	20,453.30
Deposit	07/27/2018			X	169.23	20,622.53
Deposit	07/27/2018			X	170.06	20,792.59
Deposit	07/27/2018			X	328.32	21,120.91
Deposit	07/27/2018			X	336.12	21,457.03
Deposit	07/27/2018			X	2,843.97	24,301.00
Deposit	07/27/2018			X	8,276.91	32,577.91
Deposit	07/31/2018			X	88.55	32,666.46
Deposit	07/31/2018			X	122.73	32,789.19
Deposit	07/31/2018			X	150.00	32,939.19
Deposit	07/31/2018			X	193.06	33,132.25
Deposit	07/31/2018			X	4,883.30	38,015.55
Total Deposits and Credits					38,015.55	38,015.55
Total Cleared Transactions					-3,911.80	-3,911.80
Cleared Balance					-3,911.80	99,551.90
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 23 items</b>						
Bill Pmt -Check	01/19/2018	8304	Vince Stanton		-60.00	-60.00
Bill Pmt -Check	06/28/2018	8550	Stern, Samuel		-100.00	-160.00
Bill Pmt -Check	07/19/2018	8584	Price Disposal		-42.33	-202.33
Bill Pmt -Check	07/19/2018	8581	Cash		-5.09	-207.42
Bill Pmt -Check	07/26/2018	8593	Walter Mortensen...		-8,847.00	-9,054.42
Bill Pmt -Check	07/26/2018	8592	Wainright Emilie		-1,000.00	-10,054.42
Bill Pmt -Check	07/26/2018	8589	Maillis, Patricia E		-100.00	-10,154.42
Bill Pmt -Check	07/26/2018	8591	Stern, Samuel		-100.00	-10,254.42
Liability Check	07/30/2018	E-pay	EFTPS		-1,686.94	-11,941.36
Liability Check	07/30/2018	8594	Wells Fargo IRA		-465.97	-12,407.33
Check	07/30/2018	8595	Franchise Tax Bo...		-250.00	-12,657.33
Liability Check	07/30/2018	E-pay	EDD		-244.65	-12,901.98
Bill Pmt -Check	07/31/2018	8603	Core & Main		-2,026.65	-14,928.63
Bill Pmt -Check	07/31/2018	8602	Ca Bank-Visa		-1,862.99	-16,791.62
Bill Pmt -Check	07/31/2018	8601	BC Laboratories		-692.50	-17,484.12
Bill Pmt -Check	07/31/2018	8606	P & J Electric Inc		-599.10	-18,083.22
Bill Pmt -Check	07/31/2018	8605	McMor Chlorinati...		-378.00	-18,461.22
Bill Pmt -Check	07/31/2018	8609	West Coast Truc...		-261.00	-18,722.22
Bill Pmt -Check	07/31/2018	8599	At&T Office		-172.79	-18,895.01
Bill Pmt -Check	07/31/2018	8600	AUS Aramark		-121.92	-19,016.93
Bill Pmt -Check	07/31/2018	8608	Verizon Wireless		-106.63	-19,123.56
Bill Pmt -Check	07/31/2018	8607	STREAMLINE		-75.00	-19,198.56
Bill Pmt -Check	07/31/2018	8604	Lewis & Associates		-50.00	-19,248.56
Total Checks and Payments					-19,248.56	-19,248.56
Total Uncleared Transactions					-19,248.56	-19,248.56
Register Balance as of 07/31/2018					-23,160.36	80,303.34
<b>Ending Balance</b>					<b>-23,160.36</b>	<b>80,303.34</b>

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss YTD Comparison

July 2018

	Jul 18	Jul 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · Operating Revenue		
4010 · Commercial	22,301.12	22,301.12
4040 · Residential	17,254.75	17,254.75
4120 · Surplus Water	551.25	551.25
4130 · Will Serve	99.18	99.18
4140 · Late Charges & Customer Charg...	2,960.03	2,960.03
<b>Total 4000 · Operating Revenue</b>	<b>43,166.33</b>	<b>43,166.33</b>
<b>Total Income</b>	<b>43,166.33</b>	<b>43,166.33</b>
<b>Expense</b>		
6020 · Auto Expense		
6022 · Gas	485.24	485.24
6028 · Repairs		
6028.1 · GMC	392.42	392.42
<b>Total 6028 · Repairs</b>	<b>392.42</b>	<b>392.42</b>
6030 · Service		
6030.1 · Dodge Service	183.43	183.43
6030.2 · Gmc Service	83.43	83.43
<b>Total 6030 · Service</b>	<b>266.86</b>	<b>266.86</b>
<b>Total 6020 · Auto Expense</b>	<b>1,144.52</b>	<b>1,144.52</b>
6040 · Bank Service Charge	25.00	25.00
6050 · Compensation of Board	200.00	200.00
6065 · Depreciation	-309.25	-309.25
6070 · Dues & Subscriptions	75.00	75.00
6075 · Education	-625.00	-625.00
6090 · Equipment Rental	-193.06	-193.06
6095 · Fees and Permits	30.00	30.00
6110 · Insurance		
6113 · Medical Insurance	1,372.02	1,372.02
6115 · Business Insurance	1,474.50	1,474.50
6120 · Workers Compensation Insurance	579.00	579.00
<b>Total 6110 · Insurance</b>	<b>3,425.52</b>	<b>3,425.52</b>
6130 · Maintenance		
6135 · Maintenance Services-System	634.54	634.54
6140 · Maintenance Supplies	2,745.69	2,745.69
<b>Total 6130 · Maintenance</b>	<b>3,380.23</b>	<b>3,380.23</b>
6155 · Office Expense		
6170 · Answering Service	31.21	31.21
6175 · Office Repair	109.84	109.84
6185 · Supplies	137.27	137.27
<b>Total 6155 · Office Expense</b>	<b>278.32</b>	<b>278.32</b>
6186 · Rugs	121.92	121.92



# LEBEC COUNTY WATER DISTRICT

## Profit & Loss YTD Comparison

08/09/18

Accrual Basis

July 2018

	Jul 18	Jul 18
6205 • Outside Services	261.00	261.00
6210 • Payroll Expenses	648.76	648.76
6215 • Payroll - Gross Wages	11,205.00	11,205.00
6235 • Payroll Service Fees	6.00	6.00
6245 • Postage	665.05	665.05
6250 • Professional Fees		
6255 • Accounting / Bookkeeping	600.00	600.00
6270 • Legal	310.50	310.50
Total 6250 • Professional Fees	910.50	910.50
6290 • Rent	2,000.00	2,000.00
6315 • Taxes		
6320 • Payroll Taxes	1,805.60	1,805.60
Total 6315 • Taxes	1,805.60	1,805.60
6340 • Telephone	368.67	368.67
6355 • Utilities - Office		
6360 • Electric	107.78	107.78
6370 • Trash	42.33	42.33
Total 6355 • Utilities - Office	150.11	150.11
6375 • Utilities - Pumps		
6380 • Electric	351.15	351.15
Total 6375 • Utilities - Pumps	351.15	351.15
6390 • Water Test	692.50	692.50
Total Expense	26,617.54	26,617.54
Net Ordinary Income	16,548.79	16,548.79
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	13,798.79	13,798.79

## LEBEC COUNTY WATER DISTRICT

08/09/18

## Balance Sheet

Accrual Basis

As of July 31, 2018

	Jul 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	79,399.82
1040 - Grant Checking Account	25.00
<b>1080 - Savings</b>	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,161.93
<b>Total 1080 - Savings</b>	<b>625,161.93</b>
<b>Total Checking/Savings</b>	<b>704,886.75</b>
<b>Accounts Receivable</b>	
1200 - Accounts Receivable	44,720.14
<b>Total Accounts Receivable</b>	<b>44,720.14</b>
<b>Other Current Assets</b>	
1260 - Bad Debt Loss A/R	-231.55
1360 - Prepaid Insurance	7,372.50
<b>Total Other Current Assets</b>	<b>7,140.95</b>
<b>Total Current Assets</b>	<b>756,747.84</b>
<b>Fixed Assets</b>	
1290 - Grants Receivable	14,038.00
<b>1400 - Fixed Assets</b>	
1410 - Land	15,521.00
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
1610 - Tanks	306,208.72
1615 - Tank Ladders	6,972.00
1620 - Transmission & Distribution	636,423.00
1630 - Tools	2,220.73
1690 - Accumulated Depreciation	-893,312.08
<b>Total 1400 - Fixed Assets</b>	<b>365,982.81</b>
1601 - Chimney Cyn Pump Motor	10,982.70
1602 - Pump Equipment	36,932.00
1631 - Portable Pump	1,864.00
<b>Total Fixed Assets</b>	<b>429,799.51</b>
<b>Other Assets</b>	

## LEBEC COUNTY WATER DISTRICT

08/09/18

## Balance Sheet

Accrual Basis

As of July 31, 2018

	Jul 31, 18
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
<b>TOTAL ASSETS</b>	<b>1,187,547.35</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	288.24
2140 · Unearned Income	1,033.00
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	1,467.22
Total 2300 · Payroll Liabilities	1,467.00
Total Other Current Liabilities	2,788.24
Total Current Liabilities	2,788.24
Total Liabilities	2,788.24
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	336,923.20
3310 · Prior Period Adjustment	36,118.00
Net Income	13,798.79
Total Equity	1,184,759.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,187,547.35</b>

## LEBEC COUNTY WATER DISTRICT

8/9/2018 11:32 AM

Register: 1020 · Lebec Co Water Dist. - Checking

From 07/24/2018 through 07/31/2018

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
		Law Offices of David...				310.50	
		Pilot Travel Centers ...				485.24	
		SCE 2-36-538-2134				107.78	
		<b>Ca Bank-Visa</b>				<b>1,862.99</b>	
		<b>P &amp; J Electric Inc</b>				<b>599.10</b>	
		<b>McMor Chlorinatio...</b>				<b>378.00</b>	
		<b>Verizon Wireless</b>				<b>106.63</b>	
		<b>West Coast Truck ...</b>				<b>261.00</b>	
		<b>Lewis &amp; Associates</b>	<b>Depreciation</b>			<b>50.00</b>	
		<b>STREAMLINE</b>	<b>6070 website maint</b>			<b>75.00</b>	
		<b>At&amp;T Office</b>				<b>172.79</b>	
		<b>AUS Aramark</b>				<b>40.64</b>	
		<b>AUS Aramark</b>				<b>40.64</b>	
		<b>AUS Aramark</b>				<b>40.64</b>	
		<b>BC Laboratories</b>				<b>692.50</b>	
		<b>Core &amp; Main</b>				<b>2,026.65</b>	
		<b>Walter Mortensen ...</b>	<b>6115 annual payment</b>			<b>8,847.00</b>	
		<b>SCE 2-03-200-8187</b>				<b>351.15</b>	
		<b>3D Imaging Syste...</b>				<b>109.84</b>	
		<b>Blue Shield</b>	<b>6113 Acct# W00886361000 me...</b>			<b>581.95</b>	
		<b>Ability Answering ...</b>				<b>31.21</b>	
		<b>Wainright Emilie</b>				<b>1,000.00</b>	
		<b>Stern, Samuel</b>	<b>Regular Meeting 7-24-18</b>			<b>100.00</b>	
		<b>Maillis, Patricia E</b>	<b>Regular Meeting 7-24-18</b>			<b>100.00</b>	
		<b>Anthem Blue Cross</b>	<b>6113 Group number J06447</b>			<b>104.06</b>	
		<b>At&amp;T Office</b>	<b>6340 office phones</b>			<b>89.25</b>	
		<b>Cash</b>	<b>6185 office storage bags</b>			<b>5.09</b>	
		<b>Jonathan Barnes</b>	<b>9016 legal for grant</b>			<b>2,750.00</b>	
		<b>Lewis &amp; Associates</b>	<b>6255 bookkeeping and deprec s...</b>			<b>550.00</b>	
		<b>Price Disposal</b>	<b>6370 TRASH SERVICE</b>			<b>42.33</b>	
		<b>State Compensati...</b>	<b>6120 workers comp insurance</b>			<b>579.00</b>	
		<b>PGE5159</b>	<b>6380 State Well Pump Electrici...</b>			<b>2,446.52</b>	
		<b>PGE8279</b>	<b>6380 Lebec Well Pump Electrici...</b>			<b>1,179.18</b>	
		<b>PGE5230</b>	<b>6380 Landfill Rd Booster Electr...</b>			<b>19.71</b>	
		<b>PGE4923</b>	<b>6380 Ridge Route Pump</b>			<b>42.80</b>	
		<b>BC Laboratories</b>	<b>6390 water testing</b>			<b>412.50</b>	
		<b>At&amp;T Office</b>				<b>172.67</b>	
		<b>Ca Bank-Visa</b>				<b>1,675.80</b>	
		<b>Fred C. Gilbert Co.</b>				<b>53.50</b>	
		<b>Fred C. Gilbert Co.</b>				<b>112.29</b>	
		<b>Pilot Travel Cente...</b>				<b>565.55</b>	
		<b>Pitney Bowes Pur...</b>				<b>29.99</b>	
		<b>Gas Company</b>	<b>6365 office 6365- Acct# 046016...</b>			<b>0.89</b>	
		<b>SCE 2-36-538-2134</b>	<b>6360 office electric</b>			<b>83.87</b>	
		<b>STREAMLINE</b>	<b>6070 website maint</b>			<b>75.00</b>	

TOTAL

29,361.25



# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

July 2018

	Jul 18	Jul 17	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Operating Revenue				
4010 · Commercial	22,301.12	22,248.71	52.41	0.2%
4040 · Residential	17,254.75	15,406.50	1,848.25	12.0%
4060 · Rent Income	0.00	692.11	-692.11	-100.0%
4100 · Kern Co Tax Income	0.00	271.95	-271.95	-100.0%
4120 · Surplus Water	551.25	642.53	-91.28	-14.2%
4130 · Will Serve	99.18	132.24	-33.06	-25.0%
4140 · Late Charges & Customer Charg...	2,960.03	2,086.58	873.45	41.9%
<b>Total 4000 · Operating Revenue</b>	<b>43,166.33</b>	<b>41,480.62</b>	<b>1,685.71</b>	<b>4.1%</b>
<b>Total Income</b>	<b>43,166.33</b>	<b>41,480.62</b>	<b>1,685.71</b>	<b>4.1%</b>
<b>Expense</b>				
6020 · Auto Expense				
6022 · Gas	485.24	422.71	62.53	14.8%
6028 · Repairs				
6028.1 · GMC	392.42	0.00	392.42	100.0%
<b>Total 6028 · Repairs</b>	<b>392.42</b>	<b>0.00</b>	<b>392.42</b>	<b>100.0%</b>
6030 · Service				
6030.1 · Dodge Service	183.43	83.43	100.00	119.9%
6030.2 · Gmc Service	83.43	83.43	0.00	0.0%
<b>Total 6030 · Service</b>	<b>266.86</b>	<b>166.86</b>	<b>100.00</b>	<b>59.9%</b>
<b>Total 6020 · Auto Expense</b>	<b>1,144.52</b>	<b>589.57</b>	<b>554.95</b>	<b>94.1%</b>
6040 · Bank Service Charge	25.00	25.00	0.00	0.0%
6050 · Compensation of Board	200.00	300.00	-100.00	-33.3%
6065 · Depreciation	-309.25	4,659.41	-4,968.66	-106.6%
6070 · Dues & Subscriptions	75.00	30.00	45.00	150.0%
6075 · Education	-625.00	13.00	-638.00	-4,907.7%
6090 · Equipment Rental	-193.06	0.00	-193.06	-100.0%
6095 · Fees and Permits	30.00	125.00	-95.00	-76.0%
6110 · Insurance				
6113 · Medical Insurance	1,372.02	3,020.28	-1,648.26	-54.6%
6115 · Business Insurance	1,474.50	0.00	1,474.50	100.0%
6120 · Workers Compensation Insurance	579.00	1,328.50	-749.50	-56.4%
<b>Total 6110 · Insurance</b>	<b>3,425.52</b>	<b>4,348.78</b>	<b>-923.26</b>	<b>-21.2%</b>
6130 · Maintenance				
6135 · Maintenance Services-System	634.54	0.00	634.54	100.0%
6140 · Maintenance Supplies	2,745.69	-413.53	3,159.22	764.0%
<b>Total 6130 · Maintenance</b>	<b>3,380.23</b>	<b>-413.53</b>	<b>3,793.76</b>	<b>917.4%</b>
6155 · Office Expense				
6170 · Answering Service	31.21	38.05	-6.84	-18.0%
6175 · Office Repair	109.84	129.02	-19.18	-14.9%
6185 · Supplies	137.27	154.25	-16.98	-11.0%



## LEBEC COUNTY WATER DISTRICT

08/09/18

## Profit &amp; Loss Prev Year Comparison

Accrual Basis

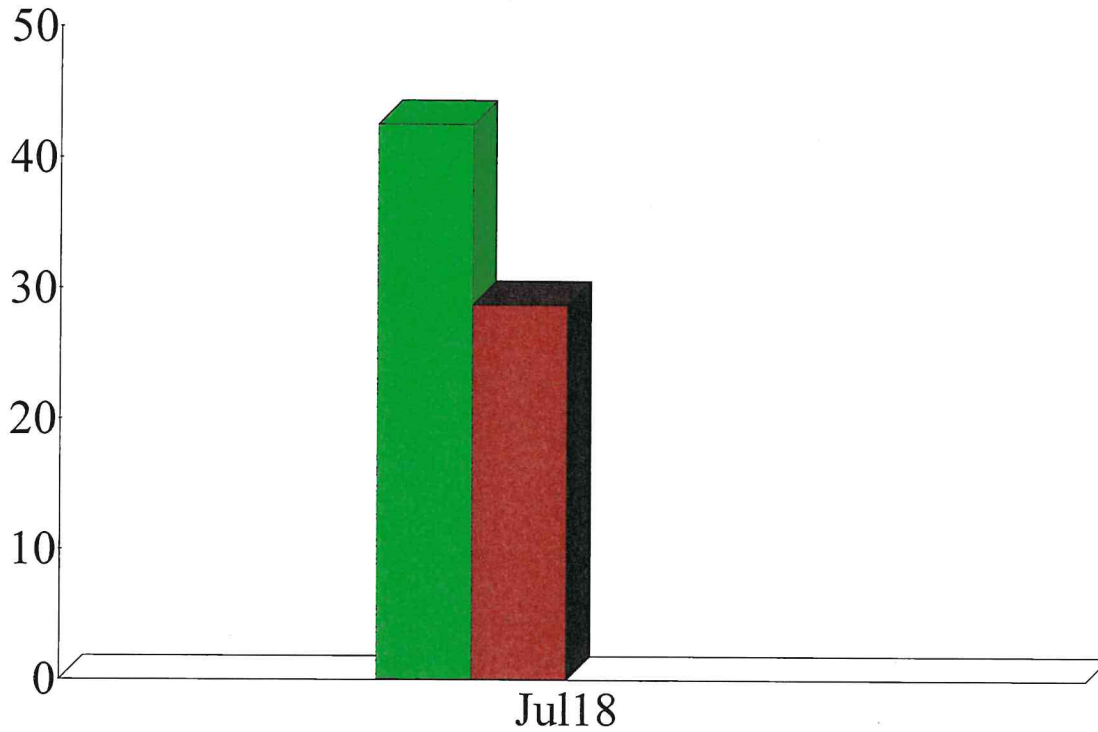
July 2018

	Jul 18	Jul 17	\$ Change	% Change
<b>Total 6155 · Office Expense</b>	<b>278.32</b>	<b>321.32</b>	<b>-43.00</b>	<b>-13.4%</b>
6186 · Rugs	121.92	0.00	121.92	100.0%
6205 · Outside Services	261.00	360.00	-99.00	-27.5%
6210 · Payroll Expenses	648.76	0.00	648.76	100.0%
6215 · Payroll - Gross Wages	11,205.00	6,833.23	4,371.77	64.0%
6235 · Payroll Service Fees	6.00	6.00	0.00	0.0%
6245 · Postage	665.05	112.37	552.68	491.8%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	600.00	550.00	50.00	9.1%
6270 · Legal	310.50	0.00	310.50	100.0%
<b>Total 6250 · Professional Fees</b>	<b>910.50</b>	<b>550.00</b>	<b>360.50</b>	<b>65.6%</b>
6290 · Rent	2,000.00	1,600.00	400.00	25.0%
6310 · Software System	0.00	32.97	-32.97	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,805.60	1,596.61	208.99	13.1%
<b>Total 6315 · Taxes</b>	<b>1,805.60</b>	<b>1,596.61</b>	<b>208.99</b>	<b>13.1%</b>
6340 · Telephone	368.67	365.97	2.70	0.7%
6352 · Uniforms	0.00	148.31	-148.31	-100.0%
6355 · Utilities - Office				
6360 · Electric	107.78	0.00	107.78	100.0%
6365 · Gas	0.00	1.94	-1.94	-100.0%
6370 · Trash	42.33	42.33	0.00	0.0%
<b>Total 6355 · Utilities - Office</b>	<b>150.11</b>	<b>44.27</b>	<b>105.84</b>	<b>239.1%</b>
6375 · Utilities - Pumps				
6380 · Electric	351.15	897.00	-545.85	-60.9%
<b>Total 6375 · Utilities - Pumps</b>	<b>351.15</b>	<b>897.00</b>	<b>-545.85</b>	<b>-60.9%</b>
6390 · Water Test	692.50	549.50	143.00	26.0%
<b>Total Expense</b>	<b>26,617.54</b>	<b>23,094.78</b>	<b>3,522.76</b>	<b>15.3%</b>
<b>Net Ordinary Income</b>	<b>16,548.79</b>	<b>18,385.84</b>	<b>-1,837.05</b>	<b>-10.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9000 · Interest Income	0.00	13.86	-13.86	-100.0%
9015 · Grant Income	-588.57	-67,461.74	66,873.17	99.1%
<b>Total Other Income</b>	<b>-588.57</b>	<b>-67,447.88</b>	<b>66,859.31</b>	<b>99.1%</b>
<b>Other Expense</b>				
9016 · Grant Expense	2,161.43	-81,499.74	83,661.17	102.7%
<b>Total Other Expense</b>	<b>2,161.43</b>	<b>-81,499.74</b>	<b>83,661.17</b>	<b>102.7%</b>
<b>Net Other Income</b>	<b>-2,750.00</b>	<b>14,051.86</b>	<b>-16,801.86</b>	<b>-119.6%</b>
<b>Net Income</b>	<b>13,798.79</b>	<b>32,437.70</b>	<b>-18,638.91</b>	<b>-57.5%</b>

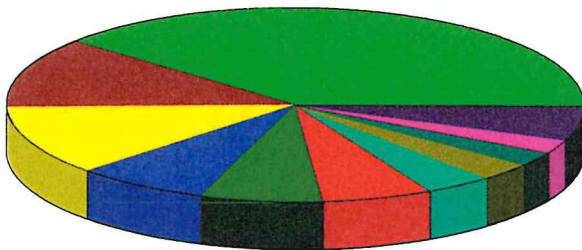
# Income and Expense by Month July 2018



\$ in 1,000's



## Expense Summary July 2018



6215 · Payroll - Gross	38.93%
6110 · Insurance	11.90
6130 · Maintenance	11.75
9016 · Grant Expense	7.51
6290 · Rent	6.95
6315 · Taxes	6.27
6020 · Auto Expense	3.98
6250 · Professional Fees	3.16
6390 · Water Test	2.41
6245 · Postage	2.31
Other	4.83
<b>Total</b>	<b>\$28,778.97</b>

By Account

# Lebec County Water District.

## Monthly Distribution Report

**July 2018**

By: Mike Hightower, Jr.

### Well Reports:

#### State Well

Month	July	June	Difference	Uranium	Fluoride	Nitrate
Static Level	132'9"	132'6"	-3"	pCi/L 17	mg/L 1.9	24 mg/L
Drawdown	134'	133'9"	-3"		Month: July 2018	
GPM	230 Gpm	230 Gpm	0		Bacteriological:	
Total Gallons	2,857,928	1,982,013	+875,915		Absent	

#### Lebec Well

Month	July	June	Difference	Uranium	Fluoride	Nitrate
Static Level	95'7"	95'3"	-2"	pCi/L 12	mg/L 1.4	22 mg/L
Drawdown	107'	106'11"	-2"		Month: July 2018	
GPM	210 Gpm	210 Gpm	0		Bacteriological:	
Total Gallons	2,513,003	1,898,955	+614,048		Absent	

#### Chimney Canyon Well

Month	July	June	Difference	Uranium	Fluoride	Nitrate
Static Level	182'9"	182'9"	-0	pCi/L 22	mg/L 2.1	mg/L 25
Drawdown	210'9"	210'9"	-0		Month: July 2018	
GPM	100 Gpm	100 Gpm	0		Bacteriological:	
Total Gallons	2,282,701	2,092,747	+189,954		Absent	

Month	July	June	Difference
Water Pumped	7,653,632	5,973,715 Gal	+1,679,917
Water Sold	6,815,790	5,726,127 Gal	+1,089,633
Water Loss	837,842	247,588 Gal	11% May 2018

#### Cuddy Creek Well - Non-Potable

Month	July	June	Difference	Uranium	Fluoride	Nitrate
Static Level	177 Feet	177 Feet	0	pC/l n/a	mg/L n/a	mg/L n/a
Drawdown	188 Feet	188 Feet	0		Month: July 2018	
Total Gallons	0 Gal	0 Gal	0			



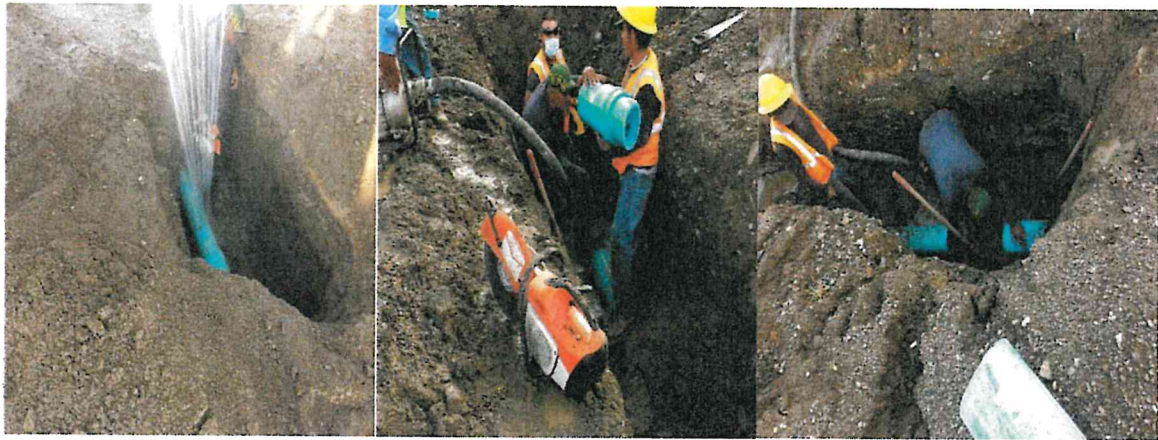
## System Information:

1. All monthly bacteriological samples returned an absence for coliform bacteria for the month of June 2018.
2. There were three leaks for the month of July technically. However, two of these leaks were not repaired till the first week of August. The first leak was on the new 8" water main that had been just installed, directly in front of the Jehovah Whiteness Church on Lebec rd. This was a severe leak located on a faulty joint, where the bell meets the next section of C-900 pipe. The leak was repaired using two dresser couplings, and a 3' new section of 8" C-900. "This leak was either a manufacturer defect, or a bad install of the section. Really not sure, the gasket looked good." The second leak was located right in front of Napa Auto. The leak turned out to be on Lebec County Water 2" galvanized service line. An 8'X15' of asphalt has been removed to expose the leak, which was stopped with 2"x5" repair clamp and then back filled with imported compaction material and is awaiting paving. Finally, a third leak located in front of Benito's property at the beginning of Chimney Cyn rd. This leak was on a joint once again, had to be cut out. Using two 2"x7" dresser couplings a new 2' section of 2" sch 40 pipe was installed, and the leak stopped. **"See Attached Photos"**
3. There were two separate boil water notifications for the month of July. The two notices affected the exact same area of the State zone. The first was a precautionary notice handed out to a small number of residents, due to the planned connection of new water main on Lebec rd. The second boil water notice was for the exact same area due to the leak on the newly installed water main on Lebec rd.
4. The pipe upgrade job on Lebec rd has been pretty much completed, only compaction tests, and asphalt on the churches driveway entrance remain to be completed. "Please See Attached Photos"
5. Third quarterlies have been returned with very similar results to the prior quarters for Uranium, Nitrates, and Fluoride. TCP 123 "VOC'S SOC'S typically are byproducts from the runoff or infiltration of pesticides into surface water or ground water" testing has been completed for the third quarter. I had filed for a waiver, with the State which has been approved due the districts proximity to active agriculture. Starting 2019 TCP 123 will push to a 6-year frequency. Lastly Disinfection by-products sampling has been completed, with results resulting below State mcl standards.
6. Lebecs Chevy Truck has had a complete brake job front and back, pads and shoes have been replaced. A new passenger wheel hub-bearing assembly has been replaced due to lose tolerances. After the repairs were completed the trucks steering was greatly improved, as well as its braking performance.
7. All three chlorinator pumps have been cleaned, and the liquid ends either replaced or repaired due to inconsistencies with the reliability of the pumps, these pumps are now working trouble free.
8. The solar electrical inverter in the C-train had failed, so a new and improved model has been purchased. The old inverter was rated at 1000 watts continuous, which was not enough to power basic things such as cl2 pumps, grinders, corded drill guns. The new inverter is rated at 3000 watts, which has given operator the ability to utilize more electrical tools.
9. Id like to ask the board to revisit its on call policy from non-compensated stand by time to a compensated stand by time situation. I feel as an employee of Lebec County Water District to be required to respond to an emergency within an hours' time dually restricts it operators' geographical freedoms. In my personal outlook, I feel this practice is not in line with most other utilities policies and is an unethical practice in my opinion.

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



**Leak on the newly installed 8" water main on Lebec rd**



**Leak in front of Napa Auto**





**Leak repaired on Chimney Cyn rd**



**New install of water main on Lebec rd**







# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Budget Performance

### August 2018

	Aug 18	Budget	Jul - Aug 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Operating Revenue					
4010 · Commercial	0.00	20,000.00	22,301.12	40,000.00	240,000.00
4040 · Residential	0.00	12,625.00	17,254.75	25,250.00	151,500.00
4060 · Rent Income	0.00	0.00	0.00	0.00	0.00
4070 · Meter Install	0.00	0.00	0.00	0.00	0.00
4100 · Kern Co Tax Income	0.00	3,500.00	0.00	7,000.00	42,000.00
4120 · Surplus Water	0.00	832.50	551.25	1,665.00	9,990.00
4130 · Will Serve	0.00	125.00	99.18	250.00	1,500.00
4140 · Late Charges & Customer Charges	0.00	1,250.83	2,960.03	2,501.66	15,009.96
<b>Total 4000 · Operating Revenue</b>	<b>0.00</b>	<b>38,333.33</b>	<b>43,166.33</b>	<b>76,666.66</b>	<b>459,999.96</b>
4300 · Non-operating Revenue	0.00		0.00		0.00
<b>Total Income</b>	<b>0.00</b>	<b>38,333.33</b>	<b>43,166.33</b>	<b>76,666.66</b>	<b>459,999.96</b>
<b>Expense</b>					
6010 · Advertising	0.00	50.00	0.00	100.00	600.00
6020 · Auto Expense					
6022 · Gas	0.00	416.65	485.24	833.30	4,999.80
6028 · Repairs					
6028.1 · GMC	0.00	108.34	392.42	216.68	1,300.08
6028.2 · DODGE	0.00	108.34	0.00	216.68	1,300.08
6028.3 · BACKHOE	0.00	0.00	0.00	0.00	0.00
<b>Total 6028 · Repairs</b>	<b>0.00</b>	<b>216.68</b>	<b>392.42</b>	<b>433.36</b>	<b>2,600.16</b>
6030 · Service					
6030.1 · Dodge Service	0.00	100.00	183.43	200.00	1,200.00
6030.2 · Gmc Service	0.00	100.00	83.43	200.00	1,200.00
<b>Total 6030 · Service</b>	<b>0.00</b>	<b>200.00</b>	<b>266.86</b>	<b>400.00</b>	<b>2,400.00</b>
<b>Total 6020 · Auto Expense</b>	<b>0.00</b>	<b>833.33</b>	<b>1,144.52</b>	<b>1,666.66</b>	<b>9,999.96</b>
6040 · Bank Service Charge	0.00	29.16	25.00	58.32	349.92
6050 · Compensation of Board	0.00	625.00	200.00	1,250.00	7,500.00
6060 · Contracted Maintenance Services	0.00	0.00	0.00	0.00	0.00
6065 · Depreciation	0.00	3,925.75	-309.25	7,851.50	47,109.00
6070 · Dues & Subscriptions	0.00	208.33	75.00	416.66	2,499.96
6075 · Education	0.00	141.66	-625.00	283.32	1,699.92
6090 · Equipment Rental	0.00	750.00	-193.06	1,500.00	9,000.00
6095 · Fees and Permits	0.00	250.00	30.00	500.00	3,000.00
6105 · Interest	0.00		0.00		0.00
6110 · Insurance					
6113 · Medical Insurance	104.06	1,500.00	1,476.08	3,000.00	18,000.00
6115 · Business Insurance	0.00	737.25	1,474.50	1,474.50	8,847.00
6120 · Workers Compensation Insurance	579.00	679.41	1,158.00	1,358.82	8,152.92
<b>Total 6110 · Insurance</b>	<b>683.06</b>	<b>2,916.66</b>	<b>4,108.58</b>	<b>5,833.32</b>	<b>34,999.92</b>
6130 · Maintenance					
6135 · Maintenance Services-System	0.00	3,125.00	634.54	6,250.00	37,500.00



# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Budget Performance

August 2018

	Aug 18	Budget	Jul - Aug 18	YTD Budget	Annual Budget
6140 · Maintenance Supplies	0.00	1,458.33	2,745.69	2,916.66	17,499.96
Total 6130 · Maintenance	0.00	4,583.33	3,380.23	9,166.66	54,999.96
6145 · Meals & Entertainment	0.00	37.50	0.00	75.00	450.00
6155 · Office Expense					
6160 · Computer	0.00	0.00	0.00	0.00	0.00
6170 · Answering Service	0.00	50.00	31.21	100.00	600.00
6175 · Office Repair	0.00	130.00	109.84	260.00	1,560.00
6180 · Signage	0.00		0.00		0.00
6185 · Supplies	0.00	199.16	137.27	398.32	2,389.92
Total 6155 · Office Expense	0.00	379.16	278.32	758.32	4,549.92
6186 · Rugs	0.00	83.33	121.92	166.66	999.96
6205 · Outside Services	0.00	416.66	261.00	833.32	4,999.92
6210 · Payroll Expenses	0.00	33.25	648.76	66.50	399.00
6215 · Payroll - Gross Wages	0.00	15,000.00	11,205.00	30,000.00	180,000.00
6221 · IRA Contribution Expense	0.00	291.66	0.00	583.32	3,499.92
6233 · Employee Drug Testing Fees	0.00	8.33	0.00	16.66	99.96
6235 · Payroll Service Fees	0.00	50.00	6.00	100.00	600.00
6240 · PO Box Fee	0.00	9.66	0.00	19.32	115.92
6245 · Postage	0.00	208.33	665.05	416.66	2,499.96
6250 · Professional Fees					
6255 · Accounting / Bookkeeping	450.00	466.66	1,050.00	933.32	5,599.92
6260 · Audit	0.00	1,800.00	0.00	3,600.00	21,600.00
6270 · Legal	0.00	166.66	310.50	333.32	1,999.92
Total 6250 · Professional Fees	450.00	2,433.32	1,360.50	4,866.64	29,199.84
6290 · Rent	0.00	1,000.00	2,000.00	2,000.00	12,000.00
6300 · Repairs & Maintenance					
6301 · Repairs					
6301.2 · Backhoe	0.00	0.00	0.00	0.00	0.00
6301 · Repairs - Other	0.00		0.00		0.00
Total 6301 · Repairs	0.00	0.00	0.00	0.00	0.00
6302 · Maintenance					
6302.2 · Backhoe	0.00	0.00	0.00	0.00	0.00
6302 · Maintenance - Other	0.00		0.00		0.00
Total 6302 · Maintenance	0.00	0.00	0.00	0.00	0.00
6303 · System Maint and Repairs	0.00	0.00	0.00	0.00	0.00
Total 6300 · Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
6310 · Software System	0.00	166.66	0.00	333.32	1,999.92
6315 · Taxes					
6320 · Payroll Taxes	0.00	1,233.33	1,805.60	2,445.72	14,779.02
6325 · Property Tax	0.00	16.66	0.00	33.32	199.92
Total 6315 · Taxes	0.00	1,249.99	1,805.60	2,479.04	14,978.94
6340 · Telephone	0.00	375.00	368.67	750.00	4,500.00
6342 · Tools	0.00	83.33	0.00	166.66	999.96
6345 · Travel	0.00	100.00	0.00	200.00	1,200.00

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Budget Performance

August 2018

	Aug 18	Budget	Jul - Aug 18	YTD Budget	Annual Budget
6352 · Uniforms	0.00	50.00	0.00	100.00	600.00
6355 · Utilities - Office					
6360 · Electric	0.00	61.50	107.78	123.00	738.00
6365 · Gas	0.00	37.50	0.00	75.00	450.00
6370 · Trash	42.33	42.75	84.66	85.50	513.00
Total 6355 · Utilities - Office	42.33	141.75	192.44	283.50	1,701.00
6375 · Utilities - Pumps					
6380 · Electric	0.00	3,583.33	351.15	7,166.66	42,999.96
Total 6375 · Utilities - Pumps	0.00	3,583.33	351.15	7,166.66	42,999.96
6390 · Water Test	0.00	416.66	692.50	833.32	4,999.92
Total Expense	1,175.39	40,431.14	27,792.93	80,841.34	485,152.74
Net Ordinary Income	-1,175.39	-2,097.81	15,373.40	-4,174.68	-25,152.78
Other Income/Expense					
Other Income					
9000 · Interest Income	0.00	0.00	0.00	0.00	0.00
9010 · Gain/Loss on Asset	0.00		0.00		0.00
9015 · Grant Income	0.00	0.00	-588.57	0.00	0.00
Total Other Income	0.00	0.00	-588.57	0.00	0.00
Other Expense					
9016 · Grant Expense	0.00	0.00	2,161.43	2,750.00	2,750.00
Total Other Expense	0.00	0.00	2,161.43	2,750.00	2,750.00
Net Other Income	0.00	0.00	-2,750.00	-2,750.00	-2,750.00
	<u>-1,175.39</u>	<u>-2,097.81</u>	<u>12,623.40</u>	<u>-6,924.68</u>	<u>-27,902.78</u>

1 <sup>st</sup> ¼ buget pre	Ji	ju	16-17	pop 17-18	pop 17-18 17-18	pop18-19	1
	bi	ai	auc/q b	budg	board /cheauc	buget	a
Commercial	4010	##	\$ 226,051	\$ 233,000	\$239,201		#
Other Copies	4030	##		\$ -			
Residential	4040	##	\$ 153,515	\$ 152,000	\$151,776		#
Rent Income	4060	##	\$ 7,575	\$ 8,300	\$7,802	\$0	#
Meter Install	4070				\$5,000		#
Kern Co. Tax Income	4100	##	\$ 40,958	\$ 41,000	\$41,518		#
Surplus Water	4120	##	\$ 35,702	\$ 20,000	\$9,867		#
Will Serve	4130	##	\$ 1,576	\$ 2,000	\$1,488		#
L +C Charges	4140	##	\$ 10,252	\$ 11,000	\$16,311		#
Operating Rvenue/ Othe	4000	##	\$ 475,626	\$ 467,300	\$472,963	\$460,000	
Advertising	6010	#	## \$ 173	\$ 300	\$537	\$600	
Gas	6022		\$ 4,389		\$ 4,668		#
Repairs	6028						
GMC Repairs	6028.1		\$ 2,682		\$ 1,271		#
DOG Repairs	6028.2		\$ 4,724		\$ 99		#
Backhoe	6028.3		\$ 1,401		\$ 1,876		#
Generator	6028.4						
Service	6030						
GMC Service	6030.2		\$ 484		\$ 694		#
DOG Service	6030.1		\$ 565		\$ 904		#
Auto Expense	6020	#	## \$ 14,245	\$ 10,000	-\$5,000	\$9,512	\$10,000
Bad Debts	6035	#	##				
Bank Service Charge	6040	#	## \$ 325	\$ 350	\$344	\$350	
Compensation of Board	6050	#	## \$ 4,800	\$ 7,000	\$ 1,000	\$5,800	\$7,500
contracted mat ser	6060						
Depreciation	6065	#	## \$ 55,913	\$ 56,000	\$51,344	<del>\$56,000</del>	47,109.0
Dues and Subscriptions	6070	#	## \$ 1,699	\$ 2,000	\$2,416	\$2,500	
Education	6075	#	## \$ 40	\$ 1,500	\$ 500	\$1,699	\$1,700
Engineering	6085	#	## \$ 5,062	\$ 6,000			\$6,000
Equipment Rental	6090	#	## \$ 1,627	\$ 2,000	\$1,778	<del>\$11,000</del>	9,000
Fees and permits	6095	#	## \$ 2,013	\$ 3,000	\$2,746	\$3,000	
Interest	6105						
AFLAC	6112						
Business Ins	6115		\$ 7,968				#
Medical Ins	6113		\$ 17,650				#
Workers Com Ins	6120		\$ 9,306				#
Ins	6115	#	## \$ 34,924	\$ 35,000	\$33,394	\$35,000	
ins other							
Maintenance Services	6135		\$ 16,408		\$48,457		#
Maintenance Supplies	6140		\$ 15,002				#
Maintenance	6130	#	## \$ 31,410	\$ 35,000	\$ 5,000	\$16,706	\$55,000
Meals & Entertainment	6145		\$ 153				#
Office expense-other	6155						
Computer	6160		\$ 732				#
phone ans ser	6170		\$ 487				#
Repair	6175		\$ 1,611				#
Signage	6180		\$ 46				#



Rugs

Supplies	6185	\$	2,492				1,000	#
Office Expense	6155#	## \$	5,368	\$	7,000	\$5,325	\$5,000	
operations manag-	6195							
Outside Services	6205	\$	8,930			\$3,420	\$5,000	
Payrol Expences	6210					\$399		
Payroll-Gross Wages	6215#	## \$	196,325	\$	185,000	-\$15,000	\$171,366	\$180,000
Office Staff Wages	6225							
Water Operator Wages	6230							
Drug test fee	6233	??	\$	100		\$30	\$100	
Payroll Service Fees	6235	\$	160	\$	200	\$562	\$600	
po Box Fee	6240					\$116		
Postage	6245#	## \$	2,400	\$	3,000	\$2,362	\$2,500	
<i>IRA contributions</i>								
Accounting/Bookeeping	6255	\$	5,550					#
Consultants	6265	\$	225					#
Audit	6260	\$	13,325					#
Legal	6270	\$	3,113					#
Professional Fees Other	6250							
Professional Fees	6250#	## \$	22,213	\$	30,000	\$14,973	\$25,000	
Rent	6290#	## \$	9,600	\$	9,600	\$9,600	\$12,000	
R&M other	6300	\$	706					
Generator repair	6301.1							
Backhoe repair	6301.2							
Repairs-Other	6301							
Generator Maintenance	6302.1							
Backhoe Maintenance	6302.2							
Maintenance	6302							
Repairs & Maintenance	6303#	## \$	4,134	\$	4,000	\$565	\$1,000	
Software System	6310#	## \$	1,277	\$	1,300	\$1,989	\$2,000	
Payroll Taxes	6320	\$	16,384					
Property Taxes	6325	\$	100					
Taxes	6315#	## \$	16,484	\$	15,000	\$14,426	\$15,000	
Telephone	6340#	## \$	4,743	\$	5,000	\$4,376	\$4,500	
Tools	6342#	## \$	528	\$	1,000	\$768	\$1,000	
Travel	6345#	## \$	1,025	\$	1,100	\$964	\$1,200	
Uniforms	6352#	## \$	1,065	\$	1,200	\$1,650	<del>\$1,600</del> 600	
Electric	6360	\$	650					#
Gas	6365	\$	417					#
Trash	6370#	# \$	508					#
Utilities – Office	6355#	## \$	1,574	\$	1,700	\$1,596	\$1,700	
Utilities – Pumps	6375#	## \$	41,553	\$	43,000	-\$2,000	\$42,638	\$43,000
Water Test	6390#	## \$	2,828	\$	4,000	\$4,930	\$5,000	
Total Expense	#	## \$	474,196	\$	470,350	-\$15,500	\$ 456,788	\$ 494,850
Total operating Revenue	#	## \$	475,626	\$	467,300		\$472,963	\$460,000
Intrest	9000#	\$	55	\$	60			
Net Income	#	## \$	1,485		-\$2,990	\$16,488	<del>-\$34,850</del>	

5,600  
21,597  
2,000  
3,500  
29,197  
-25,152.75

## LEBEC COUNTY WATER DISTRICT

### **Conflict of Interest Policy**

#### **DESIGNATED EMPLOYEES AND REPORTABLE INTERESTS IN INVESTMENTS, BUSINESS POSITIONS, REAL PROPERTY AND INCOME**

The Political Reform Act (Government Code §§ 81000, et seq., hereinafter referred to as the Act) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission ("FPPC") has adopted a regulation (2 California Code of Regulations § 18730) which contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearings, it may be amended by the FPPC to conform to amendments in the Act. Therefore, the terms of § 18730 and any amendments to it adopted by the FPPC are hereby incorporated by reference. This regulation and the text here designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code of the District.

The full text of Section 18730, together with any amendment thereto, may be found at:  
<http://www.fppc.ca.gov/legal/regs/current/18730.pdf>.

Designated positions shall file statements of economic interests with the District. Upon receipt of the statements, the District shall make and retain a copy and forward the original of this statement to the County Clerk of the Board of Supervisors. Statements of Economic Interests are public records available for public inspection.

**DESIGNATED POSITIONS:** The designated positions listed below are required to file Form 700 Statements of Economic Interests disclosing certain personal financial interests. These positions are required to file the applicable individual schedules to report investments, business positions, sources of income and interests in real property located in the District's jurisdiction. The applicable schedules to be filed for each position are based on the disclosure category assigned to the designated position.

#### **DESIGNATED POSITIONS:**

Board Member - Category 1

General Manager - Category 1

Operations Supervisor - Category 1

Consultant - Category 2

## **DISCLOSURE CATEGORIES:**

Disclosure Category 1: Persons in this category shall disclose:

Interests in real property located entirely or partly within District boundaries, or within two miles of District boundaries, or of any land owned or used by the District.

Investments or business positions in or income (including gifts, loans and travel payments) from sources that provide, plan to provide, or have provided in the last two years facilities, goods, software, hardware, or services, including consulting services, to the District, or are engaged in the acquisition of real property within the District.

Disclosure Category 2: Persons in this category shall disclose:

Consultants shall disclose pursuant to the broadest disclosure category in the conflict of interest code subject to the following limitation: The District may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and, thus, is not required to comply with the full disclosure requirements described above, but instead must comply with more tailored disclosure requirements specific to that consultant. Such a determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the disclosure requirements.



**LEBEC COUNTY WATER DISTRICT**

**Resolution 2018-814**

**A RESOLUTION OF THE BOARD OF LEBEC COUNTY WATER DISTRICT  
AMENDING AND RESTATING  
THE DISTRICT'S CONFLICT OF INTEREST CODE**

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**WHEREAS, the Board has heretofore adopted the District's Conflict of Interest Code ("the Code") pursuant to Government Code section 87300; and**

**WHEREAS, Government Code section 87306 authorizes the Board to amend the Code when change is necessitated by changed circumstances; and**

**WHEREAS, the Board desires to amend and restate the Code because circumstances have changed that the Board may now adopt by reference the standard conflict of interest code set forth in the California Code of Regulations;**

**NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of LEBEC COUNTY WATER DISTRICT as follows:**

- 1. Each of the matters set forth above is true and correct and the Board so finds and determines.**
- 2. The Code shall be, and the same hereby is, amended and restated to read in the form attached as Appendix F which, by this reference, is made a part hereof.**
- 3. The Secretary of the Board is authorized and directed to forthwith transmit a certified copy with this resolution to the Clerk of the Board of Supervisors of the County of Kern with a request that such board approve the amended and restated Code in the manner required by law.**

**PASSED, APPROVED, and ADOPTED by the Board of Directors of LEBEC COUNTY WATER DISTRICT this 24<sup>th</sup> day of July 2018**

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**Samuel Stern  
President of the Board of Directors**

**ATTEST:**

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**Patricia Maillis  
Secretary/Treasurer of the Board of Directors**

**BOARD OF SUPERVISORS  
COUNTY OF KERN**

**SUPERVISORS**

<b>MICK GLEASON</b>	District 1
<b>ZACK SCRIVNER</b>	District 2
<b>MIKE MAGGARD</b>	District 3
<b>DAVID COUCH</b>	District 4
<b>LETICIA PEREZ</b>	District 5



**KATHLEEN KRAUSE**  
**CLERK OF THE BOARD OF SUPERVISORS**  
Kern County Administrative Center  
1115 Truxtun Avenue, 5th Floor  
Bakersfield, CA 93301  
Telephone (661) 868-3585  
TTY (800) 735-2929  
[www.kerncounty.com](http://www.kerncounty.com)

June 4, 2018

Lebec County Water District  
P.O. Box 910  
Lebec, CA 93243

**SUBJECT: BIENNIAL REVIEW OF CONFLICT OF INTEREST CODE**

As the code reviewing body for your agency's conflict of interest code, Government Code Section 87306.5 requires the Board of Supervisors to notify each agency of their obligation to review conflict of interest codes every even-numbered year. If a change in your code is necessitated by changed circumstances, you must submit an amended conflict of interest code in accordance with subdivision (a) of Section 87302 and Section 87303 of the Government Code.

**Please note: Our records indicate that your Conflict of Interest code was last approved/amended on 3/31/2009.**

The types of changes that may warrant an amendment to your code include:

- (1) Is the current code more than five years old?
- (2) Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- (3) Have any positions been eliminated or re-named since the last code was approved?
- (4) Have any new positions been added since the last code was approved?
- (5) Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

It is recommended that your agency's legal counsel review your conflict of interest code for compliance. If no change to the code is required, you must submit a written statement to that effect **no later than Monday, October 1, 2018**. If amendments to a code are necessary, the amended code must be forwarded to the Board of Supervisors for approval within 90 days of filing your biennial statement. To assist you in this undertaking we are enclosing a simple form to be completed and returned. Your prompt attention to this matter is greatly appreciated.

Sincerely,

  
**KATHLEEN KRAUSE**  
Clerk of the Board of Supervisors

Enclosures