



LCWD
Lebec County Water District

PACKET

June 8, 2021

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:57 AM

06/03/21

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 · Grant Checking Account, Period Ending 05/31/2021

	<u>May 31, 21</u>
Beginning Balance	25.25
Cleared Balance	25.25
Register Balance as of 05/31/2021	25.25
Ending Balance	25.25

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 · Grant Checking Account, Period Ending 05/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.25
Cleared Balance						25.25
Register Balance as of 05/31/2021						25.25
Ending Balance						<u>25.25</u>

9:56 AM

06/03/21

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 05/31/2021

	<u>May 31, 21</u>
Beginning Balance	60,149.67
Cleared Transactions	
Checks and Payments - 45 ite...	-29,666.91
Deposits and Credits - 25 items	27,066.06
Total Cleared Transactions	<u>-2,600.85</u>
Cleared Balance	<u><u>57,548.82</u></u>
Uncleared Transactions	
Checks and Payments - 24 ite...	<u>-14,049.23</u>
Total Uncleared Transactions	<u>-14,049.23</u>
Register Balance as of 05/31/2021	<u><u>43,499.59</u></u>
Ending Balance	43,499.59

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 05/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						60,149.67
Cleared Transactions						
Checks and Payments - 45 items						
Bill Pmt -Check	11/30/2020	9902	Lorang, Jeannie	X	-118.88	-118.88
Bill Pmt -Check	03/08/2021	10049	Nic Wenderoth	X	-100.00	-218.88
Bill Pmt -Check	04/08/2021	10080	Price Disposal	X	-121.68	-340.56
Bill Pmt -Check	04/15/2021	10092	Nic Wenderoth	X	-100.00	-440.56
Bill Pmt -Check	04/15/2021	10096	Puckett, Rick	X	-100.00	-540.56
Liability Check	04/19/2021	10101	Wells Fargo IRA	X	-301.25	-841.81
Check	04/19/2021	10102	AFLAC	X	-175.08	-1,016.89
Bill Pmt -Check	04/28/2021	10105	PGE5159	X	-1,987.40	-3,004.29
Bill Pmt -Check	04/28/2021	10108	Wainright Emilie	X	-1,000.00	-4,004.29
Bill Pmt -Check	04/28/2021	10106	SCE 2-03-200-81...	X	-810.55	-4,814.84
Bill Pmt -Check	04/28/2021	10104	Ability Answering ...	X	-145.44	-4,960.28
Bill Pmt -Check	04/28/2021	10103	3D Imaging Syste...	X	-110.37	-5,070.65
Bill Pmt -Check	04/28/2021	10107	SCE 2-36-538-21...	X	-62.33	-5,132.98
Paycheck	05/03/2021	10110	Jessica Carroll	X	-2,343.90	-7,476.88
Liability Check	05/03/2021	E-pay	EFTPS	X	-1,831.84	-9,308.72
Paycheck	05/03/2021	10111	William Adame	X	-1,764.65	-11,073.37
Paycheck	05/03/2021	10109	Daniel F Garcia	X	-1,716.82	-12,790.19
Liability Check	05/03/2021	E-pay	EDD	X	-289.25	-13,079.44
Bill Pmt -Check	05/06/2021	10116	State Compensat...	X	-530.50	-13,609.94
Bill Pmt -Check	05/06/2021	10115	Lewis & Associates	X	-500.00	-14,109.94
Bill Pmt -Check	05/06/2021	10112	Core & Main	X	-243.21	-14,353.15
Bill Pmt -Check	05/06/2021	10113	Pilot Travel Cent...	X	-165.79	-14,518.94
Bill Pmt -Check	05/06/2021	10114	Verizon Wireless	X	-132.24	-14,651.18
Bill Pmt -Check	05/13/2021	10121	Ca Bank-Visa	X	-938.26	-15,589.44
Bill Pmt -Check	05/13/2021	10117	Amber Chemical ...	X	-411.84	-16,001.28
Bill Pmt -Check	05/13/2021	10118	At&T Office	X	-220.49	-16,221.77
Bill Pmt -Check	05/13/2021	10124	Janitorial USA	X	-200.00	-16,421.77
Bill Pmt -Check	05/13/2021	10129	USPS	X	-150.00	-16,571.77
Bill Pmt -Check	05/13/2021	10127	Puckett, Rick	X	-100.00	-16,671.77
Bill Pmt -Check	05/13/2021	10125	Nic Wenderoth	X	-100.00	-16,771.77
Bill Pmt -Check	05/13/2021	10123	Guadarrama, Chris	X	-100.00	-16,871.77
Bill Pmt -Check	05/13/2021	10126	Price Disposal	X	-64.66	-16,936.43
Bill Pmt -Check	05/13/2021	10128	SCE 2-36-538-21...	X	-37.90	-16,974.33
Bill Pmt -Check	05/13/2021	10122	Gas Company	X	-10.11	-16,984.44
Paycheck	05/17/2021	10131	Jessica Carroll	X	-2,343.88	-19,328.32
Liability Check	05/17/2021	E-pay	EFTPS	X	-1,942.74	-21,271.06
Paycheck	05/17/2021	10132	William Adame	X	-1,876.77	-23,147.83
Paycheck	05/17/2021	10130	Daniel F Garcia	X	-1,830.65	-24,978.48
Liability Check	05/17/2021	E-pay	EDD	X	-317.37	-25,295.85
Paycheck	05/28/2021	10147	Jessica Carroll	X	-2,343.89	-27,639.74
Paycheck	05/28/2021	10146	Daniel F Garcia	X	-1,716.82	-29,356.56
Check	05/31/2021		NSF	X	-170.00	-29,526.56
Check	05/31/2021			X	-122.35	-29,648.91
Check	05/31/2021		Ca Bank & Trust	X	-12.00	-29,660.91
Check	05/31/2021		QuickBooks Payr...	X	-6.00	-29,666.91
Total Checks and Payments					-29,666.91	-29,666.91
Deposits and Credits - 25 items						
Deposit	05/11/2021			X	60.00	60.00
Deposit	05/11/2021			X	105.21	165.21
Deposit	05/11/2021			X	240.00	405.21
Deposit	05/11/2021			X	245.00	650.21
Deposit	05/11/2021			X	2,167.10	2,817.31
Deposit	05/11/2021			X	2,838.93	5,656.24
Deposit	05/13/2021			X	535.70	6,191.94
Deposit	05/13/2021			X	2,878.66	9,070.60
Deposit	05/13/2021			X	8,705.05	17,775.65
Deposit	05/24/2021			X		17,775.65
Deposit	05/24/2021			X	43.46	17,819.11
Deposit	05/24/2021			X	60.02	17,879.13
Deposit	05/24/2021			X	85.00	17,964.13
Deposit	05/24/2021			X	100.00	18,064.13
Deposit	05/24/2021			X	112.72	18,176.85
Deposit	05/24/2021			X	143.62	18,320.47

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 05/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	05/24/2021			X	162.83	18,483.30
Deposit	05/24/2021			X	165.03	18,648.33
Deposit	05/24/2021			X	204.39	18,852.72
Deposit	05/24/2021			X	360.34	19,213.06
Deposit	05/24/2021			X	569.73	19,782.79
Deposit	05/24/2021			X	5,320.90	25,103.69
Deposit	05/28/2021			X	281.93	25,385.62
Deposit	05/28/2021			X	362.66	25,748.28
Deposit	05/28/2021			X	1,317.78	27,066.06
Total Deposits and Credits					27,066.06	27,066.06
Total Cleared Transactions					-2,600.85	-2,600.85
Cleared Balance					-2,600.85	57,548.82
Uncleared Transactions						
Checks and Payments - 24 items						
Bill Pmt -Check	08/09/2019	9222	Nic Wenderoth		-100.00	-100.00
Bill Pmt -Check	10/14/2020	9831	PGE5230		-26.29	-126.29
Bill Pmt -Check	12/16/2020	9932	Puckett, Rick		-100.00	-226.29
Bill Pmt -Check	01/29/2021	9979	Nic Wenderoth		-100.00	-326.29
Bill Pmt -Check	02/19/2021	10015	Nic Wenderoth		-100.00	-426.29
Bill Pmt -Check	05/13/2021	10119	BC Laboratories		-325.00	-751.29
Bill Pmt -Check	05/13/2021	10120	Benjamin, Ronald		-100.00	-851.29
Bill Pmt -Check	05/25/2021	10135	Covered Ca		-2,381.16	-3,232.45
Bill Pmt -Check	05/25/2021	10137	PGE5159		-2,016.97	-5,249.42
Bill Pmt -Check	05/25/2021	10141	Santana's Pumping		-1,000.00	-6,249.42
Bill Pmt -Check	05/25/2021	10143	Wainright Emilie		-1,000.00	-7,249.42
Bill Pmt -Check	05/25/2021	10142	SCE 2-03-200-81...		-915.18	-8,164.60
Bill Pmt -Check	05/25/2021	10139	PGE8279		-759.80	-8,924.40
Bill Pmt -Check	05/25/2021	10145	XiO		-339.00	-9,263.40
Bill Pmt -Check	05/25/2021	10140	Pitney Bowes Pur...		-191.80	-9,455.20
Bill Pmt -Check	05/25/2021	10144	Wells Fargo Bank		-96.53	-9,551.73
Bill Pmt -Check	05/25/2021	10133	AT&T Uverse		-67.45	-9,619.18
Bill Pmt -Check	05/25/2021	10134	BC Laboratories		-37.50	-9,656.68
Bill Pmt -Check	05/25/2021	10136	PGE4923		-28.89	-9,685.57
Bill Pmt -Check	05/25/2021	10138	PGE5230		-23.82	-9,709.39
Liability Check	05/27/2021	E-pay	EFTPS		-1,831.76	-11,541.15
Liability Check	05/27/2021	10149	Wells Fargo IRA		-454.55	-11,995.70
Liability Check	05/27/2021	E-pay	EDD		-289.23	-12,284.93
Paycheck	05/28/2021	10148	William Adame		-1,764.30	-14,049.23
Total Checks and Payments					-14,049.23	-14,049.23
Total Uncleared Transactions					-14,049.23	-14,049.23
Register Balance as of 05/31/2021					-16,650.08	43,499.59
Ending Balance					-16,650.08	43,499.59

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

06/03/21

Accrual Basis

May 2021

	May 21	Jul '20 - May 21
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	16,246.50	177,249.36
4040 · Residential	16,041.56	173,131.55
4100 · Kern Co Tax Income	535.70	50,111.87
4120 · Surplus Water	629.33	10,441.60
4130 · Will Serve	99.18	1,190.16
4140 · Late Charges & Customer Charg...	1,061.16	10,298.13
Total 4000 · Operating Revenue	34,613.43	422,422.67
Total Income	34,613.43	422,422.67
Expense		
6010 · Advertising	0.00	79.20
6020 · Auto Expense		
6022 · Gas	524.82	4,367.99
6028 · Repairs		
6028.1 · Chevy	0.00	1,305.05
6028.2 · DODGE	0.00	295.86
Total 6028 · Repairs	0.00	1,600.91
6030 · Service		
6030.1 · Dodge Service	38.89	577.44
6030.2 · Chevy Service	38.88	412.05
Total 6030 · Service	77.77	989.49
Total 6020 · Auto Expense	602.59	6,958.39
6040 · Bank Service Charge	112.35	459.66
6050 · Compensation of Board	500.00	4,900.00
6051 · GSA Compensation of Board	0.00	300.00
6060 · Contracted Maintenance Services	1,000.00	24,396.32
6065 · Depreciation	4,032.50	44,357.50
6070 · Dues & Subscriptions	293.00	2,820.00
6081 · Emergency Communications	44.56	387.11
6090 · Equipment Rental	310.72	15,337.65
6095 · Fees and Permits	756.49	3,705.49
6105 · Interest	0.00	39.04
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	2,381.16	29,759.60
6115 · Business Insurance	788.67	7,886.70
6120 · Workers Compensation Insurance	530.50	4,634.29
Total 6110 · Insurance	3,700.33	42,280.59
6130 · Maintenance		
6135 · Maintenance Services-System	1,876.85	8,246.12
6140 · Maintenance Supplies	3,224.77	5,519.18
Total 6130 · Maintenance	5,101.62	13,765.30
6155 · Office Expense		

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

06/03/21

Accrual Basis

May 2021

	May 21	Jul '20 - May 21
6160 · Computer	0.00	249.89
6170 · Answering Service	93.82	889.24
6175 · Office Repair	310.37	2,419.28
6182 · Supplies-GSA	0.00	214.16
6185 · Supplies	48.14	2,553.93
Total 6155 · Office Expense	452.33	6,326.50
6215 · Payroll - Gross Wages	23,182.37	183,206.89
6233 · Employee Drug Testing Fees	0.00	125.00
6235 · Payroll Service Fees	0.00	48.00
6245 · Postage	129.21	2,430.38
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	500.00	5,510.00
6260 · Audit	0.00	17,500.00
6270 · Legal	0.00	243.37
Total 6250 · Professional Fees	500.00	23,253.37
6290 · Rent	1,000.00	11,000.00
6310 · Software System	0.00	1,673.75
6315 · Taxes		
6320 · Payroll Taxes	1,738.67	15,517.60
6325 · Property Tax	0.00	113.52
Total 6315 · Taxes	1,738.67	15,631.12
6340 · Telephone	630.28	5,012.71
6342 · Tools	0.00	1,023.89
6355 · Utilities - Office		
6360 · Electric	37.90	795.39
6365 · Gas	13.02	378.63
6370 · Trash	64.66	722.12
Total 6355 · Utilities - Office	115.58	1,896.14
6375 · Utilities - Pumps		
6380 · Electric	3,744.66	43,647.65
Total 6375 · Utilities - Pumps	3,744.66	43,647.65
6390 · Water Test	362.50	2,552.50
Total Expense	48,309.76	457,614.15
Net Ordinary Income	-13,696.33	-35,191.48
Other Income/Expense		
Other Income		
9000 · Interest Income	0.00	46.88
9005 · Other Income	30,600.00	30,600.00
9015 · Grant Income	0.00	-5,118.48
Total Other Income	30,600.00	25,528.40
Other Expense		

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Accrual Basis

LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

May 2021

	May 21	Jul '20 - May 21
9016 · Grant Expense	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	30,600.00	25,528.40
Net Income	16,903.67	-9,663.08

LEBEC COUNTY WATER DISTRICT

06/03/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	43,525.88
1040 - Grant Checking Account	25.25
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,440.15
Total 1080 - Savings	625,440.15
Total Checking/Savings	669,291.28
Accounts Receivable	
1200 - Accounts Receivable	35,097.18
Total Accounts Receivable	35,097.18
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1350 - Prepaid Dues	150.00
1360 - Prepaid Insurance	1,502.30
Total Other Current Assets	1,420.75
Total Current Assets	705,809.21
Fixed Assets	
1400 - Fixed Assets	
1410 - Land	15,521.00
1415 - Used Generator	35,749.80
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
1445 - State Well Pump & Motor	20,221.16
1450 - 2011 Dodge Truck	36,179.75
1455 - Chimney Canyon Valve	2,851.82
1460 - 2012 Chevy Truck	17,544.00
1465 - 2020 Chevy Truck	34,000.00
1470 - Soft Start Well	7,975.00
1475 - Chimney Canyon Pump	1,081.08
1480 - Used Welder	2,600.00
1485 - Lebec Well Chlorinator	1,665.36
1495 - Generator	8,225.00
1500 - Other Equipment	8,250.00
1530 - Inventory	33,125.59
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	2,220.94

LEBEC COUNTY WATER DISTRICT

06/03/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	May 31, 21
1631 · Portable Pump	1,864.00
1635 · Transfer Switches	29,548.80
1640 · XiO System	29,065.48
1643 · Lebec/North Drive Valves	11,265.27
1645 · Clay Valves	30,106.61
1690 · Accumulated Depreciation	-1,027,147.83
Total 1400 · Fixed Assets	515,846.15
Total Fixed Assets	515,846.15
Other Assets	
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,222,655.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	9,209.21
Total Accounts Payable	9,209.21
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	230.55
Total 2300 · Payroll Liabilities	230.33
Total Other Current Liabilities	518.57
Total Current Liabilities	9,727.78
Total Liabilities	9,727.78
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	424,634.85
3310 · Prior Period Adjustment	36.69
Net Income	-9,663.08
Total Equity	1,212,927.58
TOTAL LIABILITIES & EQUITY	1,222,655.36

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06/03/21

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of June 3, 2021

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
3D Imaging Syste...	maint for copier	110.37
Ability Answering ...		93.82
AFLAC	insurance employee paid	262.62
At&T Office	office phones	210.10
California Rural W...	annual membership dues 6070	218.00
Core & Main	restock	2,748.58
Core & Main	stock	64.35
Gas Company	6365 office 6365- Acct# 046016...	2.91
Kern Plumbing & ...	cross connection program	800.00
Pilot Travel Cente...	chevy miles = 1790/Dodge = 170	468.48
Sierra Constructio...	1201 Lebec Road water main le...	3,341.25
Underground Servi...	6095 dues for dig alert 6095	474.88
Underground Servi...	6095 dues for dig alert 6095	281.61
Verizon Wireless	cell phones	132.24
Wainright Emilie		1,000.00
XiO	cloud based monitoring	339.00
Santana's Pumping	backhoe service	1,000.00
PGE4923	6380 Ridge Route Pump	28.89
PGE8279	6380 Lebec Well Pump Electrici...	759.80
PGE5230	6380 Landfill Rd Booster Electr...	23.82
PGE5159	6380 State Well Pump Electrici...	2,016.97
Covered Ca		2,381.16
AT&T Uverse		67.45
SCE 2-03-200-8187		915.18
BC Laboratories		37.50
Wells Fargo Bank		96.53
Pitney Bowes Pur...		191.80
Amber Chemical Inc		411.84
At&T Office		220.49
BC Laboratories		62.50
BC Laboratories		262.50
Ca Bank-Visa		938.26
Janitorial USA		200.00
Price Disposal	103089 \$18.50/108070 \$46.16	46.16
Price Disposal	103089 \$18.50/108070 \$46.16	18.50
Gas Company	6365 office 6365- Acct# 046016...	10.11
SCE 2-36-538-2134		37.90
USPS		150.00
Puckett, Rick	5-11-21 meeting	100.00
Benjamin, Ronald	meeting 5-11-21	100.00
Guadarrama,Chris	meeting 5-11-21	100.00
Nic Wenderoth	5-11-21 meeting	100.00
Lewis & Associates	bvookkeeping	500.00
State Compensati...	6120 wc insurance	530.50

TOTAL

\$21,856.07

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/03/21

Accrual Basis

May 2021

	May 21	May 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	16,246.50	15,598.29	648.21	4.2%
4040 · Residential	16,041.56	16,864.40	-822.84	-4.9%
4100 · Kern Co Tax Income	535.70	12,834.96	-12,299.26	-95.8%
4120 · Surplus Water	629.33	1,102.50	-473.17	-42.9%
4130 · Will Serve	99.18	110.20	-11.02	-10.0%
4140 · Late Charges & Customer Charg...	1,061.16	0.00	1,061.16	100.0%
Total 4000 · Operating Revenue	34,613.43	46,510.35	-11,896.92	-25.6%
Total Income	34,613.43	46,510.35	-11,896.92	-25.6%
Expense				
6020 · Auto Expense				
6022 · Gas	524.82	207.80	317.02	152.6%
6030 · Service				
6030.1 · Dodge Service	38.89	0.00	38.89	100.0%
6030.2 · Chevy Service	38.88	0.00	38.88	100.0%
Total 6030 · Service	77.77	0.00	77.77	100.0%
Total 6020 · Auto Expense	602.59	207.80	394.79	190.0%
6040 · Bank Service Charge	112.35	25.00	87.35	349.4%
6050 · Compensation of Board	500.00	500.00	0.00	0.0%
6060 · Contracted Maintenance Services	1,000.00	105.00	895.00	852.4%
6065 · Depreciation	4,032.50	3,800.00	232.50	6.1%
6070 · Dues & Subscriptions	293.00	0.00	293.00	100.0%
6081 · Emergency Communications	44.56	0.00	44.56	100.0%
6090 · Equipment Rental	310.72	2,435.83	-2,125.11	-87.2%
6095 · Fees and Permits	756.49	0.00	756.49	100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	2,381.16	167.52	2,213.64	1,321.4%
6115 · Business Insurance	788.67	777.25	11.42	1.5%
6120 · Workers Compensation Insurance	530.50	510.57	19.93	3.9%
Total 6110 · Insurance	3,700.33	1,455.34	2,244.99	154.3%
6130 · Maintenance				
6135 · Maintenance Services-System	1,876.85	0.00	1,876.85	100.0%
6140 · Maintenance Supplies	3,224.77	1,624.13	1,600.64	98.6%
Total 6130 · Maintenance	5,101.62	1,624.13	3,477.49	214.1%
6155 · Office Expense				
6170 · Answering Service	93.82	0.00	93.82	100.0%
6175 · Office Repair	310.37	128.89	181.48	140.8%
6185 · Supplies	48.14	0.00	48.14	100.0%
Total 6155 · Office Expense	452.33	128.89	323.44	250.9%
6205 · Outside Services	0.00	475.00	-475.00	-100.0%
6215 · Payroll - Gross Wages	23,182.37	14,703.70	8,478.67	57.7%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/03/21

Accrual Basis

May 2021

	May 21	May 20	\$ Change	% Change
6235 · Payroll Service Fees	0.00	6.00	-6.00	-100.0%
6245 · Postage	129.21	0.00	129.21	100.0%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	500.00	450.00	50.00	11.1%
6260 · Audit	0.00	1,000.00	-1,000.00	-100.0%
Total 6250 · Professional Fees	500.00	1,450.00	-950.00	-65.5%
6290 · Rent	1,000.00	1,000.00	0.00	0.0%
6310 · Software System	0.00	183.44	-183.44	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,738.67	1,102.77	635.90	57.7%
Total 6315 · Taxes	1,738.67	1,102.77	635.90	57.7%
6340 · Telephone	630.28	443.66	186.62	42.1%
6355 · Utilities - Office				
6360 · Electric	37.90	33.44	4.46	13.3%
6365 · Gas	13.02	0.00	13.02	100.0%
6370 · Trash	64.66	64.66	0.00	0.0%
Total 6355 · Utilities - Office	115.58	98.10	17.48	17.8%
6375 · Utilities - Pumps				
6380 · Electric	3,744.66	3,154.05	590.61	18.7%
Total 6375 · Utilities - Pumps	3,744.66	3,154.05	590.61	18.7%
6390 · Water Test	362.50	62.50	300.00	480.0%
Total Expense	48,309.76	32,961.21	15,348.55	46.6%
Net Ordinary Income	-13,696.33	13,549.14	-27,245.47	-201.1%
Other Income/Expense				
Other Income				
9005 · Other Income	30,600.00	0.00	30,600.00	100.0%
Total Other Income	30,600.00	0.00	30,600.00	100.0%
Net Other Income	30,600.00	0.00	30,600.00	100.0%
Net Income	16,903.67	13,549.14	3,354.53	24.8%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2020 through May 2021

	Jul '20 - May...	Jul '19 - May...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	177,249.36	202,032.13	-24,782.77	-12.3%
4040 · Residential	173,131.55	163,670.75	9,460.80	5.8%
4100 · Kern Co Tax Income	50,111.87	45,428.53	4,683.34	10.3%
4120 · Surplus Water	10,441.60	20,807.41	-10,365.81	-49.8%
4130 · Will Serve	1,190.16	1,157.10	33.06	2.9%
4140 · Late Charges & Customer Charg...	10,298.13	9,311.76	986.37	10.6%
Total 4000 · Operating Revenue	422,422.67	442,407.68	-19,985.01	-4.5%
Total Income	422,422.67	442,407.68	-19,985.01	-4.5%
Expense				
6010 · Advertising	79.20	243.95	-164.75	-67.5%
6020 · Auto Expense				
6022 · Gas	4,367.99	3,788.73	579.26	15.3%
6028 · Repairs				
6028.1 · Chevy	1,305.05	1,146.01	159.04	13.9%
6028.2 · DODGE	295.86	263.71	32.15	12.2%
Total 6028 · Repairs	1,600.91	1,409.72	191.19	13.6%
6030 · Service				
6030.1 · Dodge Service	577.44	413.25	164.19	39.7%
6030.2 · Chevy Service	412.05	462.30	-50.25	-10.9%
Total 6030 · Service	989.49	875.55	113.94	13.0%
Total 6020 · Auto Expense	6,958.39	6,074.00	884.39	14.6%
6040 · Bank Service Charge	459.66	320.20	139.46	43.6%
6050 · Compensation of Board	4,900.00	5,700.00	-800.00	-14.0%
6051 · GSA Compensation of Board	300.00	0.00	300.00	100.0%
6060 · Contracted Maintenance Services	24,396.32	16,462.84	7,933.48	48.2%
6065 · Depreciation	44,357.50	41,800.00	2,557.50	6.1%
6070 · Dues & Subscriptions	2,820.00	2,214.00	606.00	27.4%
6075 · Education	0.00	1,033.22	-1,033.22	-100.0%
6081 · Emergency Communications	387.11	1,143.47	-756.36	-66.2%
6085 · Engineering	0.00	600.00	-600.00	-100.0%
6090 · Equipment Rental	15,337.65	8,977.59	6,360.06	70.8%
6095 · Fees and Permits	3,705.49	1,106.60	2,598.89	234.9%
6105 · Interest	39.04	0.00	39.04	100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	29,759.60	7,836.69	21,922.91	279.8%
6115 · Business Insurance	7,886.70	8,622.75	-736.05	-8.5%
6120 · Workers Compensation Insurance	4,634.29	4,304.51	329.78	7.7%
Total 6110 · Insurance	42,280.59	20,763.95	21,516.64	103.6%
6130 · Maintenance				
6135 · Maintenance Services-System	8,246.12	3,825.83	4,420.29	115.5%
6140 · Maintenance Supplies	5,519.18	10,228.31	-4,709.13	-46.0%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/03/21

Accrual Basis

July 2020 through May 2021

	Jul '20 - May...	Jul '19 - May...	\$ Change	% Change
Total 6130 · Maintenance	13,765.30	14,054.14	-288.84	-2.1%
6145 · Meals & Entertainment	0.00	228.00	-228.00	-100.0%
6155 · Office Expense				
6160 · Computer	249.89	0.00	249.89	100.0%
6170 · Answering Service	889.24	940.35	-51.11	-5.4%
6175 · Office Repair	2,419.28	1,304.30	1,114.98	85.5%
6182 · Supplies-GSA	214.16	0.00	214.16	100.0%
6185 · Supplies	2,553.93	2,595.60	-41.67	-1.6%
6186 · Rugs	0.00	907.79	-907.79	-100.0%
Total 6155 · Office Expense	6,326.50	5,748.04	578.46	10.1%
6205 · Outside Services	0.00	4,255.00	-4,255.00	-100.0%
6215 · Payroll - Gross Wages	183,206.89	139,846.73	43,360.16	31.0%
6233 · Employee Drug Testing Fees	125.00	0.00	125.00	100.0%
6235 · Payroll Service Fees	48.00	164.17	-116.17	-70.8%
6245 · Postage	2,430.38	1,847.20	583.18	31.6%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	5,510.00	5,200.00	310.00	6.0%
6260 · Audit	17,500.00	19,968.00	-2,468.00	-12.4%
6270 · Legal	243.37	924.00	-680.63	-73.7%
Total 6250 · Professional Fees	23,253.37	26,092.00	-2,838.63	-10.9%
6290 · Rent	11,000.00	11,000.00	0.00	0.0%
6310 · Software System	1,673.75	1,908.39	-234.64	-12.3%
6315 · Taxes				
6320 · Payroll Taxes	15,517.60	12,938.72	2,578.88	19.9%
6325 · Property Tax	113.52	130.21	-16.69	-12.8%
Total 6315 · Taxes	15,631.12	13,068.93	2,562.19	19.6%
6340 · Telephone	5,012.71	4,698.87	313.84	6.7%
6342 · Tools	1,023.89	1,290.09	-266.20	-20.6%
6345 · Travel	0.00	340.25	-340.25	-100.0%
6352 · Uniforms	0.00	738.08	-738.08	-100.0%
6355 · Utilities - Office				
6360 · Electric	795.39	797.54	-2.15	-0.3%
6365 · Gas	378.63	375.76	2.87	0.8%
6370 · Trash	722.12	587.44	134.68	22.9%
Total 6355 · Utilities - Office	1,896.14	1,760.74	135.40	7.7%
6375 · Utilities - Pumps				
6380 · Electric	43,647.65	42,062.10	1,585.55	3.8%
Total 6375 · Utilities - Pumps	43,647.65	42,062.10	1,585.55	3.8%
6390 · Water Test	2,552.50	2,555.00	-2.50	-0.1%
Total Expense	457,614.15	378,097.55	79,516.60	21.0%
Net Ordinary Income	-35,191.48	64,310.13	-99,501.61	-154.7%
Other Income/Expense				
Other Income				

11:18 AM

06/03/21

Accrual Basis

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2020 through May 2021

	<u>Jul '20 - May...</u>	<u>Jul '19 - May...</u>	<u>\$ Change</u>	<u>% Change</u>
9000 · Interest Income	46.88	94.13	-47.25	-50.2%
9005 · Other Income	30,600.00	0.00	30,600.00	100.0%
9015 · Grant Income	-5,118.48	140,578.36	-145,696.84	-103.6%
Total Other Income	25,528.40	140,672.49	-115,144.09	-81.9%
Other Expense				
9016 · Grant Expense	0.00	145,696.14	-145,696.14	-100.0%
Total Other Expense	0.00	145,696.14	-145,696.14	-100.0%
Net Other Income	25,528.40	-5,023.65	30,552.05	608.2%
Net Income	-9,663.08	59,286.48	-68,949.56	-116.3%

Lebec County Water District

Monthly Distribution Report

May 2021

By: Daniel Garcia

State Well

Month	May	April	Monthly Diff.
Static Level	132.1 FT	132.9 FT	0.8 FT
Pumping level	138.5 FT	135 FT	-3.5 FT
GPM(Average)	53.226 GMP	49.822 GPM	Total: -4.3 FT
Gallons	2,299,352	2,152,295	Date Tested: 6/2
Monthly Difference(Gallons):		147,057	Time: <u>Static</u> <u>Draw</u> 7:38 11:02

Uranium	Fluoride	Nitrate
pCi/L	mg/L	mg/L
18 / 20	1.8 / 2.0	6.2 / 10

Month: May 2021

Hours	Bacteriological:
193	Absent

Lebec Well

Month	May	April	Monthly Diff.
Static Level	94.3 FT	94.3 FT	0 FT
Pumping level	103 FT	103.4 FT	0.4 FT
GPM(Average)	33.856 GMP	29.682 GPM	Total: 0.4 FT
Gallons	1,462,594	1,282,244	Date Tested: 6/2
Monthly Difference(Gallons):		180,350	Time: <u>Static</u> <u>Draw</u> 7:47 12:21

Uranium	Fluoride	Nitrate
pCi/L	mg/L	mg/L
12 / 20	1.4 / 2.0	5.6 / 10

Month: May 2021

Hours	Bacteriological:
133	Absent

Chimney Canyon Well

Month	May	April	Monthly Diff.
Static Level	175.3 FT	174.3 FT	-1 FT
Pumping level	197.3 FT	195.8 FT	-1.5 FT
GPM(Average)	42.545 GMP	31.442 GPM	Total: -0.5 FT
Gallons	1,837,925	1,358,278	Date Tested: 6/2
Monthly Difference(Gallons):		479,647	Time: <u>Static</u> <u>Draw</u> 10:47 7:28

Uranium	Fluoride	Nitrate
pCi/L	mg/L	mg/L
24 / 20	2.0 / 2.0	6.2 / 10

Month: May 2021

Hours	Bacteriological:
307	Absent

Month	May	April	Difference
Water Pumped	5,599,871	4,792,817	1,351,314
Water Sold	4,248,557	4,387,693	405,124
Water Loss	-1,351,314	-405,124	946,190

Monthly Water Loss
24.13 % May

Monthly Generator Runtime
1.0 Hours

Cuddy Creek Non-Potable Well

Month	May	April
Gallons	5,303	0
Monthly Difference(Gallons):		5,303

Uranium	Fluoride	Nitrate
pCi/L	mg/L	mg/L
N/A	N/A	N/A

Month: May 2021

Lebec County Water District
Monthly Distribution Report

System Information: May

- 1) Monthly Bact-t came back absent
- 2) Quarterly results updated
- 3) Leak at lebec Rd. next to jahova church
- 4) State zone lost water due to water tanks running out

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

Generator Maintenance Log

Month: May

Year: 2021

Date Initials Odometer

Runtime

ON OFF

Inspection:

report any signs of leaks, damage, or any abnormal noises or concerns

			ON	OFF
1				
2				
3	DL	11592.4	01:15	1:31
4				
5				
6				
7				
8				
9				
10				
11	NA	11592.7	2:38	2:48
12				
13				
14				
15				
16				
17	DL	11592.9	2:03	2:19
18				
19				
20				
21				
22				
23				
24	DL	11593.2	9:48	10:03
25				
26				
27				
28				
29				
30				

11592.7

11592.9

11593.2

11593.4