



**LCWD**  
Lebec County Water District

# PACKET

May 12, 2026

FOR PUBLIC VIEW ONLY

**(Please do not remove from office)**

11:12 AM

05/06/26

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1040 · Grant Checking Account #9441, Period Ending 04/30/2026**

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	<u>Apr 30, 26</u>
Beginning Balance	10.05
Cleared Balance	10.05
Register Balance as of 04/30/2026	10.05
Ending Balance	10.05

11:10 AM

05/06/26

# LEBEC COUNTY WATER DISTRICT

## Reconciliation Summary

1020 · Lebec Co Water Dist.- Ckg #2262, Period Ending 04/30/2026

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	<u>Apr 30, 26</u>
Beginning Balance	56,100.50
Cleared Transactions	
Checks and Payments - 53 items	-189,133.44
Deposits and Credits - 44 items	167,245.35
Total Cleared Transactions	<u>-21,888.09</u>
Cleared Balance	<u>34,212.41</u>
Uncleared Transactions	
Checks and Payments - 5 items	-1,685.86
Deposits and Credits - 1 item	88.54
Total Uncleared Transactions	<u>-1,597.32</u>
Register Balance as of 04/30/2026	<u>32,615.09</u>
Ending Balance	32,615.09

**LEBEC COUNTY WATER DISTRICT**

**Profit & Loss**

05/06/26

Accrual Basis

April 2026

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	<u>Apr 26</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Operating Revenue	
4010 · Commercial	28,396.80
4040 · Residential	21,259.14
4070 · Meter Install	500.00
4100 · Kern Co Tax Income	716.14
4120 · Surplus Water	2,024.06
4130 · Will Serve	79.20
4140 · Late Charges & Customer Charges	3,122.19
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<b>Total 4000 · Operating Revenue</b>	<b>56,097.53</b>
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<b>Total Income</b>	<b>56,097.53</b>
<b>Expense</b>	
6020 · Auto Expense	
6022 · Gas	525.97
6030 · Service	
6030.1 · Dodge Service	92.40
6030.2 · Chevy Service	92.40
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<b>Total 6030 · Service</b>	<b>184.80</b>
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<b>Total 6020 · Auto Expense</b>	<b>710.77</b>
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6040 · Bank Service Charge	85.50
6050 · Compensation of Board	1,000.00
6070 · Dues & Subscriptions	239.00
6081 · Emergency Communications	51.46
6090 · Equipment Rental	1,248.38
6110 · Insurance	
6113 · Medical Insurance	3,971.38
6115 · Business Insurance	2,650.00
6120 · Workers Compensation Insurance	692.91
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<b>Total 6110 · Insurance</b>	<b>7,314.29</b>
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6130 · Maintenance	
6140 · Maintenance Supplies	966.27
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<b>Total 6130 · Maintenance</b>	<b>966.27</b>

**LEBEC COUNTY WATER DISTRICT****Profit & Loss**

05/06/26

Accrual Basis

April 2026

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	<u>Apr 26</u>
<b>6155 · Office Expense</b>	
<b>6185 · Supplies</b>	47.19
<b>Total 6155 · Office Expense</b>	47.19
<b>6215 · Payroll - Gross Wages</b>	23,297.95
<b>6245 · Postage</b>	136.24
<b>6250 · Professional Fees</b>	
<b>6255 · Accounting / Bookkeeping</b>	500.00
<b>6270 · Legal</b>	15,242.85
<b>Total 6250 · Professional Fees</b>	15,742.85
<b>6290 · Rent</b>	1,000.00
<b>6310 · Software System</b>	1,149.00
<b>6315 · Taxes</b>	
<b>6320 · Payroll Taxes</b>	1,752.76
<b>Total 6315 · Taxes</b>	1,752.76
<b>6340 · Telephone</b>	225.47
<b>6347 · Internet</b>	120.00
<b>6355 · Utilities - Office</b>	
<b>6360 · Electric</b>	59.27
<b>6365 · Gas</b>	54.04
<b>Total 6355 · Utilities - Office</b>	113.31
<b>6375 · Utilities - Pumps</b>	
<b>6380 · Electric</b>	5,615.73
<b>Total 6375 · Utilities - Pumps</b>	5,615.73
<b>6390 · Water Test</b>	180.00
<b>Total Expense</b>	<b>60,996.17</b>
<b>Net Ordinary Income</b>	<b>-4,898.64</b>

**LEBEC COUNTY WATER DISTRICT**

**Profit & Loss**

05/06/26

Accrual Basis

April 2026

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	<u>Apr 26</u>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
9015 · Grant Income	
9018 · Tulare County	<u>123,494.79</u>
<b>Total 9015 · Grant Income</b>	<u>123,494.79</u>
<b>Total Other Income</b>	<u>123,494.79</u>
<b>Other Expense</b>	
9016 · Grant Expense	
9020 · Tulare County	<u>119,103.91</u>
<b>Total 9016 · Grant Expense</b>	<u>119,103.91</u>
<b>Total Other Expense</b>	<u>119,103.91</u>
<b>Net Other Income</b>	<u>4,390.88</u>
<b>Net Income</b>	<u><u>-507.76</u></u>

05/06/26  
Accrual Basis

LEBEC COUNTY WATER DISTRICT  
Accounts Payable - Trans Detail  
April 2026

Date	Num	Name	Memo	Amount
<b>Apr 26</b>				
04/01/2026	12647	Angel, Deborah		-500.00
04/07/2026	12649	Benjamin, Ronald	4-07-26 Special Meeting	-100.00
04/07/2026	12650	DOBRADENKA, VINCENT	4-07-26 Special Meeting	-100.00
04/07/2026	12651	Kimberly Castro	4-07-26 Special Meeting	-100.00
04/07/2026	12652	Tucker, Brett	4-07-26 Special Meeting	-100.00
04/07/2026	12653	Washburn, Joseph	4-07-26 Special Meeting	-100.00
04/14/2026	12658	Benjamin, Ronald	4-14-26	-100.00
04/14/2026	12659	Core & Main		-297.73
04/14/2026	12660	DOBRADENKA, VINCENT	4-14-26 Meeting	-100.00
04/14/2026	12661	Ferguson Waterworks	Invoice # 0057223	-102.45
04/14/2026	12662	Gas Company	Acct# 04601680103	-54.04
04/14/2026	12663	Kimberly Castro	4-14-26 Meeting	-100.00
04/14/2026	12664	PGE4923	4494973492-3	-27.17
04/14/2026	12665	PGE5159	2119970515-9	-2,704.81
04/14/2026	12666	PGE8279	2453303827-9	-1,424.29
04/14/2026	12667	Pitney Bowes/Rental		-70.57
04/14/2026	12668	SCE-OFFICE	2-32-101-1868	-59.27
04/14/2026	12669	State Compensation Insuranc...	Invoice# 1003254448	-692.91
04/14/2026	12670	T Mobile	988823936	-94.05
04/14/2026	12671	Tucker, Brett	4-14-26	-100.00
04/14/2026	12672	Verizon Wireless		-68.85
04/14/2026	12673	Washburn, Joseph	4-14-26	-100.00
04/14/2026	12674	Wells Fargo Bank		-206.76
04/14/2026	12675	Zalco Laboratories	invoice# 2604031	-180.00
04/22/2026	12676	B Communications		-62.57
04/22/2026	12677	Cyrus Haroonian	Settlement	-6,700.00
04/22/2026	12678	Fred C. Gilbert Co.	invoice#314215	-505.13
04/22/2026	12679	Klein De Natale Goldner	Invoice 1262106	-8,542.85
04/22/2026	12680	SCE-PUMP POWER	2-03-200-8187	-1,459.46
04/22/2026	12681	SW Construction	Claim 3	-119,103.91
04/22/2026	12682	Wainright Emilie		-1,000.00
<b>Apr 26</b>				<b>-144,856.82</b>

**LEBEC COUNTY WATER DISTRICT**

05/06/26

**Profit & Loss Prev Year Comparison Monthly**

Accrual Basis

April 2026

	Apr 26	Apr 25	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Operating Revenue</b>			
4010 · Commercial	28,396.80	15,746.66	12,650.14
4040 · Residential	21,259.14	22,440.11	-1,180.97
4070 · Meter Install	500.00	0.00	500.00
4100 · Kern Co Tax Income	716.14	23,103.51	-22,387.37
4120 · Surplus Water	2,024.06	3,280.00	-1,255.94
4130 · Will Serve	79.20	103.36	-24.16
4140 · Late Charges & Customer Charges	3,122.19	698.05	2,424.14
<b>Total 4000 · Operating Revenue</b>	<b>56,097.53</b>	<b>65,371.69</b>	<b>-9,274.16</b>
<b>Total Income</b>	<b>56,097.53</b>	<b>65,371.69</b>	<b>-9,274.16</b>
<b>Expense</b>			
<b>6020 · Auto Expense</b>			
6022 · Gas	525.97	408.05	117.92
6030 · Service			
6030.1 · Dodge Service	92.40	161.75	-69.35
6030.2 · Chevy Service	92.40	184.80	-92.40
<b>Total 6030 · Service</b>	<b>184.80</b>	<b>346.55</b>	<b>-161.75</b>
<b>Total 6020 · Auto Expense</b>	<b>710.77</b>	<b>754.60</b>	<b>-43.83</b>
6040 · Bank Service Charge	85.50	89.50	-4.00
6050 · Compensation of Board	1,000.00	300.00	700.00
6051 · GSA Compensation of Board	0.00	100.00	-100.00
6070 · Dues & Subscriptions	239.00	84.00	155.00
6075 · Education	0.00	91.94	-91.94
6081 · Emergency Communications	51.46	51.46	0.00
6090 · Equipment Rental	1,248.38	277.33	971.05
6095 · Fees and Permits	0.00	300.00	-300.00
6110 · Insurance			
6113 · Medical Insurance	3,971.38	3,730.11	241.27
6115 · Business Insurance	2,650.00	1,732.16	917.84
6120 · Workers Compensation Insurance	692.91	769.41	-76.50
<b>Total 6110 · Insurance</b>	<b>7,314.29</b>	<b>6,231.68</b>	<b>1,082.61</b>

**LEBEC COUNTY WATER DISTRICT**

05/06/26

**Profit & Loss Prev Year Comparison Monthly**

Accrual Basis

April 2026

	Apr 26	Apr 25	\$ Change
<b>6130 · Maintenance</b>			
6136 · Outside Maint Services System	0.00	115.95	-115.95
6140 · Maintenance Supplies	966.27	509.65	456.62
<b>Total 6130 · Maintenance</b>	966.27	625.60	340.67
<b>6155 · Office Expense</b>			
6170 · Answering Service	0.00	81.69	-81.69
6185 · Supplies	47.19	55.40	-8.21
<b>Total 6155 · Office Expense</b>	47.19	137.09	-89.90
<b>6215 · Payroll - Gross Wages</b>	23,297.95	21,876.34	1,421.61
<b>6235 · Payroll Service Fees</b>	0.00	123.25	-123.25
<b>6245 · Postage</b>	136.24	0.00	136.24
<b>6250 · Professional Fees</b>			
6255 · Accounting / Bookkeeping	500.00	500.00	0.00
6270 · Legal	15,242.85	0.00	15,242.85
<b>Total 6250 · Professional Fees</b>	15,742.85	500.00	15,242.85
<b>6290 · Rent</b>	1,000.00	1,000.00	0.00
<b>6310 · Software System</b>	1,149.00	1,191.00	-42.00
<b>6315 · Taxes</b>			
6320 · Payroll Taxes	1,752.76	1,645.97	106.79
<b>Total 6315 · Taxes</b>	1,752.76	1,645.97	106.79
<b>6340 · Telephone</b>	225.47	425.76	-200.29
<b>6347 · Internet</b>	120.00	120.00	0.00
<b>6355 · Utilities - Office</b>			
6360 · Electric	59.27	53.27	6.00
6365 · Gas	54.04	109.02	-54.98
<b>Total 6355 · Utilities - Office</b>	113.31	162.29	-48.98
<b>6375 · Utilities - Pumps</b>			
6380 · Electric	5,615.73	4,693.91	921.82
<b>Total 6375 · Utilities - Pumps</b>	5,615.73	4,693.91	921.82

**LEBEC COUNTY WATER DISTRICT**

05/06/26

**Profit & Loss Prev Year Comparison Monthly**

Accrual Basis

April 2026

	<u>Apr 26</u>	<u>Apr 25</u>	<u>\$ Change</u>
<b>6390 · Water Test</b>	<b>180.00</b>	<b>757.00</b>	<b>-577.00</b>
<b>Total Expense</b>	<b>60,996.17</b>	<b>41,538.72</b>	<b>19,457.45</b>
<b>Net Ordinary Income</b>	<b>-4,898.64</b>	<b>23,832.97</b>	<b>-28,731.61</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9000 · Interest Income</b>	<b>0.00</b>	<b>137.81</b>	<b>-137.81</b>
<b>9015 · Grant Income</b>			
<b>9018 · Tulare County</b>	<b>123,494.79</b>	<b>0.00</b>	<b>123,494.79</b>
<b>Total 9015 · Grant Income</b>	<b>123,494.79</b>	<b>0.00</b>	<b>123,494.79</b>
<b>Total Other Income</b>	<b>123,494.79</b>	<b>137.81</b>	<b>123,356.98</b>
<b>Other Expense</b>			
<b>9016 · Grant Expense</b>			
<b>9020 · Tulare County</b>	<b>119,103.91</b>	<b>0.00</b>	<b>119,103.91</b>
<b>9016 · Grant Expense - Other</b>	<b>0.00</b>	<b>687.50</b>	<b>-687.50</b>
<b>Total 9016 · Grant Expense</b>	<b>119,103.91</b>	<b>687.50</b>	<b>118,416.41</b>
<b>Total Other Expense</b>	<b>119,103.91</b>	<b>687.50</b>	<b>118,416.41</b>
<b>Net Other Income</b>	<b>4,390.88</b>	<b>-549.69</b>	<b>4,940.57</b>
<b>Net Income</b>	<b>-507.76</b>	<b>23,283.28</b>	<b>-23,791.04</b>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison YTD**

05/06/26

Accrual Basis

July 2025 through April 2026

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Operating Revenue			
4010 · Commercial	266,371.42	146,774.66	119,596.76
4040 · Residential	223,693.06	230,491.37	-6,798.31
4070 · Meter Install	500.00	9,500.00	-9,000.00
4100 · Kern Co Tax Income	40,798.78	64,086.20	-23,287.42
4120 · Surplus Water	28,261.05	85,765.56	-57,504.51
4130 · Will Serve	895.64	1,507.76	-612.12
4140 · Late Charges & Customer Charges	15,545.20	16,040.83	-495.63
<b>Total 4000 · Operating Revenue</b>	<b>576,065.15</b>	<b>554,166.38</b>	<b>21,898.77</b>
4300 · Non-operating Revenue	500.00	950.00	-450.00
<b>Total Income</b>	<b>576,565.15</b>	<b>555,116.38</b>	<b>21,448.77</b>
<b>Expense</b>			
6020 · Auto Expense			
6022 · Gas	4,831.54	5,540.66	-709.12
6024 · Insurance	0.00	3,007.76	-3,007.76
6028 · Repairs			
6028.2 · DODGE	40.55	1,051.98	-1,011.43
6028.4 · GENERATOR	137.66	210.21	-72.55
6028.5 · Chevy Colorado	348.54	878.48	-529.94
<b>Total 6028 · Repairs</b>	<b>526.75</b>	<b>2,140.67</b>	<b>-1,613.92</b>
6030 · Service			
6030.1 · Dodge Service	722.49	797.54	-75.05
6030.2 · Chevy Service	382.59	837.09	-454.50
<b>Total 6030 · Service</b>	<b>1,105.08</b>	<b>1,634.63</b>	<b>-529.55</b>
<b>Total 6020 · Auto Expense</b>	<b>6,463.37</b>	<b>12,323.72</b>	<b>-5,860.35</b>
6040 · Bank Service Charge	1,247.80	1,162.72	85.08
6050 · Compensation of Board	5,500.00	5,500.00	0.00
6051 · GSA Compensation of Board	300.00	800.00	-500.00
6070 · Dues & Subscriptions	2,373.78	1,119.78	1,254.00
6075 · Education	175.60	558.72	-383.12
6081 · Emergency Communications	514.60	514.60	0.00
6085 · Engineering	0.00	-3,291.00	3,291.00
6090 · Equipment Rental	3,868.13	337.73	3,530.40
6095 · Fees and Permits	1,816.44	1,379.72	436.72
6110 · Insurance			
6112 · Insurance - AFLAC	0.00	-32.76	32.76
6113 · Medical Insurance	39,606.04	38,581.52	1,024.52
6115 · Business Insurance	20,873.46	14,697.27	6,176.19
6120 · Workers Compensation Insurance	8,414.97	8,335.17	79.80
<b>Total 6110 · Insurance</b>	<b>68,894.47</b>	<b>61,581.20</b>	<b>7,313.27</b>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison YTD**

05/06/26

Accrual Basis

July 2025 through April 2026

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change
<b>6130 · Maintenance</b>			
6135 · Maintenance Services-System	281.52	0.00	281.52
6136 · Outside Maint Services System	37,989.50	43,406.59	-5,417.09
6140 · Maintenance Supplies	16,674.60	22,730.66	-6,056.06
6130 · Maintenance - Other	2,512.07	0.00	2,512.07
<b>Total 6130 · Maintenance</b>	<b>57,457.69</b>	<b>66,137.25</b>	<b>-8,679.56</b>
<b>6145 · Meals &amp; Entertainment</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>
<b>6155 · Office Expense</b>			
6160 · Computer	270.61	65.00	205.61
6170 · Answering Service	305.52	788.12	-482.60
6185 · Supplies	2,554.39	2,507.20	47.19
<b>Total 6155 · Office Expense</b>	<b>3,130.52</b>	<b>3,360.32</b>	<b>-229.80</b>
<b>6215 · Payroll - Gross Wages</b>	<b>252,519.96</b>	<b>228,762.91</b>	<b>23,757.05</b>
<b>6222 · IRA Contribution Processing Fee</b>	<b>125.00</b>	<b>250.00</b>	<b>-125.00</b>
<b>6235 · Payroll Service Fees</b>	<b>224.00</b>	<b>436.23</b>	<b>-212.23</b>
<b>6245 · Postage</b>	<b>2,886.48</b>	<b>4,089.53</b>	<b>-1,203.05</b>
<b>6250 · Professional Fees</b>			
6255 · Accounting / Bookkeeping	5,000.00	5,000.00	0.00
6260 · Audit	20,022.00	22,012.31	-1,990.31
6270 · Legal	57,152.35	49,509.42	7,642.93
6275 · Title Search	23.00	0.00	23.00
<b>Total 6250 · Professional Fees</b>	<b>82,197.35</b>	<b>76,521.73</b>	<b>5,675.62</b>
<b>6290 · Rent</b>	<b>10,000.00</b>	<b>9,000.00</b>	<b>1,000.00</b>
<b>6310 · Software System</b>	<b>3,482.91</b>	<b>3,273.55</b>	<b>209.36</b>
<b>6315 · Taxes</b>			
6320 · Payroll Taxes	19,059.93	19,127.60	-67.67
6325 · Property Tax	121.99	121.09	0.90
<b>Total 6315 · Taxes</b>	<b>19,181.92</b>	<b>19,248.69</b>	<b>-66.77</b>
<b>6340 · Telephone</b>	<b>4,292.61</b>	<b>4,017.61</b>	<b>275.00</b>
<b>6342 · Tools</b>	<b>0.00</b>	<b>1,643.39</b>	<b>-1,643.39</b>
<b>6345 · Travel</b>	<b>111.65</b>	<b>225.12</b>	<b>-113.47</b>
<b>6347 · Internet</b>	<b>4,420.00</b>	<b>1,200.00</b>	<b>3,220.00</b>
<b>6352 · Uniforms</b>	<b>705.48</b>	<b>459.76</b>	<b>245.72</b>
<b>6355 · Utilities - Office</b>			
6360 · Electric	1,026.03	1,152.66	-126.63
6365 · Gas	431.10	445.05	-13.95
<b>Total 6355 · Utilities - Office</b>	<b>1,457.13</b>	<b>1,597.71</b>	<b>-140.58</b>
<b>6375 · Utilities - Pumps</b>			
6380 · Electric	61,938.24	61,398.21	540.03
<b>Total 6375 · Utilities - Pumps</b>	<b>61,938.24</b>	<b>61,398.21</b>	<b>540.03</b>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison YTD**

05/06/26

Accrual Basis

July 2025 through April 2026

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change
6385 · Voided Check	0.00	0.00	0.00
6390 · Water Test	7,872.50	7,077.50	795.00
<b>Total Expense</b>	<b>603,257.63</b>	<b>570,686.70</b>	<b>32,570.93</b>
<b>Net Ordinary Income</b>	<b>-26,692.48</b>	<b>-15,570.32</b>	<b>-11,122.16</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9000 · Interest Income	379.10	587.43	-208.33
9005 · Other Income	0.00	1,854.40	-1,854.40
9015 · Grant Income			
9017 · SWRB	53,240.00	0.00	53,240.00
9018 · Tulare County	387,506.12	0.00	387,506.12
9015 · Grant Income - Other	0.00	16,000.00	-16,000.00
<b>Total 9015 · Grant Income</b>	<b>440,746.12</b>	<b>16,000.00</b>	<b>424,746.12</b>
<b>Total Other Income</b>	<b>441,125.22</b>	<b>18,441.83</b>	<b>422,683.39</b>
<b>Other Expense</b>			
6065 · Depreciation	0.00	10,271.82	-10,271.82
9016 · Grant Expense			
9019 · SWRB	58,144.37	0.00	58,144.37
9020 · Tulare County	370,237.91	0.00	370,237.91
9016 · Grant Expense - Other	0.00	4,292.45	-4,292.45
<b>Total 9016 · Grant Expense</b>	<b>428,382.28</b>	<b>4,292.45</b>	<b>424,089.83</b>
<b>Total Other Expense</b>	<b>428,382.28</b>	<b>14,564.27</b>	<b>413,818.01</b>
<b>Net Other Income</b>	<b>12,742.94</b>	<b>3,877.56</b>	<b>8,865.38</b>
<b>Net Income</b>	<b>-13,949.54</b>	<b>-11,692.76</b>	<b>-2,256.78</b>



## MAINTENANCE AND REPAIR: April 2026

Description	Current Month	Last Month	Fiscal Year to Date
METER CHANGES	3	0	11
MAIN LINE LEAK REPAIRS	2	0	8
USA LOCATES	85	76	370
SERVICE/ WORK ORDERS	2	1	53
CUSTOMER "TURN-ONS"	1	0	7
CUSTOMER "TURN-OFFS"	0	0	5
LOCK OFF (NON PAYMENT)	2	0	4
SERVICE RECONNECT	0	0	0
SHUT OFF NOTICES	2	1	10
WATER QUALITY COMPLAINTS	0	0	0
WATER OUTAGES	1	2	8
SERVICE LINE BREAKS	1	0	3
BOIL WATER NOTICES	1	0	4
AFTER HOUR CALL OUTS	2	0	3
Location	Date/ Time	Reason	
766 Circle Dr	4/17/26 / 11:19	Customer had a plumber out to fix water heater. Customers shut off valve would not work so plumber took it upon himself to shut off our curb stop valve. Plumber broke valve resulting in leaking that had to be repaired right away.	
111 Landfill Rd	4/3/26 / 09:30	2" Mainline was leaking and required emergency repair.	