

LCWD
Lebec County Water District

PACKET

February 13, 2018

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:18 AM
02/08/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 - Grant Checking Account, Period Ending 01/31/2018

	<u>Jan 31, 18</u>
Beginning Balance	8,120.21
Cleared Transactions	
Checks and Payments - 3 ite...	<u>-8,095.21</u>
Total Cleared Transactions	<u>-8,095.21</u>
Cleared Balance	<u>25.00</u>
Register Balance as of 01/31/2018	25.00
Ending Balance	25.00

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LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 01/31/2018

	Jan 31, 18
Beginning Balance	73,527.29
Cleared Transactions	
Checks and Payments - 67 ite...	-38,723.70
Deposits and Credits - 36 items	43,786.50
Total Cleared Transactions	5,062.80
Cleared Balance	<u>78,590.09</u>
Uncleared Transactions	
Checks and Payments - 10 ite...	-4,083.15
Total Uncleared Transactions	-4,083.15
Register Balance as of 01/31/2018	<u>74,506.94</u>
Ending Balance	74,506.94

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 - Grant Checking Account, Period Ending 01/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						8,120.21
Cleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	01/04/2018	129	Provost & Prichar...	X	-7,518.22	-7,518.22
Bill Pmt -Check	01/04/2018	127	CS & Associates ...	X	-561.00	-8,079.22
Bill Pmt -Check	01/04/2018	128	Lebec County W...	X	-15.99	-8,095.21
Total Checks and Payments					-8,095.21	-8,095.21
Total Cleared Transactions					-8,095.21	-8,095.21
Cleared Balance					-8,095.21	25.00
Register Balance as of 01/31/2018					-8,095.21	25.00
Ending Balance					-8,095.21	25.00

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 01/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						73,527.29
Cleared Transactions						
Checks and Payments - 67 items						
Bill Pmt -Check	11/20/2017	8215	Stern, Samuel	X	-100.00	-100.00
Liability Check	12/18/2017	8248	Wells Fargo IRA	X	-551.91	-651.91
Check	12/18/2017	8249	Kern County Sher...	X	-488.60	-1,140.51
Bill Pmt -Check	12/21/2017	8262	Santana's Pumping	X	-2,645.00	-3,785.51
Bill Pmt -Check	12/21/2017	8257	PGE5159	X	-1,744.40	-5,529.91
Bill Pmt -Check	12/21/2017	8266	Wainright Emilie	X	-800.00	-6,329.91
Bill Pmt -Check	12/21/2017	8259	PGE8279	X	-557.34	-6,887.25
Bill Pmt -Check	12/21/2017	8264	State Water Res...	X	-167.00	-7,054.25
Bill Pmt -Check	12/21/2017	8251	Anthem Blue Cross	X	-153.60	-7,207.85
Bill Pmt -Check	12/21/2017	8260	Pitney Bowes Pur...	X	-132.46	-7,340.31
Bill Pmt -Check	12/21/2017	8265	Stern, Samuel	X	-100.00	-7,440.31
Bill Pmt -Check	12/21/2017	8261	Radusch,Carl	X	-100.00	-7,540.31
Bill Pmt -Check	12/21/2017	8255	Maillis, Patricia E	X	-100.00	-7,640.31
Bill Pmt -Check	12/21/2017	8267	Wells Fargo Bank	X	-96.53	-7,736.84
Bill Pmt -Check	12/21/2017	8252	AT&T Uverse	X	-80.00	-7,816.84
Bill Pmt -Check	12/21/2017	8254	Hometown Publis...	X	-39.60	-7,856.44
Bill Pmt -Check	12/21/2017	8250	Ability Answering ...	X	-30.00	-7,886.44
Bill Pmt -Check	12/21/2017	8256	PGE4923	X	-24.85	-7,911.29
Bill Pmt -Check	12/21/2017	8258	PGE5230	X	-19.71	-7,931.00
Liability Check	01/02/2018	E-pay	EFTPS	X	-1,632.20	-9,563.20
Paycheck	01/02/2018	8269	Jessica Carroll	X	-1,619.86	-11,183.06
Paycheck	01/02/2018	8270	Michael D Highto...	X	-1,336.33	-12,519.39
Paycheck	01/02/2018	8268	Jeffrey G Bryan	X	-1,323.10	-13,842.49
Check	01/02/2018	8271	Kern County Sher...	X	-445.44	-14,287.93
Liability Check	01/02/2018	E-pay	EDD	X	-248.97	-14,536.90
Bill Pmt -Check	01/04/2018	8280	State Water Res...	X	-1,794.00	-16,330.90
Bill Pmt -Check	01/04/2018	8275	Core & Main	X	-1,175.30	-17,506.20
Bill Pmt -Check	01/04/2018	8278	SCE 2-03-200-81...	X	-651.05	-18,157.25
Bill Pmt -Check	01/04/2018	8279	State Compensat...	X	-579.00	-18,736.25
Bill Pmt -Check	01/04/2018	8283	West Coast Truc...	X	-324.00	-19,060.25
Bill Pmt -Check	01/04/2018	8277	Pilot Travel Cent...	X	-303.49	-19,363.74
Bill Pmt -Check	01/04/2018	8272	At&T Office	X	-171.50	-19,535.24
Bill Pmt -Check	01/04/2018	8274	BC Laboratories	X	-125.00	-19,660.24
Bill Pmt -Check	01/04/2018	8273	AUS Aramark	X	-110.18	-19,770.42
Bill Pmt -Check	01/04/2018	8282	Verizon Wireless	X	-106.50	-19,876.92
Bill Pmt -Check	01/04/2018	8276	Gas Company	X	-85.12	-19,962.04
Bill Pmt -Check	01/04/2018	8281	STREAMLINE	X	-75.00	-20,037.04
Bill Pmt -Check	01/08/2018	8284	Ca Bank-Visa	X	-1,228.05	-21,265.09
Bill Pmt -Check	01/08/2018	8285	Lewis & Associates	X	-550.00	-21,815.09
Bill Pmt -Check	01/08/2018	8287	Radusch,Carl	X	-100.00	-21,915.09
Paycheck	01/15/2018	8290	Jessica Carroll	X	-1,623.15	-23,538.24
Liability Check	01/15/2018	E-pay	EFTPS	X	-1,621.58	-25,159.82
Paycheck	01/15/2018	8291	Michael D Highto...	X	-1,355.17	-26,514.99
Paycheck	01/15/2018	8289	Jeffrey G Bryan	X	-1,266.99	-27,781.98
Check	01/15/2018	8292	Kern County Sher...	X	-451.73	-28,233.71
Liability Check	01/15/2018	E-pay	EDD	X	-247.69	-28,481.40
Bill Pmt -Check	01/19/2018	8298	PGE5159	X	-1,759.28	-30,240.68
Bill Pmt -Check	01/19/2018	8303	State Compensat...	X	-786.25	-31,026.93
Bill Pmt -Check	01/19/2018	8300	PGE8279	X	-533.27	-31,560.20
Bill Pmt -Check	01/19/2018	8294	Anthem Blue Cross	X	-153.60	-31,713.80
Bill Pmt -Check	01/19/2018	8306	Wells Fargo Bank	X	-96.53	-31,810.33
Bill Pmt -Check	01/19/2018	8295	AT&T Uverse	X	-89.00	-31,899.33
Bill Pmt -Check	01/19/2018	8293	Ability Answering ...	X	-50.70	-31,950.03
Bill Pmt -Check	01/19/2018	8302	SCE 2-36-538-21...	X	-44.75	-31,994.78
Bill Pmt -Check	01/19/2018	8301	Price Disposal	X	-42.33	-32,037.11
Bill Pmt -Check	01/19/2018	8296	Hometown Publis...	X	-39.60	-32,076.71
Bill Pmt -Check	01/19/2018	8297	PGE4923	X	-27.34	-32,104.05
Bill Pmt -Check	01/19/2018	8299	PGE5230	X	-19.71	-32,123.76
Bill Pmt -Check	01/23/2018	8307	Maillis, Patricia E	X	-100.00	-32,223.76
Liability Check	01/29/2018	E-pay	EFTPS	X	-1,415.62	-33,639.38
Bill Pmt -Check	01/29/2018	8313	SCE 2-03-200-81...	X	-658.49	-34,297.87
Liability Check	01/29/2018	E-pay	EDD	X	-233.84	-34,531.71
Paycheck	01/30/2018	8315	Jessica Carroll	X	-1,536.34	-36,068.05
Paycheck	01/30/2018	8316	Michael D Highto...	X	-1,424.35	-37,492.40
Paycheck	01/30/2018	8314	Jeffrey G Bryan	X	-1,200.30	-38,692.70

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1020 · Lebec Co Water Dist. - Checking, Period Ending 01/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Check	01/31/2018			X	-25.00	-38,717.70
Check	01/31/2018		QuickBooks Payr...	X	-6.00	-38,723.70
Total Checks and Payments					-38,723.70	-38,723.70
Deposits and Credits - 36 items						
Deposit	01/05/2018			X	42.08	42.08
Deposit	01/05/2018			X	97.61	139.69
Deposit	01/05/2018			X	219.00	358.69
Deposit	01/05/2018			X	274.04	632.73
Deposit	01/05/2018			X	300.11	932.84
Deposit	01/05/2018			X	8,902.33	9,835.17
Bill Pmt -Check	01/08/2018	8286	Maillis, Patricia E	X	0.00	9,835.17
Deposit	01/09/2018			X	15.99	9,851.16
Deposit	01/09/2018			X	388.68	10,239.84
Deposit	01/09/2018			X	1,673.85	11,913.69
Deposit	01/12/2018			X	810.35	12,724.04
Deposit	01/12/2018			X	4,356.50	17,080.54
Deposit	01/16/2018			X	448.13	17,528.67
Deposit	01/16/2018			X	9,224.86	26,753.53
Deposit	01/22/2018			X	1,417.87	28,171.40
Deposit	01/23/2018			X	45.00	28,216.40
Deposit	01/23/2018			X	60.62	28,277.02
Deposit	01/23/2018			X	146.00	28,423.02
Deposit	01/23/2018			X	712.88	29,135.90
Deposit	01/23/2018			X	936.58	30,072.48
Deposit	01/29/2018			X	188.00	30,260.48
Deposit	01/29/2018			X	7,944.74	38,205.22
Deposit	01/31/2018			X	38.14	38,243.36
Deposit	01/31/2018			X	40.01	38,283.37
Deposit	01/31/2018			X	40.01	38,323.38
Deposit	01/31/2018			X	54.15	38,377.53
Deposit	01/31/2018			X	62.42	38,439.95
Deposit	01/31/2018			X	120.00	38,559.95
Deposit	01/31/2018			X	136.33	38,696.28
Deposit	01/31/2018			X	173.02	38,869.30
Deposit	01/31/2018			X	192.35	39,061.65
Deposit	01/31/2018			X	200.00	39,261.65
Deposit	01/31/2018			X	336.88	39,598.53
Deposit	01/31/2018			X	412.17	40,010.70
Deposit	01/31/2018			X	450.97	40,461.67
Deposit	01/31/2018			X	3,324.83	43,786.50
Total Deposits and Credits					43,786.50	43,786.50
Total Cleared Transactions					5,062.80	5,062.80
Cleared Balance					5,062.80	78,590.09
Uncleared Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	01/08/2018	8288	Stern, Samuel		-100.00	-100.00
Bill Pmt -Check	01/19/2018	8305	Wainright Emilie		-800.00	-900.00
Bill Pmt -Check	01/19/2018	8304	Vince Stanton		-60.00	-960.00
Bill Pmt -Check	01/23/2018	8309	Stern, Samuel		-100.00	-1,060.00
Bill Pmt -Check	01/23/2018	8308	Radusch, Carl		-100.00	-1,160.00
Bill Pmt -Check	01/29/2018	8310	Blue Shield		-1,356.54	-2,516.54
Liability Check	01/29/2018	8317	Wells Fargo IRA		-819.86	-3,336.40
Bill Pmt -Check	01/29/2018	8312	Pitney Bowes Pur...		-224.92	-3,561.32
Bill Pmt -Check	01/29/2018	8311	Crown Trophy		-47.04	-3,608.36
Check	01/30/2018	8318	Kern County Sher...		-474.79	-4,083.15
Total Checks and Payments					-4,083.15	-4,083.15
Total Uncleared Transactions					-4,083.15	-4,083.15
Register Balance as of 01/31/2018					979.65	74,506.94
Ending Balance					979.65	74,506.94

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

02/08/18

Accrual Basis

January 2018

	Jan 18	Jul '17 - Jan 18
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	20,533.42	141,949.32
4040 · Residential	10,416.80	90,835.84
4060 · Rent Income	712.88	4,950.68
4070 · Meter Install	0.00	5,000.00
4100 · Kern Co Tax Income	936.58	24,623.50
4120 · Surplus Water	551.25	7,107.71
4130 · Will Serve	121.22	914.66
4140 · Late Charges & Customer Charg...	1,082.76	10,727.18
Total 4000 · Operating Revenue	34,354.91	286,108.89
Total Income	34,354.91	286,108.89
Expense		
6010 · Advertising	118.80	290.40
6020 · Auto Expense		
6022 · Gas	427.28	2,604.39
6028 · Repairs		
6028.1 · GMC	1,030.99	1,225.70
6028.2 · DODGE	19.29	99.29
6028.3 · BACKHOE	0.00	1,635.64
Total 6028 · Repairs	1,050.28	2,960.63
6030 · Service		
6030.1 · Dodge Service	0.00	166.86
6030.2 · Gmc Service	9.63	176.49
Total 6030 · Service	9.63	343.35
Total 6020 · Auto Expense	1,487.19	5,908.37
6040 · Bank Service Charge	25.00	208.99
6050 · Compensation of Board	500.00	2,900.00
6060 · Contracted Maintenance Services	0.00	1,965.68
6065 · Depreciation	4,547.00	32,166.23
6070 · Dues & Subscriptions	0.00	1,618.00
6075 · Education	13.71	1,034.31
6090 · Equipment Rental	96.53	689.77
6095 · Fees and Permits	280.60	2,491.60
6110 · Insurance		
6113 · Medical Insurance	1,510.14	12,081.12
6115 · Business Insurance	732.08	5,124.56
6120 · Workers Compensation Insurance	786.25	5,237.88
Total 6110 · Insurance	3,028.47	22,443.56
6130 · Maintenance		
6135 · Maintenance Services	0.00	197.00
6140 · Maintenance Supplies	1,783.30	8,016.99
Total 6130 · Maintenance	1,783.30	8,213.99
6145 · Meals & Entertainment	0.00	120.00

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

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Accrual Basis

January 2018

	Jan 18	Jul '17 - Jan 18
6155 · Office Expense		
6160 · Computer	75.00 <i>Software</i>	357.96
6170 · Answering Service	81.89	272.24
6175 · Office Repair	0.00	704.74
6180 · Signage	47.04	47.04
6185 · Supplies	610.65 <i>2 months</i>	1,338.87
Total 6155 · Office Expense	814.58	2,720.85
6205 · Outside Services	0.00	17,910.00
6215 · Payroll - Gross Wages	18,862.61	97,086.36
6235 · Payroll Service Fees	6.00	438.00
6245 · Postage	841.37	1,728.92
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	550.00	3,350.00
6260 · Audit	0.00	7,500.00
6270 · Legal	1,526.85	1,872.85
Total 6250 · Professional Fees	2,076.85	12,722.85
6290 · Rent	800.00	6,400.00
6300 · Repairs & Maintenance		
6301 · Repairs		
6301.2 · Backhoe	0.00	23.12
Total 6301 · Repairs	0.00	23.12
6302 · Maintenance		
6302.2 · Backhoe	0.00	46.55
Total 6302 · Maintenance	0.00	46.55
Total 6300 · Repairs & Maintenance	0.00	69.67
6310 · Software System	0.00	612.97
6315 · Taxes		
6320 · Payroll Taxes	2,546.98	9,078.48
6325 · Property Tax	0.00	125.45
Total 6315 · Taxes	2,546.98	9,203.93
6340 · Telephone	367.58	2,561.42
6342 · Tools	41.01	73.16
6345 · Travel	197.44	304.44
6352 · Uniforms	183.95	990.91
6355 · Utilities - Office		
6360 · Electric	92.23	429.78
6365 · Gas	82.35	207.20
6370 · Trash	84.66	296.31
Total 6355 · Utilities - Office	259.24	933.29
6375 · Utilities - Pumps		
6380 · Electric	2,998.09	22,694.96
Total 6375 · Utilities - Pumps	2,998.09	22,694.96

LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

January 2018

	Jan 18	Jul '17 - Jan 18
6390 · Water Test	385.00	3,640.00
Total Expense	42,261.30	260,142.63
Net Ordinary Income	-7,906.39	25,966.26
Other Income/Expense		
Other Income		
9000 · Interest Income	0.00	29.23
9015 · Grant Income	0.00	10,648.74
Total Other Income	0.00	10,677.97
Other Expense		
9016 · Grant Expense	0.00	10,677.69
Total Other Expense	0.00	10,677.69
Net Other Income	0.00	0.28
Net Income	-7,906.39	25,966.54

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Accrual Basis

LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

January 2017

	Jan 17	Jan 16	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue	15,935.20	15,069.54	865.66	5.7%
4010 · Commercial	10,444.87	9,613.89	830.98	8.6%
4060 · Residential	692.11	671.95	20.16	3.0%
4100 · Rent Income	12,688.40	12,380.58	307.82	2.5%
4120 · Kern Co Tax Income	1,173.88	7,826.70	-6,652.82	-85.0%
4130 · Surplus Water	121.22	136.50	-15.28	-11.2%
4140 · Will Serve	1,139.65	996.97	142.68	14.3%
4140 · Late Charges & Customer Charg...				
Total 4000 · Operating Revenue	42,195.33	46,696.13	-4,500.80	-9.6%
Total Income	42,195.33	46,696.13	-4,500.80	-9.6%
Expense				
6010 · Advertising	0.00	31.50	-31.50	-100.0%
6020 · Auto Expense				
6022 · Gas	329.49	288.50	40.99	14.2%
6028 · Repairs				
6028.1 · GMC	-53.63	0.00	-53.63	-100.0%
6028.2 · DODGE	625.44	0.00	625.44	100.0%
6028.3 · BACKHOE	30.01	0.00	30.01	100.0%
Total 6028 · Repairs	601.82	0.00	601.82	100.0%
6030 · Service				
6030.1 · Dodge Service	83.43	80.43	3.00	3.7%
6030.2 · Gmc Service	83.43	80.43	3.00	3.7%
Total 6030 · Service	166.86	160.86	6.00	3.7%
Total 6020 · Auto Expense	1,098.17	449.36	648.81	144.4%
6040 · Bank Service Charge	25.00	25.00	0.00	0.0%
6050 · Compensation of Board	300.00	300.00	0.00	0.0%
6065 · Depreciation	5,777.00	4,952.08	824.92	16.7%
6090 · Equipment Rental	96.53	96.75	-0.22	-0.2%
6095 · Fees and Permits	286.20	166.80	119.40	71.6%
6110 · Insurance				

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Accrual Basis

LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

January 2017

	Jan 17	Jan 16	\$ Change	% Change
6113 · Medical Insurance	2,912.86	0.00	2,912.86	100.0%
6115 · Business Insurance	663.86	828.86	-165.00	-19.9%
6120 · Workers Compensation Insurance	664.25	802.58	-138.33	-17.2%
Total 6110 · Insurance	4,240.97	1,631.44	2,609.53	160.0%
6130 · Maintenance				
6135 · Maintenance Services	450.00	0.00	450.00	100.0%
6140 · Maintenance Supplies	1,005.62	2,015.34	-1,009.72	-50.1%
Total 6130 · Maintenance	1,455.62	2,015.34	-559.72	-27.8%
6155 · Office Expense				
6160 · Computer	0.00	230.97	-230.97	-100.0%
6170 · Answering Service	34.98	96.69	-61.71	-63.8%
6175 · Office Repair	112.54	115.42	-2.88	-2.5%
6185 · Supplies	169.14	211.16	-42.02	-19.9%
Total 6155 · Office Expense	316.66	654.24	-337.58	-51.6%
6205 · Outside Services	252.00	0.00	252.00	100.0%
6215 · Payroll - Gross Wages	20,046.37	11,959.36	8,087.01	67.6%
6235 · Payroll Service Fees	8.00	4.00	4.00	100.0%
6245 · Postage	215.46	88.55	126.91	143.3%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	500.00	580.00	-80.00	-13.8%
6260 · Audit	2,325.00	0.00	2,325.00	100.0%
6270 · Legal	3,401.91	1,493.74	1,908.17	127.7%
Total 6250 · Professional Fees	6,226.91	2,073.74	4,153.17	200.3%
6290 · Rent	800.00	800.00	0.00	0.0%
6300 · Repairs & Maintenance				
6303 · System Maint and Repairs	322.26	763.15	-440.89	-57.8%
Total 6300 · Repairs & Maintenance	322.26	763.15	-440.89	-57.8%
6310 · Software System	20.97	99.00	-78.03	-78.8%
6315 · Taxes				

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Accrual Basis

LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

January 2017

	Jan 17	Jan 16	\$ Change	% Change
6320 · Payroll Taxes	2,593.23	1,656.40	936.83	56.6%
Total 6315 · Taxes	2,593.23	1,656.40	936.83	56.6%
6340 · Telephone	490.27	367.61	122.66	33.4%
6352 · Uniforms	81.02	152.48	-71.46	-46.9%
6355 · Utilities - Office				
6360 · Electric	42.29	108.49	-66.20	-61.0%
6365 · Gas	90.63	89.95	0.68	0.8%
6370 · Trash	0.00	42.33	-42.33	-100.0%
Total 6355 · Utilities - Office	132.92	240.77	-107.85	-44.8%
6375 · Utilities - Pumps				
6380 · Electric	2,055.85	4,472.95	-2,417.10	-54.0%
Total 6375 · Utilities - Pumps	2,055.85	4,472.95	-2,417.10	-54.0%
6390 · Water Test	377.50	353.75	23.75	6.7%
Total Expense	47,218.91	33,354.27	13,864.64	41.6%
Net Ordinary Income	-5,023.58	13,341.86	-18,365.44	-137.7%
Other Income/Expense				
Other Expense				
9016 · Grant Expense	3.99	0.00	3.99	100.0%
Total Other Expense	3.99	0.00	3.99	100.0%
Net Other Income	-3.99	0.00	-3.99	-100.0%
Net Income	-5,027.57	13,341.86	-18,369.43	-137.7%

LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison July 2017 through January 2018

	Jul '17 - Jan...	Jul '16 - Jan...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	141,949.32	129,763.84	12,185.48	9.4%
4040 · Residential	90,835.84	92,656.60	-1,820.76	-2.0%
4060 · Rent Income	4,950.68	4,806.47	144.21	3.0%
4070 · Meter Install	5,000.00	0.00	5,000.00	100.0%
4100 · Kern Co Tax Income	24,623.50	23,617.32	1,006.18	4.3%
4120 · Surplus Water	7,107.71	28,683.88	-21,576.17	-75.2%
4130 · Will Serve	914.66	925.68	-11.02	-1.2%
4140 · Late Charges & Customer Charg...	10,727.18	8,238.09	2,489.09	30.2%
Total 4000 · Operating Revenue	286,108.89	288,691.88	-2,582.99	-0.9%
Expense				
Total Income	286,108.89	288,691.88	-2,582.99	-0.9%
Expense				
6010 · Advertising	290.40	172.50	117.90	68.4%
6020 · Auto Expense				
6022 · Gas	2,604.39	2,717.15	-112.76	-4.2%
6028 · Repairs				
6028.1 · GMC	1,225.70	1,736.95	-511.25	-29.4%
6028.2 · DODGE	99.29	2,177.12	-2,077.83	-95.4%
6028.3 · BACKHOE	1,635.64	30.01	1,605.63	5,350.3%
Total 6028 · Repairs	2,960.63	3,944.08	-983.45	-24.9%
6030 · Service				
6030.1 · Dodge Service	166.86	482.05	-315.19	-65.4%
6030.2 · Gmc Service	176.49	400.29	-223.80	-55.9%
Total 6030 · Service	343.35	882.34	-538.99	-61.1%
Total 6020 · Auto Expense	5,908.37	7,543.57	-1,635.20	-21.7%
6040 · Bank Service Charge				
6040 · Bank Service Charge	208.99	217.00	-8.01	-3.7%
6050 · Compensation of Board				
6050 · Compensation of Board	2,900.00	2,100.00	800.00	38.1%
6060 · Contracted Maintenance Services				
6060 · Contracted Maintenance Services	1,965.68	0.00	1,965.68	100.0%
6065 · Depreciation				
6065 · Depreciation	32,166.23	40,439.00	-8,272.77	-20.5%
6070 · Dues & Subscriptions				
6070 · Dues & Subscriptions	1,618.00	1,507.00	111.00	7.4%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2017 through January 2018

	Jul '17 - Jan...	Jul '16 - Jan...	\$ Change	% Change
6075 · Education	1,034.31	0.00	1,034.31	100.0%
6085 · Engineering	0.00	5,061.80	-5,061.80	-100.0%
6090 · Equipment Rental	689.77	900.04	-210.27	-23.4%
6095 · Fees and Permits	2,491.60	846.20	1,645.40	194.5%
6110 · Insurance				
6113 · Medical Insurance	12,081.12	13,107.87	-1,026.75	-7.8%
6115 · Business Insurance	5,124.56	5,976.40	-851.84	-14.3%
6120 · Workers Compensation Insurance	5,237.88	6,648.86	-1,410.98	-21.2%
Total 6110 · Insurance	22,443.56	25,733.13	-3,289.57	-12.8%
6130 · Maintenance				
6135 · Maintenance Services	197.00	14,858.05	-14,661.05	-98.7%
6140 · Maintenance Supplies	8,016.99	10,078.48	-2,061.49	-20.5%
Total 6130 · Maintenance	8,213.99	24,936.53	-16,722.54	-67.1%
6145 · Meals & Entertainment				
6155 · Office Expense	120.00	153.00	-33.00	-21.6%
6160 · Computer	357.96	361.94	-3.98	-1.1%
6170 · Answering Service	272.24	262.03	10.21	3.9%
6175 · Office Repair	704.74	986.06	-281.32	-28.5%
6180 · Signage	47.04	0.00	47.04	100.0%
6185 · Supplies	1,338.87	1,076.46	262.41	24.4%
Total 6155 · Office Expense	2,720.85	2,686.49	34.36	1.3%
6205 · Outside Services	17,910.00	1,046.00	16,864.00	1,612.2%
6215 · Payroll - Gross Wages	97,086.36	120,577.16	-23,490.80	-19.5%
6235 · Payroll Service Fees	438.00	42.00	396.00	942.9%
6245 · Postage	1,728.92	855.63	873.29	102.1%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	3,350.00	3,300.00	50.00	1.5%
6260 · Audit	7,500.00	13,325.00	-5,825.00	-43.7%
6265 · Consultants	0.00	225.00	-225.00	-100.0%
6270 · Legal	1,872.85	2,626.33	-753.48	-28.7%
Total 6250 · Professional Fees	12,722.85	19,476.33	-6,753.48	-34.7%
6290 · Rent	6,400.00	6,400.00	0.00	0.0%

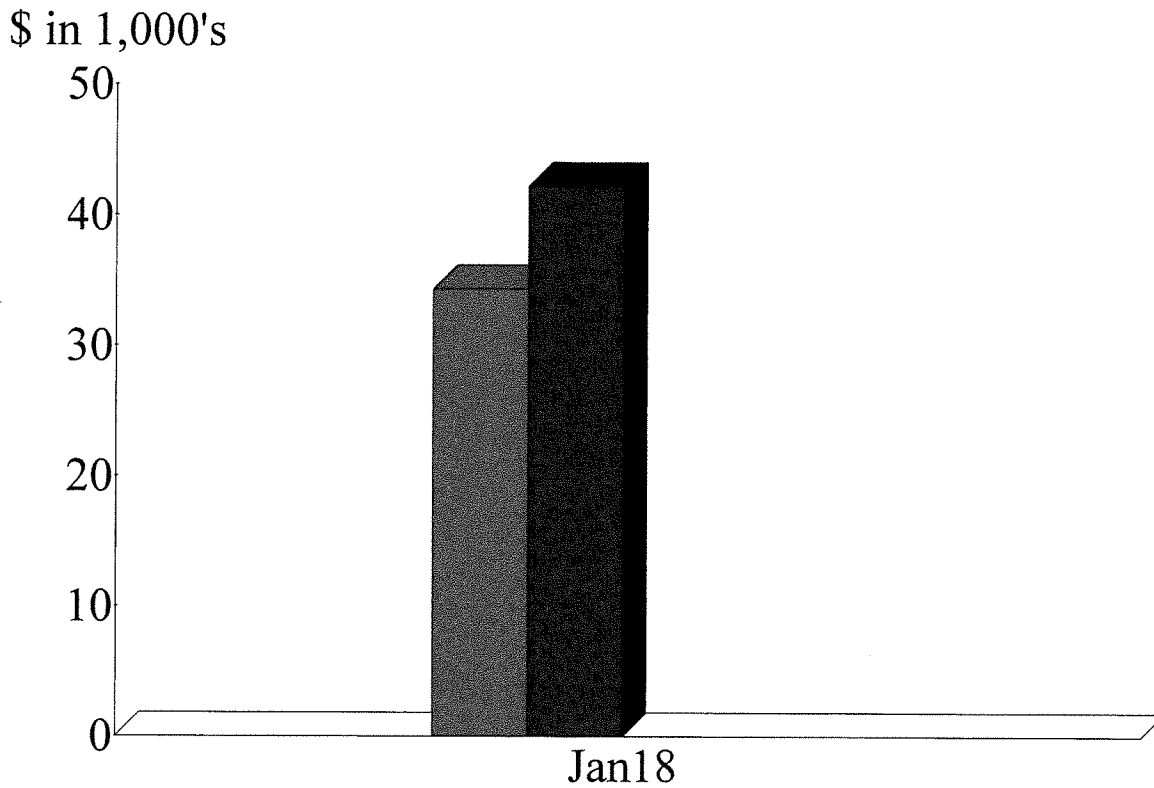
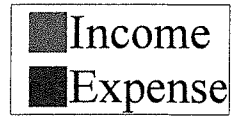
LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison July 2017 through January 2018

	Jul '17 - Jan...	Jul '16 - Jan...	\$ Change	% Change
6300 · Repairs & Maintenance				
6301 · Repairs	23.12	0.00	23.12	100.0%
6301.2 · Backhoe	0.00	706.17	-706.17	-100.0%
6301 · Repairs - Other	23.12	706.17	-683.05	-96.7%
Total 6301 · Repairs				
6302 · Maintenance	46.55	0.00	46.55	100.0%
6302.2 · Backhoe	46.55	0.00	46.55	100.0%
Total 6302 · Maintenance				
6303 · System Maint and Repairs	0.00	3,759.65	-3,759.65	-100.0%
Total 6300 · Repairs & Maintenance	69.67	4,465.82	-4,396.15	-98.4%
6310 · Software System	612.97	1,052.96	-439.99	-41.8%
6315 · Taxes	9,078.48	10,920.35	-1,841.87	-16.9%
6320 · Payroll Taxes	125.45	99.62	25.83	25.9%
6325 · Property Tax	9,203.93	11,019.97	-1,816.04	-16.5%
Total 6315 · Taxes				
6340 · Telephone	2,561.42	2,721.61	-160.19	-5.9%
6342 · Tools	73.16	434.65	-361.49	-83.2%
6345 · Travel	304.44	1,025.20	-720.76	-70.3%
6352 · Uniforms	990.91	607.65	383.26	63.1%
6355 · Utilities - Office	429.78	390.42	39.36	10.1%
6360 · Electric	207.20	205.57	1.63	0.8%
6365 · Gas	296.31	253.98	42.33	16.7%
6370 · Trash	933.29	849.97	83.32	9.8%
Total 6355 · Utilities - Office				
6375 · Utilities - Pumps	22,694.96	26,699.29	-4,004.33	-15.0%
6380 · Electric	22,694.96	26,699.29	-4,004.33	-15.0%
Total 6375 · Utilities - Pumps				
6390 · Water Test	3,640.00	2,137.50	1,502.50	70.3%

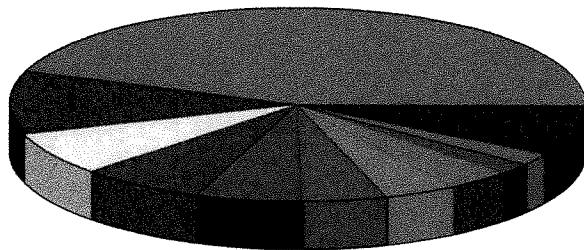
LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 July 2017 through January 2018

	Jul '17 - Jan...	Jul '16 - Jan...	\$ Change	% Change
Total Expense	260,142.63	311,708.00	-51,565.37	-16.5%
Net Ordinary Income	25,966.26	-23,016.12	48,982.38	212.8%
Other Income/Expense				
Other Income				
9000 - Interest Income	29.23	27.72	1.51	5.5%
9005 - Other Income	0.00	19,900.00	-19,900.00	-100.0%
9015 - Grant Income	10,648.74	35,405.82	-24,757.08	-69.9%
Total Other Income	10,677.97	55,333.54	-44,655.57	-80.7%
Other Expense				
9016 - Grant Expense	10,677.69	21,403.87	-10,726.18	-50.1%
Total Other Expense	10,677.69	21,403.87	-10,726.18	-50.1%
Net Other Income	0.28	33,929.67	-33,929.39	-100.0%
Net Income	25,966.54	10,913.55	15,052.99	137.9%

Income and Expense by Month January 2018



Expense Summary January 2018



6215 · Payroll - Gross	44.63%
6065 · Depreciation	10.76
6110 · Insurance	7.17
6375 · Utilities - Pumps	7.09
6315 · Taxes	6.03
6250 · Professional Fees	4.91
6130 · Maintenance	4.22
6020 · Auto Expense	3.52
6245 · Postage	1.99
6155 · Office Expense	1.93
Other	7.75
Total	\$42,261.30

By Account

LEBEC COUNTY WATER DISTRICT

02/08/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	74,506.94
1040 - Grant Checking Account	25.00
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,130.92
Total 1080 - Savings	625,130.92
Total Checking/Savings	699,962.86
Accounts Receivable	
1200 - Accounts Receivable	32,964.67
Total Accounts Receivable	32,964.67
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1360 - Prepaid Insurance	3,660.44
Total Other Current Assets	3,428.89
Total Current Assets	736,356.42
Fixed Assets	
1290 - Grants Receivable	14,038.00
1400 - Fixed Assets	
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
1490 - 02 Backhoe	28,782.00
1495 - Generator	8,225.00
1500 - Other Equipment	8,250.00
1530 - Inventory	84,485.59
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	-848,178.56
Total 1400 - Fixed Assets	484,782.98
1601 - Chimney Cyn Pump Motor	10,982.70
1602 - Pump Equipment	36,932.00
1631 - Portable Pump	1,864.00
Total Fixed Assets	548,599.68

LEBEC COUNTY WATER DISTRICT

02/08/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	Jan 31, 18
Other Assets	
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,285,956.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	6,550.22
Total Accounts Payable	6,550.22
Other Current Liabilities	
2110 · Direct Deposit Liabilities	288.24
2300 · Payroll Liabilities	
2310 · Federal Withholding	-0.11
2320 · FICA	-0.45
2330 · State Withholding	0.41
2350 · SUTA	0.07
2360 · SDI	-0.14
2300 · Payroll Liabilities - Other	1,132.13
Total 2300 · Payroll Liabilities	1,131.91
Total Other Current Liabilities	1,420.15
Total Current Liabilities	7,970.37
Total Liabilities	7,970.37
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	417,982.07
3310 · Prior Period Adjustment	36,118.00
Net Income	25,966.54
Total Equity	1,277,985.73
TOTAL LIABILITIES & EQUITY	1,285,956.10

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LEBEC COUNTY WATER DISTRICT

02/08/18

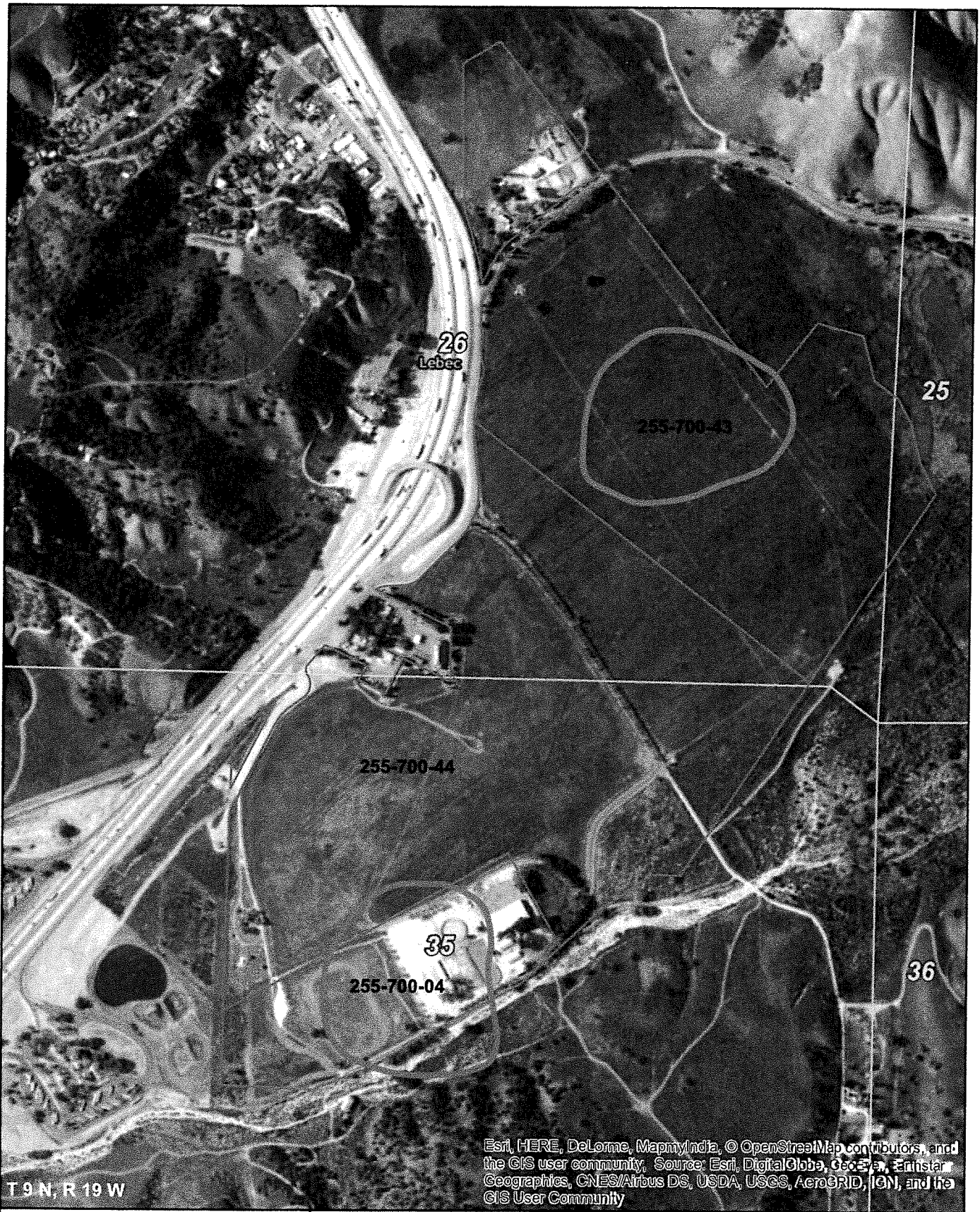
A/P Aging Detail

As of February 8, 2018

Name	Memo	Open Balance
Current		
Ability Answering ...	6170 answering service	31.19
AUS Aramark	6352 mats	55.09
AUS Aramark	6352 mats	64.43
AUS Aramark	6352 mats	64.43
At&T Office	6340 phones	171.89
BC Laboratories	6390 water testing fees	385.00
* Ca Bank-Visa	credit card payment	1,821.60
Core & Main	6140 maint	910.81
Gas Company	6365 office 6365- Acct# 046016...	82.35
Kern County Envir...	6095 backflow fee 6095	125.00
Hometown Publis...	6010 board vacancy ad	79.20
McMor Chlorinatio...	6140 maint	378.00
Pilot Travel Cente...	6022 gas chevy miles 1296/do...	427.28
Price Disposal	6370 TRASH SERVICE 6370	42.33
SCE 2-36-538-2134	6360 office electric	47.48
STREAMLINE	6160 website maint	75.00
Underground Servi...	6095 dues for dig alert 6095	155.60
Verizon Wireless	6340 telephone	106.69
* Law Offices of Da...	6270 legal fees policy and proc...	1,526.85
AT&T Uverse		89.00
Ability Answering ...		50.70
Anthem Blue Cross	6113	153.60
PGE4923	6380 Ridge Route Pump	27.34
PGE5230	6380 Landfill Rd Booster Electr...	19.71
PGE8279	6380 Lebec Well Pump Electrici...	533.27
PGE5159	6380 State Well Pump Electrici...	1,759.28
Price Disposal	6370 TRASH SERVICE 6370	42.33
SCE 2-36-538-2134	6360 office electric	44.75
Hometown Publis...	6010	39.60
State Compensati...	6120 workers comp insurance	786.25
Wells Fargo Bank		96.53
Wainright Emilie	February 2018 Rent	800.00
Vince Stanton	Deposit Reimbursement	60.00
Lewis & Associates		550.00
* Ca Bank-Visa		1,228.05
Maillis, Patricia E	Regular Meeting 1-9-18	100.00
Radusch, Carl	Regular meeting 1-9-18	100.00
Stern, Samuel	Regular Meeting 1-9-18	100.00
* Stern, Samuel	Special Meeting 1-23-18	100.00
* Radusch, Carl	Special Meeting 1-23-18	100.00
* Maillis, Patricia E	Special Meeting 1-23-18	100.00
Blue Shield	Acct# W00886361000	1,356.54
Crown Trophy	Invoice#235177	47.04
Pitney Bowes Pur...	Acct# 8000909006679919	224.92
SCE 2-03-200-8187		658.49

TOTAL

\$15,735.62



T 9 N, R 19 W

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		<p>Possible Well Locations</p> <p>Lebec CWD</p>
<p> Areas of Interest Parcel Boundary Section Line </p>		

<u>POTENTIAL PROJECTS</u>	<u>RECOMMENDED BY</u>	<u>ESTIMATED COST</u>	<u>PRIORITY</u>	<u>NOTES</u>
NEW WELL	PROVOST & PRITCHARD	400,000	VERY HIGH	IN PROGRESS
BOOSTER PUMP FROM STATE TO CHIMNEY CN	PROVOST & PRITCHARD	80,000	VERY HIGH	
STATE & LEBEC ZONE INTERCONNECTION	PROVOST & PRITCHARD	65,000	HIGH	
REPLACE LEBEC ZONE 8" WATER MAIN	PROVOST & PRITCHARD	230,000	HIGH	
FLOW METERS AT WELLS	PROVOST & PRITCHARD	40,000	HIGH	
SEPARATE STARTER FOR BOOSTER AT STATE WELL	PROVOST & PRITCHARD	25,000	HIGH	
STATE ZONE-NEW TANK	PROVOST & PRITCHARD	750,000	HIGH	
CHIMNEY CANYON ZONE- NEW TANK/BOOSTER	PROVOST & PRITCHARD	500,000	HIGH	
PORTABLE EMERGENCY GENERATOR	PROVOST & PRITCHARD	40,000	HIGH	
LEBEC ZONE - NEW TANK	PROVOST & PRITCHARD	260,000	MEDIUM	
UPGRADE WATER MAINS IN COMMERCIAL AREAS	PROVOST & PRITCHARD	150,000	MEDIUM	
WATER SYSTEM CHLORINATION	PROVOST & PRITCHARD	45,000	MEDIUM	

ALARM SYSTEM	PROVOST & PRITCHARD	150,000	LOW	
SCADA SYSTEM	PROVOST & PRITCHARD	300,000	LOW	
UPSIZE WATER MAIN IN PHILLIPS PRESSURE ZONE	PROVOST & PRITCHARD	110,000	LOW	
WELL 3-ABANDONED WELL 40' WEST OF CHIMNEY CANYON WELL NEEDS TO BE PROPERLY DESTROYED	SWRCB		POTENTIAL HEALTH HAZARD	
STATE TANK 1 (SOUTH)- EXTERIOR PAINT IS PEELING AND BEGINNING TO RUST	SWRCB		POTENTIAL HEALTH HAZARD	
STATE TANK 1 (SOUTH)- INTERIOR COATING IS FAILING, THE TANK NEEDS TO BE RECOATED	SWRCB		POTENTIAL HEALTH HAZARD	
STATE TANK 2 (EAST)-PATCHES OF RUST INSIDE THE TANK	SWRCB		POTENTIAL HEALTH HAZARD	
STATE TANK 3 (WEST)-PATCHES OF RUST INSIDE THE TANK	SWRCB		POTENTIAL HEALTH HAZARD	
CHIMNEY CANYON TANK 3-THE TANK IS BADLY RUSTED FROM INSIDE	SWRCB		POTENTIAL HEALTH HAZARD	
CHIMNEY CANYON TANK 4- TANK IS BADLY RUSTED FROM INSIDE, ITS COATING SHOULD BE EVALUATED TO DETERMINE IF THE TANK NEEDS RECOATING	SWRCB		POTENTIAL HEALTH HAZARD	
LOWER RIDGE ROUTE TANK-PAINT PEELING ON OUTSIDE AND RUST INSIDE AND OUTSIDE	SWRCB		POTENTIAL HEALTH HAZARD	
LOWER RIDGE ROUTE TANK-FLAKES OF RUST AND DEBRIS AT BOTTOM OF TANK	SWRCB		POTENTIAL HEALTH HAZARD	
PHILLIPS BOOSTER TANK- RUSTING INSIDE THE TANK	SWRCB		POTENTIAL HEALTH HAZARD	

BID PROCESS AND REQUIREMENTS

1 Draft

The bidding process is implemented, when appropriate, by the Lebec County Water District Board of Directors. The bid process is used to obtain the greatest benefit for the Water Company when acquiring goods or services.

When the bid process is necessary, at least three sources must be contacted, providing that adequate sources exist. All companies that bid must submit the specifications (see Specification Note) required by the District. The requirement for three bids may be waived depending on the circumstances, i.e., whether the work is an emergency, the association has a longstanding relationship with a particular vendor who is especially knowledgeable about the project, changing vendors would disrupt existing warranties, and/or other vendors are not willing to bid on the project.

Lebec County Water District is not required to accept the lowest bid. The District has the option to award the bid to the best bidder upon review of company experience, equipment, insurance, and available staff.

Prior to the initiation of the bid process, the requesting department will submit detailed specifications for the desired project or service to the Board of Directors for approval. Large projects may require a consultant to prepare the specifications.

BIDDING DOLLAR AMOUNT GUIDELINES

- 1) Purchases from \$1 - \$5000
 - Bids are not required, but prudent and competitive business practices are encouraged.
- 2) Purchases from \$5,001 – \$20,000
 - Requesting department is required to send out bid documents. Bids must be in writing from the vendor, oral bids not accepted. Bids must be obtained from at least three vendors.
- 3) Purchases \$20,001 – and over
 - Requesting department is required to send out bid documents. Bid must be publicized in a newspaper of local circulation in the area pertinent to the District and on the Main website of the District. Bids must be in writing from the vendor, oral bids not accepted. Bids must be obtained from at least three vendors.

Draft

SPECIFICATIONS

Projects that require bids must provide the following specifications:

- 1) Vendors must be licensed and insured
- 2) Vendors must submit a detailed itemized bid for the project.
- 3) A timeline for job completion
- 4) 3 references

BID ALLOTMENT TIME

Once the project is approved by the Lebec County Water District, specifications are prepared and published, vendors will have 10 days to submit a bid to the District office. Lebec County Water District can authorize to shorten the bidding response time under special circumstances and will be noted on the bid specifications. The District will award the bid at a regular scheduled board meeting unless otherwise necessary in the case of an emergency.

INVENTORY POLICY AND PROCEDURES

The Inventory Policy establishes a process for the recording, identification, and accountability of all items belonging to the Lebec County Water District. It is the responsibility of the Water Operations Supervisor to maintain a system of equipment control to provide a safeguard against loss and to facilitate effective utilization. The Water Operations Supervisor will be responsible for updating the Inventory to reflect any change. This policy requires:

- a) All items (materials, equipment, furniture, tools) to be brought under control shall be identified by a description name.
- b) All items (materials, equipment, furniture, tools) will state the quantity of each item in inventory.
- c) All items (materials, equipment, furniture, tools) will state the cost when purchased. If the cost is unknown, an estimated value is acceptable.
- d) An annual PHYSICAL inventory count is required to be completed by the Water Operations Supervisor or his/her designated employee in the first week of July.
- e) No item of equipment or material shall be permitted to be used for anything other than Lebec County Water District business without authorization signed by the proper authority.
- f. If an item is found to be missing or believed to be stolen, this must be reported to the General Manager immediately.

Exert from LCWD Policy And Procedures

(b) The District will install a service connection of suitable capacity from its water main to the curb line, or, at the election of the District, to the property line of any Premises for which a connection to the District Water System is requested, provided such Premises are upon a public street or existing water main right-of-way of the District.

Proposed changes

(b) The District will install a service connection of suitable capacity from its water main to the curb line, or, at the election of the District, to the property line of any Premises for which a connection to the District Water System is requested, provided such Premises are upon a public street or existing water main right-of-way of the District. [The District or its employees at no time will install, maintain or repair water lines on the customers side of the Meter unless authorized by the Board of Directors.] *New*

RESOLUTION No. 2018-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LEBEC COUNTY WATER DISTRICT TO ADOPT A CHANGE FROM ODD TO EVEN YEAR DIRECTOR ELECTIONS, POSTPONING THE 2019 ELECTION AND TO EXTEND THE TERMS OF EXISTING DITECTORS BY ONE YEAR.

WHEREAS, Pursuant to the terms of the California Elections Code, the election of governing body members of the Lebec County Water District are held in November of odd numbered years with the next such election scheduled for November 2019; and

WHEREAS, Elections Code 10404 provide that district elections may be changed from odd to even numbered years to coincide with the election dates of the statewide general election; and

WHEREAS, the Board finds the goals of encouraging maximum voter turnout and minimizing costs will be promoted by changing the election date from odd numbered years to coincide with that of the statewide general election in even numbered years; and

WHEREAS, This resolution must be approved by the Board of Supervisors of the County of Kern after the notice and proceedings set out in Elections Code 10404. If approved by the Board of Supervisors, this change will not have the effect of extending the terms of office beyond December 31 of the following year in which the election otherwise would have been conducted;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Lebec County Water District as follows:

1. The above facts are true and correct;
2. Commencing with the governing body election now scheduled for November 2019, the governing board elections of the Lebec County Water District instead shall be held the same date as the statewide general election, the first Tuesday after the first Monday of November in each even numbered year.
3. Those Lebec County Water District board members whose term of office would have, prior to the adoption of this Resolution, expired in December 2019 following the election, instead continue in office until no later than December 2020.
4. Those Lebec County Water District board members whose term of office would have expired in December 2021 shall instead continue in office until no later than December 2021.
5. The dates of any notices, canvass of voters, certification of elections, and all other procedure requirements shall comply with those of the statewide general election.
6. The Secretary of the Board of Directors of the Lebec County Water District is hereby directed to mail a copy of this Resolution to the Clerk of the Board of Supervisors of the County of Kern together with the request that said Board appropriately notice and approve this resolution and provide the Board with notice of such approval.

BE IT FURTHER RESOLVED all the recitals in this Resolution are true and correct and this Agency so finds, determines and represents.

AYES:

NOES:

ABSENT:

CERTIFICATION

I do certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Board of Directors of the Lebec County Water District held on February 13, 2018.

Attest and Seal: _____

Secretary/Treasurer of the Lebec County Water District