



LCWD
Lebec County Water District

PACKET

JULY 24, 2018

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:42 AM

07/19/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2018

	Jun 30, 18
Beginning Balance	93,523.80
Cleared Transactions	
Checks and Payments - 57 ite...	-32,735.39
Deposits and Credits - 27 items	42,675.29
Total Cleared Transactions	9,939.90
Cleared Balance	103,463.70
Uncleared Transactions	
Checks and Payments - 29 ite...	-12,510.76
Total Uncleared Transactions	-12,510.76
Register Balance as of 06/30/2018	90,952.94
New Transactions	
Checks and Payments - 17 ite...	-18,413.12
Total New Transactions	-18,413.12
Ending Balance	72,539.82

8:31 AM

07/19/18

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 · Grant Checking Account, Period Ending 06/30/2018

	<u>Jun 30, 18</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 06/30/2018	25.00
Ending Balance	25.00

8:32 AM

07/19/18

LEBEC COUNTY WATER DISTRICT

Reconciliation Summary

1080 - Savings, Period Ending 06/29/2018

	<u>Jun 29, 18</u>
Beginning Balance	625,146.34
Cleared Transactions	
Deposits and Credits - 1 item	<u>15.59</u>
Total Cleared Transactions	<u>15.59</u>
Cleared Balance	<u>625,161.93</u>
Register Balance as of 06/29/2018	625,161.93
Ending Balance	625,161.93

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 - Grant Checking Account, Period Ending 06/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 06/30/2018						25.00
Ending Balance						25.00

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1080 · Savings, Period Ending 06/29/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						625,146.34
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	06/30/2018			X	15.59	15.59
Total Deposits and Credits					15.59	15.59
Total Cleared Transactions					15.59	15.59
Cleared Balance					15.59	625,161.93
Register Balance as of 06/29/2018					15.59	625,161.93
Ending Balance					15.59	625,161.93

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						93,523.80
Cleared Transactions						
Checks and Payments - 57 items						
Bill Pmt -Check	05/14/2018	8479	Stern, Samuel	X	-100.00	-100.00
Liability Check	05/21/2018	8485	Wells Fargo IRA	X	-321.00	-421.00
Bill Pmt -Check	05/25/2018	8490	Santana's Pumping	X	-2,720.00	-3,141.00
Bill Pmt -Check	05/25/2018	8492	Wainright Emilie	X	-800.00	-3,941.00
Bill Pmt -Check	05/25/2018	8491	SCE 2-03-200-81...	X	-678.74	-4,619.74
Bill Pmt -Check	05/25/2018	8487	Blue Shield	X	-581.95	-5,201.69
Bill Pmt -Check	05/25/2018	8493	Wells Fargo Bank	X	-96.53	-5,298.22
Bill Pmt -Check	05/25/2018	8486	AT&T Uverse	X	-80.00	-5,378.22
Bill Pmt -Check	05/25/2018	8489	Pitney Bowes/Re...	X	-64.19	-5,442.41
Bill Pmt -Check	05/25/2018	8488	PGE4923	X	-32.55	-5,474.96
Bill Pmt -Check	05/30/2018	8500	P & J Electric Inc	X	-652.58	-6,127.54
Bill Pmt -Check	05/30/2018	8497	At&T Office	X	-172.67	-6,300.21
Bill Pmt -Check	05/30/2018	8499	BC Laboratories	X	-150.00	-6,450.21
Bill Pmt -Check	05/30/2018	8498	AUS Aramark	X	-139.32	-6,589.53
Bill Pmt -Check	05/30/2018	8495	3D Imaging Syste...	X	-109.84	-6,699.37
Bill Pmt -Check	05/30/2018	8501	Verizon Wireless	X	-106.82	-6,806.19
Bill Pmt -Check	05/30/2018	8496	Ability Answering ...	X	-33.63	-6,839.82
Paycheck	06/04/2018	8504	Michael D Highto...	X	-1,944.23	-8,784.05
Paycheck	06/04/2018	8503	Jessica Carroll	X	-1,872.53	-10,656.58
Liability Check	06/04/2018	E-pay	EFTPS	X	-1,626.96	-12,283.54
Paycheck	06/04/2018	8502	Javier T Rodriguez	X	-1,046.43	-13,329.97
Liability Check	06/04/2018	E-pay	EDD	X	-282.00	-13,611.97
Check	06/04/2018	8505	Ca State Disburs...	X	-199.38	-13,811.35
Bill Pmt -Check	06/07/2018	8512	Santana's Pumping	X	-1,529.00	-15,340.35
Bill Pmt -Check	06/07/2018	8506	Ca Bank-Visa	X	-1,357.80	-16,698.15
Bill Pmt -Check	06/07/2018	8507	Core & Main	X	-1,242.46	-17,940.61
Bill Pmt -Check	06/07/2018	8515	Jessica M. Carroll	X	-654.16	-18,594.77
Bill Pmt -Check	06/07/2018	8513	State Compensat...	X	-579.00	-19,173.77
Bill Pmt -Check	06/07/2018	8516	Lewis & Associates	X	-450.00	-19,623.77
Bill Pmt -Check	06/07/2018	8510	Pilot Travel Cent...	X	-381.90	-20,005.67
Bill Pmt -Check	06/07/2018	8514	STREAMLINE	X	-75.00	-20,080.67
Bill Pmt -Check	06/07/2018	8511	Price Disposal	X	-42.33	-20,123.00
Bill Pmt -Check	06/07/2018	8509	National Toxicolo...	X	-30.00	-20,153.00
Bill Pmt -Check	06/07/2018	8508	Gas Company	X	-3.44	-20,156.44
Bill Pmt -Check	06/11/2018	8523	Wainright Emilie	X	-1,000.00	-21,156.44
Bill Pmt -Check	06/11/2018	8517	Anthem Blue Cross	X	-104.06	-21,260.50
Bill Pmt -Check	06/11/2018	8520	Radusch, Carl	X	-100.00	-21,360.50
Bill Pmt -Check	06/11/2018	8518	Mailis, Patricia E	X	-100.00	-21,460.50
Bill Pmt -Check	06/11/2018	8522	Stern, Samuel	X	-100.00	-21,560.50
Bill Pmt -Check	06/11/2018	8524	Wells Fargo Bank	X	-96.53	-21,657.03
Bill Pmt -Check	06/11/2018	8519	PC Pal	X	-60.00	-21,717.03
Bill Pmt -Check	06/11/2018	8521	SCE 2-36-538-21...	X	-50.33	-21,767.36
Bill Pmt -Check	06/13/2018	8525	Coastline	X	-240.00	-22,007.36
Bill Pmt -Check	06/14/2018	8528	PGE5159	X	-1,881.22	-23,888.58
Bill Pmt -Check	06/14/2018	8530	PGE8279	X	-968.35	-24,856.93
Bill Pmt -Check	06/14/2018	8527	PGE4923	X	-52.89	-24,909.82
Bill Pmt -Check	06/14/2018	8526	Advanced Data S...	X	-25.00	-24,934.82
Bill Pmt -Check	06/14/2018	8529	PGE5230	X	-19.71	-24,954.53
Paycheck	06/18/2018	8533	Michael D Highto...	X	-2,092.01	-27,046.54
Paycheck	06/18/2018	8532	Jessica Carroll	X	-2,063.13	-29,109.67
Liability Check	06/18/2018	E-pay	EFTPS	X	-1,794.20	-30,903.87
Paycheck	06/18/2018	8531	Javier T Rodriguez	X	-1,060.69	-31,964.56
Liability Check	06/18/2018	E-pay	EDD	X	-326.92	-32,291.48
Liability Check	06/18/2018	E-pay	EDD	X	-213.53	-32,505.01
Check	06/18/2018	8535	Ca State Disburs...	X	-199.38	-32,704.39
Check	06/30/2018			X	-25.00	-32,729.39
Check	06/30/2018		QuickBooks Payr...	X	-6.00	-32,735.39
Total Checks and Payments					-32,735.39	-32,735.39

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 27 items						
Deposit	05/31/2018			X	128.03	128.03
Deposit	06/07/2018			X	737.01	865.04
Deposit	06/07/2018			X	1,748.98	2,614.02
Deposit	06/12/2018			X	7,246.50	9,860.52
Deposit	06/14/2018			X	40.01	9,900.53
Deposit	06/14/2018			X	43.76	9,944.29
Deposit	06/14/2018			X	151.93	10,096.22
Deposit	06/14/2018			X	200.00	10,296.22
Deposit	06/14/2018			X	205.00	10,501.22
Deposit	06/14/2018			X	295.82	10,797.04
Deposit	06/14/2018			X	349.00	11,146.04
Deposit	06/14/2018			X	499.36	11,645.40
Deposit	06/14/2018			X	1,965.13	13,610.53
Deposit	06/15/2018			X	122.22	13,732.75
Deposit	06/15/2018			X	205.00	13,937.75
Deposit	06/15/2018			X	4,094.53	18,032.28
Deposit	06/22/2018			X	411.07	18,443.35
Deposit	06/22/2018			X	8,916.54	27,359.89
Deposit	06/28/2018			X	40.01	27,399.90
Deposit	06/28/2018			X	79.01	27,478.91
Deposit	06/28/2018			X	150.00	27,628.91
Deposit	06/28/2018			X	164.05	27,792.96
Deposit	06/28/2018			X	168.86	27,961.82
Deposit	06/28/2018			X	181.53	28,143.35
Deposit	06/28/2018			X	6,500.00	34,643.35
Deposit	06/28/2018			X	8,031.94	42,675.29
Bill Pmt -Check	07/16/2018	8571	BC Laboratories	X	0.00	42,675.29
Total Deposits and Credits					42,675.29	42,675.29
Total Cleared Transactions					9,939.90	9,939.90
Cleared Balance					9,939.90	103,463.70
Uncleared Transactions						
Checks and Payments - 29 items						
Bill Pmt -Check	01/19/2018	8304	Vince Stanton		-60.00	-60.00
Bill Pmt -Check	05/25/2018	8494	West Coast Truc...		-162.00	-222.00
Liability Check	06/18/2018	8534	Wells Fargo IRA		-308.27	-530.27
Bill Pmt -Check	06/18/2018	8536	At&T Office		-89.25	-619.52
Bill Pmt -Check	06/28/2018	8543	Core & Main		-2,653.90	-3,273.42
Bill Pmt -Check	06/28/2018	8554	Santana's Pumping		-1,988.50	-5,261.92
Bill Pmt -Check	06/28/2018	8547	P & J Electric Inc		-1,025.20	-6,287.12
Bill Pmt -Check	06/28/2018	8549	SCE 2-03-200-81...		-911.53	-7,198.65
Bill Pmt -Check	06/28/2018	8552	West Coast Truc...		-882.00	-8,080.65
Bill Pmt -Check	06/28/2018	8546	McMor Chlorinati...		-352.80	-8,433.45
Bill Pmt -Check	06/28/2018	8540	BC Laboratories		-312.50	-8,745.95
Bill Pmt -Check	06/28/2018	8553	Santana's Pumping		-170.00	-8,915.95
Bill Pmt -Check	06/28/2018	8544	Kern County Audi...		-129.00	-9,044.95
Bill Pmt -Check	06/28/2018	8539	AUS Aramark		-120.77	-9,165.72
Bill Pmt -Check	06/28/2018	8537	3D Imaging Syste...		-109.84	-9,275.56
Bill Pmt -Check	06/28/2018	8551	Verizon Wireless		-106.82	-9,382.38
Bill Pmt -Check	06/28/2018	8548	Radusch, Carl		-100.00	-9,482.38
Bill Pmt -Check	06/28/2018	8550	Stern, Samuel		-100.00	-9,582.38
Bill Pmt -Check	06/28/2018	8545	Maillis, Patricia E		-100.00	-9,682.38
Bill Pmt -Check	06/28/2018	8538	Ability Answering ...		-44.52	-9,726.90
Bill Pmt -Check	06/28/2018	8542	Cash		-14.30	-9,741.20
Bill Pmt -Check	06/30/2018	8560	Ca Bank-Visa		-1,675.80	-11,417.00
Bill Pmt -Check	06/30/2018	8563	Pilot Travel Cent...		-565.55	-11,982.55
Bill Pmt -Check	06/30/2018	8559	At&T Office		-172.67	-12,155.22
Bill Pmt -Check	06/30/2018	8561	Fred C. Gilbert Co.		-165.79	-12,321.01
Bill Pmt -Check	06/30/2018	8565	SCE 2-36-538-21...		-83.87	-12,404.88
Bill Pmt -Check	06/30/2018	8566	STREAMLINE		-75.00	-12,479.88

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LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	06/30/2018	8564	Pitney Bowes Pur...		-29.99	-12,509.87
Bill Pmt -Check	06/30/2018	8562	Gas Company		-0.89	-12,510.76
Total Checks and Payments					-12,510.76	-12,510.76
Total Uncleared Transactions					-12,510.76	-12,510.76
Register Balance as of 06/30/2018					-2,570.86	90,952.94
New Transactions						
Checks and Payments - 17 items						
Bill Pmt -Check	07/01/2018	8541	Blue Shield		-581.95	-581.95
Paycheck	07/02/2018	8556	Jessica Carroll		-2,084.55	-2,666.50
Paycheck	07/02/2018	8557	Michael D Hight...		-2,028.34	-4,694.84
Liability Check	07/02/2018	E-pay	EFTPS		-1,719.16	-6,414.00
Paycheck	07/02/2018	8555	Javier T Rodriguez		-946.23	-7,360.23
Liability Check	07/02/2018	E-pay	EDD		-305.07	-7,665.30
Check	07/02/2018	8558	Ca State Disburs...		-199.38	-7,864.68
Bill Pmt -Check	07/16/2018	8573	PGE5159		-2,446.52	-10,311.20
Paycheck	07/16/2018	8569	Michael D Hight...		-2,009.48	-12,320.68
Paycheck	07/16/2018	8568	Jessica Carroll		-1,856.40	-14,177.08
Liability Check	07/16/2018	E-pay	EFTPS		-1,403.16	-15,580.24
Paycheck	07/16/2018	8567	Javier T Rodriguez		-1,214.18	-16,794.42
Bill Pmt -Check	07/16/2018	8575	PGE8279		-1,179.18	-17,973.60
Check	07/16/2018	8570	Ca State Disburs...		-199.38	-18,172.98
Liability Check	07/16/2018	E-pay	EDD		-177.63	-18,350.61
Bill Pmt -Check	07/16/2018	8572	PGE4923		-42.80	-18,393.41
Bill Pmt -Check	07/16/2018	8574	PGE5230		-19.71	-18,413.12
Total Checks and Payments					-18,413.12	-18,413.12
Total New Transactions					-18,413.12	-18,413.12
Ending Balance					-20,983.98	72,539.82

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LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

07/23/18

Accrual Basis

June 2018

	Jun 18	Jul '17 - Jun 18
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	19,448.96	239,201.06
4040 · Residential	14,549.42	151,776.17
4060 · Rent Income	0.00	7,802.18
4070 · Meter Install	0.00	5,000.00
4100 · Kern Co Tax Income	373.94	41,517.82
4120 · Surplus Water	551.25	9,867.27
4130 · Will Serve	110.20	1,487.70
4140 · Late Charges & Customer Charg...	1,157.66	16,310.97
Total 4000 · Operating Revenue	36,191.43	472,963.17
4300 · Non-operating Revenue	0.00	0.00
Total Income	36,191.43	472,963.17
Expense		
6010 · Advertising	0.00	536.60
6020 · Auto Expense		
6022 · Gas	565.55	4,667.63
6028 · Repairs		
6028.1 · GMC	0.00	1,271.35
6028.2 · DODGE	0.00	99.29
6028.3 · BACKHOE	240.00	1,875.64
Total 6028 · Repairs	240.00	3,246.28
6030 · Service		
6030.1 · Dodge Service	535.62	903.64
6030.2 · Gmc Service	157.33	694.08
Total 6030 · Service	692.95	1,597.72
Total 6020 · Auto Expense	1,498.50	9,511.63
6040 · Bank Service Charge	25.00	343.99
6050 · Compensation of Board	600.00	5,800.00
6065 · Depreciation	989.77	51,344.00
6070 · Dues & Subscriptions	75.00	2,416.00
6075 · Education	0.00	1,699.11
6090 · Equipment Rental	380.65	1,777.98
6095 · Fees and Permits	129.00	2,745.60
6105 · Interest	0.00	27.04
6110 · Insurance		
6113 · Medical Insurance	0.00	16,475.91
6115 · Business Insurance	732.12	8,785.00
6120 · Workers Compensation Insurance	0.00	8,132.88
Total 6110 · Insurance	732.12	33,393.79
6130 · Maintenance		
6135 · Maintenance Services-System	3,183.70	48,457.20
6140 · Maintenance Supplies	3,172.49	16,253.94

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Accrual Basis

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

June 2018

	Jun 18	Jul '17 - Jun 18
Total 6130 • Maintenance	6,356.19	64,711.14
6145 • Meals & Entertainment	192.00	312.00
6155 • Office Expense		
6160 • Computer	60.00	517.96
6170 • Answering Service	44.52	450.07
6175 • Office Repair	109.84	1,501.71
6180 • Signage	0.00	47.04
6185 • Supplies	303.08	2,495.57
Total 6155 • Office Expense	517.44	5,012.35
6205 • Outside Services	882.00	3,420.00
6210 • Payroll Expenses	398.76	398.76
6215 • Payroll - Gross Wages	23,609.70	171,366.44
6233 • Employee Drug Testing Fees	0.00	30.00
6235 • Payroll Service Fees	6.00	562.37
6240 • PO Box Fee	0.00	116.00
6245 • Postage	9.99	2,361.53
6250 • Professional Fees		
6255 • Accounting / Bookkeeping	450.00	5,600.00
6260 • Audit	0.00	7,500.00
6270 • Legal	0.00	1,872.85
Total 6250 • Professional Fees	450.00	14,972.85
6290 • Rent	0.00	9,600.00
6300 • Repairs & Maintenance		
6301 • Repairs		
6301.2 • Backhoe	0.00	23.12
6301 • Repairs - Other	222.36	495.69
Total 6301 • Repairs	222.36	518.81
6302 • Maintenance		
6302.2 • Backhoe	0.00	46.55
6302 • Maintenance - Other	0.00	112.00
Total 6302 • Maintenance	0.00	158.55
Total 6300 • Repairs & Maintenance	222.36	677.36
6310 • Software System	0.00	1,989.11
6315 • Taxes		
6320 • Payroll Taxes	1,233.75	14,300.52
6325 • Property Tax	0.00	125.45
Total 6315 • Taxes	1,233.75	14,425.97
6340 • Telephone	368.74	4,375.70
6342 • Tools	289.28	768.21
6345 • Travel	659.60	964.04
6352 • Uniforms	120.77	1,649.64
6355 • Utilities - Office		
6360 • Electric	134.20	705.96
6365 • Gas	0.89	424.67

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Accrual Basis

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

June 2018

	Jun 18	Jul '17 - Jun 18
6370 • Trash	0.00	465.63
Total 6355 • Utilities - Office	135.09	1,596.26
6375 • Utilities - Pumps		
6380 • Electric	7,521.91	42,638.01
Total 6375 • Utilities - Pumps	7,521.91	42,638.01
6390 • Water Test	412.50	4,930.00
Total Expense	47,816.12	456,473.48
Net Ordinary Income	-11,624.69	16,489.69
Other Income/Expense		
Other Income		
9000 • Interest Income	15.59	60.24
9010 • Gain/Loss on Asset	-2,490.00	-2,490.00
9015 • Grant Income	588.57	17,264.46
Total Other Income	-1,885.84	14,834.70
Other Expense		
9016 • Grant Expense	588.57	17,293.41
Total Other Expense	588.57	17,293.41
Net Other Income	-2,474.41	-2,458.71
Net Income	-14,099.10	14,030.98

LEBEC COUNTY WATER DISTRICT

07/19/18

Profit & Loss Prev Year Comparison

Accrual Basis

June 2018

	Jun 18	Jun 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	19,448.96	21,199.37	-1,750.41	-8.3%
4040 · Residential	14,549.42	14,644.26	-94.84	-0.7%
4060 · Rent Income	0.00	692.11	-692.11	-100.0%
4100 · Kern Co Tax Income	373.94	361.54	12.40	3.4%
4120 · Surplus Water	551.25	781.57	-230.32	-29.5%
4130 · Will Serve	110.20	132.24	-22.04	-16.7%
4140 · Late Charges & Customer Charg...	1,157.66	1,306.73	-149.07	-11.4%
Total 4000 · Operating Revenue	36,191.43	39,117.82	-2,926.39	-7.5%
4300 · Non-operating Revenue	0.00	0.00	0.00	0.0%
Total Income	36,191.43	39,117.82	-2,926.39	-7.5%
Expense				
6020 · Auto Expense				
6022 · Gas	565.55	322.02	243.53	75.6%
6028 · Repairs				
6028.3 · BACKHOE	240.00	0.00	240.00	100.0%
Total 6028 · Repairs	240.00	0.00	240.00	100.0%
6030 · Service				
6030.1 · Dodge Service	535.62	0.00	535.62	100.0%
6030.2 · Gmc Service	157.33	0.00	157.33	100.0%
Total 6030 · Service	692.95	0.00	692.95	100.0%
Total 6020 · Auto Expense	1,498.50	322.02	1,176.48	365.3%
6040 · Bank Service Charge	25.00	24.99	0.01	0.0%
6050 · Compensation of Board	600.00	300.00	300.00	100.0%
6060 · Contracted Maintenance Services	1,025.20	0.00	1,025.20	100.0%
6065 · Depreciation	989.77	-8,983.00	9,972.77	111.0%
6070 · Dues & Subscriptions	75.00	0.00	75.00	100.0%
6075 · Education	0.00	10.00	-10.00	-100.0%
6090 · Equipment Rental	380.65	96.53	284.12	294.3%
6095 · Fees and Permits	129.00	154.00	-25.00	-16.2%
6110 · Insurance				
6113 · Medical Insurance	0.00	307.20	-307.20	-100.0%
6115 · Business Insurance	732.12	0.00	732.12	100.0%
Total 6110 · Insurance	732.12	307.20	424.92	138.3%
6130 · Maintenance				
6135 · Maintenance Services	0.00	845.00	-845.00	-100.0%
6140 · Maintenance Supplies	3,172.49	-7,694.88	10,867.37	141.2%
Total 6130 · Maintenance	3,172.49	-6,849.88	10,022.37	146.3%
6145 · Meals & Entertainment	192.00	0.00	192.00	100.0%
6155 · Office Expense				
6160 · Computer	60.00	370.00	-310.00	-83.8%
6170 · Answering Service	44.52	31.15	13.37	42.9%

LEBEC COUNTY WATER DISTRICT

07/19/18

Profit & Loss Prev Year Comparison

Accrual Basis

June 2018

	Jun 18	Jun 17	\$ Change	% Change
6175 · Office Repair	109.84	114.96	-5.12	-4.5%
6185 · Supplies	303.08	456.68	-153.60	-33.6%
Total 6155 · Office Expense	517.44	972.79	-455.35	-46.8%
6205 · Outside Services	3,040.50	126.00	2,914.50	2,313.1%
6210 · Payroll Expenses	398.76	0.00	398.76	100.0%
6215 · Payroll - Gross Wages	23,609.70	22,993.50	616.20	2.7%
6235 · Payroll Service Fees	6.00	6.00	0.00	0.0%
6245 · Postage	9.99	144.31	-134.32	-93.1%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	450.00	450.00	0.00	0.0%
Total 6250 · Professional Fees	450.00	450.00	0.00	0.0%
6290 · Rent	0.00	0.00	0.00	0.0%
6300 · Repairs & Maintenance				
6301 · Repairs	222.36	0.00	222.36	100.0%
Total 6300 · Repairs & Maintenance	222.36	0.00	222.36	100.0%
6310 · Software System	0.00	178.69	-178.69	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,233.75	1,059.79	173.96	16.4%
Total 6315 · Taxes	1,233.75	1,059.79	173.96	16.4%
6340 · Telephone	368.74	371.07	-2.33	-0.6%
6342 · Tools	289.28	0.00	289.28	100.0%
6345 · Travel	659.60	0.00	659.60	100.0%
6352 · Uniforms	120.77	93.22	27.55	29.6%
6355 · Utilities - Office				
6360 · Electric	134.20	124.62	9.58	7.7%
6365 · Gas	0.89	1.93	-1.04	-53.9%
6370 · Trash	0.00	42.33	-42.33	-100.0%
Total 6355 · Utilities - Office	135.09	168.88	-33.79	-20.0%
6375 · Utilities - Pumps				
6380 · Electric	7,521.91	10,275.41	-2,753.50	-26.8%
Total 6375 · Utilities - Pumps	7,521.91	10,275.41	-2,753.50	-26.8%
6390 · Water Test	412.50	62.50	350.00	560.0%
Total Expense	47,816.12	22,284.02	25,532.10	114.6%
Net Ordinary Income	-11,624.69	16,833.80	-28,458.49	-169.1%
Other Income/Expense				
Other Income				
9000 · Interest Income	15.59	13.71	1.88	13.7%
9010 · Gain/Loss on Asset	-2,490.00	0.00	-2,490.00	-100.0%
9015 · Grant Income	588.57	81,499.74	-80,911.17	-99.3%
Total Other Income	-1,885.84	81,513.45	-83,399.29	-102.3%

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07/19/18

Accrual Basis

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

June 2018

	<u>Jun 18</u>	<u>Jun 17</u>	<u>\$ Change</u>	<u>% Change</u>
Other Expense				
9016 - Grant Expense	<u>588.57</u>	<u>81,499.74</u>	<u>-80,911.17</u>	<u>-99.3%</u>
Total Other Expense	<u>588.57</u>	<u>81,499.74</u>	<u>-80,911.17</u>	<u>-99.3%</u>
Net Other Income	<u>-2,474.41</u>	<u>13.71</u>	<u>-2,488.12</u>	<u>-18,148.2%</u>
Net Income	<u><u>-14,099.10</u></u>	<u><u>16,847.51</u></u>	<u><u>-30,946.61</u></u>	<u><u>-183.7%</u></u>

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2017 through June 2018

	Jul '17 - Jun...	Jul '16 - Jun...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	239,201.06	226,050.70	13,150.36	5.8%
4040 · Residential	151,776.17	153,514.50	-1,738.33	-1.1%
4060 · Rent Income	7,802.18	8,267.02	-464.84	-5.6%
4070 · Meter Install	5,000.00	0.00	5,000.00	100.0%
4100 · Kern Co Tax Income	41,517.82	40,266.30	1,251.52	3.1%
4120 · Surplus Water	9,867.27	35,701.57	-25,834.30	-72.4%
4130 · Will Serve	1,487.70	1,575.86	-88.16	-5.6%
4140 · Late Charges & Customer Charg...	16,310.97	10,249.61	6,061.36	59.1%
Total 4000 · Operating Revenue	472,963.17	475,625.56	-2,662.39	-0.6%
4300 · Non-operating Revenue	0.00	0.00	0.00	0.0%
Total Income	472,963.17	475,625.56	-2,662.39	-0.6%
Expense				
6010 · Advertising	536.60	172.50	364.10	211.1%
6020 · Auto Expense				
6022 · Gas	4,667.63	4,389.26	278.37	6.3%
6028 · Repairs				
6028.1 · GMC	1,271.35	2,682.45	-1,411.10	-52.6%
6028.2 · DODGE	99.29	4,723.84	-4,624.55	-97.9%
6028.3 · BACKHOE	1,875.64	1,400.74	474.90	33.9%
Total 6028 · Repairs	3,246.28	8,807.03	-5,560.75	-63.1%
6030 · Service				
6030.1 · Dodge Service	903.64	565.48	338.16	59.8%
6030.2 · Gmc Service	694.08	483.72	210.36	43.5%
Total 6030 · Service	1,597.72	1,049.20	548.52	52.3%
Total 6020 · Auto Expense	9,511.63	14,245.49	-4,733.86	-33.2%
6040 · Bank Service Charge	343.99	324.99	19.00	5.9%
6050 · Compensation of Board	5,800.00	4,800.00	1,000.00	20.8%
6060 · Contracted Maintenance Services	5,173.40	0.00	5,173.40	100.0%
6065 · Depreciation	51,344.00	54,564.00	-3,220.00	-5.9%
6070 · Dues & Subscriptions	2,416.00	1,699.00	717.00	42.2%
6075 · Education	1,699.11	39.85	1,659.26	4,163.8%
6085 · Engineering	0.00	5,061.80	-5,061.80	-100.0%
6090 · Equipment Rental	1,777.98	1,627.07	150.91	9.3%
6095 · Fees and Permits	2,745.60	2,913.20	-167.60	-5.8%
6105 · Interest	27.04	0.00	27.04	100.0%
6110 · Insurance				
6113 · Medical Insurance	16,475.91	17,649.82	-1,173.91	-6.7%
6115 · Business Insurance	8,785.00	7,967.98	817.02	10.3%
6120 · Workers Compensation Insurance	8,132.88	9,305.86	-1,172.98	-12.6%
Total 6110 · Insurance	33,393.79	34,923.66	-1,529.87	-4.4%
6130 · Maintenance				
6135 · Maintenance Services	452.00	16,408.05	-15,956.05	-97.3%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2017 through June 2018

	Jul '17 - Jun...	Jul '16 - Jun...	\$ Change	% Change
6140 · Maintenance Supplies	16,253.94	6,526.21	9,727.73	149.1%
Total 6130 · Maintenance	16,705.94	22,934.26	-6,228.32	-27.2%
6145 · Meals & Entertainment	312.00	153.00	159.00	103.9%
6155 · Office Expense				
6160 · Computer	517.96	731.94	-213.98	-29.2%
6170 · Answering Service	450.07	487.39	-37.32	-7.7%
6175 · Office Repair	1,501.71	1,611.07	-109.36	-6.8%
6180 · Signage	47.04	45.83	1.21	2.6%
6185 · Supplies	2,495.57	2,491.96	3.61	0.1%
Total 6155 · Office Expense	5,012.35	5,368.19	-355.84	-6.6%
6205 · Outside Services	50,512.00	8,930.00	41,582.00	465.6%
6210 · Payroll Expenses	398.76	0.00	398.76	100.0%
6215 · Payroll - Gross Wages	171,366.44	199,460.54	-28,094.10	-14.1%
6233 · Employee Drug Testing Fees	30.00	0.00	30.00	100.0%
6235 · Payroll Service Fees	562.37	160.37	402.00	250.7%
6240 · PO Box Fee	116.00	0.00	116.00	100.0%
6245 · Postage	2,361.53	2,400.11	-38.58	-1.6%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	5,600.00	5,550.00	50.00	0.9%
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	3,112.69	-1,239.84	-39.8%
Total 6250 · Professional Fees	14,972.85	22,212.69	-7,239.84	-32.6%
6290 · Rent	9,600.00	9,600.00	0.00	0.0%
6300 · Repairs & Maintenance				
6301 · Repairs				
6301.2 · Backhoe	23.12	0.00	23.12	100.0%
6301 · Repairs - Other	495.69	706.17	-210.48	-29.8%
Total 6301 · Repairs	518.81	706.17	-187.36	-26.5%
6302 · Maintenance				
6302.2 · Backhoe	46.55	0.00	46.55	100.0%
Total 6302 · Maintenance	46.55	0.00	46.55	100.0%
6303 · System Maint and Repairs	0.00	4,133.71	-4,133.71	-100.0%
Total 6300 · Repairs & Maintenance	565.36	4,839.88	-4,274.52	-88.3%
6310 · Software System	1,989.11	1,276.50	712.61	55.8%
6315 · Taxes				
6320 · Payroll Taxes	14,300.52	16,384.13	-2,083.61	-12.7%
6325 · Property Tax	125.45	99.62	25.83	25.9%
Total 6315 · Taxes	14,425.97	16,483.75	-2,057.78	-12.5%
6340 · Telephone	4,375.70	4,742.63	-366.93	-7.7%
6342 · Tools	768.21	498.94	269.27	54.0%
6345 · Travel	964.04	1,025.20	-61.16	-6.0%
6352 · Uniforms	1,649.64	1,065.46	584.18	54.8%

LEBEC COUNTY WATER DISTRICT

07/19/18

Profit & Loss Prev Year Comparison

Accrual Basis

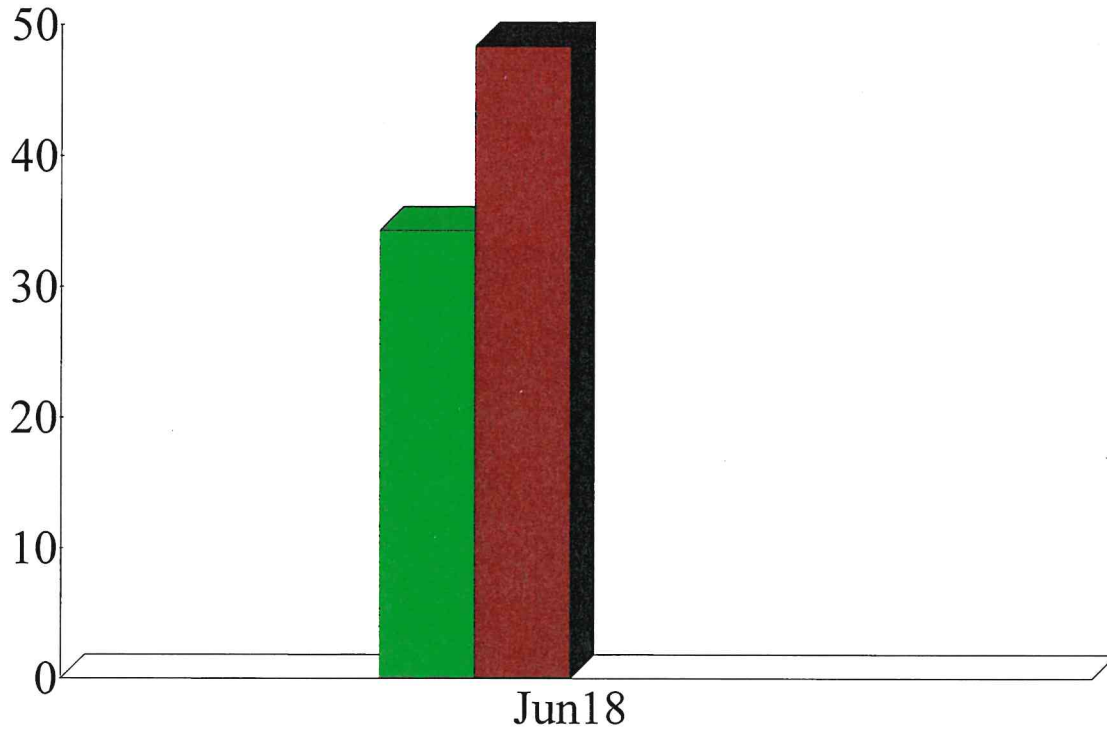
July 2017 through June 2018

	Jul '17 - Jun...	Jul '16 - Jun...	\$ Change	% Change
6355 · Utilities - Office				
6360 · Electric	705.96	649.53	56.43	8.7%
6365 · Gas	424.67	416.93	7.74	1.9%
6370 · Trash	465.63	507.96	-42.33	-8.3%
Total 6355 · Utilities - Office	1,596.26	1,574.42	21.84	1.4%
6375 · Utilities - Pumps				
6380 · Electric	42,638.01	45,123.65	-2,485.64	-5.5%
Total 6375 · Utilities - Pumps	42,638.01	45,123.65	-2,485.64	-5.5%
6390 · Water Test	4,930.00	2,827.50	2,102.50	74.4%
Total Expense	460,621.68	471,048.65	-10,426.97	-2.2%
Net Ordinary Income	12,341.49	4,576.91	7,764.58	169.7%
Other Income/Expense				
Other Income				
9000 · Interest Income	60.24	54.99	5.25	9.6%
9005 · Other Income	0.00	19,900.00	-19,900.00	-100.0%
9010 · Gain/Loss on Asset	-2,490.00	0.00	-2,490.00	-100.0%
9015 · Grant Income	17,264.46	140,299.34	-123,034.88	-87.7%
Total Other Income	14,834.70	160,254.33	-145,419.63	-90.7%
Other Expense				
9016 · Grant Expense	17,293.41	126,609.23	-109,315.82	-86.3%
Total Other Expense	17,293.41	126,609.23	-109,315.82	-86.3%
Net Other Income	-2,458.71	33,645.10	-36,103.81	-107.3%
Net Income	9,882.78	38,222.01	-28,339.23	-74.1%

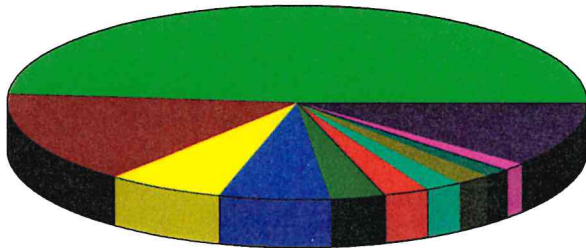
Income and Expense by Month June 2018



\$ in 1,000's



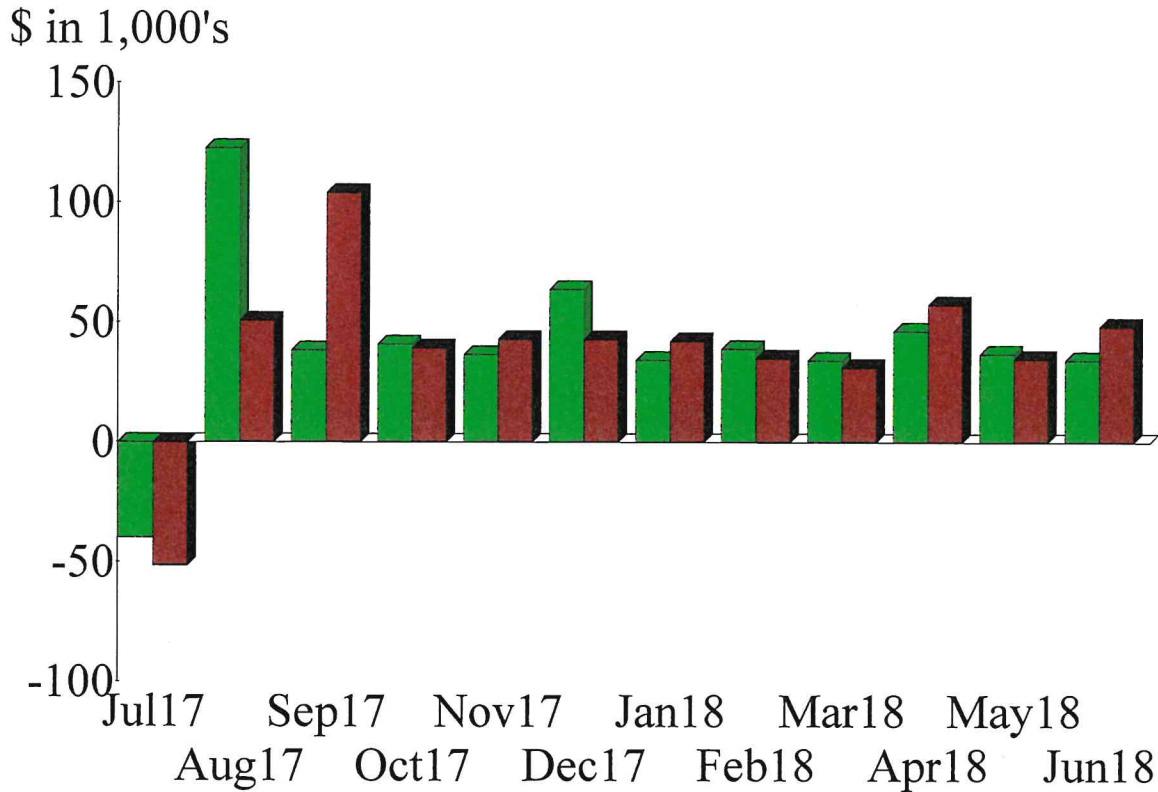
Expense Summary June 2018



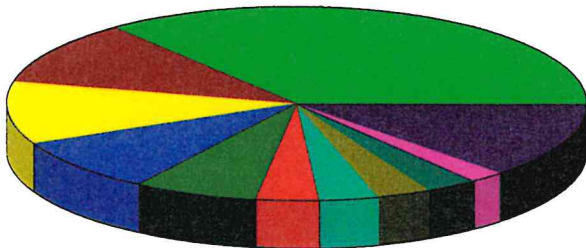
6215 · Payroll - Gross	48.78%
6375 · Utilities - Pumps	15.54
6130 · Maintenance	6.55
6205 · Outside Services	6.28
6020 · Auto Expense	3.10
6315 · Taxes	2.55
6060 · Contracted Mainten	2.12
6065 · Depreciation	2.04
6110 · Insurance	1.51
6345 · Travel	1.36
Other	10.17
Total	\$48,404.69

By Account

Income and Expense by Month July 2017 through June 2018



Expense Summary July 2017 through June 2018



6215 · Payroll - Gross	35.86%
6065 · Depreciation	10.74
6205 · Outside Services	10.57
6375 · Utilities - Pumps	8.92
6110 · Insurance	6.99
9016 · Grant Expense	3.62
6130 · Maintenance	3.50
6250 · Professional Fees	3.13
6315 · Taxes	3.02
6290 · Rent	2.01
Other	11.65
Total	\$477,915.09

By Account

LEBEC COUNTY WATER DISTRICT

07/19/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	90,952.94
1040 - Grant Checking Account	25.00
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,161.93
Total 1080 - Savings	625,161.93
Total Checking/Savings	716,439.87
Accounts Receivable	
1200 - Accounts Receivable	37,718.30
Total Accounts Receivable	37,718.30
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1300 - Prepaid Expenses	1,104.06
Total Other Current Assets	872.51
Total Current Assets	755,030.68
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
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	-847,564.33
Total 1400 - Fixed Assets	456,615.21
1601 - Chimney Cyn Pump Motor	10,982.70
1602 - Pump Equipment	36,932.00
1631 - Portable Pump	1,864.00
Total Fixed Assets	520,431.91
Other Assets	

LEBEC COUNTY WATER DISTRICT

07/19/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	Jun 30, 18
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,276,462.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	4,042.34
Total Accounts Payable	4,042.34
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	398.61
Total 2300 · Payroll Liabilities	398.39
2400 · Accrued Payroll	9,831.65
Total Other Current Liabilities	10,518.28
Total Current Liabilities	14,560.62
Total Liabilities	14,560.62
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	417,982.07
3310 · Prior Period Adjustment	36,118.00
Net Income	9,882.78
Total Equity	1,261,901.97
TOTAL LIABILITIES & EQUITY	1,276,462.59

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07/19/18

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of July 19, 2018

Name	Memo	Open Balance
Current		
BC Laboratories	6390 water testing	100.00
Pitney Bowes/Ren...	6090 postage machine rental	157.60
Wells Fargo Bank	6090 copier lease	96.53
Maillis, Patricia E	Special Meeting 6-28-18	100.00
Radusch, Carl	Special Meeting 6-28-18	100.00
Stern, Samuel	Special Meeting 6-28-18	100.00
3D Imaging Syste...		109.84
Ability Answering ...		44.52
AUS Aramark		80.13
AUS Aramark		40.64
BC Laboratories		225.00
BC Laboratories		25.00
BC Laboratories		62.50
Blue Shield	6113 Acct# W00886361000 me...	581.95
Cash	6185 office water	14.30
Core & Main		2,653.90
Kern County Audit...	lafco sharing costs 6095	129.00
McMor Chlorinatio...		352.80
P & J Electric Inc		1,025.20
Santana's Pumping	6205 Backfill for water leak on ...	170.00
Santana's Pumping	6205 Repair at State Well	1,988.50
SCE 2-03-200-8187		911.53
West Coast Truck ...	Office Coverage 6-18-18 thru 6-...	882.00
Verizon Wireless		106.82
At&T Office	6340 office phones	89.25
Advanced Data St...	Shredding	25.00
PGE5159	6380 State Well Pump Electrici...	1,881.22
PGE5230	6380 Landfill Rd Booster Electr...	19.71
PGE8279	6380 Lebec Well Pump Electrici...	968.35
PGE4923	6380 Ridge Route Pump	52.89
Coastline	Inspection Serial T0310GX9097...	240.00
Lewis & Associates	6255 bookkeeping	450.00
Jessica M. Carroll	6145/6345 General Mgr Confere...	654.16
Maillis, Patricia E	Regular Meeting 6-12-18	100.00
Stern, Samuel	Regular Meeting 6-12-18	100.00
Radusch, Carl	Regular Meeting 6-12-18	100.00
Anthem Blue Cross	6113 Group number J06447	104.06
PC Pal	Backup issue and repair	60.00
SCE 2-36-538-2134	6360 office electric	50.33
Wainright Emilie	July Rent- First month increase	1,000.00
Wells Fargo Bank		96.53

TOTAL

16,049.26

Lebec County Water District.

Monthly Distribution Report

June 2018

By: Mike Hightower, Jr.

Well Reports:

State Well

Month	June	May	Difference	Uranium	Fluoride	Nitrate
Static Level	132'6"	131'1"	-1'5"	pCi/L 17	mg/L 1.7	24 mg/L
Drawdown	133'9"	132'4"	-1'5"		Month: June 2018	
GPM	230 Gpm	230 Gpm	0		Bacteriological:	
Total Gallons	1,982,013	1,948,016	+33,997		Absent	

Lebec Well

Month	June	May	Difference	Uranium	Fluoride	Nitrate
Static Level	95'3"	93'2"	-2'1"	pCi/L 12	mg/L 1.3	21 mg/L
Drawdown	106'11"	104'10"	-2'1"		Month: June 2018	
GPM	210 Gpm	210 Gpm	0		Bacteriological:	
Total Gallons	1,898,955	1,724,895	+174,060		Absent	

Chimney Canyon Well

Month	June	May	Difference	Uranium	Fluoride	Nitrate
Static Level	182'9"	182'7"	-2"	pCi/L 21	mg/L 2	mg/L 24
Drawdown	210'9"	210'7"	-2"		Month: June 2018	
GPM	100 Gpm	100 Gpm	0		Bacteriological:	
Total Gallons	2,092,747	1,678,864	+413,883		Absent	

Month	June	May	Difference
Water Pumped	5,973,715	5,351,775 Gal	+621,940
Water Sold	5,726,127	4,863,525 Gal	+862,602
Water Loss	247,588	488,250 Gal	4% May 2018

Cuddy Creek Well - Non-Potable

Month	June	May	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: June 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. No water leaks to report for the month of June.
3. Quarterlies for source monitoring have been submitted for the third quarter of 2018.
4. Routine maintenance has been performed this month on both trucks. Oil changes, visual inspections have been performed with no major issues found. The Chevy did have the a/c blower motor and controls replaced due to a/c failure. Dodge has had the tires rotated.
5. Excavate, and Locate existing water lines at the Lebec Tanks. Please see the attached estimate, obtained from HPS. This estimate serves as an example of the cost to locate the water lines. I will obtain several more estimates and present them when available.
6. Pipe replacement has been going smoothly, it is anticipated that this job will be completed before this months "June" meeting has taken place.

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



HPS Mechanical, Inc.

Scope of Bid

PROJECT: Lebec County Water District

BID DATE: 6-26-2018

ESTIMATOR:

Phone: (661) 397-2121
Cell: 661-201-1350
E-mail: Alberts@hpsmechanical.com

INCLUDES:

HPS will supply labor and material to locate and excavate all water lines near 2 water storage tanks at the top of the hill. Equipment will be used to expose piping. Once water lines are exposed and identified an additional quote will be provided to isolate each tank.

EXCLUDES:

Saw cutting, demolition, patch-back of any kind, soils testing, hazardous materials, painting, concrete, painting.

Plumbing: \$ 11,350.00

The bid is only valid for 30 days. Does not include bond, HPS' EMR is .53%, No retention is to be withheld

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**BOARD OF SUPERVISORS
COUNTY OF KERN**

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LETICIA PEREZ	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

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

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
RESERVE FUND POLICY
Adopted July 24, 2018
Resolution No. 2018-724**

Purpose

Lebec County Water District recognizes the importance of adopted policies relative to Reserves and Reserve Funds. Written adopted financial policies relative to designated reserves and reserve funds have many benefits and represent a critical element of sound fiscal management. It is the intent of this Reserve Fund Policy to clearly identify both Reserve Fund categories, Reserve Fund purposes, as well as set target levels for reserves that are consistent with the District's mission statement and the philosophy of the District's Board of Directors. This policy establishes the level of reserves necessary for adequately providing for:

- Funding infrastructure replacement.
- Economic uncertainties and other financial hardships.
- Local disasters or catastrophic events.
- Future debt or capital obligations.
- Cash flow requirements.
- Unfunded mandates including costly regulatory requirements.

Policy

Operating Reserves

The minimum amount of operating reserves will equal two months of operating expenses. The maximum amount of operating reserves will equal three months of operating expenses.

Capital Replacement/System Improvement Reserves

Capital Replacement/System Improvement Reserves will be accumulated to fund infrastructure. A key objective for accumulating capital reserves is to minimize external borrowing and interest expense. The minimum amount of Capital Replacement/System Improvement Reserves will equal \$300,000. The Maximum amount of Capital Replacement/System Improvement Reserves will equal \$600,000

Emergency Reserves

The purpose of the Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to insure a timely response by the District to natural disasters and/or other emergencies. This reserve fund will provide for rapid response and continued operation of the District's essential services during periods of natural disasters and/or other emergencies. The minimum amount of Emergency Reserves will equal \$120,000.

Self-Insurance Reserves

The purpose of the Self-Insurance Reserve is to insure payment of outstanding accrued vacation time upon a District employee's separation of service from the District as well as the annual fee for Liability Insurance, Workers Compensation Insurance and Employee Health Insurance. The minimum self-insurance reserve will equal \$45,000. The maximum Self-Insurance Reserves will equal \$90,000.

Equipment Replacement Reserve Fund

The purpose of the Equipment Replacement Reserve Fund is to accumulate sufficient reserves necessary to insure timely replacement and upgrade of the District's vehicles, mobile equipment, and appurtenances thereto. Safe, reliable and up-to-date vehicles and equipment, in good working order, are essential for the provision of public services in a timely and professional manner. Due to the need for depreciation and replacement of vehicles and other mobile equipment it is desirable for the District to set aside funds on an on-going basis for this purpose. The minimum amount of Equipment Replacement Reserves will equal \$60,000. The Maximum amount of Equipment Replacement Reserves will equal \$120,000.

Procedure for Using Reserve Funds

Operating Reserves

Operating Reserves can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District's Purchasing Policy.

Capital Replacement/System Improvement Reserves

The Board of Directors will authorize use of Capital Replacement/System Improvement Reserves during the budget process. Capital Replacement/System Improvement Reserves are also available for unplanned (unbudgeted) Capital Replacement System Improvement. Authorization for the use of reserves for unplanned Capital Replacement/System Improvement will be consistent with the District's Purchasing Policy.

Emergency Reserves

The Emergency Reserve Fund shall be designated as a restricted reserve fund. The Emergency Reserve Fund shall be expended solely for the purpose of responding to and maintaining District operations during a natural disaster and/or emergency. The District Manager is authorized to approve the expenditure of Emergency Reserve Funds, without prior approval of the Board of Directors, for purposes of restoration and/or maintenance of essential service levels in response to a natural disaster or other emergency. Upon expenditure of any Emergency Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity. Expenditures from this designated reserve fund which are subsequently recovered, either

partially or fully, from FEMA, OES, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Emergency Reserve Fund.

Self-Insurance Reserves

Operating and self-insurance reserves can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District's Purchasing Policy.

Equipment Replacement Reserve Fund

The Board of Directors will authorize use of the Equipment Replacement Reserve Fund during the budget process. The Equipment Replacement Reserve Fund is also available for unplanned (unbudgeted) Equipment Replacement. Authorization for the use of reserves for unplanned Equipment Replacement will be consistent with the District's Purchasing Policy

Funds transferred from the Equipment Replacement Reserve Fund shall be expended solely for the purpose of replacement and upgrade of existing District vehicle, mobile equipment and appurtenances thereto.

This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Procedure for Monitoring Reserve Levels

The General Manager shall perform a reserve analysis to be submitted to the Board of Directors upon the occurrence of the following events:

- Board of Directors' deliberation of the annual budget;
- Board of Directors' deliberation of a service charge rate increase;
- Upon renewal or disbursement of the self-insurance excess insurance coverage; or,
- When a major change in conditions threatens the reserve levels established within this policy.

If the analysis indicates projected or actual reserve levels falling 10% below or above the levels outlined in this policy, at least one of the following actions shall be included with the analysis:

- An explanation of why the reserve levels are not at the targeted level, and/ or
- An identified course of action to bring reserve levels within the minimum and maximum levels prescribed.

Ridge Rte Dr

Ridge Rte Dr

255-620-05

Ridge Rte Dr

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Ridge Rte Dr

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New Master Request

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Mesa Valley Rd

Mesa Valley Ct

Hyndholm Way

Ridge Rte Dr