



LCWD
Lebec County Water District

PACKET

September 10, 2019

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

8:48 AM
09/05/19

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 · Grant Checking Account, Period Ending 08/31/2019

	<u>Aug 31, 19</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 08/31/2019	25.00
Ending Balance	25.00

9:25 AM
09/05/19

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 08/31/2019

	<u>Aug 31, 19</u>
Beginning Balance	134,880.67
Cleared Transactions	
Checks and Payments - 55 ite...	-86,489.26
Deposits and Credits - 32 items	45,810.84
Total Cleared Transactions	<u>-40,678.42</u>
Cleared Balance	<u><u>94,202.25</u></u>
Uncleared Transactions	
Checks and Payments - 10 ite...	-6,608.08
Total Uncleared Transactions	<u>-6,608.08</u>
Register Balance as of 08/31/2019	<u><u>87,594.17</u></u>
Ending Balance	87,594.17

8:48 AM

09/05/19

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1040 · Grant Checking Account, Period Ending 08/31/2019

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 08/31/2019						25.00
Ending Balance						<u>25.00</u>

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 08/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						134,880.67
Cleared Transactions						
Checks and Payments - 55 items						
Bill Pmt -Check	07/11/2019	9171	Nic Wenderoth	X	-100.00	-100.00
Bill Pmt -Check	07/23/2019	9191	Johnson Drilling Inc	X	-5,796.00	-5,896.00
Bill Pmt -Check	07/23/2019	9189	Wainright Emilie	X	-1,000.00	-6,896.00
Bill Pmt -Check	07/23/2019	9188	RVS Software	X	-184.82	-7,080.82
Bill Pmt -Check	07/23/2019	9187	Cash	X	-14.55	-7,095.37
Bill Pmt -Check	07/29/2019	9195	3D Imaging Syste...	X	-110.37	-7,205.74
Bill Pmt -Check	07/29/2019	9198	Nic Wenderoth	X	-100.00	-7,305.74
Bill Pmt -Check	08/01/2019	9202	SCE 2-03-200-81...	X	-1,057.37	-8,363.11
Bill Pmt -Check	08/01/2019	9204	West Coast Truc...	X	-504.00	-8,867.11
Bill Pmt -Check	08/01/2019	9201	P & J Electric Inc	X	-300.00	-9,167.11
Bill Pmt -Check	08/01/2019	9203	Verizon Wireless	X	-214.29	-9,381.40
Bill Pmt -Check	08/02/2019	9206	Provost & Prichar...	X	-44,429.50	-53,810.90
Bill Pmt -Check	08/02/2019	9205	Javier Rodriguez	X	-196.00	-54,006.90
Liability Check	08/08/2019	9207	Wells Fargo IRA	X	-107.70	-54,114.60
Bill Pmt -Check	08/09/2019	9219	Walter Mortensen...	X	-9,327.00	-63,441.60
Bill Pmt -Check	08/09/2019	9211	Ca Bank-Visa	X	-1,004.18	-64,445.78
Bill Pmt -Check	08/09/2019	9224	State Compensat...	X	-626.33	-65,072.11
Bill Pmt -Check	08/09/2019	9210	BC Laboratories	X	-550.00	-65,622.11
Bill Pmt -Check	08/09/2019	9214	Law Offices of Da...	X	-500.50	-66,122.61
Bill Pmt -Check	08/09/2019	9220	Lewis & Associates	X	-450.00	-66,572.61
Bill Pmt -Check	08/09/2019	9215	Pilot Travel Cent...	X	-217.00	-66,789.61
Bill Pmt -Check	08/09/2019	9212	Core & Main	X	-214.89	-67,004.50
Bill Pmt -Check	08/09/2019	9209	At&T Office	X	-181.06	-67,185.56
Bill Pmt -Check	08/09/2019	9213	Hometown Publis...	X	-100.12	-67,285.68
Bill Pmt -Check	08/09/2019	9221	Maillis, Patricia E	X	-100.00	-67,385.68
Bill Pmt -Check	08/09/2019	9218	SCE 2-36-538-21...	X	-92.93	-67,478.61
Bill Pmt -Check	08/09/2019	9216	Price Disposal	X	-92.32	-67,570.93
Bill Pmt -Check	08/09/2019	9208	AFLAC	X	-65.52	-67,636.45
Liability Check	08/09/2019		Wells Fargo IRA	X	-36.69	-67,673.14
Paycheck	08/12/2019	9228	Jessica Carroll	X	-2,101.76	-69,774.90
Paycheck	08/12/2019	9227	Daniel F Gargia	X	-1,185.27	-70,960.17
Liability Check	08/12/2019	E-pay	EFTPS	X	-1,122.04	-72,082.21
Paycheck	08/12/2019	9226	Austin J Mielke	X	-500.56	-72,582.77
Liability Check	08/12/2019	E-pay	EDD	X	-151.94	-72,734.71
Bill Pmt -Check	08/22/2019	9239	PGE5159	X	-3,031.02	-75,765.73
Bill Pmt -Check	08/22/2019	9234	Golden Empire ...	X	-1,722.50	-77,488.23
Bill Pmt -Check	08/22/2019	9245	PGE8279	X	-1,174.44	-78,662.67
Bill Pmt -Check	08/22/2019	9244	Wainright Emilie	X	-1,000.00	-79,662.67
Bill Pmt -Check	08/22/2019	9241	Pitney Bowes Pur...	X	-273.18	-79,935.85
Bill Pmt -Check	08/22/2019	9230	Amber Chemical ...	X	-257.40	-80,193.25
Bill Pmt -Check	08/22/2019	9238	PGE4923	X	-118.58	-80,311.83
Bill Pmt -Check	08/22/2019	9236	Maillis, Patricia E	X	-100.00	-80,411.83
Bill Pmt -Check	08/22/2019	9231	AT&T Uverse	X	-89.25	-80,501.08
Bill Pmt -Check	08/22/2019	9243	STREAMLINE	X	-75.00	-80,576.08
Bill Pmt -Check	08/22/2019	9229	Ability Answering ...	X	-73.15	-80,649.23
Bill Pmt -Check	08/22/2019	9240	PGE5230	X	-19.71	-80,668.94
Bill Pmt -Check	08/22/2019	9232	Cash	X	-16.05	-80,684.99
Paycheck	08/26/2019	9248	Jessica Carroll	X	-2,101.77	-82,786.76
Paycheck	08/26/2019	9247	Daniel F Gargia	X	-1,241.52	-84,028.28
Liability Check	08/26/2019	E-pay	EFTPS	X	-1,207.70	-85,235.98
Paycheck	08/26/2019	9249	William Adame	X	-815.29	-86,051.27
Liability Check	08/26/2019	E-pay	EDD	X	-162.78	-86,214.05
Paycheck	08/26/2019	9246	Austin J Mielke	X	-142.51	-86,356.56
Liability Check	08/26/2019	9250	Wells Fargo IRA	X	-107.70	-86,464.26
Check	08/31/2019			X	-25.00	-86,489.26
Total Checks and Payments					-86,489.26	-86,489.26
Deposits and Credits - 32 items						
Bill Pmt -Check	07/01/2019		Per CPa	X	0.00	0.00
Deposit	08/07/2019			X	25.00	25.00
Deposit	08/07/2019			X	44.00	69.00
Deposit	08/07/2019			X	61.15	130.15
Deposit	08/07/2019			X	100.00	230.15
Deposit	08/07/2019			X	100.00	330.15

LEBEC COUNTY WATER DISTRICT Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 08/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	08/07/2019			X	100.65	430.80
Deposit	08/07/2019			X	351.72	782.52
Deposit	08/07/2019			X	403.75	1,186.27
Deposit	08/07/2019			X	495.36	1,681.63
Deposit	08/07/2019			X	519.91	2,201.54
Deposit	08/07/2019			X	8,117.80	10,319.34
Bill Pmt -Check	08/09/2019	9217	RVS Software	X	0.00	10,319.34
Deposit	08/09/2019			X	4,193.99	14,513.33
Deposit	08/15/2019			X	174.73	14,688.06
Deposit	08/15/2019			X	600.00	15,288.06
Deposit	08/15/2019			X	4,627.53	19,915.59
Deposit	08/20/2019			X	539.53	20,455.12
Deposit	08/20/2019			X	18,533.32	38,988.44
Deposit	08/21/2019			X	50.00	39,038.44
Deposit	08/21/2019			X	115.22	39,153.66
Deposit	08/21/2019			X	146.00	39,299.66
Deposit	08/21/2019			X	154.15	39,453.81
Deposit	08/21/2019			X	166.01	39,619.82
Deposit	08/21/2019			X	319.69	39,939.51
Deposit	08/21/2019			X	955.69	40,895.20
Deposit	08/28/2019			X	4,055.36	44,950.56
Deposit	08/31/2019			X	30.00	44,980.56
General Journal	08/31/2019	AJE4...		X	36.69	45,017.25
Deposit	08/31/2019			X	200.00	45,217.25
Deposit	08/31/2019			X	272.05	45,489.30
Deposit	08/31/2019			X	321.54	45,810.84
Total Deposits and Credits					45,810.84	45,810.84
Total Cleared Transactions					-40,678.42	-40,678.42
Cleared Balance					-40,678.42	94,202.25
Uncleared Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	07/11/2019	9172	Puckett, Rick		-100.00	-100.00
Bill Pmt -Check	07/29/2019	9199	Puckett, Rick		-100.00	-200.00
Bill Pmt -Check	08/09/2019	9223	Puckett, Rick		-100.00	-300.00
Bill Pmt -Check	08/09/2019	9225	Stern, Samuel		-100.00	-400.00
Bill Pmt -Check	08/09/2019	9222	Nic Wenderoth		-100.00	-500.00
Bill Pmt -Check	08/22/2019	9235	Jonathan Barnes		-5,343.75	-5,843.75
Bill Pmt -Check	08/22/2019	9233	Fred C. Gilbert Co.		-498.81	-6,342.56
Bill Pmt -Check	08/22/2019	9237	Nic Wenderoth		-100.00	-6,442.56
Bill Pmt -Check	08/22/2019	9242	Stern, Samuel		-100.00	-6,542.56
Check	08/26/2019	9251	AFLAC		-65.52	-6,608.08
Total Checks and Payments					-6,608.08	-6,608.08
Total Uncleared Transactions					-6,608.08	-6,608.08
Register Balance as of 08/31/2019					-47,286.50	87,594.17
Ending Balance					-47,286.50	87,594.17

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

09/05/19

Accrual Basis

August 2019

	Aug 19	Jul - Aug 19
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	24,325.46	49,230.34
4040 · Residential	16,330.65	33,026.02
4100 · Kern Co Tax Income	319.69	594.83
4120 · Surplus Water	2,200.55	4,762.66
4130 · Will Serve	99.18	187.34
4140 · Late Charges & Customer Charg...	700.84	2,162.86
Total 4000 · Operating Revenue	43,976.37	89,964.05
Total Income	43,976.37	89,964.05
Expense		
6010 · Advertising	25.03	125.15
6020 · Auto Expense		
6022 · Gas	520.61	737.61
6028 · Repairs		
6028.1 · GMC	0.00	216.90
Total 6028 · Repairs	0.00	216.90
6030 · Service		
6030.1 · Dodge Service	10.56	104.84
6030.2 · Gmc Service	0.00	94.27
Total 6030 · Service	10.56	199.11
Total 6020 · Auto Expense	531.17	1,153.62
6040 · Bank Service Charge	25.00	50.00
6050 · Compensation of Board	700.00	1,700.00
6060 · Contracted Maintenance Services	10,236.75	10,236.75
6065 · Depreciation	3,800.00	7,600.00
6070 · Dues & Subscriptions	150.00	150.00
6075 · Education	-25.00	-25.00
6090 · Equipment Rental	160.72	274.75
6095 · Fees and Permits	0.00	271.50
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	0.00	1,471.48
6115 · Business Insurance	777.25	1,554.50
6120 · Workers Compensation Insurance	626.33	1,252.66
Total 6110 · Insurance	1,403.58	4,278.64
6130 · Maintenance		
6135 · Maintenance Services-System	0.00	615.41
6140 · Maintenance Supplies	2,456.03	2,670.92
Total 6130 · Maintenance	2,456.03	3,286.33
6155 · Office Expense		
6170 · Answering Service	73.15	236.65
6175 · Office Repair	114.03	224.40
6185 · Supplies	252.66	842.00

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

09/05/19

Accrual Basis

August 2019

	Aug 19	Jul - Aug 19
6186 · Rugs	93.80	234.29
Total 6155 · Office Expense	533.64	1,537.34
6205 · Outside Services	585.00	1,440.00
6215 · Payroll - Gross Wages	10,138.99	17,519.99
6235 · Payroll Service Fees	0.00	12.00
6245 · Postage	210.14	229.79
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	450.00	1,000.00
6270 · Legal	0.00	500.50
Total 6250 · Professional Fees	450.00	1,500.50
6290 · Rent	1,000.00	2,000.00
6300 · Repairs & Maintenance		
6303 · System Maint and Repairs	112.04	112.04
Total 6300 · Repairs & Maintenance	112.04	112.04
6310 · Software System	0.00	0.00
6315 · Taxes		
6320 · Payroll Taxes	1,081.98	1,946.59
Total 6315 · Taxes	1,081.98	1,946.59
6340 · Telephone	310.27	785.62
6342 · Tools	360.55	430.25
6352 · Uniforms	0.00	-130.92
6355 · Utilities - Office		
6360 · Electric	0.00	92.93
6370 · Trash	46.16	138.48
Total 6355 · Utilities - Office	46.16	231.41
6375 · Utilities - Pumps		
6380 · Electric	5,466.22	10,539.45
Total 6375 · Utilities - Pumps	5,466.22	10,539.45
6390 · Water Test	0.00	550.00
Total Expense	39,758.27	67,805.80
Net Ordinary Income	4,218.10	22,158.25
Other Income/Expense		
Other Income		
9015 · Grant Income	0.00	-52.00
Total Other Income	0.00	-52.00
Other Expense		
9016 · Grant Expense	5,343.75	55,569.25
Total Other Expense	5,343.75	55,569.25

10:53 AM

09/05/19

Accrual Basis

LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

August 2019

	<u>Aug 19</u>	<u>Jul - Aug 19</u>
Net Other Income	-5,343.75	-55,621.25
Net Income	-1,125.65	-33,463.00

LEBEC COUNTY WATER DISTRICT

Balance Sheet

09/05/19

As of August 31, 2019

Accrual Basis

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	87,594.17
1040 - Grant Checking Account	25.00
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,271.64
Total 1080 - Savings	<u>625,271.64</u>
Total Checking/Savings	<u>713,190.81</u>
Accounts Receivable	
1200 - Accounts Receivable	42,513.54
Total Accounts Receivable	<u>42,513.54</u>
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1360 - Prepaid Insurance	7,772.50
Total Other Current Assets	<u>7,540.95</u>
Total Current Assets	<u>763,245.30</u>
Fixed Assets	
1400 - Fixed Assets	
1410 - Land	15,521.00
1425 - C-Train Storage Unit	4,440.15
1430 - Office Equipment	4,352.00
1435 - JW/Lebec Rd Mainline	40,400.00
1440 - RVS Software	2,800.00
1445 - State Well Pump & Motor	20,221.16
1450 - 2011 Dodge Truck	36,179.75
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
1520 - Construction in Progress	13,557.00
1530 - Inventory	43,629.59
1590 - Lebec Well Motor Pump	10,109.35
1600 - Pumps & Wells	154,313.40
1601 - Chimney Cyn Pump Motor	10,982.70
1602 - Pump Equipment	36,932.00
1610 - Tanks	306,208.72
1615 - Tank Ladders	6,972.00
1620 - Transmission & Distribution	636,423.00
1630 - Tools	3,100.94
1631 - Portable Pump	1,864.00
1690 - Accumulated Depreciation	-945,284.33
Total 1400 - Fixed Assets	<u>447,316.43</u>

LEBEC COUNTY WATER DISTRICT

09/05/19

Balance Sheet

Accrual Basis

As of August 31, 2019

	Aug 31, 19
Total Fixed Assets	447,316.43
Other Assets	
Suspense	-375.42
1800 · Deposits	1,000.00
Total Other Assets	624.58
TOTAL ASSETS	1,211,186.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	14,512.23
Total Accounts Payable	14,512.23
Other Current Liabilities	
2030 · Surplus Water Deposits	5,620.00
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	878.28
Total 2300 · Payroll Liabilities	878.06
2500 · Customer Deposits	5,000.00
Total Other Current Liabilities	11,786.30
Total Current Liabilities	26,298.53
Total Liabilities	26,298.53
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	384,276.97
3310 · Prior Period Adjustment	36,154.69
Net Income	-33,463.00
Total Equity	1,184,887.78
TOTAL LIABILITIES & EQUITY	1,211,186.31

10:51 AM

09/05/19

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of September 5, 2019

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
3D Imaging Syste...	6175 copier maint	114.03
Alpine Ready Mix	6140 cement	686.32
AUS Aramark	6186 rugs	46.90
AUS Aramark	6186 rugs	46.90
At&T Office	6340 telephone	180.62
Ca Bank-Visa	credit card	1,371.99
Coldwater Constu...	6060 Backfill	400.00
Core & Main	6140 maint supplies	669.75
EDD	6320 penalty for mailing them a...	26.52
Fred C. Gilbert Co.	6140 maint supplies	343.75
Golden Empire Wa...	6060 north dr and state well	1,170.00
Hometown Publis...	6010 ad for new employee	25.03
Pilot Travel Cente...	dodge miles 871 chevy 132	520.61
P & J Electric Inc	6060 electrician	631.84
Price Disposal	6370 TRASH SERVICE	46.16
Sierra Constructio...	6060 water main repair	6,312.41
SCE 2-03-200-8187	6380 electric	1,122.47
STREAMLINE	6070 website maint	75.00
Verizon Wireless	6340 cell phones	40.40
Wells Fargo Bank	6090 copier lease	96.53
West Coast Truck ...	6205 office help	585.00
Ability Answering ...		73.15
Amber Chemical Inc		257.40
AT&T Uverse		89.25
Cash	6185 office bottled water	16.05
Nic Wenderoth	Board stipend 08-13-19	100.00
Maillis, Patricia E	8-13-19 Regular Meeting	100.00
Stern, Samuel	Regular meeting 8-13-19	100.00
Fred C. Gilbert Co.	6140	498.81
Jonathan Barnes	Invoice111529/Invoice 111542/l...	5,343.75
PGE5159	6380 State Well Pump Electrici...	3,031.02
PGE8279	6380 Lebec Well Pump Electrici...	1,174.44
PGE4923	6380 Ridge Route Pump	118.58
PGE5230	6380 Landfill Rd Booster Electr...	19.71
Pitney Bowes Pur...		273.18
STREAMLINE	6070 website maint	75.00
Golden Empire Wa...		1,722.50
Wainright Emilie	Rent	1,000.00
Stern, Samuel	6050 board stipend 08-05	100.00
Maillis, Patricia E	6050 board stipend 08-05	100.00
Puckett, Rick	Board stipend 08-05	100.00
Nic Wenderoth	Board stipend 08-05	100.00
Lewis & Associates	6255 bpookkeeper	450.00
State Compensati...	6120 wc insurance	626.33

TOTAL

\$29,981.40

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

09/05/19

Accrual Basis

August 2019

	Aug 19	Aug 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	24,325.46	22,919.13	1,406.33	6.1%
4040 · Residential	16,330.65	17,804.85	-1,474.20	-8.3%
4100 · Kern Co Tax Income	319.69	68.58	251.11	366.2%
4120 · Surplus Water	2,200.55	551.25	1,649.30	299.2%
4130 · Will Serve	99.18	99.18	0.00	0.0%
4140 · Late Charges & Customer Charg...	700.84	1,209.81	-508.97	-42.1%
Total 4000 · Operating Revenue	43,976.37	42,652.80	1,323.57	3.1%
Total Income	43,976.37	42,652.80	1,323.57	3.1%
Expense				
6010 · Advertising	25.03	0.00	25.03	100.0%
6020 · Auto Expense				
6022 · Gas	520.61	518.62	1.99	0.4%
6028 · Repairs				
6028.1 · GMC	0.00	651.05	-651.05	-100.0%
Total 6028 · Repairs	0.00	651.05	-651.05	-100.0%
6030 · Service				
6030.1 · Dodge Service	10.56	0.00	10.56	100.0%
Total 6030 · Service	10.56	0.00	10.56	100.0%
Total 6020 · Auto Expense	531.17	1,169.67	-638.50	-54.6%
6040 · Bank Service Charge	25.00	25.00	0.00	0.0%
6050 · Compensation of Board	700.00	300.00	400.00	133.3%
6060 · Contracted Maintenance Services	10,236.75	0.00	10,236.75	100.0%
6065 · Depreciation	3,800.00	3,925.75	-125.75	-3.2%
6070 · Dues & Subscriptions	150.00	75.00	75.00	100.0%
6075 · Education	-25.00	590.00	-615.00	-104.2%
6090 · Equipment Rental	160.72	1,773.36	-1,612.64	-90.9%
6095 · Fees and Permits	0.00	125.00	-125.00	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	0.00	686.01	-686.01	-100.0%
6115 · Business Insurance	777.25	737.25	40.00	5.4%
6120 · Workers Compensation Insurance	626.33	579.00	47.33	8.2%
Total 6110 · Insurance	1,403.58	2,002.26	-598.68	-29.9%
6130 · Maintenance				
6135 · Maintenance Services-System	0.00	21,359.77	-21,359.77	-100.0%
6140 · Maintenance Supplies	2,456.03	1,321.76	1,134.27	85.8%
Total 6130 · Maintenance	2,456.03	22,681.53	-20,225.50	-89.2%
6155 · Office Expense				
6170 · Answering Service	73.15	36.05	37.10	102.9%
6175 · Office Repair	114.03	139.71	-25.68	-18.4%
6185 · Supplies	252.66	229.78	22.88	10.0%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

09/05/19

Accrual Basis

August 2019

	Aug 19	Aug 18	\$ Change	% Change
6186 · Rugs	93.80	81.28	12.52	15.4%
Total 6155 · Office Expense	533.64	486.82	46.82	9.6%
6205 · Outside Services	585.00	0.00	585.00	100.0%
6210 · Payroll Expenses	0.00	0.00	0.00	0.0%
6215 · Payroll - Gross Wages	10,138.99	13,343.15	-3,204.16	-24.0%
6235 · Payroll Service Fees	0.00	6.00	-6.00	-100.0%
6245 · Postage	210.14	262.59	-52.45	-20.0%
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	1,000.00	1,000.00	0.00	0.0%
6300 · Repairs & Maintenance				
6303 · System Maint and Repairs	112.04	0.00	112.04	100.0%
Total 6300 · Repairs & Maintenance	112.04	0.00	112.04	100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,081.98	1,002.78	79.20	7.9%
Total 6315 · Taxes	1,081.98	1,002.78	79.20	7.9%
6340 · Telephone	310.27	362.09	-51.82	-14.3%
6342 · Tools	360.55	0.00	360.55	100.0%
6352 · Uniforms	0.00	118.25	-118.25	-100.0%
6355 · Utilities - Office				
6360 · Electric	0.00	101.38	-101.38	-100.0%
6370 · Trash	46.16	84.66	-38.50	-45.5%
Total 6355 · Utilities - Office	46.16	186.04	-139.88	-75.2%
6375 · Utilities - Pumps				
6380 · Electric	5,466.22	6,666.45	-1,200.23	-18.0%
Total 6375 · Utilities - Pumps	5,466.22	6,666.45	-1,200.23	-18.0%
6390 · Water Test	0.00	235.00	-235.00	-100.0%
Total Expense	39,758.27	56,786.74	-17,028.47	-30.0%
Net Ordinary Income	4,218.10	-14,133.94	18,352.04	129.8%
Other Income/Expense				
Other Expense				
9016 · Grant Expense	5,343.75	0.00	5,343.75	100.0%
Total Other Expense	5,343.75	0.00	5,343.75	100.0%
Net Other Income	-5,343.75	0.00	-5,343.75	-100.0%
Net Income	-1,125.65	-14,133.94	13,008.29	92.0%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

09/05/19

Accrual Basis

July through August 2019

	Jul - Aug 19	Jul - Aug 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	49,230.34	45,220.25	4,010.09	8.9%
4040 · Residential	33,026.02	35,059.60	-2,033.58	-5.8%
4100 · Kern Co Tax Income	594.83	68.58	526.25	767.4%
4120 · Surplus Water	4,762.66	1,102.50	3,660.16	332.0%
4130 · Will Serve	187.34	198.36	-11.02	-5.6%
4140 · Late Charges & Customer Charg...	2,162.86	4,169.84	-2,006.98	-48.1%
Total 4000 · Operating Revenue	89,964.05	85,819.13	4,144.92	4.8%
Total Income	89,964.05	85,819.13	4,144.92	4.8%
Expense				
6010 · Advertising	125.15	0.00	125.15	100.0%
6020 · Auto Expense				
6022 · Gas	737.61	1,003.86	-266.25	-26.5%
6028 · Repairs				
6028.1 · GMC	216.90	1,043.47	-826.57	-79.2%
Total 6028 · Repairs	216.90	1,043.47	-826.57	-79.2%
6030 · Service				
6030.1 · Dodge Service	104.84	183.43	-78.59	-42.8%
6030.2 · Gmc Service	94.27	83.43	10.84	13.0%
Total 6030 · Service	199.11	266.86	-67.75	-25.4%
Total 6020 · Auto Expense	1,153.62	2,314.19	-1,160.57	-50.2%
6040 · Bank Service Charge	50.00	50.00	0.00	0.0%
6050 · Compensation of Board	1,700.00	500.00	1,200.00	240.0%
6060 · Contracted Maintenance Services	10,236.75	0.00	10,236.75	100.0%
6065 · Depreciation	7,600.00	7,851.50	-251.50	-3.2%
6070 · Dues & Subscriptions	150.00	150.00	0.00	0.0%
6075 · Education	-25.00	-35.00	10.00	28.6%
6090 · Equipment Rental	274.75	1,580.30	-1,305.55	-82.6%
6095 · Fees and Permits	271.50	155.00	116.50	75.2%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	1,471.48	2,058.03	-586.55	-28.5%
6115 · Business Insurance	1,554.50	2,211.75	-657.25	-29.7%
6120 · Workers Compensation Insurance	1,252.66	1,158.00	94.66	8.2%
Total 6110 · Insurance	4,278.64	5,427.78	-1,149.14	-21.2%
6130 · Maintenance				
6135 · Maintenance Services-System	615.41	-18,461.69	19,077.10	103.3%
6140 · Maintenance Supplies	2,670.92	2,391.45	279.47	11.7%
Total 6130 · Maintenance	3,286.33	-16,070.24	19,356.57	120.5%
6155 · Office Expense				
6170 · Answering Service	236.65	67.26	169.39	251.8%
6175 · Office Repair	224.40	249.55	-25.15	-10.1%
6185 · Supplies	842.00	367.05	474.95	129.4%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

09/05/19

Accrual Basis

July through August 2019

	Jul - Aug 19	Jul - Aug 18	\$ Change	% Change
6186 · Rugs	234.29	203.20	31.09	15.3%
Total 6155 · Office Expense	1,537.34	887.06	650.28	73.3%
6205 · Outside Services	1,440.00	261.00	1,179.00	451.7%
6210 · Payroll Expenses	0.00	-199.38	199.38	100.0%
6215 · Payroll - Gross Wages	17,519.99	24,548.15	-7,028.16	-28.6%
6235 · Payroll Service Fees	12.00	12.00	0.00	0.0%
6245 · Postage	229.79	927.64	-697.85	-75.2%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	1,000.00	1,050.00	-50.00	-4.8%
6270 · Legal	500.50	310.50	190.00	61.2%
Total 6250 · Professional Fees	1,500.50	1,360.50	140.00	10.3%
6290 · Rent	2,000.00	3,000.00	-1,000.00	-33.3%
6300 · Repairs & Maintenance				
6303 · System Maint and Repairs	112.04	0.00	112.04	100.0%
Total 6300 · Repairs & Maintenance	112.04	0.00	112.04	100.0%
6310 · Software System	0.00	0.00	0.00	0.0%
6315 · Taxes				
6320 · Payroll Taxes	1,946.59	2,808.38	-861.79	-30.7%
Total 6315 · Taxes	1,946.59	2,808.38	-861.79	-30.7%
6340 · Telephone	785.62	730.76	54.86	7.5%
6342 · Tools	430.25	0.00	430.25	100.0%
6352 · Uniforms	-130.92	118.25	-249.17	-210.7%
6355 · Utilities - Office				
6360 · Electric	92.93	209.16	-116.23	-55.6%
6370 · Trash	138.48	126.99	11.49	9.1%
Total 6355 · Utilities - Office	231.41	336.15	-104.74	-31.2%
6375 · Utilities - Pumps				
6380 · Electric	10,539.45	7,017.60	3,521.85	50.2%
Total 6375 · Utilities - Pumps	10,539.45	7,017.60	3,521.85	50.2%
6390 · Water Test	550.00	927.50	-377.50	-40.7%
Total Expense	67,805.80	44,659.14	23,146.66	51.8%
Net Ordinary Income	22,158.25	41,159.99	-19,001.74	-46.2%
Other Income/Expense				
Other Income				
9015 · Grant Income	-52.00	-3,338.57	3,286.57	98.4%
Total Other Income	-52.00	-3,338.57	3,286.57	98.4%
Other Expense				
9016 · Grant Expense	55,569.25	-3,338.57	58,907.82	1,764.5%
Total Other Expense	55,569.25	-3,338.57	58,907.82	1,764.5%

11:09 AM

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

09/05/19

Accrual Basis

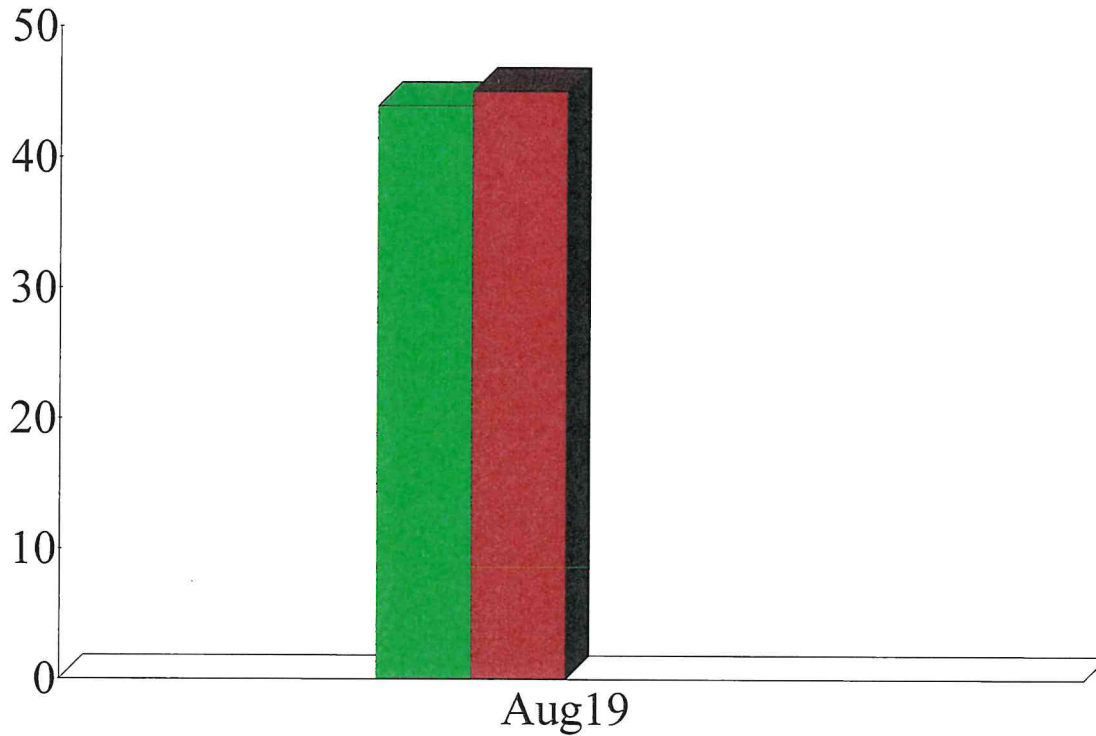
July through August 2019

	<u>Jul - Aug 19</u>	<u>Jul - Aug 18</u>	<u>\$ Change</u>	<u>% Change</u>
Net Other Income	<u>-55,621.25</u>	<u>0.00</u>	<u>-55,621.25</u>	<u>-100.0%</u>
Net Income	<u><u>-33,463.00</u></u>	<u><u>41,159.99</u></u>	<u><u>-74,622.99</u></u>	<u><u>-181.3%</u></u>

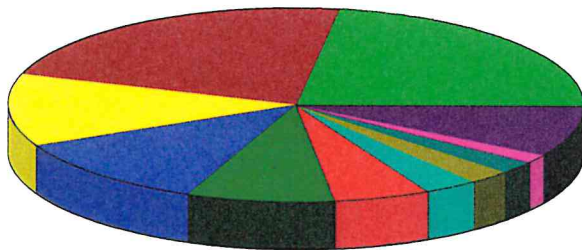
Income and Expense by Month August 2019



\$ in 1,000's



Expense Summary August 2019



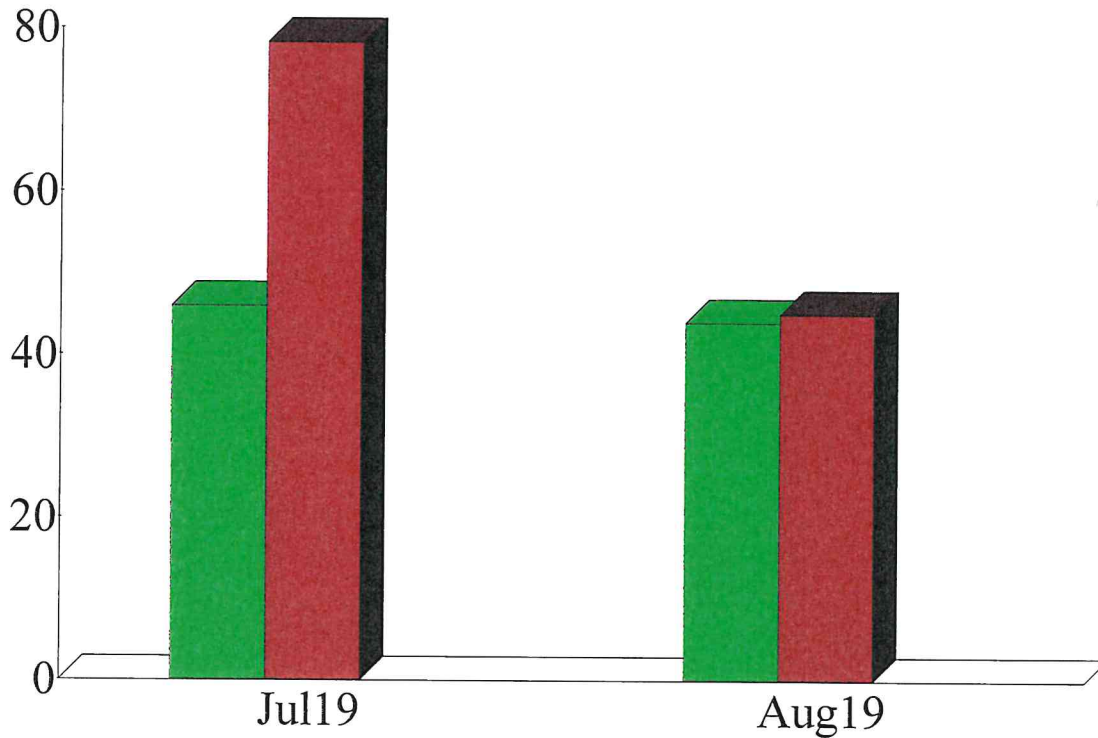
6060 · Contracted Mair	22.70%
6215 · Payroll - Gross Wages	22.48
6375 · Utilities - Pumps	12.12
9016 · Grant Expense	11.85
6065 · Depreciation	8.43
6130 · Maintenance	5.45
6110 · Insurance	3.11
6315 · Taxes	2.40
6290 · Rent	2.22
6050 · Compensation of Board	1.55
Other	7.70
Total	\$45,102.02

By Account

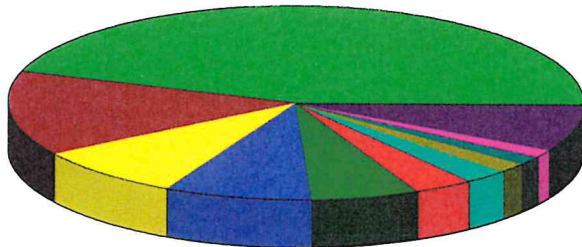
Income and Expense by Month July through August 2019



\$ in 1,000's



Expense Summary July through August 2019



9016 · Grant Expense	45.04%
6215 · Payroll - Gross Wages	14.20
6375 · Utilities - Pumps	8.54
6060 · Contracted Maintenance	8.30
6065 · Depreciation	6.16
6110 · Insurance	3.47
6130 · Maintenance	2.66
6290 · Rent	1.62
6315 · Taxes	1.58
6050 · Compensation of Board	1.38
Other	7.05
Total	\$123,375.05

By Account

LEBEC COUNTY WATER DISTRICT
VENDOR SUMMARY

<u>VENDOR</u>	<u>SERVICE</u>	<u>HOURS</u>	<u>TOTAL</u>
COLDWATER CONSTRUCTION	DIRT WORK ON LEBEC ROAD/NORTH DRIVE REPAIR	FLAT RATE	\$400.00
WEST COAST TRUCK	OFFICE ASSISTANCE AND COVERAGE	32.5	\$585.00
ALPINE READY MIX	CEMENT FOR REPAIR ON LEBEC ROAD	FLAT RATE	\$686.32
P&J ELECTRIC	TROUBLESHOOT STATE WELL	4 HOURS	\$631.84
SIERRA CONSTRUCTION	REPAIR AND INSTALL OF VALVES ON LEBEC ROAD/SOUTH DRIVE	8 HOURS	\$6,312.41
JONATHON BARNES - GRANT LEGAL	LEGAL DISCUSSION WITH SAM STERN REGARDING AGREEMENT	17.67	\$5,343.75
		TOTAL	\$13,959.32

SP1 Surge Protective Device



SP1 Surge Protective Device

Product Description

Eaton's SP1 is a UL 1449 3rd Edition-listed surge protective device that provides reliable, cost-effective surge protection. This Type 1 SPD is capable of being installed on either the line or the load side of the service entrance disconnect, and can be used as a replacement for devices formerly known as secondary surge arresters or lightning arresters, which could not be manufactured after UL 1449 3rd Edition went into effect on September 29, 2009. The unit is available in many common voltages and configurations. Multiple mounting options coupled with a compact footprint enables installation of the SP1 in a wide range of applications, including panelboards, loadcenters, pump panels, control cabinets, and other electrical assemblies and applications.

Installation and operation of the SP1 is simple. The unit comes pre-wired with 24.00 inches of 10-gauge wire and is mounted via the half-inch nipple that is molded into its enclosure. Wall or DIN rail mounting can also be accomplished with the addition of an optional kit. When powered, the unit's light-emitting diode (LED) indicator reports the status of the protection elements and is active when all of them are intact and providing protection. Any loss of protection is signaled when the LED extinguishes.

Contents

Description

	<i>Page</i>
Introduction	V3-T2-2
Product Overview	V3-T2-5
SPD Series for Integration into Electrical Distribution Equipment	V3-T2-7
SPD Series for Mounting External to Electrical Distribution Equipment	V3-T2-11
SPV Surge Protective Device	V3-T2-16
CVX050/100	V3-T2-18
SP1 Surge Protective Device	
Catalog Number Selection	V3-T2-22
Technical Data and Specifications	V3-T2-22
Dimensions	V3-T2-22
SP2 Surge Protective Device	V3-T2-23
AEGIS Powerline Filters	V3-T2-25
Sag Ride-Through (SRT)	V3-T2-30
Electronic Voltage Regulator (EVR)	V3-T2-36

Features

- Type 1 SPD capable of installation on either the line or the load side of the service entrance disconnect
- 20 kA nominal discharge current rating (I_n) on most models
- 50 kA per phase surge current capacity
- Compact footprint—4.80-inch L x 2.90-inch W x 2.50-inch D
- Pre-wired with 24.00 inches of 10-gauge wire
- Half-inch nipple molded into enclosure enables quick and easy mounting
- Optional kit enables wall or DIN rail mounting
- Two-year warranty

Standards and Certifications

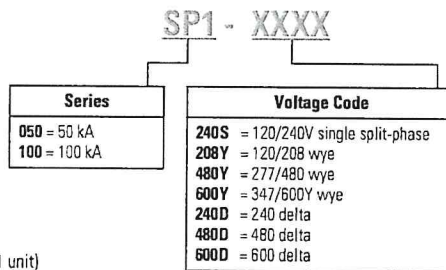
- UL 1449 3rd Edition-listed device



Catalog Number Selection

SP1

2



SP1MNTGKIT = optional wall or DIN rail mounting kit
(order separately—not included with SP1 unit)

Technical Data and Specifications

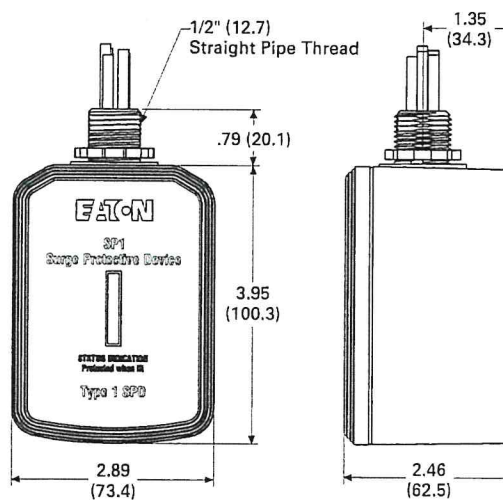
SP1

Description	Ratings
Surge current capacity per phase	50 kA
Nominal discharge current (I _n)	20 kA for SP1-240S, 208Y, 480Y, 240D and 480D 10 kA for SP1-600Y and 600D
Short-circuit current rating (SCCR)	200 kA
SPD type	Type 1 (can also be used in Type 2 applications)
System voltages available (Vac)	
Single split-phase	120/240
Three-phase wye	120/208, 277/480, 347/600
Three-phase delta	240, 480, 600
Protection modes	
Single split-phase and three-phase wye	L-N, L-L
Three-phase delta	L-G, L-L
Maximum continuous operating voltage (MCOV)	
SP1-240S and SP1-208Y	150 L-N, 300 L-L
SP1-480Y	320 L-N, 640 L-G
SP1-600Y	420 L-N, 840 L-G
SP1-240D	300 L-G, 300 L-L
SP1-480D	640 L-G, 640 L-L
SP1-600D	840 L-G, 840 L-L
Input power frequency	50/60 Hz
Enclosure rating	NEMA 4
Operating temperature	-20°C to 50°C (-4°F to 122°F)
Operating humidity	5-95%, noncondensing
Operating altitude	Up to 16,000 ft (5000m)
Agency certification and approvals	UL 1449 3rd Edition Listed device
Warranty	2 years

Dimensions

Approximate Dimensions in Inches (mm)

SP1

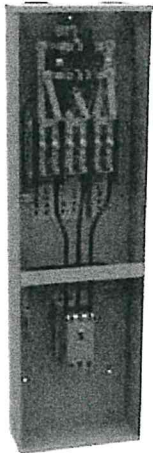


ANSI/UL 1449 3rd Edition Voltage Protection Ratings

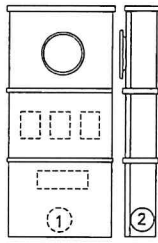
Catalog Number	Protection Mode		
	L-N	L-G	L-L
SP1-240S	600	N/A	1000
SP1-208Y	600	N/A	1000
SP1-480Y	1200	N/A	2000
SP1-600Y	1500	N/A	2500
SP1-240D	N/A	1000	1000
SP1-480D	N/A	2000	2000
SP1-600D	N/A	2500	2500

Test Block Bypass/MTB Series

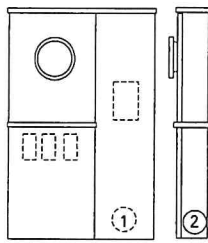
100 Amp | 4, 5 & 7 Terminal | Ring Type | 14K AIC | 480 Volt



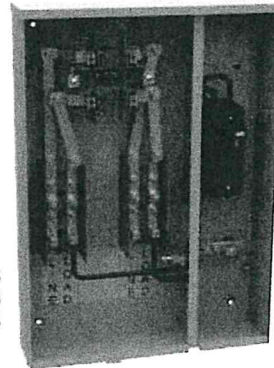
217MTB-48



214MTB-48
215MTB-48
217MTB-48



U214MTB-48
U215MTB-48
U217MTB-48



U214MTB-48

100 Amp | 4, 5 & 7 Terminal | Ring Type | 480 Volt Self-Contained | Circuit Breaker

Catalog Number	Terminal	Service	Type of Service	Connectors CU/AL		Dimensions			Knockouts					
				Line	Load	D"	W"	H"	1	2	3	4	5	6
214MTB-48*	4	OH	1Ø3W*	#6-2/0	#14-1/0	6	14	48	2½	2½	3	3	¼	½
215MTB-48	5	OH	3Ø3W	#6-2/0	#14-1/0	6	14	48	2½	2½	3	3	¼	½
217MTB-48	7	OH	3Ø4W	#6-2/0	#14-1/0	6	14	48	2½	2½	3	3	¼	½
U214MTB-48*	4	OH/UG	1Ø3W*	#6-2/0	#14-1/0	4%	18	25	2	2	2½	1½	½,¾	1½
U217MTB-48	7	OH/UG	3Ø4W	#6-2/0	#14-1/0	4%	18	25	2	2	2½	1½	½,¾	1½

Notes

- **Replacement Main Disconnects:** For replacement main disconnect see pages 42-43.
- **Hubs:** OH units use hub up to 2-1/2" (see accessory page). Units provided with closing plates.
- **Sealing Rings:** Units furnished with MR-2 snap style sealing rings.
- * For 3W (208Y/120) network service, install field mounted fifth terminal catalog number 105J. See accessories page.

These UL listed products are for use in areas requiring Electrical Utility Service Equipment Requirements Committee (EUSERC) compliance.



Please consult serving utility for their requirements prior to ordering or installing, as specifications and approvals vary by utility, and may require local electrical inspector approval. All installations must be installed by a licensed electrician and must comply with all national and local codes, laws and regulations. Milbank reserves the right to make changes in specifications and features shown without notice or obligation.

Audit Services

lebecwater@att.../Inbox



Harris, Jennifer <jharris@cbiz.com>
To: Lebec Water District <lebecwater@att.net>

Aug 20 at 2:55 PM

Hi Jessica – I hope this email finds you well and enjoying what’s left of your summer. It is with deep regret that I am needing to send this email to let you know that due to various scheduling conflicts, we will not be able to do the 6/30/19 audit for Lebec this year. I would like to recommend Brown Armstrong for your audit. They do a great number of municipalities and special districts, and I think they would be a great fit for you guys. Their number is (661) 324-4971.

I also wanted to let you know that we are happy to assist with any bookkeeping questions or assistance that you may need. Our bookkeeper, Julie Brister does a great job working on site or remotely with many of our clients. If you need anything, please feel free to reach out to Charles or Julie. Julie’s number is (661) 332-1449.

As always – please feel free to call me with any questions or concerns.

Best Regards –

Jennifer



Jennifer Harris, CPA
Director/Shareholder

CBIZ & Mayer Hoffman McCann P.C.
5060 California Avenue | Suite 800
Bakersfield, CA 93309

(661) 616-3715 | phone
(661) 325-7500 | main
(661) 325-7004 | fax

jharris@cbiz.com

[cbiz.com](#) | [mhmcna.com](#) | [office & map](#) | [vCards](#) | [video](#)



The information in this e-mail message may be privileged, confidential, and protected from disclosure. If you are not the intended recipient, any dissemination, distribution or copying is strictly prohibited. If you think that you have received this e-mail message in error, please e-mail the sender and delete all copies. Thank you.

Communications that may be included in this email regarding attest services have been provided by MHM (Mayer Hoffman McCann P.C.), An Independent CPA Firm. All other communications in this email have been provided through CBIZ MHM, LLC which is not a licensed CPA firm.

Member of Kreston International, a global network of independent accounting firms.





Other legislative bases for closed session

Since any closed session meeting of a legislative body must be authorized by the Legislature, it is important to carefully review the Brown Act to determine if there is a provision that authorizes a closed session for a particular subject matter. There are some less frequently encountered topics that are authorized to be discussed by a legislative body in closed session under the Brown Act, including: a response to a confidential final draft audit report from the Bureau of State Audits,⁵⁷ consideration of the purchase or sale of particular pension fund investments by a legislative body of a local agency that invests pension funds,⁵⁸ hearing a charge or complaint from a member enrolled in a health plan by a legislative body of a local agency that provides Medi-Cal services,⁵⁹ discussions by a county board of supervisors that governs a health plan licensed pursuant to the Knox-Keene Health Care Services Plan Act related to trade secrets or contract negotiations

concerning rates of payment,⁶⁰ and discussions by an insurance pooling joint powers agency related to a claim filed against, or liability of, the agency or a member of the agency.⁶¹

PRACTICE TIP: Meetings are either open or closed. There is nothing "in between."⁶²

Who may attend closed sessions

Meetings of a legislative body are either fully open or fully closed; there is nothing in between. Therefore, local agency officials and employees must pay particular attention to the authorized attendees for the particular type of closed session. As summarized above, the authorized attendees may differ based on the topic of the closed session. Closed sessions may involve only the members of the legislative body and only agency counsel, management and support staff, and consultants necessary for consideration of the matter that is the subject of closed session, with very limited exceptions for adversaries or witnesses with official roles in particular types of hearings (e.g., personnel disciplinary hearings and license hearings). In any case, individuals who do not have an official role in the closed session subject matters must be excluded from closed sessions.⁶³

Q. May the lawyer for someone suing the agency attend a closed session in order to explain to the legislative body why it should accept a settlement offer?

A. *No, attendance in closed sessions is reserved exclusively for the agency's advisors.*

The confidentiality of closed session discussions

The Brown Act explicitly prohibits the unauthorized disclosure of confidential information acquired in a closed session by any person present, and offers various remedies to address breaches of confidentiality.⁶⁴ It is incumbent upon all those attending lawful closed sessions to protect the confidentiality of those discussions. One court has held that members of a legislative body cannot be compelled to divulge the content of closed session discussions through the discovery process.⁶⁵ Only the legislative body acting as a body may agree to divulge confidential closed session information; regarding attorney/client privileged communications, the entire body is the holder of the privilege and only the entire body can decide to waive the privilege.⁶⁶

*COVERED
9-10-19*

Covered 9-10-19

Before adoption of the Brown Act provision specifically prohibiting disclosure of closed session communications, agency attorneys and the Attorney General long opined that officials have a fiduciary duty to protect the confidentiality of closed session discussions. The Attorney General issued an opinion that it is "improper" for officials to disclose information received during a closed session regarding pending litigation,⁶⁷ though the Attorney General has also concluded that a local agency is preempted from adopting an ordinance criminalizing public disclosure of closed session discussions.⁶⁸ In any event, in 2002, the Brown Act was amended to prescribe particular remedies for breaches of confidentiality. These remedies include injunctive relief; and, if the breach is a willful disclosure of confidential information, the remedies include disciplinary action against an employee, and referral of a member of the legislative body to the grand jury.⁶⁹

The duty of maintaining confidentiality, of course, must give way to the responsibility to disclose improper matters or discussions that may come up in closed sessions. In recognition of this public policy, under the Brown Act, a local agency may not penalize a disclosure of information learned during a closed session if the disclosure: 1) is made in confidence to the district attorney or the grand jury due to a perceived violation of law; 2) is an expression of opinion concerning the propriety or legality of actions taken in closed session, including disclosure of the nature and extent of the illegal action; or 3) is information that is not confidential.⁷⁰

The interplay between these possible sanctions and an official's first amendment rights is complex and beyond the scope of this guide. Suffice it to say that this is a matter of great sensitivity and controversy.

"I want the press to know that I voted in closed session against filing the eminent domain action," said Council Member Chang.

"Don't settle too soon," reveals Council Member Watson to the property owner, over coffee. "The city's offer coming your way is not our bottom line."

The first comment to the press may be appropriate if it is a part of an action taken by the City Council in closed session that must be reported publicly.⁷¹ The second comment to the property owner is not — disclosure of confidential information acquired in closed session is expressly prohibited and harmful to the agency.

PRACTICE TIP: There is a strong interest in protecting the confidentiality of proper and lawful closed sessions.

LEBEC COUNTY WATER DISTRICT
BUDGET
July 2019-2020

	Actual 2018-19	Annual Budget 2019-2020
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	244,297.60	243,999.96
4040 · Residential	153,415.95	153,000.00
4060 · Rent Income	0.00	
4070 · Meter Install	0.00	
4100 · Kern Co Tax Income	42,727.28	42,999.96
4120 · Surplus Water	14,459.24	9,999.96
4130 · Will Serve	1,090.98	999.96
4140 · Late Charges & Customer Charges	12,732.91	12,999.96
Total 4000 · Operating Revenue	468,723.96	\$463,999.80
4300 · Non-operating Revenue		
Total Income	468,723.96	\$463,999.80
Expense		
6010 · Advertising	429.31	\$586.60
6020 · Auto Expense		
6022 · Gas	5,041.38	\$5,500.00
6028 · Repairs		
6028.1 · GMC	2,136.92	\$1,299.96
6028.2 · DODGE	1,215.27	\$1,299.96
6028.3 · BACKHOE		
Total 6028 · Repairs	3,352.19	\$2,599.92
6030 · Service		
6030.1 · Dodge Service	734.62	\$1,200.00
6030.2 · Gmc Service	1,575.24	\$1,200.00
Total 6030 · Service	2,309.86	\$2,400.00
Total 6020 · Auto Expense	10,703.43	\$2,400.00
6040 · Bank Service Charge	333.00	\$349.92
6050 · Compensation of Board	5,100.00	\$7,500.00
6060 · Contracted Maintenance Services	0.00	\$9,999.96
6065 · Depreciation	45,600.00	\$45,600.00
6070 · Dues & Subscriptions	2,649.00	\$2,499.96
6075 · Education	1,014.60	\$1,699.92
6090 · Equipment Rental	4,494.99	\$9,000.00
6095 · Fees and Permits	1,178.00	\$3,000.00
6105 · Interest		
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	
6113 · Medical Insurance	9,800.90	\$18,000.00
6115 · Business Insurance	8,847.00	\$9,327.00
6120 · Workers Compensation Insurance	8,321.25	\$8,400.00
Total 6110 · Insurance	26,969.15	\$35,727.00

LEBEC COUNTY WATER DISTRICT
BUDGET
JulY 2019-2020

	Actual 2018-19	Annual Budget 2019-2020
6130 · Maintenance		
6135 · Maintenance Services-System	20,185.14	\$27,000.00
6140 · Maintenance Supplies	10,844.94	\$17,499.96
Total 6130 · Maintenance	31,030.08	\$44,499.96
6145 · Meals & Entertainment	183.00	\$450.00
6155 · Office Expense		
6160 · Computer		
6170 · Answering Service	633.68	\$600.00
6175 · Office Repair	1,502.18	\$1,560.00
6180 · Signage	48.92	
6182 · Supplies-GSA	102.28	\$999.96
6185 · Supplies	2,717.91	\$2,499.96
6186 · Rugs	1,160.50	\$1,221.96
Total 6155 · Office Expense	6,165.47	\$6,881.88
6205 · Outside Services	5,305.50	\$5,599.92
6210 · Payroll Expenses	0.00	\$399.00
6215 · Payroll - Gross Wages	157,928.04	\$180,000.00
6221 · IRA Contribution Expense	3,028.67	\$3,600.00
6233 · Employee Drug Testing Fees	30.45	\$99.96
6235 · Payroll Service Fees	606.37	\$615.00
6240 · PO Box Fee	0.00	\$115.92
6245 · Postage	3,272.91	\$3,399.96
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	5,650.00	\$5,599.92
6260 · Audit	21,597.00	\$18,000.00
6270 · Legal	2,964.00	\$1,999.92
6272 · Legal-GSA	0.00	\$4,999.92
Total 6250 · Professional Fees	30,211.00	\$30,599.76
6290 · Rent	12,000.00	\$12,000.00
6300 · Repairs & Maintenance		
6301 · Repairs		
6301.2 · Backhoe	0.00	
6301 · Repairs - Other	0.00	
Total 6301 · Repairs	0.00	
6302 · Maintenance		
6302.2 · Backhoe	0.00	
6302 · Maintenance - Other	0.00	
Total 6302 · Maintenance	0.00	
6303 · System Maint and Repairs	0.00	
Total 6300 · Repairs & Maintenance	0.00	
6310 · Software System	905.53	\$999.96

LEBEC COUNTY WATER DISTRICT
BUDGET
 July 2019-2020

	Actual 2018-19	Annual Budget 2019-2020
6315 · Taxes		
6320 · Payroll Taxes	14,438.16	\$14,799.96
6325 · Property Tax	110.89	<u>\$199.92</u>
Total 6315 · Taxes	14,549.05	\$14,999.88
6340 · Telephone	4,923.57	\$4,500.00
6342 · Tools	431.29	\$999.96
6345 · Travel	741.93	\$1,200.00
6352 · Uniforms	345.06	\$600.00
6355 · Utilities - Office		
6360 · Electric	973.83	\$999.96
6365 · Gas	224.94	\$399.96
6370 · Trash	614.98	<u>\$513.00</u>
Total 6355 · Utilities - Office	1,813.75	\$1,912.92
6375 · Utilities - Pumps		
6380 · Electric	42,198.74	\$42,999.96
Total 6375 · Utilities - Pumps	42,198.74	\$42,999.96
6390 · Water Test	3,905.50	<u>\$4,999.92</u>
Total Expense	418,047.39	\$487,937.24
Net Ordinary Income	50,676.57	-\$23,937.44
Other Income/Expense		
Other Income		
9000 · Interest Income	112.71	
9010 · Gain/Loss on Asset	0.00	
9015 · Grant Income	88,390.88	
Total Other Income	88,503.59	
Other Expense		
9016 · Grant Expense	85,652.04	
Total Other Expense	85,652.04	
Net Other Income	2,851.55	
Net Income	53,528.12	

Lebec County Water District.

Monthly Distribution Report

BY: Daniel Garcia

State Well

Month	August	July	Drawdown	Uranium	Fluoride	Nitrate
Static Level	133.5 FT	135.5 FT	-2 FT	pCi/L	mg/L	mg/L
Pumping level	137.2 FT	136.9 FT	0.3 FT	15.7	1.9	6.1
GPM(Average)	71.93 GMP	75.023 GPM	Total: 2.3 FT	Month: August 2019		
Gallons	3,107,372	3,241,002		Hours	Bacteriological:	
Monthly Difference(Gallons):		-133,630		257.2	Absent	

Lebec Well

Month	August	July	Drawdown	Uranium	Fluoride	Nitrate
Static Level	94.6 FT	94.7 FT	-0.1 FT	pCi/L	mg/L	mg/L
Pumping level	103.5 FT	103.5 FT	0 FT	11.6	1.3	6.6
GPM(Average)	53.408 GMP	51.971 GPM	Total: 0.1 FT	Month: August 2019		
Gallons	2,307,236	2,245,130		Hours	Bacteriological:	
Monthly Difference(Gallons):		62,106		204.8	Absent	

Chimney Canyon Well

Month	August	July	Drawdown	Uranium	Fluoride	Nitrate
Static Level	177.3 FT	176.8 FT	0.5 FT	pCi/L	mg/L	mg/L
Pumping level	200.2 FT	199.6 FT	0.6 FT	23.9	2.1	6
GPM(Average)	56.015 GMP	43.609 GPM	Total: 0.1 FT	Month: August 2019		
Gallons	2,419,840	1,883,898		Hours	Bacteriological:	
Monthly Difference(Gallons):		535,942		405.9	Absent	

Month	August	July	Difference	Monthly Water Loss
Water Pumped	7,834,448	7,370,030	464,418	15.03% July 2019
Water Sold	6,657,185	6,938,620	-281,435	
Water Loss	-1,177,263	-431,410		

Cuddy Creek Well Non-Potable

Month	August	July	Uranium	Fluoride	Nitrate
Gallons	109,201	89,797	pCi/L	mg/L	mg/L
Monthly Difference(Gallons):		19,404	N/A	N/A	N/A

Month: August 2019

Lebec County Water District.
Monthly Distribution Report

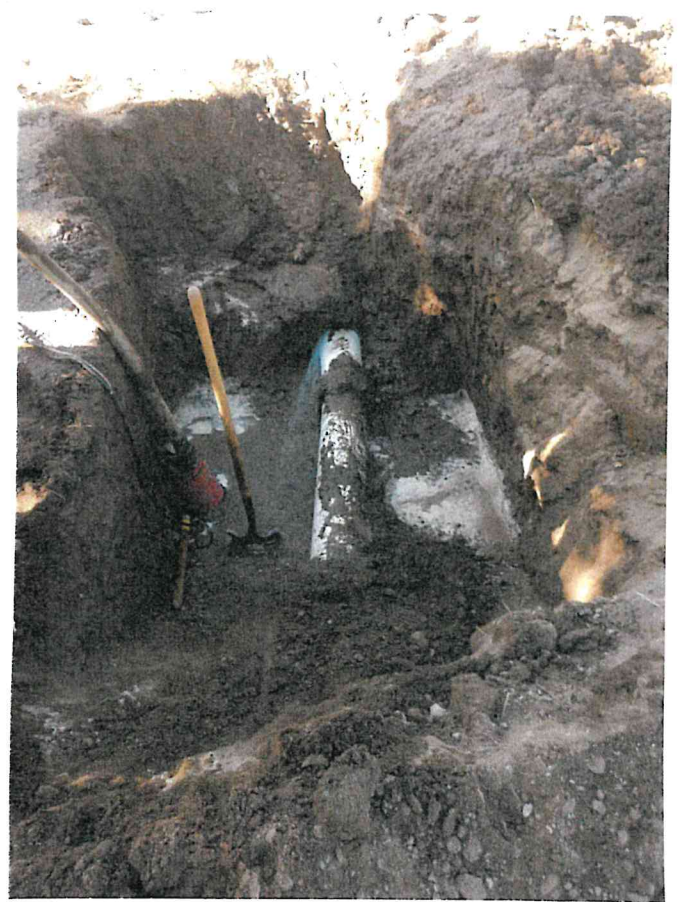
System Information: July

- 1) All monthly bacteriological sampling returned as absent
- 2) There was leak on the corner of Lebec Rd. and South Drive Tee used for Hydrant was leaking.
- 3) Contractors installed 2 gate valves at Tee this is so we can isolate the area in the future.
- 4) Line was leaking at the bell coupling on Lebec Rd. and North Drive has been fixed using bandaid.
- 5) Chevy truck is has been sent in to be inspected.
- 6) State zone well pump stopped working upon inspection the pump was found to be seized up.
- 7) Chimney canyon zone worked 24/7 during state well down time to compensate for usage.

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

Emergency Repair
Lebec Rd / South Dr.

August 2019

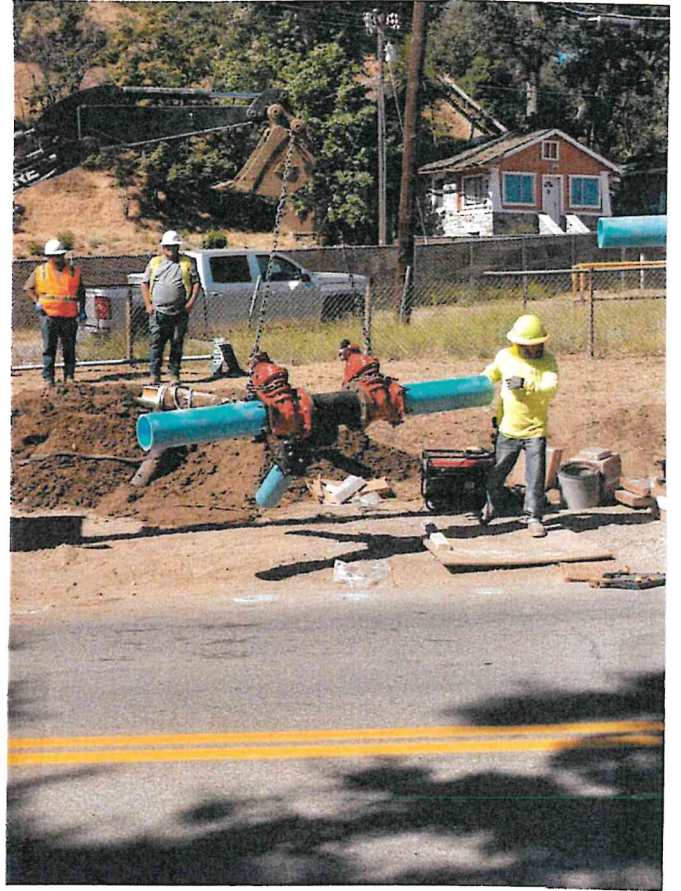
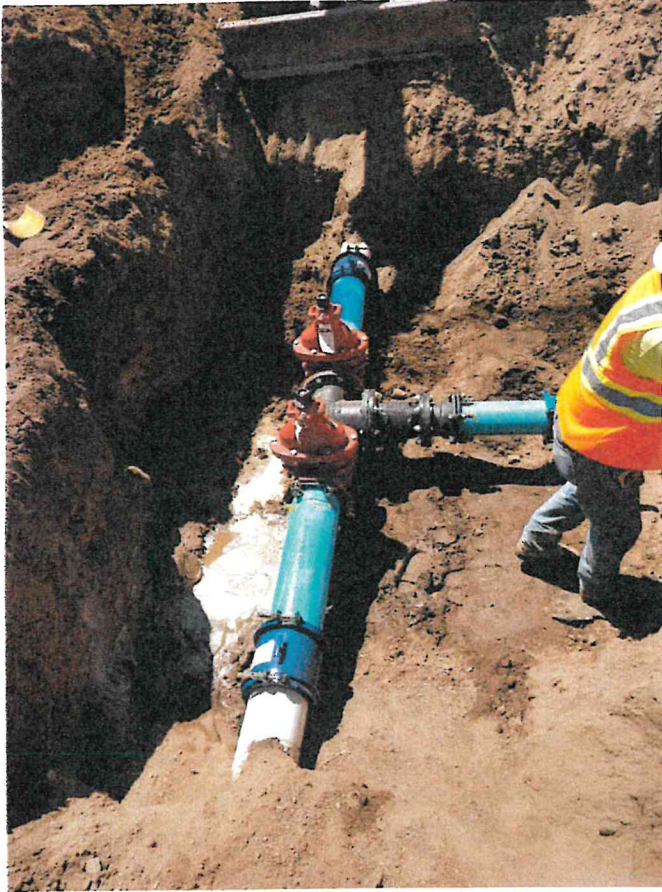


replace "T" section and install 2
Isolation Valves.

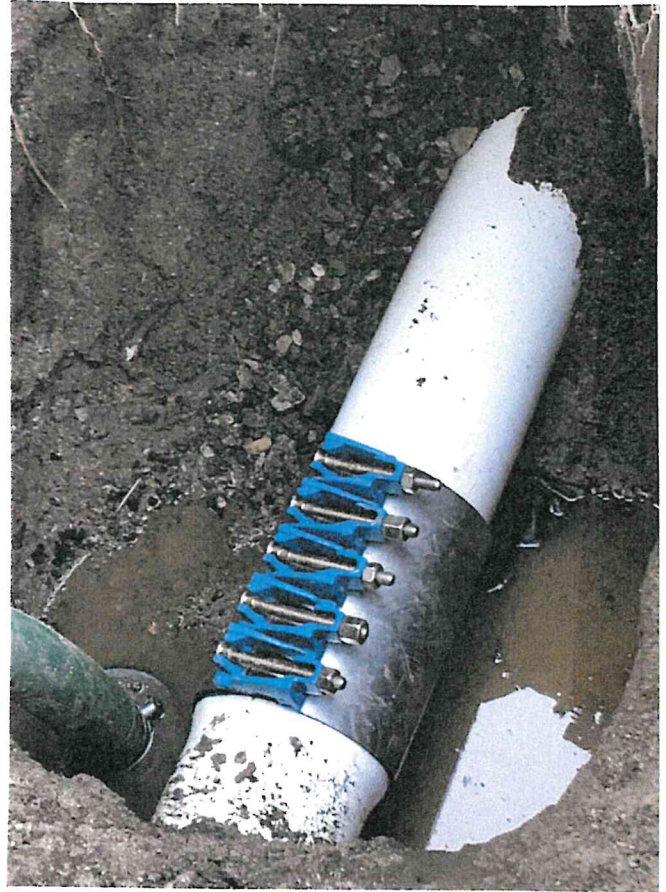
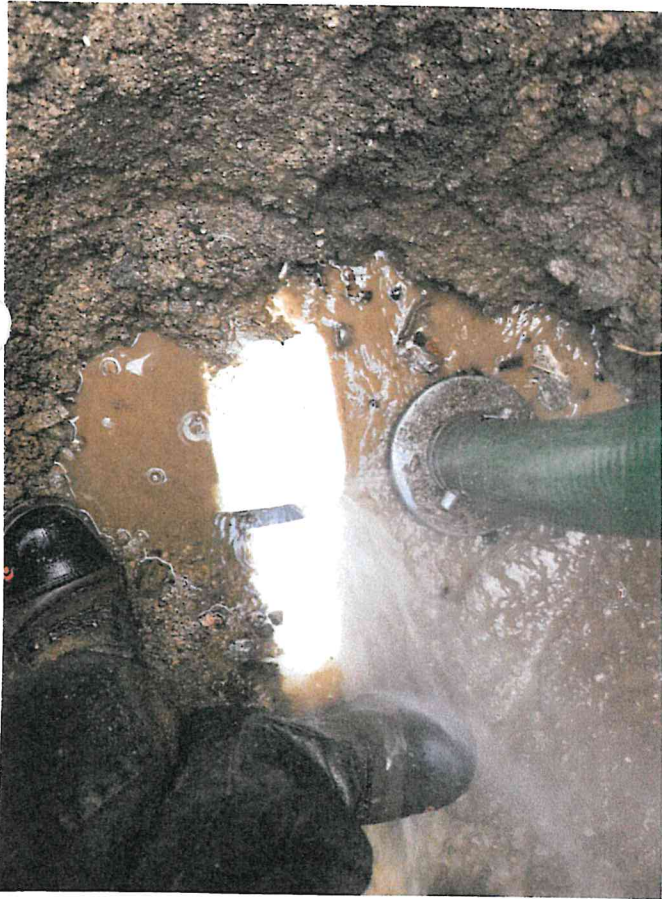
8" C900

Lebec Rd / South Dr.

August 2019



Emergency Repair August 2019
Lebec Rd / North Drive



Repair notes - USED a 8.4 x 12.5
clamp.

Technical, Managerial, and Financial Training Workshop Series for Water Systems Serving Disadvantaged Communities

Self-Help Enterprises (SHE), with funding from the State Water Resources Control Board, will be hosting a series of workshops focused on building the technical, managerial and financial capacity of small water systems. Workshop topics will include: board and water system basics, accounting and financial management, requirements for small public water systems, and more!



Introduction to Accounting Basics and Software

This quarter's workshop will include the following topics:

- **Accounting Basics**
 - Accounting terms and definitions
- **Accounting Software**
 - Generating and reading reports
- **Technical Support**
 - SHE support services

Workshop Date and Location:

Bakersfield—September 19, 2019
6:00—7:30 p.m.
Stan Keasling Community Center
601 Douglas St.
Bakersfield, CA 93308

More workshop topics and dates will be announced soon!

Community board members and staff are encouraged to attend.

RSVP at <http://bit.ly/TMFAccounting> or by filling out the information below and emailing it to EvaD@SelfHelpEnterprises.org:

Name: Jessica Carroll

Title: General Manager

Email: labeuwater@att.net

Phone Number: 661-248-6872

Community: Lebec County Water District

For information about this and other workshops, please contact Eva Dominguez at (559) 802-1634 or EvaD@SelfHelpEnterprises.org.



September 24 - Water - Fire- Power, WAKC lunch meeting

lebecwater@att.../Inbox



Water Association of Kern County <bpdandol@wakc.com>
To: lebecwater@att.net

Sep 4 at 9:25 AM



September 24, 2019 11:30 a.m.

WATER - FIRE - POWER

Challenges for water resources and power utilities during wildfires.

James Pasmore, Southern California Edison, and Kevin McCusker, California Water Service, will discuss issues and challenges surrounding California wildfire management related to water and power utilities. Learn about inverse condemnation and liability laws impacting water and power purveyors and its impact on California consumers.

DAY SPONSORS

Young Woodlodge
Celebrating 80 Years

RUNYAN APPRAISAL SERVICE

50

JOHN DEERE

KERN MACHINERY

\$20 WAKC members
\$25 non-members

Location: Bakersfield Museum of Art
1930 R. St., Bakersfield

Reservation deadline is September 20, 2019

To register visit www.wakc.com

WAKC TOP MEMBERS

CALIFORNIA RESOURCES CORPORATION

Chevron

CALIFORNIA WATER SERVICE

GEI

MOC
Mansueta Orchards, LLC

WALCO
WALCO CONTRACTOR

Wonderful Orchards

ASP Farm Services
Amber Chemical
Aqueous Vets
Calgon Carbon Corporation
Castle & Cooke California
Farm Credit West
Pacific Resources

Provost & Pritchard
SWIM systems
Tri-Fanucchi Farms, LLC
Yellow Jacket Drilling Service
Bakersfield Well & Pump
Aera Energy
Grimmway Farms

Byram Ranch Co.
West Valley Construction Company
Young Woodlodge, LLP

Water Association of Kern County | P.O. Box 2165 | Bakersfield, CA 93303 | 861.746.1100 | info@wakc.com

Download Document

REGISTER HERE



Water Association of Kern County | P.O. Box 2165, Bakersfield, CA 93303