



LCWD
Lebec County Water District

PACKET

June 11, 2019

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:48 AM

06/06/19

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 - Grant Checking Account, Period Ending 05/31/2019

	<u>May 31, 19</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 05/31/2019	25.00
Ending Balance	25.00

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 05/31/2019

	<u>May 31, 19</u>
Beginning Balance	95,098.80
Cleared Transactions	
Checks and Payments - 51 ite...	-23,287.09
Deposits and Credits - 27 items	32,257.80
Total Cleared Transactions	<u>8,970.71</u>
Cleared Balance	<u><u>104,069.51</u></u>
Uncleared Transactions	
Checks and Payments - 17 ite...	-3,232.81
Total Uncleared Transactions	<u>-3,232.81</u>
Register Balance as of 05/31/2019	<u><u>100,836.70</u></u>
New Transactions	
Checks and Payments - 8 items	-5,944.68
Total New Transactions	<u>-5,944.68</u>
Ending Balance	<u><u>94,892.02</u></u>

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06/06/19

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 - Grant Checking Account, Period Ending 05/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 05/31/2019						25.00
Ending Balance						25.00

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 05/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						95,098.80
Cleared Transactions						
Checks and Payments - 51 items						
Bill Pmt -Check	03/13/2019	8964	Puckett, Rick	X	-100.00	-100.00
Bill Pmt -Check	04/22/2019	9030	Radusch,Carl	X	-100.00	-200.00
Bill Pmt -Check	04/22/2019	9024	Maillis, Patricia E	X	-100.00	-300.00
Bill Pmt -Check	04/22/2019	9029	Puckett, Rick	X	-100.00	-400.00
Check	04/30/2019	9037	AFLAC	X	-109.66	-509.66
Paycheck	05/06/2019	9040	Jessica Carroll	X	-2,101.75	-2,611.41
Liability Check	05/06/2019	E-pay	EFTPS	X	-1,324.94	-3,936.35
Paycheck	05/06/2019	9039	Javier T Rodriguez	X	-1,002.23	-4,938.58
Paycheck	05/06/2019	9038	Cleighton D Shel...	X	-909.68	-5,848.26
Check	05/06/2019	9035	Ca State Disburs...	X	-322.15	-6,170.41
Liability Check	05/06/2019	E-pay	EDD	X	-185.25	-6,355.66
Liability Check	05/06/2019	9034	Wells Fargo IRA	X	-173.58	-6,529.24
Check	05/06/2019	9036	Ca St Disbursem...	X	-107.30	-6,636.54
Bill Pmt -Check	05/09/2019	9046	Ca Bank-Visa	X	-998.56	-7,635.10
Bill Pmt -Check	05/09/2019	9048	CJ Logan Pump ...	X	-964.19	-8,599.29
Bill Pmt -Check	05/09/2019	9060	State Compensat...	X	-626.33	-9,225.62
Bill Pmt -Check	05/09/2019	9053	SCE 2-03-200-81...	X	-555.09	-9,780.71
Bill Pmt -Check	05/09/2019	9059	Lewis & Associates	X	-450.00	-10,230.71
Bill Pmt -Check	05/09/2019	9045	Blue Shield	X	-437.67	-10,668.38
Bill Pmt -Check	05/09/2019	9051	Pilot Travel Cent...	X	-397.55	-11,065.93
Bill Pmt -Check	05/09/2019	9056	Verizon Wireless	X	-348.26	-11,414.19
Bill Pmt -Check	05/09/2019	9049	Core & Main	X	-330.65	-11,744.84
Bill Pmt -Check	05/09/2019	9057	West Coast Truc...	X	-234.00	-11,978.84
Bill Pmt -Check	05/09/2019	9047	California Rural ...	X	-208.00	-12,186.84
Bill Pmt -Check	05/09/2019	9043	At&T Office	X	-177.84	-12,364.68
Bill Pmt -Check	05/09/2019	9061	USPS	X	-120.00	-12,484.68
Bill Pmt -Check	05/09/2019	9041	3D Imaging Syste...	X	-110.37	-12,595.05
Bill Pmt -Check	05/09/2019	9058	Anthem Blue Cross	X	-109.02	-12,704.07
Bill Pmt -Check	05/09/2019	9044	AUS Aramark	X	-97.42	-12,801.49
Bill Pmt -Check	05/09/2019	9042	Ability Answering ...	X	-55.00	-12,856.49
Bill Pmt -Check	05/09/2019	9054	SCE 2-36-538-21...	X	-45.39	-12,901.88
Bill Pmt -Check	05/09/2019	9052	Price Disposal	X	-42.33	-12,944.21
Bill Pmt -Check	05/09/2019	9050	Gas Company	X	-5.52	-12,949.73
Paycheck	05/20/2019	9064	Jessica Carroll	X	-2,101.77	-15,051.50
Bill Pmt -Check	05/20/2019	9072	PGE5159	X	-1,971.62	-17,023.12
Liability Check	05/20/2019	E-pay	EFTPS	X	-1,360.50	-18,383.62
Paycheck	05/20/2019	9063	Javier T Rodriguez	X	-1,050.75	-19,434.37
Bill Pmt -Check	05/20/2019	9078	Wainright Emilie	X	-1,000.00	-20,434.37
Paycheck	05/20/2019	9062	Cleighton D Shel...	X	-803.04	-21,237.41
Bill Pmt -Check	05/20/2019	9074	PGE8279	X	-750.43	-21,987.84
Check	05/20/2019	9066	Ca State Disburs...	X	-322.15	-22,309.99
Liability Check	05/20/2019	E-pay	EDD	X	-192.50	-22,502.49
Liability Check	05/20/2019	9065	Wells Fargo IRA	X	-177.11	-22,679.60
Bill Pmt -Check	05/20/2019	9069	BC Laboratories	X	-170.00	-22,849.60
Check	05/20/2019	9068	Franchise Tax Bo...	X	-160.38	-23,009.98
Check	05/20/2019	9067	Ca St Disbursem...	X	-107.30	-23,117.28
Bill Pmt -Check	05/20/2019	9076	Radusch,Carl	X	-100.00	-23,217.28
Bill Pmt -Check	05/20/2019	9073	PGE5230	X	-19.71	-23,236.99
Bill Pmt -Check	05/20/2019	9071	PGE4923	X	-19.10	-23,256.09
Check	05/31/2019			X	-25.00	-23,281.09
Check	05/31/2019		QuickBooks Payr...	X	-6.00	-23,287.09
Total Checks and Payments					-23,287.09	-23,287.09

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1020 - Lebec Co Water Dist. - Checking, Period Ending 05/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 27 items						
Deposit	05/06/2019			X	276.89	276.89
Deposit	05/06/2019			X	744.87	1,021.76
Deposit	05/09/2019			X	487.56	1,509.32
Deposit	05/09/2019			X	2,528.01	4,037.33
Deposit	05/16/2019			X	170.02	4,207.35
Deposit	05/16/2019			X	458.99	4,666.34
Deposit	05/16/2019			X	11,349.81	16,016.15
Deposit	05/21/2019			X	40.01	16,056.16
Deposit	05/21/2019			X	40.01	16,096.17
Deposit	05/21/2019			X	55.42	16,151.59
Deposit	05/21/2019			X	60.00	16,211.59
Deposit	05/21/2019			X	60.02	16,271.61
Deposit	05/21/2019			X	68.25	16,339.86
Deposit	05/21/2019			X	84.02	16,423.88
Deposit	05/21/2019			X	84.02	16,507.90
Deposit	05/21/2019			X	88.02	16,595.92
Deposit	05/21/2019			X	131.76	16,727.68
Deposit	05/21/2019			X	160.00	16,887.68
Deposit	05/21/2019			X	189.55	17,077.23
Deposit	05/21/2019			X	269.02	17,346.25
Deposit	05/21/2019			X	380.02	17,726.27
Deposit	05/21/2019			X	4,964.81	22,691.08
Deposit	05/28/2019			X	283.02	22,974.10
Deposit	05/28/2019			X	8,943.86	31,917.96
Deposit	05/30/2019			X	45.00	31,962.96
Deposit	05/30/2019			X	128.03	32,090.99
Deposit	05/30/2019			X	166.81	32,257.80
Total Deposits and Credits					32,257.80	32,257.80
Total Cleared Transactions					8,970.71	8,970.71
Cleared Balance					8,970.71	104,069.51
Uncleared Transactions						
Checks and Payments - 17 items						
Bill Pmt -Check	01/19/2018	8304	Vince Stanton		-60.00	-60.00
Bill Pmt -Check	01/14/2019	8874	Stern, Samuel		-200.00	-260.00
Bill Pmt -Check	02/22/2019	8933	Stern, Samuel		-200.00	-460.00
Bill Pmt -Check	03/13/2019	8966	Stern, Samuel		-100.00	-560.00
Bill Pmt -Check	04/22/2019	9031	Stern, Samuel		-100.00	-660.00
Bill Pmt -Check	05/09/2019	9055	Stern, Samuel		-300.00	-960.00
Bill Pmt -Check	05/20/2019	9070	Maillis, Patricia E		-100.00	-1,060.00
Bill Pmt -Check	05/20/2019	9077	Stern, Samuel		-100.00	-1,160.00
Bill Pmt -Check	05/20/2019	9075	Puckett, Rick		-100.00	-1,260.00
Bill Pmt -Check	05/30/2019	9085	Wainright Emilie		-1,000.00	-2,260.00
Bill Pmt -Check	05/30/2019	9081	Blue Shield		-437.67	-2,697.67
Bill Pmt -Check	05/30/2019	9082	Diamond Maps		-153.60	-2,851.27
Bill Pmt -Check	05/30/2019	9079	3D Imaging Syste...		-110.37	-2,961.64
Bill Pmt -Check	05/30/2019	9086	Wells Fargo Bank		-96.53	-3,058.17
Bill Pmt -Check	05/30/2019	9080	AT&T Uverse		-80.00	-3,138.17
Bill Pmt -Check	05/30/2019	9084	Pitney Bowes/Re...		-64.19	-3,202.36
Bill Pmt -Check	05/30/2019	9083	National Toxicolo...		-30.45	-3,232.81
Total Checks and Payments					-3,232.81	-3,232.81
Total Uncleared Transactions					-3,232.81	-3,232.81
Register Balance as of 05/31/2019					5,737.90	100,836.70

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06/06/19

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 05/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
New Transactions						
Checks and Payments - 8 items						
Paycheck	06/03/2019	9089	Jessica Carroll		-2,101.75	-2,101.75
Liability Check	06/03/2019	E-pay	EFTPS		-1,319.70	-3,421.45
Paycheck	06/03/2019	9087	Cleighton D Shel...		-899.17	-4,320.62
Paycheck	06/03/2019	9088	Javier T Rodriguez		-827.75	-5,148.37
Check	06/03/2019	9092	Ca State Disburs...		-322.15	-5,470.52
Check	06/03/2019	9090	Franchise Tax Bo...		-192.43	-5,662.95
Liability Check	06/03/2019	E-pay	EDD		-174.43	-5,837.38
Check	06/03/2019	9091	Ca St Disbursem...		-107.30	-5,944.68
Total Checks and Payments					-5,944.68	-5,944.68
Total New Transactions					-5,944.68	-5,944.68
Ending Balance					-206.78	94,892.02

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

06/06/19

Accrual Basis

May 2019

	May 19	Jul '18 - May 19
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	22,498.57	224,300.82
4040 · Residential	12,344.72	140,645.32
4100 · Kern Co Tax Income	458.99	42,416.15
4120 · Surplus Water	1,102.50	11,905.41
4130 · Will Serve	88.16	1,002.82
4140 · Late Charges & Customer Charg...	1,070.15	12,223.99
Total 4000 · Operating Revenue	37,563.09	432,494.51
Total Income	37,563.09	432,494.51
Expense		
6010 · Advertising	75.09	329.19
6020 · Auto Expense		
6022 · Gas	597.23	4,690.36
6028 · Repairs		
6028.1 · GMC	0.00	1,050.43
Total 6028 · Repairs	0.00	1,050.43
6030 · Service		
6030.1 · Dodge Service	0.00	734.62
6030.2 · Gmc Service	0.00	1,575.24
Total 6030 · Service	0.00	2,309.86
Total 6020 · Auto Expense	597.23	8,050.65
6040 · Bank Service Charge	25.00	305.00
6050 · Compensation of Board	400.00	4,700.00
6060 · Contracted Maintenance Services	413.40	12,488.04
6065 · Depreciation	3,925.75	43,183.25
6070 · Dues & Subscriptions	0.00	2,499.00
6075 · Education	0.00	1,014.60
6090 · Equipment Rental	280.72	4,363.46
6095 · Fees and Permits	0.00	1,178.00
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	546.69	9,296.31
6115 · Business Insurance	737.25	8,883.00
6120 · Workers Compensation Insurance	626.33	7,694.92
Total 6110 · Insurance	1,910.27	25,874.23
6130 · Maintenance		
6135 · Maintenance Services-System	0.00	27,277.08
6140 · Maintenance Supplies	333.91	10,467.66
Total 6130 · Maintenance	333.91	37,744.74
6145 · Meals & Entertainment	0.00	183.00
6155 · Office Expense		
6160 · Computer	0.00	41.68
6170 · Answering Service	0.00	571.42

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

06/06/19

Accrual Basis

May 2019

	May 19	Jul '18 - May 19
6175 · Office Repair	110.37	1,391.81
6182 · Supplies-GSA	0.00	102.28
6185 · Supplies	158.50	2,193.40
6186 · Rugs	112.06	1,051.84
Total 6155 · Office Expense	380.93	5,352.43
6205 · Outside Services	621.00	4,954.50
6210 · Payroll Expenses	0.00	480.68
6215 · Payroll - Gross Wages	11,474.24	142,595.61
6233 · Employee Drug Testing Fees	30.45	30.45
6235 · Payroll Service Fees	6.00	606.37
6245 · Postage	1.00	2,577.57
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	450.00	5,200.00
6260 · Audit	0.00	21,597.00
6270 · Legal	0.00	2,810.00
Total 6250 · Professional Fees	450.00	29,607.00
6290 · Rent	1,000.00	12,000.00
6300 · Repairs & Maintenance		
6303 · System Maint and Repairs	196.11	575.28
Total 6300 · Repairs & Maintenance	196.11	575.28
6310 · Software System	153.60	1,086.22
6315 · Taxes		
6320 · Payroll Taxes	990.05	12,975.04
6325 · Property Tax	0.00	110.89
Total 6315 · Taxes	990.05	13,085.93
6340 · Telephone	397.81	4,516.51
6342 · Tools	264.91	454.99
6345 · Travel	0.00	741.93
6352 · Uniforms	180.07	345.06
6355 · Utilities - Office		
6360 · Electric	0.00	853.68
6365 · Gas	0.00	224.94
6370 · Trash	107.02	572.65
Total 6355 · Utilities - Office	107.02	1,651.27
6375 · Utilities - Pumps		
6380 · Electric	3,378.74	38,351.22
Total 6375 · Utilities - Pumps	3,378.74	38,351.22
6390 · Water Test	510.00	3,843.00
Total Expense	28,103.30	404,769.18
Net Ordinary Income	9,459.79	27,725.33
Other Income/Expense		
Other Income		

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LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

06/06/19

Accrual Basis

May 2019

	May 19	Jul '18 - May 19
9000 · Interest Income	0.00	81.53
9015 · Grant Income	0.00	20,400.79
Total Other Income	0.00	20,482.32
Other Expense		
9016 · Grant Expense	6.55	26,685.37
Total Other Expense	6.55	26,685.37
Net Other Income	-6.55	-6,203.05
Net Income	9,453.24	21,522.28

LEBEC COUNTY WATER DISTRICT

Balance Sheet

06/06/19

As of May 31, 2019

Accrual Basis

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	100,836.70
1040 - Grant Checking Account	25.00
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,243.46
Total 1080 - Savings	625,243.46
Total Checking/Savings	726,405.16
Accounts Receivable	
1200 - Accounts Receivable	34,032.12
Total Accounts Receivable	34,032.12
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
Total Other Current Assets	-231.55
Total Current Assets	760,205.73
Fixed Assets	
1290 - Grants Receivable	14,038.00
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
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	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	2,220.73
1631 - Portable Pump	1,864.00
1690 - Accumulated Depreciation	-933,918.58
Total 1400 - Fixed Assets	424,023.81
Total Fixed Assets	438,061.81
Other Assets	

LEBEC COUNTY WATER DISTRICT

06/06/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	May 31, 19
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,199,267.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	3,452.20
Total Accounts Payable	3,452.20
Other Current Liabilities	
2110 · Direct Deposit Liabilities	288.24
2300 · Payroll Liabilities	
2310 · Federal Withholding	-0.11
2320 · FICA	-0.45
2330 · State Withholding	0.41
2350 · SUTA	0.07
2360 · SDI	-0.14
2300 · Payroll Liabilities - Other	1,353.07
Total 2300 · Payroll Liabilities	1,352.85
2500 · Customer Deposits	5,000.00
Total Other Current Liabilities	6,641.09
Total Current Liabilities	10,093.29
Total Liabilities	10,093.29
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	333,578.85
3310 · Prior Period Adjustment	36,118.00
Net Income	21,558.28
Total Equity	1,189,174.25
TOTAL LIABILITIES & EQUITY	1,199,267.54

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LEBEC COUNTY WATER DISTRICT

06/06/19

A/P Aging Detail

As of June 6, 2019

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
AFLAC	6112 employee paid insurance	109.66
AUS Aramark	6186 rugs	56.03
AUS Aramark	6186 rugs	56.03
AUS-Uniforms Only	6352 new workshirts/pants	180.07
At&T Office	6340 office phones	178.05
BC Laboratories	6390 water test	62.50
BC Laboratories	6390 water test	277.50
Ca Bank-Visa	credit card bill	734.09
Core & Main	6140 stock	299.05
Fred C. Gilbert Co.	6140 tubing	34.86
Hometown Publis...	6010 ad for new employee	75.09
Pilot Travel Cente...	6022 gas chevy miles - 2199 do...	597.23
P & J Electric Inc	6060 electrician for state well	413.40
SCE 2-03-200-8187	6380 pump electric	617.88
Verizon Wireless	6340 cell phone	139.76
West Coast Truck ...	6305 office help	621.00
Lewis & Associates	6255 bookkeeper	450.00
State Compensati...	6120 wc insurance	626.33
USPS	6090 box rental	120.00
Anthem Blue Cross	6113 medical insurance	109.02
BC Laboratories	6390 water testing	170.00
PGE5230	6380 Landfill Rd Booster Electr...	19.71
PGE4923	6380 Ridge Route Pump	19.10
PGE5159	6380 State Well Pump Electrici...	1,971.62
PGE8279	6380 Lebec Well Pump Electrici...	750.43
Wainright Emilie	6290 rent	1,000.00
Stern, Samuel	6050 board stipend	100.00
Maillis, Patricia E	6050 board stipend	100.00
Radusch,Carl	6050 board stipend	100.00
Puckett, Rick	6050 board stipend	100.00
Wainright Emilie	Rent	1,000.00
3D Imaging Syste...		110.37
AT&T Uverse		80.00
Blue Shield	6113 Acct# W00886361000 me...	437.67
Diamond Maps		153.60
National Toxicolo...	6233 drug testing	30.45
Pitney Bowes/Ren...		64.19
Wells Fargo Bank		96.53

TOTAL

\$12,061.22

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

May 2019

	May 19	May 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	22,498.57	19,646.45	2,852.12	14.5%
4040 · Residential	12,344.72	14,352.17	-2,007.45	-14.0%
4060 · Rent Income	0.00	712.87	-712.87	-100.0%
4100 · Kern Co Tax Income	458.99	743.61	-284.62	-38.3%
4120 · Surplus Water	1,102.50	551.25	551.25	100.0%
4130 · Will Serve	88.16	110.20	-22.04	-20.0%
4140 · Late Charges & Customer Charg...	1,070.15	856.99	213.16	24.9%
Total 4000 · Operating Revenue	37,563.09	36,973.54	589.55	1.6%
Total Income	37,563.09	36,973.54	589.55	1.6%
Expense				
6010 · Advertising	75.09	246.20	-171.11	-69.5%
6020 · Auto Expense				
6022 · Gas	597.23	381.90	215.33	56.4%
6028 · Repairs				
6028.1 · GMC	0.00	20.00	-20.00	-100.0%
Total 6028 · Repairs	0.00	20.00	-20.00	-100.0%
6030 · Service				
6030.1 · Dodge Service	0.00	117.73	-117.73	-100.0%
6030.2 · Gmc Service	0.00	276.83	-276.83	-100.0%
Total 6030 · Service	0.00	394.56	-394.56	-100.0%
Total 6020 · Auto Expense	597.23	796.46	-199.23	-25.0%
6040 · Bank Service Charge	25.00	35.00	-10.00	-28.6%
6050 · Compensation of Board	400.00	0.00	400.00	100.0%
6060 · Contracted Maintenance Services	413.40	652.58	-239.18	-36.7%
6065 · Depreciation	3,925.75	4,547.00	-621.25	-13.7%
6070 · Dues & Subscriptions	0.00	75.00	-75.00	-100.0%
6090 · Equipment Rental	280.72	257.25	23.47	9.1%
6105 · Interest	0.00	27.04	-27.04	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	546.69	633.98	-87.29	-13.8%
6115 · Business Insurance	701.25	732.08	-30.83	-4.2%
6120 · Workers Compensation Insurance	626.33	579.00	47.33	8.2%
Total 6110 · Insurance	1,874.27	1,945.06	-70.79	-3.6%
6130 · Maintenance				
6135 · Maintenance Services-System	0.00	4,249.00	-4,249.00	-100.0%
6140 · Maintenance Supplies	333.91	1,664.53	-1,330.62	-79.9%
Total 6130 · Maintenance	333.91	5,913.53	-5,579.62	-94.4%
6155 · Office Expense				
6170 · Answering Service	0.00	33.63	-33.63	-100.0%
6175 · Office Repair	110.37	109.84	0.53	0.5%
6185 · Supplies	158.50	530.78	-372.28	-70.1%

LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

May 2019

	May 19	May 18	\$ Change	% Change
6186 · Rugs	112.06	0.00	112.06	100.0%
Total 6155 · Office Expense	380.93	674.25	-293.32	-43.5%
6205 · Outside Services	621.00	162.00	459.00	283.3%
6210 · Payroll Expenses	0.00	0.00	0.00	0.0%
6215 · Payroll - Gross Wages	11,474.24	11,558.45	-84.21	-0.7%
6233 · Employee Drug Testing Fees	30.45	30.00	0.45	1.5%
6235 · Payroll Service Fees	6.00	6.00	0.00	0.0%
6240 · PO Box Fee	0.00	116.00	-116.00	-100.0%
6245 · Postage	1.00	618.15	-617.15	-99.8%
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	800.00	200.00	25.0%
6300 · Repairs & Maintenance				
6301 · Repairs	0.00	273.33	-273.33	-100.0%
6303 · System Maint and Repairs	196.11	0.00	196.11	100.0%
Total 6300 · Repairs & Maintenance	196.11	273.33	-77.22	-28.3%
6310 · Software System	153.60	665.04	-511.44	-76.9%
6315 · Taxes				
6320 · Payroll Taxes	990.05	885.19	104.86	11.9%
Total 6315 · Taxes	990.05	885.19	104.86	11.9%
6340 · Telephone	397.81	359.49	38.32	10.7%
6342 · Tools	264.91	328.42	-63.51	-19.3%
6352 · Uniforms	180.07	139.32	40.75	29.3%
6355 · Utilities - Office				
6360 · Electric	0.00	45.27	-45.27	-100.0%
6365 · Gas	0.00	3.44	-3.44	-100.0%
6370 · Trash	107.02	84.66	22.36	26.4%
Total 6355 · Utilities - Office	107.02	133.37	-26.35	-19.8%
6375 · Utilities - Pumps				
6380 · Electric	3,378.74	2,994.45	384.29	12.8%
Total 6375 · Utilities - Pumps	3,378.74	2,994.45	384.29	12.8%
6390 · Water Test	510.00	150.00	360.00	240.0%
Total Expense	28,067.30	34,838.58	-6,771.28	-19.4%
Net Ordinary Income	9,495.79	2,134.96	7,360.83	344.8%
Other Income/Expense				
Other Expense				
9016 · Grant Expense	6.55	0.00	6.55	100.0%
Total Other Expense	6.55	0.00	6.55	100.0%

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LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

May 2019

	<u>May 19</u>	<u>May 18</u>	<u>\$ Change</u>	<u>% Change</u>
Net Other Income	<u>-6.55</u>	<u>0.00</u>	<u>-6.55</u>	<u>-100.0%</u>
Net Income	<u><u>9,489.24</u></u>	<u><u>2,134.96</u></u>	<u><u>7,354.28</u></u>	<u><u>344.5%</u></u>

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

July 2018 through May 2019

	Jul '18 - May...	Jul '17 - May...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	224,300.82	219,752.10	4,548.72	2.1%
4040 · Residential	140,645.32	137,226.75	3,418.57	2.5%
4060 · Rent Income	0.00	7,802.18	-7,802.18	-100.0%
4070 · Meter Install	0.00	5,000.00	-5,000.00	-100.0%
4100 · Kern Co Tax Income	42,416.15	41,143.88	1,272.27	3.1%
4120 · Surplus Water	11,905.41	9,316.02	2,589.39	27.8%
4130 · Will Serve	1,002.82	1,377.50	-374.68	-27.2%
4140 · Late Charges & Customer Charg...	12,223.99	15,153.31	-2,929.32	-19.3%
Total 4000 · Operating Revenue	432,494.51	436,771.74	-4,277.23	-1.0%
Total Income	432,494.51	436,771.74	-4,277.23	-1.0%
Expense				
6010 · Advertising	329.19	536.60	-207.41	-38.7%
6020 · Auto Expense				
6022 · Gas	4,690.36	4,102.08	588.28	14.3%
6028 · Repairs				
6028.1 · GMC	1,050.43	1,271.35	-220.92	-17.4%
6028.2 · DODGE	0.00	99.29	-99.29	-100.0%
6028.3 · BACKHOE	0.00	1,635.64	-1,635.64	-100.0%
Total 6028 · Repairs	1,050.43	3,006.28	-1,955.85	-65.1%
6030 · Service				
6030.1 · Dodge Service	734.62	368.02	366.60	99.6%
6030.2 · Gmc Service	1,575.24	536.75	1,038.49	193.5%
Total 6030 · Service	2,309.86	904.77	1,405.09	155.3%
Total 6020 · Auto Expense	8,050.65	8,013.13	37.52	0.5%
6040 · Bank Service Charge	305.00	318.99	-13.99	-4.4%
6050 · Compensation of Board	4,700.00	5,200.00	-500.00	-9.6%
6060 · Contracted Maintenance Services	12,488.04	4,148.20	8,339.84	201.1%
6065 · Depreciation	43,183.25	50,354.23	-7,170.98	-14.2%
6070 · Dues & Subscriptions	2,499.00	2,341.00	158.00	6.8%
6075 · Education	1,014.60	1,699.11	-684.51	-40.3%
6090 · Equipment Rental	4,363.46	1,397.33	2,966.13	212.3%
6095 · Fees and Permits	1,178.00	2,616.60	-1,438.60	-55.0%
6105 · Interest	0.00	27.04	-27.04	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	9,296.31	16,475.91	-7,179.60	-43.6%
6115 · Business Insurance	8,847.00	8,052.88	794.12	9.9%
6120 · Workers Compensation Insurance	7,694.92	8,132.88	-437.96	-5.4%
Total 6110 · Insurance	25,838.23	32,661.67	-6,823.44	-20.9%
6130 · Maintenance				
6135 · Maintenance Services-System	27,277.08	31,716.50	-4,439.42	-14.0%
6140 · Maintenance Supplies	10,467.66	13,081.45	-2,613.79	-20.0%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

July 2018 through May 2019

	Jul '18 - May...	Jul '17 - May...	\$ Change	% Change
Total 6130 · Maintenance	37,744.74	44,797.95	-7,053.21	-15.7%
6145 · Meals & Entertainment	183.00	120.00	63.00	52.5%
6155 · Office Expense				
6160 · Computer	41.68	457.96	-416.28	-90.9%
6170 · Answering Service	571.42	405.55	165.87	40.9%
6175 · Office Repair	1,391.81	1,391.87	-0.06	0.0%
6180 · Signage	0.00	47.04	-47.04	-100.0%
6182 · Supplies-GSA	102.28	0.00	102.28	100.0%
6185 · Supplies	2,193.40	2,192.49	0.91	0.0%
6186 · Rugs	1,051.84	0.00	1,051.84	100.0%
Total 6155 · Office Expense	5,352.43	4,494.91	857.52	19.1%
6205 · Outside Services	4,954.50	2,538.00	2,416.50	95.2%
6210 · Payroll Expenses	480.68	0.00	480.68	100.0%
6215 · Payroll - Gross Wages	142,595.61	142,164.74	430.87	0.3%
6233 · Employee Drug Testing Fees	30.45	30.00	0.45	1.5%
6235 · Payroll Service Fees	606.37	556.37	50.00	9.0%
6240 · PO Box Fee	0.00	116.00	-116.00	-100.0%
6245 · Postage	2,577.57	2,351.54	226.03	9.6%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	5,200.00	5,150.00	50.00	1.0%
6260 · Audit	21,597.00	7,500.00	14,097.00	188.0%
6270 · Legal	2,810.00	1,872.85	937.15	50.0%
Total 6250 · Professional Fees	29,607.00	14,522.85	15,084.15	103.9%
6290 · Rent	12,000.00	9,600.00	2,400.00	25.0%
6300 · Repairs & Maintenance				
6301 · Repairs				
6301.2 · Backhoe	0.00	23.12	-23.12	-100.0%
6301 · Repairs - Other	0.00	273.33	-273.33	-100.0%
Total 6301 · Repairs	0.00	296.45	-296.45	-100.0%
6302 · Maintenance				
6302.2 · Backhoe	0.00	46.55	-46.55	-100.0%
6302 · Maintenance - Other	0.00	112.00	-112.00	-100.0%
Total 6302 · Maintenance	0.00	158.55	-158.55	-100.0%
6303 · System Maint and Repairs	575.28	0.00	575.28	100.0%
Total 6300 · Repairs & Maintenance	575.28	455.00	120.28	26.4%
6310 · Software System	1,086.22	1,989.11	-902.89	-45.4%
6315 · Taxes				
6320 · Payroll Taxes	12,975.04	13,066.77	-91.73	-0.7%
6325 · Property Tax	110.89	125.45	-14.56	-11.6%
Total 6315 · Taxes	13,085.93	13,192.22	-106.29	-0.8%
6340 · Telephone	4,516.51	4,006.96	509.55	12.7%
6342 · Tools	454.99	478.93	-23.94	-5.0%
6345 · Travel	741.93	304.44	437.49	143.7%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

06/06/19

Accrual Basis

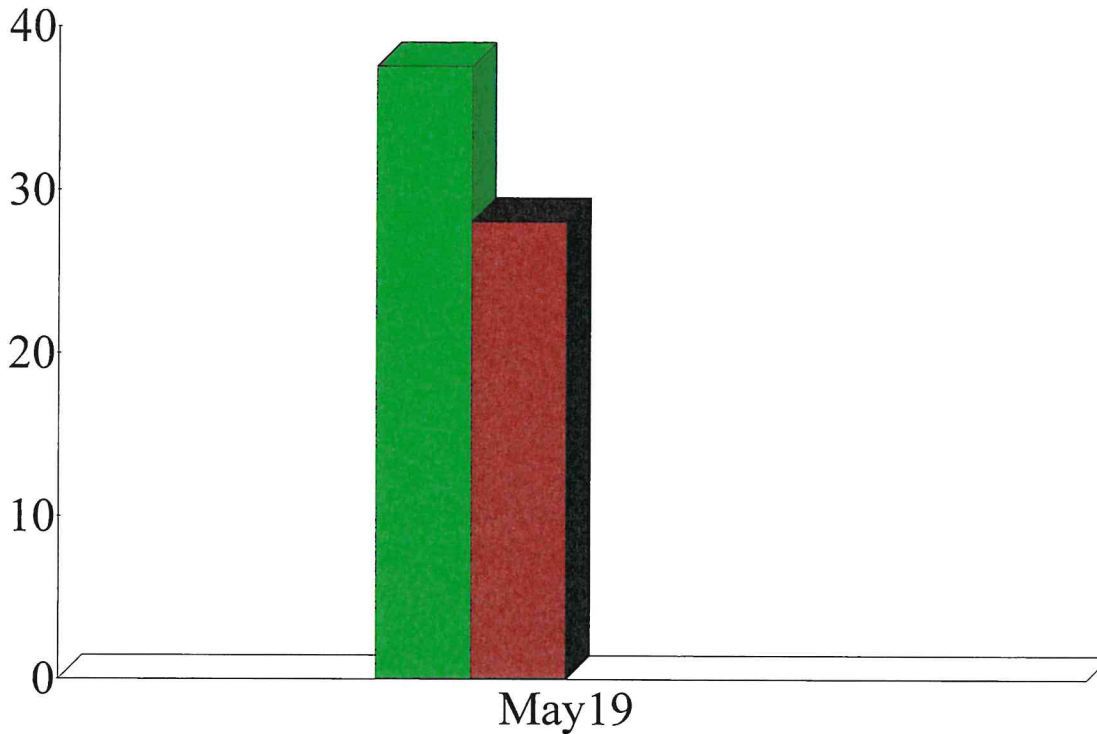
July 2018 through May 2019

	Jul '18 - May...	Jul '17 - May...	\$ Change	% Change
6352 · Uniforms	345.06	1,528.87	-1,183.81	-77.4%
6355 · Utilities - Office				
6360 · Electric	853.68	571.76	281.92	49.3%
6365 · Gas	224.94	423.78	-198.84	-46.9%
6370 · Trash	572.65	465.63	107.02	23.0%
Total 6355 · Utilities - Office	1,651.27	1,461.17	190.10	13.0%
6375 · Utilities - Pumps				
6380 · Electric	38,351.22	36,013.10	2,338.12	6.5%
Total 6375 · Utilities - Pumps	38,351.22	36,013.10	2,338.12	6.5%
6390 · Water Test	3,843.00	2,454.50	1,388.50	56.6%
Total Expense	404,733.18	392,490.56	12,242.62	3.1%
Net Ordinary Income	27,761.33	44,281.18	-16,519.85	-37.3%
Other Income/Expense				
Other Income				
9000 · Interest Income	81.53	44.65	36.88	82.6%
9015 · Grant Income	20,400.79	30,713.89	-10,313.10	-33.6%
Total Other Income	20,482.32	30,758.54	-10,276.22	-33.4%
Other Expense				
9016 · Grant Expense	26,685.37	16,704.84	9,980.53	59.8%
Total Other Expense	26,685.37	16,704.84	9,980.53	59.8%
Net Other Income	-6,203.05	14,053.70	-20,256.75	-144.1%
Net Income	21,558.28	58,334.88	-36,776.60	-63.0%

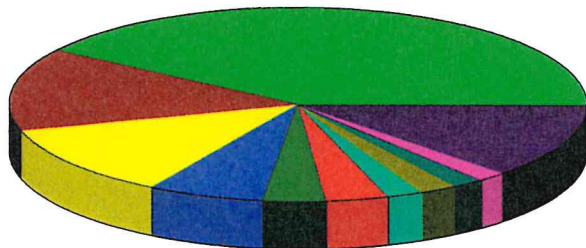
Income and Expense by Month May 2019



\$ in 1,000's



Expense Summary May 2019



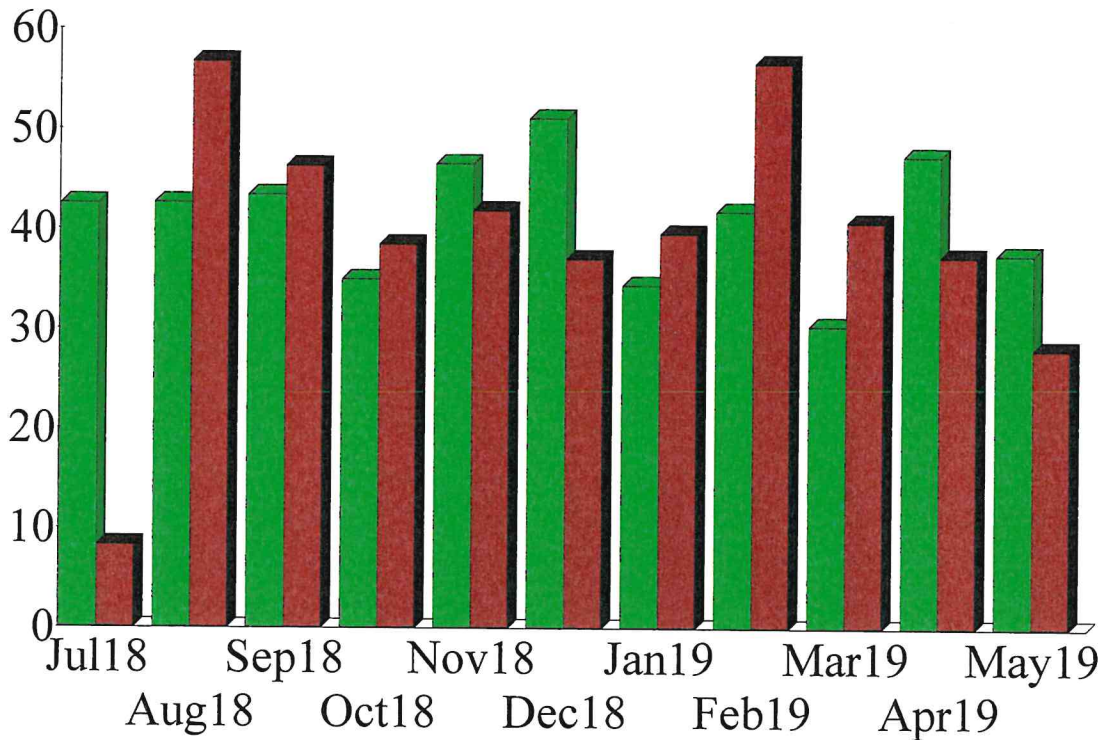
6215 · Payroll - Gross	40.87%
6065 · Depreciation	13.98
6375 · Utilities - Pumps	12.04
6110 · Insurance	6.68
6290 · Rent	3.56
6315 · Taxes	3.53
6205 · Outside Services	2.21
6020 · Auto Expense	2.13
6390 · Water Test	1.82
6250 · Professional Fees	1.60
Other	11.59
Total	\$28,073.85

By Account

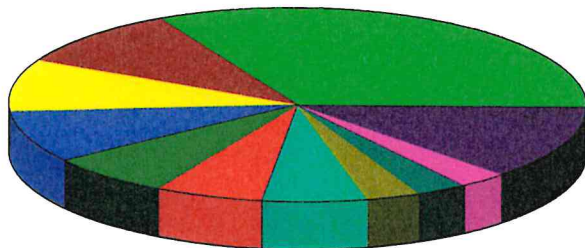
Income and Expense by Month July 2018 through May 2019



\$ in 1,000's



Expense Summary July 2018 through May 2019



6215 · Payroll - Gross	33.05%
6065 · Depreciation	10.01
6375 · Utilities - Pumps	8.89
6130 · Maintenance	8.75
6250 · Professional Fees	6.86
9016 · Grant Expense	6.19
6110 · Insurance	5.99
6315 · Taxes	3.03
6060 · Contracted Mainten	2.89
6290 · Rent	2.78
Other	11.55
Total	\$431,418.55

By Account

Lebec County Water District

Monthly Distribution Report

May 2019

By: Cleighton Shelhart

Well Reports:

State Well

Month	May	April	Difference	Uranium	Fluoride	Nitrate
Static Level	131.4 ft	132.1 ft	.7 ft	pCi/L 17	mg/L 1.9	27 mg/L
Pumping level	139.9	132.8 ft	7.1 ft		Month: May 2019	
GPM	197-217	197-217		Hours	Bacteriological:	
Total Gallons	2,805,403	2,189,650	+615,753	219.8	Absent	

Lebec Well

Month	May	April	Difference	Uranium	Fluoride	Nitrate
Static Level	94.2 ft	94.4 ft	.2 ft	pCi/L 12	mg/L 1.4	23 mg/L
Pumping level	102.8 ft	104.6 ft	1.8 ft		Month: May 2019	
GPM	190-200	190-200		Hours	Bacteriological:	
Total Gallons	1,726,518	1,215,133	+511,385	152.8	Absent	

Chimney Canyon Well

Month	May	April	Difference	Uranium	Fluoride	Nitrate
Static Level	176.6 ft	176.8 ft	.2 ft	pCi/L 23	mg/L 2.2	26mg/L
Pumping level	198.8 ft	198.9 ft	.1 ft		Month: May 2019	
GPM	95-111	95-111		Hours	Bacteriological:	
Total Gallons	1,095,042	862,541	+232,501	181.2	Absent	

Month	May	April	Difference
Water Pumped	5,626,963 Gal	4,267,324 Gal	+1,359,369 Gal
Water Sold	4,909,124 Gal	3,489,203 Gal	+1,419,921 Gal
Water Loss	717,569 Gal	778,121 Gal	12% May 2019

Cuddy Creek Well - Non-Potable

Month	May	April	Difference	Uranium	Fluoride	Nitrate
Static Level	177 Feet	177 Feet	0	pC/l n/a	mg/Ln/a	mg/Ln/a
Pumping Level	188 Feet	188 Feet	0		Month: May 2019	
Total Gallons	13,700 Gal	0	+13,700			

System Information:

- 1) All monthly bacteriological sampling returned an absent for coliform bacteria for the month of May 2019.
- 2) No water leaks to report for the month of May.
- 3) On May 16th we noticed that the state tanks weren't filling. The Float Switch didn't turn on the State Well. P and J electric came out and checked the well but due to bad weather he couldn't check the float switch on top of the State Tanks. After further troubleshooting with the Electrician he recommended we check the battery on top of the State Tanks. We replaced the battery, and everything is now in working order.
- 4) We replaced the tires for the Chevy and got an alignment.
- 5) Got a flat tire on the Dodge and driving on the spare now. The mechanic recommends replacing the tires for the Dodge truck as well.
- 6) We would like to discuss with the board about obtaining a torque wrench and a pipe cutter.
- 7) We would like to discuss with the board about the demo for the ground penetrating radar pipe locator.

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



Quote

Advanced Infrastructure Technologies, LLC

3055 Kashiwa Street
 Torrance, CA 90505
 310.534.4000 Fax 310.534.4020

Date	Quote #
5/24/2019	191327

Name / Address
Lebec County Water District Jessica Carroll 323 Frazier Mountain Park Rd. Lebec, Ca 93243

Rep	Project
TS	

Item	Description	Qty	Price	Total
RD10/RD1100-US	Ground Penetrating Radar System- Portable GPR with Mains lead	1	14,059.00	14,059.00T
Shipping	Shipping & Handling - Freight	1	500.00	500.00

Subtotal		\$14,559.00
Sales Tax (7.25%)		\$1,019.28
Total		\$15,578.28

Phone #	Fax #
310-534-4000	310-534-4020

June 4, 2019

Lebec County Water District Board of Directors,

On May 30, 2019 I received a call from the General Manager of LCWD to let me know that the water operator had just read my meter and we had an unusually high amount of water usage.

I requested that my water be shut off as I work off the hill and could not be home until later this evening. Jessica sent someone over right away to shut off our water.

We discovered an underground leak and we were able to have the repairs done right away.

The current water usage charge is \$249.43 for 9855 cubic feet which is \$209.42 over my normal bill. I have rarely gone over my allotment and conserve as much as I can.

I understand that this leak was on my side of the meter and is my responsibility. But I am asking the Board to consider a onetime waiver of 209.42 for us as this would be a hardship for my family at this time.

Thank you for your time and consideration,

Carla Morales

A handwritten signature in black ink that reads "Carla Morales". The signature is written in a cursive style with a large, looping initial "C" and "M".