



**LCWD**  
Lebec County Water District

# PACKET

JANUARY 16, 2024

FOR PUBLIC VIEW ONLY

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

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01/10/24

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1040 · Grant Checking Account, Period Ending 12/29/2023**

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	<u>Dec 29, 23</u>
Beginning Balance	25.25
Cleared Balance	25.25
Register Balance as of 12/29/2023	25.25
Ending Balance	25.25

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01/09/24

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1020 · Lebec Co Water Dist. - Checking, Period Ending 12/29/2023**

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	<u>Dec 29, 23</u>
Beginning Balance	103,557.24
Cleared Transactions	
Checks and Payments - 59 items	-87,038.94
Deposits and Credits - 38 items	92,538.11
Total Cleared Transactions	<u>5,499.17</u>
Cleared Balance	<u><u>109,056.41</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	-21,479.40
Deposits and Credits - 3 items	750.09
Total Uncleared Transactions	<u>-20,729.31</u>
Register Balance as of 12/29/2023	<u><u>88,327.10</u></u>
New Transactions	
Checks and Payments - 14 items	-15,838.26
Total New Transactions	<u>-15,838.26</u>
Ending Balance	<u><u>72,488.84</u></u>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss YTD Comparison**  
December 2023

	Dec 23	Jul - Dec 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · Operating Revenue		
4010 · Commercial	12,082.72	81,003.75
4040 · Residential	20,493.70	141,683.16
4100 · Kern Co Tax Income	4,822.47	13,633.33
4120 · Surplus Water	1,461.03	14,864.45
4130 · Will Serve	99.60	572.70
4140 · Late Charges & Customer Charges	1,858.47	5,305.76
<b>Total 4000 · Operating Revenue</b>	<b>40,817.99</b>	<b>257,063.15</b>
<b>Total Income</b>	<b>40,817.99</b>	<b>257,063.15</b>
<b>Expense</b>		
6020 · Auto Expense		
6022 · Gas	387.60	3,916.70
6024 · Insurance	0.00	1,456.88
6028 · Repairs		
6028.2 · DODGE	0.00	583.00
<b>Total 6028 · Repairs</b>	<b>0.00</b>	<b>583.00</b>
6030 · Service		
6030.1 · Dodge Service	44.36	220.19
6030.2 · Chevy Service	0.00	886.87
<b>Total 6030 · Service</b>	<b>44.36</b>	<b>1,107.06</b>
<b>Total 6020 · Auto Expense</b>	<b>431.96</b>	<b>7,063.64</b>
6040 · Bank Service Charge	-335.54	811.84
6050 · Compensation of Board	300.00	3,700.00
6051 · GSA Compensation of Board	100.00	300.00
6060 · Contracted Maintenance Services	0.00	6,937.81
6065 · Depreciation	5,135.91	30,815.46
6070 · Dues & Subscriptions	175.01	1,623.79
6075 · Education	-45.02	809.97
6081 · Emergency Communications	51.46	308.76
6090 · Equipment Rental	206.76	1,418.34
6095 · Fees and Permits	0.00	145.00

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Accrual Basis

## LEBEC COUNTY WATER DISTRICT

## Profit &amp; Loss YTD Comparison

December 2023

	Dec 23	Jul - Dec 23
<b>6110 · Insurance</b>		
6112 · Insurance - AFLAC	28.56	-4.20
6113 · Medical Insurance	1,999.45	10,754.63
6115 · Business Insurance	2,535.24	9,548.98
6120 · Workers Compensation Insurance	614.75	3,844.28
<b>Total 6110 · Insurance</b>	<b>5,178.00</b>	<b>24,143.69</b>
<b>6130 · Maintenance</b>		
6135 · Maintenance Services-System	4,275.46	7,665.14
6140 · Maintenance Supplies	1,466.22	11,596.58
<b>Total 6130 · Maintenance</b>	<b>5,741.68</b>	<b>19,261.72</b>
<b>6145 · Meals &amp; Entertainment</b>	<b>0.00</b>	<b>222.00</b>
<b>6155 · Office Expense</b>		
6160 · Computer	110.00	110.00
6170 · Answering Service	134.89	483.85
6185 · Supplies	1,210.35	3,229.79
<b>Total 6155 · Office Expense</b>	<b>1,455.24</b>	<b>3,823.64</b>
<b>6205 · Outside Services</b>	<b>0.00</b>	<b>3,146.64</b>
<b>6210 · Payroll Expenses</b>	<b>0.00</b>	<b>-252.00</b>
<b>6215 · Payroll - Gross Wages</b>	<b>22,318.32</b>	<b>106,021.05</b>
<b>6221 · IRA Contribution Expense</b>	<b>0.00</b>	<b>375.00</b>
<b>6235 · Payroll Service Fees</b>	<b>0.00</b>	<b>40.00</b>
<b>6245 · Postage</b>	<b>89.59</b>	<b>1,313.54</b>
<b>6250 · Professional Fees</b>		
6255 · Accounting / Bookkeeping	500.00	3,100.00
6260 · Audit	7,500.00	8,500.00
6270 · Legal	513.50	2,307.75
<b>Total 6250 · Professional Fees</b>	<b>8,513.50</b>	<b>13,907.75</b>
<b>6290 · Rent</b>	<b>1,000.00</b>	<b>7,000.00</b>
<b>6300 · Repairs &amp; Maintenance</b>	<b>38.06</b>	<b>38.06</b>
<b>6310 · Software System</b>	<b>260.61</b>	<b>1,902.48</b>
<b>6315 · Taxes</b>		
6320 · Payroll Taxes	1,698.30	9,912.74
6325 · Property Tax	0.00	116.29
<b>Total 6315 · Taxes</b>	<b>1,698.30</b>	<b>10,029.03</b>

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Accrual Basis

**LEBEC COUNTY WATER DISTRICT**

**Profit & Loss YTD Comparison**

December 2023

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
6340 · Telephone	692.73	4,741.97
6342 · Tools	32.46	360.90
6345 · Travel	0.00	883.40
6355 · Utilities - Office		
6360 · Electric	65.93	499.75
6365 · Gas	53.15	62.85
6370 · Trash	26.30	518.36
<b>Total 6355 · Utilities - Office</b>	<b>145.38</b>	<b>1,080.96</b>
6375 · Utilities - Pumps		
6380 · Electric	5,187.73	36,797.09
<b>Total 6375 · Utilities - Pumps</b>	<b>5,187.73</b>	<b>36,797.09</b>
6390 · Water Test	500.00	5,931.50
<b>Total Expense</b>	<b>58,872.14</b>	<b>294,703.03</b>
<b>Net Ordinary Income</b>	<b>-18,054.15</b>	<b>-37,639.88</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
9000 · Interest Income	0.00	189.31
<b>Total Other Income</b>	<b>0.00</b>	<b>189.31</b>
<b>Other Expense</b>		
9016 · Grant Expense	0.00	4,101.25
<b>Total Other Expense</b>	<b>0.00</b>	<b>4,101.25</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-3,911.94</b>
<b>Net Income</b>	<b>-18,054.15</b>	<b>-41,551.82</b>

## Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checking	83,919.59
1040 - Grant Checking Account	25.25
<b>1080 - Savings</b>	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	330,833.22
<b>Total 1080 - Savings</b>	<u>450,833.22</u>
<b>Total Checking/Savings</b>	<u>535,078.06</u>
<b>Accounts Receivable</b>	
1200 - Accounts Receivable	39,960.30
<b>Total Accounts Receivable</b>	<u>39,960.30</u>
<b>Other Current Assets</b>	
1260 - Bad Debt Loss A/R	-99.52
1290 - Grants Receivable	5,118.00
1350 - Prepaid Dues	558.00
1360 - Prepaid Insurance	15,211.45
<b>Total Other Current Assets</b>	<u>20,787.93</u>
<b>Total Current Assets</b>	<u>595,826.29</u>
<b>Fixed Assets</b>	
<b>1400 - Fixed Assets</b>	
1410 - Land	15,521.00
1415 - Used Generator	35,749.80
1425 - C-Train Storage Unit	4,440.15
1426 - Used C-Train Storage Unit	4,688.91
1427 - Generators-3 New-Donated	108,171.31
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

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**LEBEC COUNTY WATER DISTRICT**

01/10/24

**Balance Sheet**

Accrual Basis

As of December 31, 2023

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	<u>Dec 31, 23</u>
1455 · Chimney Canyon Valve	2,851.82
1460 · 2012 Chevy Truck	17,544.00
1465 · 2020 Chevy Truck	35,383.44
1470 · Soft Start Well	9,089.68
1475 · Chimney Canyon Pump	1,081.08
1480 · Used Welder	2,600.00
1485 · Lebec Well Chlorinator	1,665.36
1500 · Other Equipment	8,250.00
1530 · Inventory	35,500.65
1590 · Lebec Well Motor Pump	10,109.35
1600 · Pumps & Wells	195,710.49
1601 · Chimney Cyn Pump Motor	10,982.70
1602 · Pump Equipment	36,932.00
1603 · Mesa Valley Pump & Motor	11,344.35
1605 · Chimney Cyn Tank Valve	7,278.15
1610 · Tanks	324,937.72
1615 · Tank Ladders	6,972.00
1620 · Transmission & Distribution	636,423.00
1630 · Tools	2,220.94
1631 · Portable Pump	1,864.00
1635 · Transfer Switches	29,548.80
1640 · XiO System	97,838.23
1642 · Fencing	4,500.00
1643 · Lebec/North Drive Valves	11,265.27
1644 · 2023 Tank Valves	21,835.11
1645 · Clay Valves	66,575.94
1648 · 2023 Clay Valves	4,252.06
1690 · Accumulated Depreciation	<u>-1,203,086.79</u>
<b>Total 1400 · Fixed Assets</b>	<b>663,993.43</b>
<b>1641 · High Tide SCADA</b>	<b>51,939.70</b>
<b>Total Fixed Assets</b>	<b>715,933.13</b>



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LEBEC COUNTY WATER DISTRICT

01/10/24

Balance Sheet

Accrual Basis

As of December 31, 2023

	<u>Dec 31, 23</u>
<b>Other Assets</b>	
<b>Suspense</b>	-152.11
<b>1800 · Deposits</b>	1,000.00
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<b>Total Other Assets</b>	847.89
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<b>TOTAL ASSETS</b>	<b>1,312,607.31</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>2110 · Direct Deposit Liabilities</b>	288.24
<b>2300 · Payroll Liabilities</b>	
<b>2310 · Federal Withholding</b>	-0.11
<b>2320 · FICA</b>	-0.45
<b>2330 · State Withholding</b>	0.41
<b>2350 · SUTA</b>	0.07
<b>2360 · SDI</b>	-0.14
<b>2300 · Payroll Liabilities - Other</b>	1,003.36
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<b>Total 2300 · Payroll Liabilities</b>	1,003.14
	<hr/>
<b>Total Other Current Liabilities</b>	1,291.38
	<hr/>
<b>Total Current Liabilities</b>	1,291.38
	<hr/>
<b>Total Liabilities</b>	1,291.38
	<hr/>
<b>Equity</b>	
<b>3290 · Fund Balance -Net Assets</b>	802,743.12
<b>3300 · Retained Earnings</b>	550,087.94
<b>3310 · Prior Period Adjustment</b>	36.69
<b>Net Income</b>	-41,551.82
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<b>Total Equity</b>	1,311,315.93
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,312,607.31</b>
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 01/10/24  
 Accrual Basis

**LEBEC COUNTY WATER DISTRICT**  
**Accounts Payable - Trans Detail**  
 December 2023

Date	Num	Name	Memo	Amount
<b>Dec 23</b>				
12/06/2023	11482	Angel, Deborah	Inv179599	-500.00
12/06/2023	11483	Ability Answering Services	05-1-2119	-70.39
12/06/2023	11484	At&T Office	Acct# 661-248-6872-816-2	-417.36
12/06/2023	11485	Gas Company	6365 office 6365- Acct# 04...	-53.15
12/06/2023	11486	High Tide Technologies	Invoice # INB20232286	-9,496.02
12/06/2023	11487	KMT Water Truck Services	VOID:	0.00
12/06/2023	11488	Price Disposal	103089	-26.30
12/06/2023	11489	SCE-OFFICE	2-32-101-1868	-65.93
12/06/2023	11490	State Compensation Insurance ...	Invoice# 1001895823	-614.75
12/06/2023	11491	United Fin	VOID: Policy # 00733426	0.00
12/06/2023	11492	Wells Fargo Bank		-206.76
12/06/2023	11493	Drill Tech Drilling & Shoring	Refund of Deposit	-2,500.00
12/06/2023	11494	KMT Water Truck Services		-1,064.97
12/12/2023	11499	Benjamin, Ronald	12/12/2023 meeting	-100.00
12/12/2023	11500	Nic Wenderoth	12/12/2023 meeting	-100.00
12/12/2023	11501	Puckett, Rick	12/12/2023 meeting	-100.00
12/12/2023	11502	Washburn, Joseph	12/12/2023 meeting	-100.00
12/19/2023	11507	PC Pal	Starlink Setup	-110.00
12/26/2023	EFT	United Fin	Policy # 00733426	-3,347.76
12/27/2023	11512	AFLAC		-94.08
12/27/2023	11513	Anthem Blue Cross	6113 medical insurance	-239.65
12/27/2023	11514	AT&T Uverse		-99.89
12/27/2023	11515	Brown Armstrong Accountancy C...	272143	-7,500.00 *
12/27/2023	11516	Core & Main		-1,042.70
12/27/2023	11517	Law Offices of David E. Holland	Potential Litigation	-513.50 *
12/27/2023	11518	PGE4923	4494973492-3	-21.84
12/27/2023	11519	PGE5159	2119970515-9	-2,795.71
12/27/2023	11520	PGE5230	1994970523-0	-25.46
12/27/2023	11521	PGE8279	2453303827-9	-1,115.72
12/27/2023	11522	RVS Software	Acct # 4065	-260.61
12/27/2023	11523	SCE-PUMP POWER	2-03-200-8187	-1,229.00
12/27/2023	11524	Sierra Construction & Excavatio...	main break-658 Lebec Ro...	-4,275.46 *
12/27/2023	11525	Wainright Emilie		-1,000.00
12/27/2023	11526	Zalco Laboratories		-500.00
12/31/2023	11532	Ability Answering Services	05-1-2119	-64.50
12/31/2023	11533	Ca Bank-Visa		-3,586.03
12/31/2023	11534	Fred C. Gilbert Co.	stock 311135	-237.82
12/31/2023	11535	Jesus Martinez	Customer over paid	-157.98
12/31/2023	11536	T Mobile	Acct #Acct# 988823936 98...	-93.45
12/31/2023	11537	USA Bluebook	989579	-185.70
12/31/2023	11538	Verizon Wireless	Invoice 9952185629	-82.03
<b>Dec 23</b>				<b>-43,994.52</b>

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

01/10/24

Accrual Basis

December 2023

	Dec 23	Dec 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Operating Revenue				
4010 · Commercial	12,082.72	11,296.29	786.43	7.0%
4040 · Residential	20,493.70	20,035.94	457.76	2.3%
4100 · Kern Co Tax Income	4,822.47	5,788.32	-965.85	-16.7%
4120 · Surplus Water	1,461.03	2,426.00	-964.97	-39.8%
4130 · Will Serve	99.60	84.00	15.60	18.6%
4140 · Late Charges & Customer Charges	1,858.47	1,211.46	647.01	53.4%
<b>Total 4000 · Operating Revenue</b>	<b>40,817.99</b>	<b>40,842.01</b>	<b>-24.02</b>	<b>-0.1%</b>
<b>Total Income</b>	<b>40,817.99</b>	<b>40,842.01</b>	<b>-24.02</b>	<b>-0.1%</b>
<b>Expense</b>				
6020 · Auto Expense				
6022 · Gas	387.60	624.84	-237.24	-38.0%
6024 · Insurance	0.00	2,828.88	-2,828.88	-100.0%
6028 · Repairs				
6028.4 · GENERATOR	0.00	106.86	-106.86	-100.0%
<b>Total 6028 · Repairs</b>	<b>0.00</b>	<b>106.86</b>	<b>-106.86</b>	<b>-100.0%</b>
6030 · Service				
6030.1 · Dodge Service	44.36	0.00	44.36	100.0%
6030.2 · Chevy Service	0.00	60.41	-60.41	-100.0%
<b>Total 6030 · Service</b>	<b>44.36</b>	<b>60.41</b>	<b>-16.05</b>	<b>-26.6%</b>
<b>Total 6020 · Auto Expense</b>	<b>431.96</b>	<b>3,620.99</b>	<b>-3,189.03</b>	<b>-88.1%</b>
6040 · Bank Service Charge	-335.54	88.60	-424.14	-478.7%
6050 · Compensation of Board	300.00	300.00	0.00	0.0%
6051 · GSA Compensation of Board	100.00	100.00	0.00	0.0%
6065 · Depreciation	5,135.91	9,036.00	-3,900.09	-43.2%
6070 · Dues & Subscriptions	175.01	2,081.00	-1,905.99	-91.6%
6075 · Education	-45.02	0.00	-45.02	-100.0%
6081 · Emergency Communications	51.46	51.46	0.00	0.0%
6090 · Equipment Rental	206.76	96.53	110.23	114.2%
6095 · Fees and Permits	0.00	909.49	-909.49	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	28.56	0.00	28.56	100.0%
6113 · Medical Insurance	1,999.45	566.38	1,433.07	253.0%
6115 · Business Insurance	2,535.24	1,102.08	1,433.16	130.0%
6120 · Workers Compensation Insurance	614.75	474.61	140.14	29.5%
<b>Total 6110 · Insurance</b>	<b>5,178.00</b>	<b>2,143.07</b>	<b>3,034.93</b>	<b>141.6%</b>
6130 · Maintenance				
6135 · Maintenance Services-System	4,275.46	0.00	4,275.46	100.0%
6140 · Maintenance Supplies	1,466.22	-2,125.19	3,591.41	169.0%
<b>Total 6130 · Maintenance</b>	<b>5,741.68</b>	<b>-2,125.19</b>	<b>7,866.87</b>	<b>370.2%</b>
6145 · Meals & Entertainment	0.00	0.00	0.00	0.0%
6155 · Office Expense				
6160 · Computer	110.00	0.00	110.00	100.0%
6170 · Answering Service	134.89	68.92	65.97	95.7%
6175 · Office Repair	0.00	510.37	-510.37	-100.0%
6185 · Supplies	1,210.35	404.60	805.75	199.2%
<b>Total 6155 · Office Expense</b>	<b>1,455.24</b>	<b>983.89</b>	<b>471.35</b>	<b>47.9%</b>
6215 · Payroll - Gross Wages	22,318.32	16,605.83	5,712.49	34.4%
6235 · Payroll Service Fees	0.00	10.00	-10.00	-100.0%
6245 · Postage	89.59	102.05	-12.46	-12.2%

## LEBEC COUNTY WATER DISTRICT

### Profit & Loss Prev Year Comparison

01/10/24

Accrual Basis

December 2023

	Dec 23	Dec 22	\$ Change	% Change
<b>6250 · Professional Fees</b>				
6255 · Accounting / Bookkeeping	500.00	500.00	0.00	0.0%
6260 · Audit	7,500.00	2,010.00	5,490.00	273.1%
6270 · Legal	513.50	0.00	513.50	100.0%
<b>Total 6250 · Professional Fees</b>	<b>8,513.50</b>	<b>2,510.00</b>	<b>6,003.50</b>	<b>239.2%</b>
<b>6290 · Rent</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>-1,000.00</b>	<b>-50.0%</b>
<b>6300 · Repairs &amp; Maintenance</b>	<b>38.06</b>	<b>0.00</b>	<b>38.06</b>	<b>100.0%</b>
<b>6310 · Software System</b>	<b>260.61</b>	<b>0.00</b>	<b>260.61</b>	<b>100.0%</b>
<b>6315 · Taxes</b>				
6320 · Payroll Taxes	1,698.30	1,539.21	159.09	10.3%
<b>Total 6315 · Taxes</b>	<b>1,698.30</b>	<b>1,539.21</b>	<b>159.09</b>	<b>10.3%</b>
<b>6340 · Telephone</b>	<b>692.73</b>	<b>482.95</b>	<b>209.78</b>	<b>43.4%</b>
<b>6342 · Tools</b>	<b>32.46</b>	<b>0.00</b>	<b>32.46</b>	<b>100.0%</b>
<b>6355 · Utilities - Office</b>				
6360 · Electric	65.93	180.76	-114.83	-63.5%
6365 · Gas	53.15	42.00	11.15	26.6%
6370 · Trash	26.30	18.50	7.80	42.2%
<b>Total 6355 · Utilities - Office</b>	<b>145.38</b>	<b>241.26</b>	<b>-95.88</b>	<b>-39.7%</b>
<b>6375 · Utilities - Pumps</b>				
6380 · Electric	5,187.73	4,888.71	299.02	6.1%
<b>Total 6375 · Utilities - Pumps</b>	<b>5,187.73</b>	<b>4,888.71</b>	<b>299.02</b>	<b>6.1%</b>
<b>6390 · Water Test</b>	<b>500.00</b>	<b>125.00</b>	<b>375.00</b>	<b>300.0%</b>
<b>Total Expense</b>	<b>58,872.14</b>	<b>45,790.85</b>	<b>13,081.29</b>	<b>28.6%</b>
<b>Net Ordinary Income</b>	<b>-18,054.15</b>	<b>-4,948.84</b>	<b>-13,105.31</b>	<b>-264.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9000 · Interest Income	0.00	107.65	-107.65	-100.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>107.65</b>	<b>-107.65</b>	<b>-100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>107.65</b>	<b>-107.65</b>	<b>-100.0%</b>
<b>Net Income</b>	<b>-18,054.15</b>	<b>-4,841.19</b>	<b>-13,212.96</b>	<b>-272.9%</b>

# LEBEC COUNTY WATER DISTRICT

## Profit & Loss Prev Year Comparison

01/10/24

Accrual Basis

July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Operating Revenue				
4010 · Commercial	81,003.75	73,421.62	7,582.13	10.3%
4040 · Residential	141,683.16	143,053.91	-1,370.75	-1.0%
4100 · Kern Co Tax Income	13,633.33	12,311.94	1,321.39	10.7%
4120 · Surplus Water	14,864.45	44,927.87	-30,063.42	-66.9%
4130 · Will Serve	572.70	504.00	68.70	13.6%
4140 · Late Charges & Customer Charges	5,305.76	10,345.54	-5,039.78	-48.7%
<b>Total 4000 · Operating Revenue</b>	<b>257,063.15</b>	<b>284,564.88</b>	<b>-27,501.73</b>	<b>-9.7%</b>
<b>Total Income</b>	<b>257,063.15</b>	<b>284,564.88</b>	<b>-27,501.73</b>	<b>-9.7%</b>
<b>Expense</b>				
6010 · Advertising	0.00	0.00	0.00	0.0%
6020 · Auto Expense				
6022 · Gas	3,916.70	3,169.31	747.39	23.6%
6024 · Insurance	1,456.88	2,828.88	-1,372.00	-48.5%
6028 · Repairs				
6028.1 · Chevy	0.00	618.75	-618.75	-100.0%
6028.2 · DODGE	583.00	0.00	583.00	100.0%
6028.4 · GENERATOR	0.00	541.23	-541.23	-100.0%
<b>Total 6028 · Repairs</b>	<b>583.00</b>	<b>1,159.98</b>	<b>-576.98</b>	<b>-49.7%</b>
6030 · Service				
6030.1 · Dodge Service	220.19	340.00	-119.81	-35.2%
6030.2 · Chevy Service	886.87	413.05	473.82	114.7%
<b>Total 6030 · Service</b>	<b>1,107.06</b>	<b>753.05</b>	<b>354.01</b>	<b>47.0%</b>
<b>Total 6020 · Auto Expense</b>	<b>7,063.64</b>	<b>7,911.22</b>	<b>-847.58</b>	<b>-10.7%</b>
6040 · Bank Service Charge	811.84	733.93	77.91	10.6%
6050 · Compensation of Board	3,700.00	1,600.00	2,100.00	131.3%
6051 · GSA Compensation of Board	300.00	400.00	-100.00	-25.0%
6060 · Contracted Maintenance Services	6,937.81	1,169.00	5,768.81	493.5%
6065 · Depreciation	30,815.46	54,216.00	-23,400.54	-43.2%
6070 · Dues & Subscriptions	1,623.79	3,314.00	-1,690.21	-51.0%
6075 · Education	809.97	600.00	209.97	35.0%
6081 · Emergency Communications	308.76	275.16	33.60	12.2%
6090 · Equipment Rental	1,418.34	771.36	646.98	83.9%
6095 · Fees and Permits	145.00	909.49	-764.49	-84.1%
6105 · Interest	0.00	38.11	-38.11	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	-4.20	0.00	-4.20	-100.0%
6113 · Medical Insurance	10,754.63	10,142.10	612.53	6.0%
6115 · Business Insurance	9,548.98	6,415.42	3,133.56	48.8%
6120 · Workers Compensation Insurance	3,844.28	3,820.89	23.39	0.6%
<b>Total 6110 · Insurance</b>	<b>24,143.69</b>	<b>20,378.41</b>	<b>3,765.28</b>	<b>18.5%</b>
6130 · Maintenance				
6135 · Maintenance Services-System	7,665.14	2,790.94	4,874.20	174.6%
6140 · Maintenance Supplies	11,596.58	9,116.34	2,480.24	27.2%
<b>Total 6130 · Maintenance</b>	<b>19,261.72</b>	<b>11,907.28</b>	<b>7,354.44</b>	<b>61.8%</b>
6145 · Meals & Entertainment	222.00	222.00	0.00	0.0%



## LEBEC COUNTY WATER DISTRICT

### Profit & Loss Prev Year Comparison

01/10/24

Accrual Basis

July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
<b>6155 · Office Expense</b>				
6160 · Computer	110.00	249.89	-139.89	-56.0%
6170 · Answering Service	483.85	458.86	24.99	5.5%
6175 · Office Repair	0.00	1,669.17	-1,669.17	-100.0%
6185 · Supplies	3,229.79	2,612.81	616.98	23.6%
<b>Total 6155 · Office Expense</b>	<b>3,823.64</b>	<b>4,990.73</b>	<b>-1,167.09</b>	<b>-23.4%</b>
<b>6205 · Outside Services</b>	<b>3,146.64</b>	<b>400.00</b>	<b>2,746.64</b>	<b>686.7%</b>
6210 · Payroll Expenses	-252.00	0.00	-252.00	-100.0%
6215 · Payroll - Gross Wages	106,021.05	83,200.95	22,820.10	27.4%
6221 · IRA Contribution Expense	375.00	0.00	375.00	100.0%
6235 · Payroll Service Fees	40.00	34.00	6.00	17.7%
6245 · Postage	1,313.54	1,747.17	-433.63	-24.8%
<b>6250 · Professional Fees</b>				
6255 · Accounting / Bookkeeping	3,100.00	3,100.00	0.00	0.0%
6260 · Audit	8,500.00	12,970.00	-4,470.00	-34.5%
6270 · Legal	2,307.75	0.00	2,307.75	100.0%
<b>Total 6250 · Professional Fees</b>	<b>13,907.75</b>	<b>16,070.00</b>	<b>-2,162.25</b>	<b>-13.5%</b>
6290 · Rent	7,000.00	7,000.00	0.00	0.0%
6300 · Repairs & Maintenance	38.06	0.00	38.06	100.0%
6310 · Software System	1,902.48	0.00	1,902.48	100.0%
<b>6315 · Taxes</b>				
6320 · Payroll Taxes	9,912.74	7,978.90	1,933.84	24.2%
6325 · Property Tax	116.29	116.92	-0.63	-0.5%
<b>Total 6315 · Taxes</b>	<b>10,029.03</b>	<b>8,095.82</b>	<b>1,933.21</b>	<b>23.9%</b>
6340 · Telephone	4,741.97	3,137.95	1,604.02	51.1%
6342 · Tools	360.90	0.00	360.90	100.0%
6345 · Travel	883.40	383.22	500.18	130.5%
<b>6355 · Utilities - Office</b>				
6360 · Electric	499.75	813.78	-314.03	-38.6%
6365 · Gas	62.85	53.05	9.80	18.5%
6370 · Trash	518.36	237.00	281.36	118.7%
<b>Total 6355 · Utilities - Office</b>	<b>1,080.96</b>	<b>1,103.83</b>	<b>-22.87</b>	<b>-2.1%</b>
<b>6375 · Utilities - Pumps</b>				
6380 · Electric	36,797.09	28,360.55	8,436.54	29.8%
<b>Total 6375 · Utilities - Pumps</b>	<b>36,797.09</b>	<b>28,360.55</b>	<b>8,436.54</b>	<b>29.8%</b>
6390 · Water Test	5,931.50	2,032.50	3,899.00	191.8%
<b>Total Expense</b>	<b>294,703.03</b>	<b>261,002.68</b>	<b>33,700.35</b>	<b>12.9%</b>
<b>Net Ordinary Income</b>	<b>-37,639.88</b>	<b>23,562.20</b>	<b>-61,202.08</b>	<b>-259.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9000 · Interest Income	189.31	132.60	56.71	42.8%
<b>Total Other Income</b>	<b>189.31</b>	<b>132.60</b>	<b>56.71</b>	<b>42.8%</b>
<b>Other Expense</b>				
9016 · Grant Expense	4,101.25	0.00	4,101.25	100.0%
<b>Total Other Expense</b>	<b>4,101.25</b>	<b>0.00</b>	<b>4,101.25</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-3,911.94</b>	<b>132.60</b>	<b>-4,044.54</b>	<b>-3,050.2%</b>
<b>Net Income</b>	<b>-41,551.82</b>	<b>23,694.80</b>	<b>-65,246.62</b>	<b>-275.4%</b>

# Lebec County Water District

## Monthly Distribution Report

11/28/2023 - 12/27/2023

State Well	December	November	Well Draw-Down	Uranium	Fluoride	Nitrate
Static Water Level	130.27 FT	132.61 FT	December 3.69 FT	pCi/L	mg/L	mg/L
Pumping Water Level	133.96 FT	133.83 FT	November 1.22 FT	16.6 / 20	1.96 / 2.0	5.82 / 10
Gallons Per Minute (Average)	203.24 GPM	200.77 GPM	2.47 FT			
Water Production (Gallons)	1,398,693	1,858,712	<u>Date</u> <u>Time</u>	<u>Hours</u>	<b>Bacteriological:</b>	
11/28 - 12/27			Static 01-09 13:38	114.7	Absent	
<b>Water Production Variance (Gals):</b>	<b>-460,019</b>		Draw 01-10 13:08	<u>Starts</u>		
				56		
Lebec Well	December	November	Well Draw-Down	Uranium	Fluoride	Nitrate
Static Water Level	92.68 FT	94.5 FT	December 9.6 FT	pCi/L	mg/L	mg/L
Pumping Water Level	102.28 FT	102.66 FT	November 8.16 FT	10.2 / 20	1.57 / 2.0	5.06 / 10
Gallons Per Minute (Average)	174.35 GPM	169.57 GPM	1.44 FT			
Water Production (Gallons)	1,231,230	1,252,563	<u>Date</u> <u>Time</u>	<u>Hours</u>	<b>Bacteriological:</b>	
11/28 - 12/27			Static 01-09 14:32	117.7	Absent	
<b>Water Production Variance (Gals):</b>	<b>-21,333</b>		Draw 01-10 9:16	<u>Starts</u>		
				132		
Chimney Canyon Well	December	November	Well Draw-Down	Uranium	Fluoride	Nitrate
Static Water Level	171.14 FT	170.33 FT	December 19.3 FT	pCi/L	mg/L	mg/L
Pumping Water Level	190.44 FT	190.44 FT	November 20.11 FT	20.6 / 20	2.19 / 2.0	6.09 / 10
Gallons Per Minute (Average)	97.75 GPM	98.07 GPM	-0.81 FT			
Water Production (Gallons)	907,324	1,154,463	<u>Date</u> <u>Time</u>	<u>Hours</u>	<b>Bacteriological:</b>	
11/28 - 12/27			Static 01-10 8:18	154.7	Absent	
<b>Water Production Variance (Gals):</b>	<b>-247,139</b>		Draw No Reading			
Cuddy Creek Surplus	December	November	Generator Log			
Water Production (Gallons)	0	0	<b>Generator</b>	<b>Run-Time</b>	<b>ODO</b>	<b>Prev. ODO</b>
			55KW(A)	0.12	91.57	91.45
<b>Water Production Variance (Gals):</b>	<b>0</b>		55KW(B)	3.76	159.30	155.54
			100KW	0.50	11932.5	11932
11/28 - 12/27 Total	December	November	Total Water Loss		Generator Comments	
Water Pumped (Gallons)	3,537,247	4,265,738	<b>Gallons</b>	<b>970,709</b>	Everything is good.	
Water Sold (Gallons)	2,566,538	4,279,958	<b>Percent</b>	<b>27.44 %</b>		
<b>Water Loss Variance (Gallons)</b>	<b>970,709</b>	<b>-14,220</b>				

# Lebec County Water District

## Monthly Distribution Report

### Monthly Water System Updates

**11/28/2023 - 12/27/2023**

- 1) Bac-T samples came back absent.
  
- 2) We received 2 freeze blankets and they have been installed at the Mesa Valley Tanks. The remaining blankets are being constructed and shipped asap.
  
- 3) The vault at the State Well needs to be replaced asap. The vault will be made of redwood and include a lid that can be opened. The vault serves as protection to piping and valves to keep them from freezing and it also allows us access to vital componets as necessary. We requested a quote from sierra construction. As of 1/10/24 I have not received anything from them. They mentioned they would probably have to estimate it by time and materials.
  
- 4) We have 2 areas where a water line is exposed due to rain. The first one is between Roads End Point and Plateau Ct. A damaged and plugged culvert has caused water to run across the road and cut a ditch. The ditch has reached our 4 inch water main that runs along the road. We have an estimate to backfill the ditch and add rip rap rock to prevent future damage. The estimate also includes replacing a culvert pipe upstream to carry the water away from the road and prevent damgae from occuring again. We will then need to add this area to our route and maintain the culvert so it does not get plugged up. This needs our immediate attention.
  
- 5) The second area where a water line is exposed due to rain is on Mesa Valley Rd near the Booster Pump. The water line crosses a drainage ditch that has become over 3 feet deep. This has exposed the pipe. We have an estimate to backfill around pipe and then place rip rap rock so that our waterline crossing will not be washed out. This needs immediate attention.
  
- 6) Water Loss: We were able to read all water meters (customers and wells) on the same day. We are working with the RVS billing system to get an accurate water loss number. I think after one more meter reading at the end of January we will have accurate numbers.
  
- 7)

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