



LCWD
Lebec County Water District

PACKET

May 12, 2020

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

LEBEC COUNTY WATER DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
AGENDA
TUESDAY MAY 12, 2020– 6:00PM
THE PUBLIC WILL HAVE ACCESS TO THE MEETING BY PHONE ONLY
CALL IN AT 1 (800) 768-2983 USE ACCESS CODE 0776618

1. **CALL THE MEETING TO ORDER/ROLL CALL/MOMENT OF SILENCE/FLAG SALUTE**
2. **AGENDA:**
 - a. APPROVE AND OR ADJUST AGENDA – DISCUSSION AND APPROPRIATE ACTION
 - b. MOTION TO APPROVE MARCH 2020 AGENDA
3. **MINUTES:**
 - a. REVIEW THE MINUTES FROM MARCH 10, 2020 REGULAR MEETING
 - b. MOTION TO APPROVE MINUTES FROM MARCH 10, 2020 REGULAR MEETING
4. **FINANCIAL REPORT**
 - a. FINANCIAL REPORT FOR APRIL 2020
 - b. APPROVE PAYMENT OF BILLS FOR APRIL 2020
 - c. SBA PP LOAN - DISCUSSION AND APPROPRIATE ACTION
 - d. 2020-2021 BUDGET - DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY PATRICIA MAILLIS)
5. **WATER OPERATORS REPORT:**
 - a. WATER OPERATORS REPORT FOR APRIL 2020
 - b. XIO TANK PROPOSAL - DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY DANIEL GARCIA)
6. **PUBLIC PRESENTATIONS:**

PLEASE LIMIT ANY PRESENTATIONS OR ANNOUNCEMENTS TO THREE (3) MINUTES PER PERSON. THIS PORTION OF THE MEETING IS RESERVED FOR PERSONS TO ADDRESS THE BOARD OF DIRECTORS ON ANY MATTER NOT ON THE AGENDA, BUT UNDER THE JURISDICTION OF THE BOARD. BOARD MEMBERS MAY RESPOND BRIEFLY TO STATEMENTS MADE OR QUESTIONS POSED. THEY MAY ASK A QUESTION FOR CLARIFICATION MAKE A REFERRAL TO STAFF FOR FACTUAL INFORMATION OR REQUEST STAFF TO REPORT BACK TO THE BOARD AT A LATER MEETING. ALSO, THE BOARD MAY TAKE ACTION TO DIRECT STAFF TO PLACE A MATTER OF BUSINESS ON A FUTURE AGENDA
7. **UNFINISHED BUSINESS:**
 - a. DWSRF GRANT UPDATE – DISCUSSION AND APPROPRIATE ACTION
 - b. FMHS ANNEXATION UPDATE – DISCUSSION AND APPROPRIATE ACTION
 - c. KRISTA INTERCONNECTION/ANNEXATION– DISCUSSION AND APPROPRIATE ACTION
 - d. POSSIBLE GENERATOR PURCHASE – DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY JESSICA CARROLL)
8. **NEW BUSINESS:**
 - a. NOTICE OF NONRENEWAL– DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY JESSICA CARROLL)
 - b. FORM 700 - DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY JESSICA CARROLL)
 - c. FUTURE WATER ISSUES - DISCUSSION AND APPROPRIATE ACTION (REQUESTED BY BILL HOPPER)
9. **CASTAC GSA:**
 - a. UPDATE
10. **CLOSED SESSION: Gov't code 54954.2**
 - a. ANNOUNCE TO MOVE TO CLOSED SESSION-Gov't code 54957.7(a)
 - b. EMPLOYEE EVALUATION – DISCUSSION AND APPROPRIATE ACTION
 - c. CONVENE TO OPEN SESSION-Gov't code 54957.7
11. **OPEN SESSION**
 - a. ANNOUNCE ACTIONS TAKEN –Gov't code 54957.7
12. **BOARD/STAFF PROPOSED AGENDA ITEMS**
13. **ANNOUNCE DATE/TIME OF THE NEXT MEETING**
14. **ADJOURNMENT**

Written materials related to an item on this agenda to be considered in open session that are public documents and that are distributed to board members after the posting of the agenda, will be made available for public inspection when they are so distributed at the offices of the District located at 323 Frazier Mountain Park Road, Lebec, California during normal business hours. Documents that are public documents provided by others during a meeting will be available at the same location during business hours after the meeting.

Members of the public may directly address the Board of Directors on any item of interest within the Board's subject matter jurisdiction, before or during the Board's consideration of the item. The President may limit the time allowed for comment.

Any person with a qualifying disability under the Americans with Disabilities Act of 1990 may request that the District (1) make agendas available in appropriate alternative formats, and (2) provide a disability-related modification accommodation, including auxiliary aids or services, to participate in any public meeting of the Board of Directors. A request for modification or accommodation shall be made in person, or by telephone, facsimile or written correspondence to the Office Manager at the District's office at least seven days before the public meeting for which the modification or accommodation is requested. The District will attempt to accommodate persons who make request less than seven days before the public meeting.

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by the Lebec County Water District and I posted the foregoing Agenda at the Lebec County Water District Office (Outside Bulletin Board), Lebec Post Office (Inside Bulletin Board) and the Lebec County Water District Website (<http://www.lebecwater.com>) on or before 05-8-2020 by 6P.M.

JESSICA CARROLL – GENERAL MANAGER



9:04 AM

05/07/20

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 · Grant Checking Account, Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	25.25
Cleared Balance	25.25
Register Balance as of 04/30/2020	25.25
Ending Balance	25.25

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 04/30/2020

	Apr 30, 20
Beginning Balance	93,178.80
Cleared Transactions	
Checks and Payments - 48 ite...	-44,392.36
Deposits and Credits - 32 items	62,946.38
Total Cleared Transactions	18,554.02
Cleared Balance	111,732.82
Uncleared Transactions	
Checks and Payments - 10 ite...	-2,695.83
Total Uncleared Transactions	-2,695.83
Register Balance as of 04/30/2020	109,036.99
New Transactions	
Checks and Payments - 5 items	-7,654.98
Total New Transactions	-7,654.98
Ending Balance	101,382.01

9:04 AM
05/07/20

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1040 · Grant Checking Account, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.25
Cleared Balance						25.25
Register Balance as of 04/30/2020						25.25
Ending Balance						<u>25.25</u>

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						93,178.80
Cleared Transactions						
Checks and Payments - 48 items						
Bill Pmt -Check	03/20/2020	9549	SEMA Cont.	X	-5,000.00	-5,000.00
Bill Pmt -Check	03/20/2020	9551	Wainright Emilie	X	-1,000.00	-6,000.00
Bill Pmt -Check	03/20/2020	9552	West Coast Truc...	X	-468.00	-6,468.00
Bill Pmt -Check	03/20/2020	9543	Maillis, Patricia E	X	-100.00	-6,568.00
Bill Pmt -Check	03/31/2020	9564	Blue Shield	X	-856.83	-7,424.83
Bill Pmt -Check	03/31/2020	9565	SCE 2-03-200-81...	X	-568.76	-7,993.59
Bill Pmt -Check	03/31/2020	9561	Amber Chemical ...	X	-343.20	-8,336.79
Bill Pmt -Check	03/31/2020	9562	At&T Office	X	-209.64	-8,546.43
Bill Pmt -Check	03/31/2020	9560	Ability Answering ...	X	-158.14	-8,704.57
Bill Pmt -Check	03/31/2020	9566	Verizon Wireless	X	-140.30	-8,844.87
Bill Pmt -Check	03/31/2020	9559	3D Imaging Syste...	X	-127.48	-8,972.35
Bill Pmt -Check	03/31/2020	9563	AUS Aramark	X	-63.80	-9,036.15
Liability Check	04/01/2020	E-pay	EDD	X	-1,309.44	-10,345.59
Paycheck	04/06/2020	9568	Jessica Carroll	X	-2,105.68	-12,451.27
Paycheck	04/06/2020	9569	William Adame	X	-1,760.91	-14,212.18
Paycheck	04/06/2020	9567	Daniel F Garcia	X	-1,625.00	-15,837.18
Bill Pmt -Check	04/09/2020	9582	Sierra Constructi...	X	-7,588.48	-23,425.66
Liability Check	04/09/2020	E-pay	EFTPS	X	-1,687.68	-25,113.34
Bill Pmt -Check	04/09/2020	9572	Core & Main	X	-1,686.91	-26,800.25
Bill Pmt -Check	04/09/2020	9571	Ca Bank-Visa	X	-934.91	-27,735.16
Bill Pmt -Check	04/09/2020	9585	State Compensat...	X	-578.67	-28,313.83
Bill Pmt -Check	04/09/2020	9584	Lewis & Associates	X	-450.00	-28,763.83
Bill Pmt -Check	04/09/2020	9578	Pilot Travel Cent...	X	-328.85	-29,092.68
Liability Check	04/09/2020	E-pay	EDD	X	-206.82	-29,299.50
Bill Pmt -Check	04/09/2020	9583	Anthem Blue Cross	X	-167.52	-29,467.02
Bill Pmt -Check	04/09/2020	9573	Cross Conection ...	X	-125.00	-29,592.02
Bill Pmt -Check	04/09/2020	9574	Diamond Maps	X	-103.60	-29,695.62
Bill Pmt -Check	04/09/2020	9570	BC Laboratories	X	-100.00	-29,795.62
Bill Pmt -Check	04/09/2020	9576	Gas Company	X	-70.34	-29,865.96
Bill Pmt -Check	04/09/2020	9579	Price Disposal	X	-64.66	-29,930.62
Bill Pmt -Check	04/09/2020	9575	Garcia, Dan	X	-61.26	-29,991.88
Bill Pmt -Check	04/09/2020	9581	SCE 2-36-538-21...	X	-60.29	-30,052.17
Paycheck	04/20/2020	9587	Jessica Carroll	X	-2,105.67	-32,157.84
Paycheck	04/20/2020	9586	Daniel F Garcia	X	-1,889.87	-34,047.71
Liability Check	04/20/2020	E-pay	EFTPS	X	-1,833.26	-35,880.97
Paycheck	04/20/2020	9588	William Adame	X	-1,706.30	-37,587.27
Liability Check	04/20/2020	9589	Wells Fargo IRA	X	-286.27	-37,873.54
Liability Check	04/20/2020	E-pay	EDD	X	-280.47	-38,154.01
Check	04/20/2020	9590	AFLAC	X	-175.08	-38,329.09
Bill Pmt -Check	04/22/2020	9596	Sunbelt Rentals, I...	X	-2,479.25	-40,808.34
Bill Pmt -Check	04/22/2020	9594	PGE5159	X	-1,526.71	-42,335.05
Bill Pmt -Check	04/22/2020	9593	Blue Shield	X	-924.83	-43,259.88
Bill Pmt -Check	04/22/2020	9595	PGE8279	X	-611.80	-43,871.68
Bill Pmt -Check	04/22/2020	9598	Wells Fargo Bank	X	-193.06	-44,064.74
Bill Pmt -Check	04/22/2020	9592	BC Laboratories	X	-107.50	-44,172.24
Bill Pmt -Check	04/22/2020	9591	AT&T Uverse	X	-94.55	-44,266.79
Check	04/30/2020		QuickBooks Payr...	X	-100.37	-44,367.16
Check	04/30/2020			X	-25.20	-44,392.36
Total Checks and Payments					-44,392.36	-44,392.36
Deposits and Credits - 32 items						
Deposit	04/08/2020			X	50.00	50.00
Deposit	04/08/2020			X	80.25	130.25
Deposit	04/08/2020			X	132.81	263.06
Deposit	04/08/2020			X	144.41	407.47
Deposit	04/08/2020			X	280.08	687.55
Deposit	04/08/2020			X	330.08	1,017.63
Deposit	04/08/2020			X	3,127.70	4,145.33
Deposit	04/14/2020			X	40.01	4,185.34
Deposit	04/14/2020			X	40.01	4,225.35
Deposit	04/14/2020			X	94.01	4,319.36
Deposit	04/14/2020			X	100.00	4,419.36
Deposit	04/14/2020			X	4,985.13	9,404.49
Deposit	04/20/2020			X	80.02	9,484.51

LEBEC COUNTY WATER DISTRICT Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/20/2020			X	85.01	9,569.52
Deposit	04/20/2020			X	89.55	9,659.07
Deposit	04/20/2020			X	102.00	9,761.07
Deposit	04/20/2020			X	335.36	10,096.43
Deposit	04/20/2020			X	3,270.62	13,367.05
Deposit	04/20/2020			X	7,378.63	20,745.68
Deposit	04/22/2020			X	44.01	20,789.69
Deposit	04/22/2020			X	119.26	20,908.95
Deposit	04/22/2020			X	457.89	21,366.84
Deposit	04/22/2020			X	6,677.12	28,043.96
Deposit	04/28/2020			X	40.00	28,083.96
Deposit	04/28/2020			X	48.77	28,132.73
Deposit	04/28/2020			X	70.00	28,202.73
Deposit	04/28/2020			X	200.00	28,402.73
Deposit	04/28/2020			X	1,550.84	29,953.57
Deposit	04/28/2020			X	1,787.80	31,741.37
Deposit	04/30/2020			X	230.97	31,972.34
Deposit	04/30/2020			X	374.04	32,346.38
Deposit	04/30/2020			X	30,600.00	62,946.38
Total Deposits and Credits					62,946.38	62,946.38
Total Cleared Transactions					18,554.02	18,554.02
Cleared Balance					18,554.02	111,732.82
Uncleared Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	08/09/2019	9222	Nic Wenderoth		-100.00	-100.00
Bill Pmt -Check	12/16/2019	9428	Sunbelt Rentals		-759.80	-859.80
Bill Pmt -Check	01/27/2020	9471	Nic Wenderoth		-100.00	-959.80
Bill Pmt -Check	02/19/2020	9504	Nic Wenderoth		-100.00	-1,059.80
Bill Pmt -Check	03/20/2020	9544	Nic Wenderoth		-100.00	-1,159.80
Bill Pmt -Check	03/20/2020	9547	Puckett, Rick		-100.00	-1,259.80
Liability Check	03/23/2020	9556	Wells Fargo IRA		-296.43	-1,556.23
Bill Pmt -Check	04/09/2020	9580	Puckett, Rick		-100.00	-1,656.23
Bill Pmt -Check	04/09/2020	9577	Hometown Publis...		-39.60	-1,695.83
Bill Pmt -Check	04/22/2020	9597	Wainright Emilie		-1,000.00	-2,695.83
Total Checks and Payments					-2,695.83	-2,695.83
Total Uncleared Transactions					-2,695.83	-2,695.83
Register Balance as of 04/30/2020					15,858.19	109,036.99
New Transactions						
Checks and Payments - 5 items						
Paycheck	05/04/2020	9600	Jessica Carroll		-2,105.67	-2,105.67
Paycheck	05/04/2020	9599	Daniel F Garcia		-1,801.86	-3,907.53
Liability Check	05/04/2020	E-pay	EFTPS		-1,777.42	-5,684.95
Paycheck	05/04/2020	9601	William Adame		-1,706.30	-7,391.25
Liability Check	05/04/2020	E-pay	EDD		-263.73	-7,654.98
Total Checks and Payments					-7,654.98	-7,654.98
Total New Transactions					-7,654.98	-7,654.98
Ending Balance					8,203.21	101,382.01

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

05/07/20

Accrual Basis

April 2020

	Apr 20	Jul '19 - Apr 20
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	14,684.55	186,433.84
4040 · Residential	13,879.96	146,806.35
4100 · Kern Co Tax Income	3,270.62	32,593.57
4120 · Surplus Water	1,180.74	19,704.91
4130 · Will Serve	110.20	1,046.90
4140 · Late Charges & Customer Charg...	50.00	9,311.76
Total 4000 · Operating Revenue	33,176.07	395,897.33
Total Income	33,176.07	395,897.33
Expense		
6010 · Advertising	0.00	243.95
6020 · Auto Expense		
6022 · Gas	120.54	3,580.93
6028 · Repairs		
6028.1 · Chevy	0.00	1,146.01
6028.2 · DODGE	0.00	263.71
Total 6028 · Repairs	0.00	1,409.72
6030 · Service		
6030.1 · Dodge Service	83.43	413.25
6030.2 · Chevy Service	83.43	462.30
Total 6030 · Service	166.86	875.55
Total 6020 · Auto Expense	287.40	5,866.20
6040 · Bank Service Charge	25.20	295.20
6050 · Compensation of Board	0.00	5,300.00
6060 · Contracted Maintenance Services	0.00	15,236.84
6065 · Depreciation	3,800.00	38,000.00
6070 · Dues & Subscriptions	0.00	2,214.00
6075 · Education	0.00	1,033.22
6081 · Emergency Communications	0.00	731.55
6085 · Engineering	0.00	600.00
6090 · Equipment Rental	2,672.31	7,301.56
6095 · Fees and Permits	150.00	1,106.60
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	1,092.35	7,669.17
6115 · Business Insurance	775.25	7,845.50
6120 · Workers Compensation Insurance	578.67	3,793.94
Total 6110 · Insurance	2,446.27	19,308.61
6130 · Maintenance		
6135 · Maintenance Services-System	0.00	1,318.41
6140 · Maintenance Supplies	0.00	8,604.18
Total 6130 · Maintenance	0.00	9,922.59
6145 · Meals & Entertainment	0.00	228.00

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

05/07/20

Accrual Basis

April 2020

	Apr 20	Jul '19 - Apr 20
6155 · Office Expense		
6160 · Computer	0.00	99.99
6170 · Answering Service	63.97	940.35
6175 · Office Repair	110.37	1,175.41
6185 · Supplies	0.00	3,182.57
6186 · Rugs	0.00	907.79
Total 6155 · Office Expense	174.34	6,306.11
6205 · Outside Services	0.00	3,780.00
6215 · Payroll - Gross Wages	14,599.56	125,143.03
6235 · Payroll Service Fees	100.37	158.17
6245 · Postage	0.00	1,729.99
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	450.00	4,750.00
6260 · Audit	0.00	18,968.00
6270 · Legal	0.00	924.00
Total 6250 · Professional Fees	450.00	24,642.00
6290 · Rent	1,000.00	10,000.00
6300 · Repairs & Maintenance		
6303 · System Maint and Repairs	178.24	3,628.42
Total 6300 · Repairs & Maintenance	178.24	3,628.42
6310 · Software System	0.00	1,165.60
6315 · Taxes		
6320 · Payroll Taxes	1,094.97	11,835.95
6325 · Property Tax	0.00	130.21
Total 6315 · Taxes	1,094.97	11,966.16
6340 · Telephone	488.79	4,667.13
6342 · Tools	0.00	1,290.09
6345 · Travel	0.00	340.25
6352 · Uniforms	0.00	738.08
6355 · Utilities - Office		
6360 · Electric	0.00	764.10
6365 · Gas	36.30	375.76
6370 · Trash	0.00	522.78
Total 6355 · Utilities - Office	36.30	1,662.64
6375 · Utilities - Pumps		
6380 · Electric	2,690.60	38,908.05
Total 6375 · Utilities - Pumps	2,690.60	38,908.05
6390 · Water Test	385.00	2,492.50
Total Expense	30,579.35	346,006.54
Net Ordinary Income	2,596.72	49,890.79
Other Income/Expense		
Other Income		

LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

April 2020

	Apr 20	Jul '19 - Apr 20
9000 · Interest Income	0.00	94.13
9015 · Grant Income	0.00	140,578.36
Total Other Income	0.00	140,672.49
Other Expense		
9016 · Grant Expense	0.00	145,685.74
Total Other Expense	0.00	145,685.74
Net Other Income	0.00	-5,013.25
Net Income	2,596.72	44,877.54

LEBEC COUNTY WATER DISTRICT

05/07/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	109,036.99
1040 - Grant Checking Account	25.25
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,365.77
Total 1080 - Savings	625,365.77
Total Checking/Savings	734,728.01
Accounts Receivable	
1200 - Accounts Receivable	30,635.66
Total Accounts Receivable	30,635.66
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1360 - Prepaid Insurance	1,556.50
Total Other Current Assets	1,324.95
Total Current Assets	766,688.62
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
1465 - 2020 Chevy Truck	34,000.00
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	44,509.59
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	2,220.94
1631 - Portable Pump	1,864.00
1635 - Transfer Switches	29,548.80
1640 - XiO System	12,104.66
1643 - Lebec/North Drive Valves	11,265.27
1645 - Clay Valves	17,947.22

LEBEC COUNTY WATER DISTRICT

05/07/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	Apr 30, 20
1690 · Accumulated Depreciation	-972,400.33
Total 1400 · Fixed Assets	511,509.38
Total Fixed Assets	511,509.38
Other Assets	
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,279,198.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	2,050.11
Total Accounts Payable	2,050.11
Other Current Liabilities	
2018 · SBA Loan	30,600.00
2030 · Surplus Water Deposits	5,000.00
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	230.55
Total 2300 · Payroll Liabilities	230.33
Total Other Current Liabilities	36,118.57
Total Current Liabilities	38,168.68
Total Liabilities	38,168.68
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	398,195.97
3310 · Prior Period Adjustment	36.69
Net Income	44,877.54
Total Equity	1,241,029.32
TOTAL LIABILITIES & EQUITY	1,279,198.00

10:41 AM

05/07/20

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of May 7, 2020

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
3D Imaging Syste...	copier maint agreement	110.37
Ability Answering ...	answering service	63.97
At&T Office	office phone	209.62
BC Laboratories	testing fees	277.50
Ca Bank-Visa	credit card	389.66
Gas Company	6365 office 6365- Acct# 046016...	36.30
Pilot Travel Cente...	gas dodge miles 0/chevy miles ...	120.54
SCE 2-03-200-8187	pump power	552.09
Underground Servi...	6095 dues for dig alert 6095	150.00
Verizon Wireless	cell phones	140.06
AT&T Uverse		94.55
BC Laboratories		107.50
Blue Shield	6113 Acct# W00886361000 me...	924.83
PGE5159	6380 State Well Pump Electrici...	1,526.71
PGE8279	6380 Lebec Well Pump Electrici...	611.80
Sunbelt Rentals, I...	6090 3 day Rental	2,479.25
Wainright Emilie		1,000.00
Wells Fargo Bank		193.06
Anthem Blue Cross	6113 medical insurance	167.52
Lewis & Associates	bookkeeper	450.00
State Compensati...	6120 wc insurance	578.67

TOTAL

\$10,184.00

LEBEC COUNTY WATER DISTRICT

05/07/20

Profit & Loss Prev Year Comparison

Accrual Basis

April 2020

	Apr 20	Apr 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	14,684.55	19,257.85	-4,573.30	-23.8%
4040 · Residential	13,879.96	10,844.26	3,035.70	28.0%
4100 · Kern Co Tax Income	3,270.62	15,954.54	-12,683.92	-79.5%
4120 · Surplus Water	1,180.74	551.25	629.49	114.2%
4130 · Will Serve	110.20	88.16	22.04	25.0%
4140 · Late Charges & Customer Charg...	50.00	545.37	-495.37	-90.8%
Total 4000 · Operating Revenue	33,176.07	47,241.43	-14,065.36	-29.8%
Total Income	33,176.07	47,241.43	-14,065.36	-29.8%
Expense				
6020 · Auto Expense				
6022 · Gas	120.54	397.55	-277.01	-69.7%
6030 · Service				
6030.1 · Dodge Service	83.43	83.43	0.00	0.0%
6030.2 · Chevy Service	83.43	468.12	-384.69	-82.2%
Total 6030 · Service	166.86	551.55	-384.69	-69.8%
Total 6020 · Auto Expense	287.40	949.10	-661.70	-69.7%
6040 · Bank Service Charge	25.20	25.00	0.20	0.8%
6050 · Compensation of Board	0.00	400.00	-400.00	-100.0%
6065 · Depreciation	3,800.00	3,925.75	-125.75	-3.2%
6070 · Dues & Subscriptions	0.00	208.00	-208.00	-100.0%
6090 · Equipment Rental	2,672.31	96.53	2,575.78	2,668.4%
6095 · Fees and Permits	150.00	0.00	150.00	100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	1,092.35	546.69	545.66	99.8%
6115 · Business Insurance	775.25	737.25	38.00	5.2%
6120 · Workers Compensation Insurance	578.67	0.00	578.67	100.0%
Total 6110 · Insurance	2,446.27	1,283.94	1,162.33	90.5%
6130 · Maintenance				
6135 · Maintenance Services-System	0.00	1,521.11	-1,521.11	-100.0%
6140 · Maintenance Supplies	0.00	588.05	-588.05	-100.0%
Total 6130 · Maintenance	0.00	2,109.16	-2,109.16	-100.0%
6155 · Office Expense				
6170 · Answering Service	63.97	55.00	8.97	16.3%
6175 · Office Repair	110.37	110.37	0.00	0.0%
6185 · Supplies	0.00	140.55	-140.55	-100.0%
6186 · Rugs	0.00	97.42	-97.42	-100.0%
Total 6155 · Office Expense	174.34	403.34	-229.00	-56.8%
6205 · Outside Services	0.00	234.00	-234.00	-100.0%
6210 · Payroll Expenses	0.00	0.00	0.00	0.0%
6215 · Payroll - Gross Wages	14,599.56	11,426.67	3,172.89	27.8%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

April 2020

	Apr 20	Apr 19	\$ Change	% Change
6235 · Payroll Service Fees	100.37	100.37	0.00	0.0%
6245 · Postage	0.00	75.35	-75.35	-100.0%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	450.00	450.00	0.00	0.0%
6260 · Audit	0.00	8,300.75	-8,300.75	-100.0%
Total 6250 · Professional Fees	450.00	8,750.75	-8,300.75	-94.9%
6290 · Rent	1,000.00	1,000.00	0.00	0.0%
6300 · Repairs & Maintenance				
6303 · System Maint and Repairs	178.24	0.00	178.24	100.0%
Total 6300 · Repairs & Maintenance	178.24	0.00	178.24	100.0%
6310 · Software System	0.00	71.94	-71.94	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,094.97	1,020.48	74.49	7.3%
Total 6315 · Taxes	1,094.97	1,020.48	74.49	7.3%
6340 · Telephone	488.79	656.10	-167.31	-25.5%
6342 · Tools	0.00	38.06	-38.06	-100.0%
6345 · Travel	0.00	300.00	-300.00	-100.0%
6355 · Utilities - Office				
6360 · Electric	0.00	112.64	-112.64	-100.0%
6365 · Gas	36.30	5.52	30.78	557.6%
6370 · Trash	0.00	84.66	-84.66	-100.0%
Total 6355 · Utilities - Office	36.30	202.82	-166.52	-82.1%
6375 · Utilities - Pumps				
6380 · Electric	2,690.60	3,112.53	-421.93	-13.6%
Total 6375 · Utilities - Pumps	2,690.60	3,112.53	-421.93	-13.6%
6390 · Water Test	385.00	0.00	385.00	100.0%
Total Expense	30,579.35	36,389.89	-5,810.54	-16.0%
Net Ordinary Income	2,596.72	10,851.54	-8,254.82	-76.1%
Net Income	2,596.72	10,851.54	-8,254.82	-76.1%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2019 through April 2020

	Jul '19 - Apr ...	Jul '18 - Apr ...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	186,433.84	201,802.25	-15,368.41	-7.6%
4040 · Residential	146,806.35	128,129.02	18,677.33	14.6%
4100 · Kern Co Tax Income	32,593.57	41,957.16	-9,363.59	-22.3%
4120 · Surplus Water	19,704.91	10,802.91	8,902.00	82.4%
4130 · Will Serve	1,046.90	914.66	132.24	14.5%
4140 · Late Charges & Customer Charg...	9,311.76	11,153.84	-1,842.08	-16.5%
Total 4000 · Operating Revenue	395,897.33	394,759.84	1,137.49	0.3%
Total Income	395,897.33	394,759.84	1,137.49	0.3%
Expense				
6010 · Advertising	243.95	254.10	-10.15	-4.0%
6020 · Auto Expense				
6022 · Gas	3,580.93	4,093.13	-512.20	-12.5%
6028 · Repairs				
6028.1 · Chevy	1,146.01	1,050.43	95.58	9.1%
6028.2 · DODGE	263.71	0.00	263.71	100.0%
Total 6028 · Repairs	1,409.72	1,050.43	359.29	34.2%
6030 · Service				
6030.1 · Dodge Service	413.25	734.62	-321.37	-43.8%
6030.2 · Chevy Service	462.30	1,575.24	-1,112.94	-70.7%
Total 6030 · Service	875.55	2,309.86	-1,434.31	-62.1%
Total 6020 · Auto Expense	5,866.20	7,453.42	-1,587.22	-21.3%
6040 · Bank Service Charge	295.20	280.00	15.20	5.4%
6050 · Compensation of Board	5,300.00	3,900.00	1,400.00	35.9%
6060 · Contracted Maintenance Services	15,236.84	0.00	15,236.84	100.0%
6065 · Depreciation	38,000.00	39,257.50	-1,257.50	-3.2%
6070 · Dues & Subscriptions	2,214.00	2,499.00	-285.00	-11.4%
6075 · Education	1,033.22	1,014.60	18.62	1.8%
6081 · Emergency Communications	731.55	0.00	731.55	100.0%
6085 · Engineering	600.00	0.00	600.00	100.0%
6090 · Equipment Rental	7,301.56	4,082.74	3,218.82	78.8%
6095 · Fees and Permits	1,106.60	1,178.00	-71.40	-6.1%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	7,669.17	8,749.62	-1,080.45	-12.4%
6115 · Business Insurance	7,845.50	8,145.75	-300.25	-3.7%
6120 · Workers Compensation Insurance	3,793.94	7,068.59	-3,274.65	-46.3%
Total 6110 · Insurance	19,308.61	23,963.96	-4,655.35	-19.4%
6130 · Maintenance				
6135 · Maintenance Services-System	1,318.41	-718.27	2,036.68	283.6%
6140 · Maintenance Supplies	8,604.18	9,295.75	-691.57	-7.4%
Total 6130 · Maintenance	9,922.59	8,577.48	1,345.11	15.7%
6145 · Meals & Entertainment	228.00	183.00	45.00	24.6%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2019 through April 2020

	Jul '19 - Apr ...	Jul '18 - Apr ...	\$ Change	% Change
6155 · Office Expense				
6160 · Computer	99.99	0.00	99.99	100.0%
6170 · Answering Service	940.35	571.42	368.93	64.6%
6175 · Office Repair	1,175.41	1,281.44	-106.03	-8.3%
6182 · Supplies-GSA	0.00	102.28	-102.28	-100.0%
6185 · Supplies	3,182.57	2,257.27	925.30	41.0%
6186 · Rugs	907.79	939.78	-31.99	-3.4%
Total 6155 · Office Expense	6,306.11	5,152.19	1,153.92	22.4%
6205 · Outside Services	3,780.00	4,333.50	-553.50	-12.8%
6210 · Payroll Expenses	0.00	-162.69	162.69	100.0%
6215 · Payroll - Gross Wages	125,143.03	131,121.37	-5,978.34	-4.6%
6235 · Payroll Service Fees	158.17	600.37	-442.20	-73.7%
6245 · Postage	1,729.99	2,576.57	-846.58	-32.9%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	4,750.00	4,750.00	0.00	0.0%
6260 · Audit	18,968.00	21,597.00	-2,629.00	-12.2%
6270 · Legal	924.00	2,810.00	-1,886.00	-67.1%
Total 6250 · Professional Fees	24,642.00	29,157.00	-4,515.00	-15.5%
6290 · Rent	10,000.00	11,000.00	-1,000.00	-9.1%
6300 · Repairs & Maintenance				
6303 · System Maint and Repairs	3,628.42	0.00	3,628.42	100.0%
Total 6300 · Repairs & Maintenance	3,628.42	0.00	3,628.42	100.0%
6310 · Software System	1,165.60	751.93	413.67	55.0%
6315 · Taxes				
6320 · Payroll Taxes	11,835.95	11,984.99	-149.04	-1.2%
6325 · Property Tax	130.21	110.89	19.32	17.4%
Total 6315 · Taxes	11,966.16	12,095.88	-129.72	-1.1%
6340 · Telephone	4,667.13	4,118.70	548.43	13.3%
6342 · Tools	1,290.09	190.08	1,100.01	578.7%
6345 · Travel	340.25	741.93	-401.68	-54.1%
6352 · Uniforms	738.08	164.99	573.09	347.4%
6355 · Utilities - Office				
6360 · Electric	764.10	853.68	-89.58	-10.5%
6365 · Gas	375.76	224.94	150.82	67.1%
6370 · Trash	522.78	465.63	57.15	12.3%
Total 6355 · Utilities - Office	1,662.64	1,544.25	118.39	7.7%
6375 · Utilities - Pumps				
6380 · Electric	38,908.05	34,972.48	3,935.57	11.3%
Total 6375 · Utilities - Pumps	38,908.05	34,972.48	3,935.57	11.3%
6390 · Water Test	2,492.50	3,333.00	-840.50	-25.2%
Total Expense	346,006.54	334,335.35	11,671.19	3.5%
Net Ordinary Income	49,890.79	60,424.49	-10,533.70	-17.4%

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

05/07/20

Accrual Basis

July 2019 through April 2020

	Jul '19 - Apr ...	Jul '18 - Apr ...	\$ Change	% Change
Other Income/Expense				
Other Income				
9000 · Interest Income	94.13	81.53	12.60	15.5%
9015 · Grant Income	140,578.36	17,650.79	122,927.57	696.4%
Total Other Income	140,672.49	17,732.32	122,940.17	693.3%
Other Expense				
9016 · Grant Expense	145,685.74	23,928.82	121,756.92	508.8%
Total Other Expense	145,685.74	23,928.82	121,756.92	508.8%
Net Other Income	-5,013.25	-6,196.50	1,183.25	19.1%
Net Income	44,877.54	54,227.99	-9,350.45	-17.2%

Hi Jessica,

I was reviewing the previous board packet and saw that the used generator that the Board was considering is a Tier 3. I don't believe that the Air Board would permit this generator to be used by the District. I would recommend that Patrick Tram be contacted to discuss permitting issues for the generator before the District takes action on a generator. His contact information is in the email below.

Thanks,

Jeff Eklund

Provost & Pritchard Consulting Group

(661) 616-5900 x706

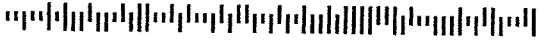
AMERICAN ALTERNATIVE INSURANCE CORPORATION
ADMINISTRATIVE OFFICE
555 COLLEGE ROAD EAST
PRINCETON NJ 08543-5241
NOTICE OF NONRENEWAL OF INSURANCE

Named Insured & Mailing Address:

T1 P1 120

LEBEC COUNTY WATER DISTRICT
PO BOX 910
LEBEC, CA 93243-0910

GLATFELTER INSURANCE SERVICES, INC.
183 LEADER HEIGHTS ROAD
P.O. BOX 2726
YORK PA 17405



Policy No.: GPPA-PF-6052248-09
Type of Policy: PACKAGE
Date of Expiration: 8/1/2020; 12:01 A.M. Local Time at the mailing address of the Named Insured.

RECEIVED MAY 04 2020

We will not renew this policy when it expires. Your insurance will cease on the Expiration Date shown above.

The reason for nonrenewal is THE MANAGING GENERAL AGENT ("MGA") THROUGH WHOM YOUR POLICY WAS PURCHASED IS NO LONGER WRITING BUSINESS WITH THIS INSURANCE COMPANY IN YOUR STATE DUE TO THE TERMINATION OF THE MGA'S AGREEMENT WITH THE INSURANCE COMPANY AND THE WITHDRAWAL OF MGA'S DELEGATED UNDERWRITING AUTHORITY.

THE MGA WILL BE OFFERING REPLACEMENT COVERAGE FOR YOU WITH ANOTHER INSURANCE COMPANY FOR YOUR RENEWAL.

IF YOUR POLICY HAS CLAIMS MADE COVERAGES, YOU MAY WITHIN 30 DAYS OF THE EFFECTIVE DATE OF TERMINATION, PURCHASE AN EXTENDED REPORTING PERIOD FROM US. HOWEVER, IF YOU PLACE YOUR COVERAGES WITH THE NEW INSURANCE COMPANY AS OFFERED BY THE MGA FOR YOUR RENEWAL, YOU MAY NOT NEED TO PURCHASE AN EXTENDED REPORTING PERIOD.

PLEASE REFER TO THE ENCLOSED LETTER ACCOMPANYING THIS NOTICE FOR MORE INFORMATION FROM THE MGA REGARDING THE REPLACEMENT COVERAGE OFFERING.

Named Insured

LEBEC COUNTY WATER DISTRICT
PO BOX 910
LEBEC, CA 93243-0910

Date Mailed:
1st day of May, 2020

AUTHORIZED REPRESENTATIVE

183 Leader Heights Road | P.O. Box 2726 | York, PA 17405 | 717.741.0911 | 800.233.1957 | glatfelterpublicpractice.com

Dear Valued GPP Client:

In order to keep you fully informed and up to date, we are providing advanced notice of important news regarding a change in the insurance carrier supporting Glatfelter Public Practice (GPP) for your Property & Casualty insurance*. Starting with policies effective and renewing January 1, 2020 and later, all Property & Casualty insurance policies for GPP will be transitioning from American Alternative Insurance Corporation (AAIC) to National Union Fire Insurance Company of Pittsburgh, PA. (an AIG company) as they renew.

Enclosed with this letter you will find a Notice of Non-Renewal for your current Property & Casualty insurance policy issued through AAIC.

The official notice of the change uses language that spurs questions. Rest assured, although we are moving coverage to a new insurance company, we will maintain our best in class coverage, claims management and client solution services. The change in insurance companies is being managed to be as non-disruptive to you as possible.

Please note that we will maintain your existing retroactive dates on any claims-made policies/coverages on your new policy, thus avoiding the need for you to purchase extended reporting period coverage assuming you renew with us.

There is no action required of you in this transition. Your independent insurance agent is receiving a copy of the official notice and this letter. Your agent will continue to work with GPP to assure continuity in your current insurance program.

We look forward to continuing to provide industry tailored protection, efficient and fair claims service and informative client solutions. We are committed to continuously earning your trust.

Sincerely,



Mark R. McCrary, ARM-P, AIC
President
Glatfelter Public Practice
717-741-7935
mmccrary@glatfelters.com

*This does not apply to any Workers' Compensation policy you may have purchased through GPP.