



LCWD
Lebec County Water District

PACKET

June 23, 2019

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

9:00 AM
07/18/19

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1080 - Savings, Period Ending 04/30/2019

	<u>Apr 30, 19</u>
Beginning Balance	625,243.46
Cleared Transactions	
Checks and Payments - 1 item	-3.00
Deposits and Credits - 1 item	31.18
Total Cleared Transactions	<u>28.18</u>
Cleared Balance	<u><u>625,271.64</u></u>
Register Balance as of 04/30/2019	625,271.64
Ending Balance	625,271.64

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 · Grant Checking Account, Period Ending 06/30/2019

	<u>Jun 30, 19</u>
Beginning Balance	25.00
Cleared Transactions	
Checks and Payments - 1 item	-59,209.00
Deposits and Credits - 4 items	129,897.09
Total Cleared Transactions	<u>70,688.09</u>
Cleared Balance	<u><u>70,713.09</u></u>
Uncleared Transactions	
Checks and Payments - 5 ite...	-70,688.09
Total Uncleared Transactions	<u>-70,688.09</u>
Register Balance as of 06/30/2019	<u><u>25.00</u></u>
Ending Balance	25.00

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1020 · Lebec Co Water Dist. - Checking, Period Ending 06/30/2019

	<u>Jun 30, 19</u>
Beginning Balance	104,069.51
Cleared Transactions	
Checks and Payments - 62 ite...	-83,694.68
Deposits and Credits - 30 items	36,684.71
Total Cleared Transactions	<u>-47,009.97</u>
Cleared Balance	<u><u>57,059.54</u></u>
Uncleared Transactions	
Checks and Payments - 39 ite...	-14,388.53
Total Uncleared Transactions	<u>-14,388.53</u>
Register Balance as of 06/30/2019	<u><u>42,671.01</u></u>
New Transactions	
Checks and Payments - 21 ite...	-12,600.95
Total New Transactions	<u>-12,600.95</u>
Ending Balance	<u><u>30,070.06</u></u>

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LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1080 · Savings, Period Ending 04/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						625,243.46
Cleared Transactions						
Checks and Payments - 1 item						
Check	04/30/2019			X	-3.00	-3.00
Total Checks and Payments					-3.00	-3.00
Deposits and Credits - 1 item						
Deposit	04/30/2019			X	31.18	31.18
Total Deposits and Credits					31.18	31.18
Total Cleared Transactions					28.18	28.18
Cleared Balance					28.18	625,271.64
Register Balance as of 04/30/2019					28.18	625,271.64
Ending Balance					28.18	625,271.64

LEBEC COUNTY WATER DISTRICT
Reconciliation Detail
1040 · Grant Checking Account, Period Ending 06/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	06/17/2019	136	Johnson Drilling Inc	X	-59,209.00	-59,209.00
Total Checks and Payments					-59,209.00	-59,209.00
Deposits and Credits - 4 items						
Check	06/17/2019	9116	3470109441	X	59,209.00	59,209.00
Deposit	06/24/2019			X	2,653.00	61,862.00
Deposit	06/24/2019			X	8,826.34	70,688.34
Deposit	06/24/2019			X	59,208.75	129,897.09
Total Deposits and Credits					129,897.09	129,897.09
Total Cleared Transactions					70,688.09	70,688.09
Cleared Balance					70,688.09	70,713.09
Uncleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	06/28/2019	140	Lebec County W...		-59,208.75	-59,208.75
Bill Pmt -Check	06/28/2019	141	Lebec County W...		-8,826.34	-68,035.09
Bill Pmt -Check	06/28/2019	138	Provost & Prichar...		-2,470.47	-70,505.56
Bill Pmt -Check	06/28/2019	139	Lebec County W...		-127.53	-70,633.09
Bill Pmt -Check	06/28/2019	137	Lebec County W...		-55.00	-70,688.09
Total Checks and Payments					-70,688.09	-70,688.09
Total Uncleared Transactions					-70,688.09	-70,688.09
Register Balance as of 06/30/2019					0.00	25.00
Ending Balance					0.00	25.00

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						104,069.51
Cleared Transactions						
Checks and Payments - 62 items						
Bill Pmt -Check	03/13/2019	8966	Stern, Samuel	X	-100.00	-100.00
Bill Pmt -Check	04/22/2019	9031	Stern, Samuel	X	-100.00	-200.00
Check	04/30/2019		NSF	X	-171.58	-371.58
Bill Pmt -Check	05/09/2019	9055	Stern, Samuel	X	-300.00	-671.58
Bill Pmt -Check	05/20/2019	9075	Puckett, Rick	X	-100.00	-771.58
Bill Pmt -Check	05/20/2019	9077	Stern, Samuel	X	-100.00	-871.58
Bill Pmt -Check	05/20/2019	9070	Maillis, Patricia E	X	-100.00	-971.58
Bill Pmt -Check	05/30/2019	9085	Wainright Emilie	X	-1,000.00	-1,971.58
Bill Pmt -Check	05/30/2019	9081	Blue Shield	X	-437.67	-2,409.25
Bill Pmt -Check	05/30/2019	9082	Diamond Maps	X	-153.60	-2,562.85
Bill Pmt -Check	05/30/2019	9079	3D Imaging Syste...	X	-110.37	-2,673.22
Bill Pmt -Check	05/30/2019	9086	Wells Fargo Bank	X	-96.53	-2,769.75
Bill Pmt -Check	05/30/2019	9080	AT&T Uverse	X	-80.00	-2,849.75
Bill Pmt -Check	05/30/2019	9084	Pitney Bowes/Re...	X	-64.19	-2,913.94
Bill Pmt -Check	05/30/2019	9083	National Toxicolo...	X	-30.45	-2,944.39
Paycheck	06/03/2019	9089	Jessica Carroll	X	-2,101.75	-5,046.14
Liability Check	06/03/2019	E-pay	EFTPS	X	-1,319.70	-6,365.84
Paycheck	06/03/2019	9087	Cleighton D Shel...	X	-899.17	-7,265.01
Paycheck	06/03/2019	9088	Javier T Rodriguez	X	-827.75	-8,092.76
Check	06/03/2019	9092	Ca State Disburs...	X	-322.15	-8,414.91
Check	06/03/2019	9090	Franchise Tax Bo...	X	-192.43	-8,607.34
Liability Check	06/03/2019	E-pay	EDD	X	-174.43	-8,781.77
Check	06/03/2019	9091	Ca St Disburse...	X	-107.30	-8,889.07
Bill Pmt -Check	06/06/2019	9098	Ca Bank-Visa	X	-734.09	-9,623.16
Bill Pmt -Check	06/06/2019	9109	State Compensat...	X	-626.33	-10,249.49
Bill Pmt -Check	06/06/2019	9106	West Coast Truc...	X	-621.00	-10,870.49
Bill Pmt -Check	06/06/2019	9104	SCE 2-03-200-81...	X	-617.88	-11,488.37
Bill Pmt -Check	06/06/2019	9103	Pilot Travel Cent...	X	-597.23	-12,085.60
Bill Pmt -Check	06/06/2019	9107	Lewis & Associates	X	-450.00	-12,535.60
Bill Pmt -Check	06/06/2019	9102	P & J Electric Inc	X	-413.40	-12,949.00
Bill Pmt -Check	06/06/2019	9097	BC Laboratories	X	-340.00	-13,289.00
Bill Pmt -Check	06/06/2019	9099	Core & Main	X	-299.05	-13,588.05
Bill Pmt -Check	06/06/2019	9095	AUS-Uniforms Only	X	-180.07	-13,768.12
Bill Pmt -Check	06/06/2019	9094	At&T Office	X	-178.05	-13,946.17
Bill Pmt -Check	06/06/2019	9105	Verizon Wireless	X	-139.76	-14,085.93
Bill Pmt -Check	06/06/2019	9096	AUS Aramark	X	-112.06	-14,197.99
Bill Pmt -Check	06/06/2019	9093	AFLAC	X	-109.66	-14,307.65
Bill Pmt -Check	06/06/2019	9101	Hometown Publis...	X	-75.09	-14,382.74
Bill Pmt -Check	06/06/2019	9108	Price Disposal	X	-42.33	-14,425.07
Bill Pmt -Check	06/06/2019	9100	Fred C. Gilbert Co.	X	-34.86	-14,459.93
Check	06/17/2019	9116	3470109441	X	-59,209.00	-73,668.93
Bill Pmt -Check	06/17/2019	9123	PGE5159	X	-2,355.38	-76,024.31
Paycheck	06/17/2019	9115	Jessica Carroll	X	-2,101.75	-78,126.06
Liability Check	06/17/2019	E-pay	EFTPS	X	-1,404.76	-79,530.82
Paycheck	06/17/2019	9114	Javier T Rodriguez	X	-1,063.87	-80,594.69
Paycheck	06/17/2019	9113	Cleighton D Shel...	X	-893.58	-81,488.27
Bill Pmt -Check	06/17/2019	9125	PGE8279	X	-796.94	-82,285.21
Check	06/17/2019	9110	Ca State Disburs...	X	-322.15	-82,607.36
Liability Check	06/17/2019	E-pay	EDD	X	-198.77	-82,806.13
Check	06/17/2019	9111	Ca St Disburse...	X	-107.30	-82,913.43
Bill Pmt -Check	06/17/2019	9126	Puckett, Rick	X	-100.00	-83,013.43
Bill Pmt -Check	06/17/2019	9120	Maillis, Patricia E	X	-100.00	-83,113.43
Bill Pmt -Check	06/17/2019	9118	AT&T Uverse	X	-89.25	-83,202.68
Bill Pmt -Check	06/17/2019	9129	STREAMLINE	X	-75.00	-83,277.68
Bill Pmt -Check	06/17/2019	9119	Fred C. Gilbert Co.	X	-73.07	-83,350.75
Bill Pmt -Check	06/17/2019	9117	Ability Answering ...	X	-62.26	-83,413.01
Bill Pmt -Check	06/17/2019	9127	SCE 2-36-538-21...	X	-57.54	-83,470.55
Bill Pmt -Check	06/17/2019	9122	PGE4923	X	-21.91	-83,492.46
Bill Pmt -Check	06/17/2019	9124	PGE5230	X	-19.71	-83,512.17
Liability Check	06/26/2019	E-pay	EFTPS	X	-147.06	-83,659.23
Liability Check	06/26/2019	E-pay	EDD	X	-10.45	-83,669.68
Check	06/30/2019			X	-25.00	-83,694.68
Total Checks and Payments					-83,694.68	-83,694.68

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 06/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 30 items						
Bill Pmt -Check	01/19/2018	8304	Vince Stanton	X	0.00	0.00
Bill Pmt -Check	01/14/2019	8874	Stern, Samuel	X	0.00	0.00
Bill Pmt -Check	02/22/2019	8933	Stern, Samuel	X	0.00	0.00
Deposit	06/06/2019			X	190.14	190.14
Deposit	06/06/2019			X	326.01	516.15
Deposit	06/06/2019			X	2,055.83	2,571.98
Deposit	06/11/2019			X	7,828.30	10,400.28
Deposit	06/17/2019			X	549.00	10,949.28
Deposit	06/17/2019			X	14,669.92	25,619.20
Deposit	06/19/2019			X	4,093.53	29,712.73
Liability Check	06/26/2019	9131	Wells Fargo IRA	X	0.00	29,712.73
Deposit	06/28/2019			X	45.09	29,757.82
Deposit	06/28/2019			X	86.00	29,843.82
Deposit	06/28/2019			X	104.01	29,947.83
Deposit	06/28/2019			X	120.99	30,068.82
Deposit	06/28/2019			X	122.38	30,191.20
Deposit	06/28/2019			X	125.01	30,316.21
Deposit	06/28/2019			X	195.00	30,511.21
Deposit	06/28/2019			X	356.01	30,867.22
Deposit	06/28/2019			X	1,548.21	32,415.43
Deposit	06/28/2019			X	1,736.66	34,152.09
Check	06/30/2019	9148	AFLAC	X	0.00	34,152.09
Deposit	06/30/2019			X	40.00	34,192.09
Deposit	06/30/2019			X	40.01	34,232.10
Deposit	06/30/2019			X	97.22	34,329.32
Deposit	06/30/2019			X	159.51	34,488.83
Deposit	06/30/2019			X	352.94	34,841.77
Deposit	06/30/2019			X	405.06	35,246.83
Deposit	06/30/2019			X	411.52	35,658.35
Deposit	06/30/2019			X	1,026.36	36,684.71
Total Deposits and Credits					36,684.71	36,684.71
Total Cleared Transactions					-47,009.97	-47,009.97
Cleared Balance					-47,009.97	57,059.54
Uncleared Transactions						
Checks and Payments - 39 items						
Check	06/17/2019	9112	Franchise Tax Bo...		-190.56	-190.56
Bill Pmt -Check	06/17/2019	9121	Nic Wenderoth		-163.00	-353.56
Bill Pmt -Check	06/17/2019	9128	Stern, Samuel		-100.00	-453.56
Paycheck	06/26/2019	9130	Cleighton D Shel...		-547.09	-1,000.65
Liability Check	06/26/2019	E-pay	EDD		-285.46	-1,286.11
Check	06/26/2019	9132	Ca St Disbursem...		-107.30	-1,393.41
Check	06/26/2019	9133	Franchise Tax Bo...		-75.06	-1,468.47
Bill Pmt -Check	06/28/2019	9141	SCE 2-03-200-81...		-653.58	-2,122.05
Bill Pmt -Check	06/28/2019	9144	West Coast Truc...		-351.00	-2,473.05
Bill Pmt -Check	06/28/2019	9137	Amber Chemical ...		-257.40	-2,730.45
Bill Pmt -Check	06/28/2019	9139	Fred C. Gilbert Co.		-228.57	-2,959.02
Liability Check	06/28/2019	9134	Wells Fargo IRA		-172.67	-3,131.69
Bill Pmt -Check	06/28/2019	9143	Verizon Wireless		-139.76	-3,271.45
Bill Pmt -Check	06/28/2019	9136	3D Imaging Syste...		-110.37	-3,381.82
Bill Pmt -Check	06/28/2019	9142	STREAMLINE		-75.00	-3,456.82
Bill Pmt -Check	06/28/2019	9138	Crown Trophy		-48.92	-3,505.74
Liability Check	06/28/2019	9135	C Shelhart		-44.65	-3,550.39
Bill Pmt -Check	06/28/2019	9140	Presstime		-36.96	-3,587.35
Bill Pmt -Check	06/30/2019	9161	Ca Bank-Visa		-3,399.72	-6,987.07
Paycheck	06/30/2019	9146	Jessica Carroll		-2,101.76	-9,088.83
Paycheck	06/30/2019	9145	Javier T Rodriguez		-1,135.49	-10,224.32
Liability Check	06/30/2019	E-pay	EFTPS		-1,132.38	-11,356.70
Bill Pmt -Check	06/30/2019	9155	Fred C. Gilbert Co.		-472.97	-11,829.67
Check	06/30/2019	9147	Ca State Disburs...		-322.15	-12,151.82
Bill Pmt -Check	06/30/2019	9157	Pilot Travel Cent...		-292.98	-12,444.80
Bill Pmt -Check	06/30/2019	9158	Stern, Samuel		-200.00	-12,644.80
Bill Pmt -Check	06/30/2019	9160	Stern, Samuel		-200.00	-12,844.80
Bill Pmt -Check	06/30/2019	9151	At&T Office		-178.05	-13,022.85
Bill Pmt -Check	06/30/2019	9162	EDD		-175.17	-13,198.02

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 06/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Liability Check	06/30/2019	E-pay	EDD		-175.16	-13,373.18
Bill Pmt -Check	06/30/2019	9154	Core & Main		-162.48	-13,535.66
Bill Pmt -Check	06/30/2019	9163	Law Offices of Da...		-154.00	-13,689.66
Check	06/30/2019	9149	AFLAC		-142.42	-13,832.08
Bill Pmt -Check	06/30/2019	9159	Wells Fargo Bank		-131.53	-13,963.61
Bill Pmt -Check	06/30/2019	9152	AUS Aramark		-108.66	-14,072.27
Bill Pmt -Check	06/30/2019	9156	Hometown Publis...		-100.12	-14,172.39
Liability Check	06/30/2019	9150	Wells Fargo IRA		-91.03	-14,263.42
Bill Pmt -Check	06/30/2019	9164	SCE 2-36-538-21...		-62.61	-14,326.03
Bill Pmt -Check	06/30/2019	9153	BC Laboratories		-62.50	-14,388.53
Total Checks and Payments					-14,388.53	-14,388.53
Total Uncleared Transactions					-14,388.53	-14,388.53
Register Balance as of 06/30/2019					-61,398.50	42,671.01
New Transactions						
Checks and Payments - 21 items						
Liability Check	07/01/2019	E-pay	EFTPS		-1,132.38	-1,132.38
Bill Pmt -Check	07/11/2019	9166	Blue Shield		-884.59	-2,016.97
Bill Pmt -Check	07/11/2019	9173	State Compensat...		-626.33	-2,643.30
Bill Pmt -Check	07/11/2019	9169	Lewis & Associates		-550.00	-3,193.30
Bill Pmt -Check	07/11/2019	9175	Blue Shield		-504.59	-3,697.89
Bill Pmt -Check	07/11/2019	9165	Anthem Blue Cross		-272.55	-3,970.44
Bill Pmt -Check	07/11/2019	9170	Maillis, Patricia E		-200.00	-4,170.44
Bill Pmt -Check	07/11/2019	9174	Stern, Samuel		-200.00	-4,370.44
Bill Pmt -Check	07/11/2019	9167	Kern County Audi...		-143.00	-4,513.44
Bill Pmt -Check	07/11/2019	9168	Kern County Envi...		-128.50	-4,641.94
Bill Pmt -Check	07/11/2019	9171	Nic Wenderoth		-100.00	-4,741.94
Bill Pmt -Check	07/11/2019	9172	Puckett, Rick		-100.00	-4,841.94
Bill Pmt -Check	07/12/2019	9180	PGE5159		-2,802.25	-7,644.19
Bill Pmt -Check	07/12/2019	9182	PGE8279		-1,146.71	-8,790.90
Bill Pmt -Check	07/12/2019	9183	West Coast Truc...		-351.00	-9,141.90
Liability Check	07/12/2019	E-pay	EDD		-121.64	-9,263.54
Bill Pmt -Check	07/12/2019	9179	PGE4923		-45.87	-9,309.41
Bill Pmt -Check	07/12/2019	9181	PGE5230		-21.03	-9,330.44
Paycheck	07/15/2019	9178	Jessica Carroll		-2,101.75	-11,432.19
Paycheck	07/15/2019	9177	Daniel F Gargia		-666.51	-12,098.70
Paycheck	07/15/2019	9176	Austin J Mielke		-502.25	-12,600.95
Total Checks and Payments					-12,600.95	-12,600.95
Total New Transactions					-12,600.95	-12,600.95
Ending Balance					-73,999.45	30,070.06

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

07/18/19

Accrual Basis

June 2019

	Jun 19	Jul '18 - Jun 19
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	19,996.78	244,297.60
4040 · Residential	12,942.21	153,415.95
4100 · Kern Co Tax Income	311.13	42,727.28
4120 · Surplus Water	2,553.83	14,459.24
4130 · Will Serve	88.16	1,090.98
4140 · Late Charges & Customer Charg...	508.92	12,732.91
Total 4000 · Operating Revenue	36,401.03	468,723.96
Total Income	36,401.03	468,723.96
Expense		
6010 · Advertising	100.12	429.31
6020 · Auto Expense		
6022 · Gas	351.02	5,041.38
6028 · Repairs		
6028.1 · GMC	1,086.49	2,136.92
6028.2 · DODGE	1,215.27	1,215.27
Total 6028 · Repairs	2,301.76	3,352.19
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	2,652.78	10,703.43
6040 · Bank Service Charge	28.00	333.00
6050 · Compensation of Board	800.00	5,100.00
6060 · Contracted Maintenance Services	0.00	12,488.04
6065 · Depreciation	2,416.75	45,600.00
6070 · Dues & Subscriptions	150.00	2,649.00
6075 · Education	0.00	1,014.60
6090 · Equipment Rental	131.53	4,494.99
6095 · Fees and Permits	0.00	1,178.00
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	504.59	9,800.90
6115 · Business Insurance	0.00	8,847.00
6120 · Workers Compensation Insurance	626.33	8,321.25
Total 6110 · Insurance	1,130.92	26,969.15
6130 · Maintenance		
6135 · Maintenance Services-System	65.90	7,121.82
6140 · Maintenance Supplies	377.28	10,844.94
Total 6130 · Maintenance	443.18	17,966.76
6145 · Meals & Entertainment	0.00	183.00
6155 · Office Expense		
6160 · Computer	0.00	41.68

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

07/18/19

Accrual Basis

June 2019

	Jun 19	Jul '18 - Jun 19
6170 · Answering Service	62.26	633.68
6175 · Office Repair	110.37	1,502.18
6180 · Signage	48.92	48.92
6182 · Supplies-GSA	0.00	102.28
6185 · Supplies	302.14	2,495.54
6186 · Rugs	108.66	1,160.50
Total 6155 · Office Expense	632.35	5,984.78
6205 · Outside Services	351.00	5,305.50
6210 · Payroll Expenses	162.69	0.00
6215 · Payroll - Gross Wages	15,332.43	157,928.04
6221 · IRA Contribution Expense	3,028.67	3,028.67
6233 · Employee Drug Testing Fees	0.00	30.45
6235 · Payroll Service Fees	0.00	606.37
6245 · Postage	695.34	3,272.91
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	450.00	5,650.00
6260 · Audit	0.00	21,597.00
6270 · Legal	154.00	2,964.00
Total 6250 · Professional Fees	604.00	30,211.00
6290 · Rent	0.00	12,000.00
6300 · Repairs & Maintenance		
6303 · System Maint and Repairs	0.00	575.28
Total 6300 · Repairs & Maintenance	0.00	575.28
6310 · Software System	0.00	1,086.22
6315 · Taxes		
6320 · Payroll Taxes	1,463.12	14,438.16
6325 · Property Tax	0.00	110.89
Total 6315 · Taxes	1,463.12	14,549.05
6340 · Telephone	407.06	4,923.57
6342 · Tools	-23.70	431.29
6345 · Travel	0.00	741.93
6352 · Uniforms	0.00	345.06
6355 · Utilities - Office		
6360 · Electric	120.15	973.83
6365 · Gas	0.00	224.94
6370 · Trash	42.33	614.98
Total 6355 · Utilities - Office	162.48	1,813.75
6375 · Utilities - Pumps		
6380 · Electric	3,847.52	42,198.74
Total 6375 · Utilities - Pumps	3,847.52	42,198.74
6390 · Water Test	62.50	3,905.50
Total Expense	34,578.74	418,047.39

LEBEC COUNTY WATER DISTRICT Profit & Loss YTD Comparison

June 2019

	<u>Jun 19</u>	<u>Jul '18 - Jun 19</u>
Net Ordinary Income	1,822.29	50,676.57
Other Income/Expense		
Other Income		
9000 · Interest Income	31.18	112.71
9015 · Grant Income	70,740.09	91,140.88
Total Other Income	70,771.27	91,253.59
Other Expense		
9016 · Grant Expense	61,716.67	88,402.04
Total Other Expense	61,716.67	88,402.04
Net Other Income	9,054.60	2,851.55
Net Income	10,876.89	53,528.12

LEBEC COUNTY WATER DISTRICT

07/18/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checki...	110,888.63
1040 - Grant Checking Account	25.00
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	505,271.64
Total 1080 - Savings	625,271.64
Total Checking/Savings	736,485.27
Accounts Receivable	
1200 - Accounts Receivable	35,831.44
Total Accounts Receivable	35,831.44
Other Current Assets	
1260 - Bad Debt Loss A/R	-231.55
1300 - Prepaid Expenses	1,000.00
Total Other Current Assets	768.45
Total Current Assets	773,085.16
Fixed Assets	
1290 - Grants Receivable	2,802.00
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
1445 - State Well Pump & Motor	20,221.16
1450 - 2011 Dodge Truck	36,179.75
1460 - 2012 Chevy Truck	17,544.00
1470 - Soft Start Well	7,975.00
1480 - Used Welder	2,600.00
1495 - Generator	8,225.00
1500 - Other Equipment	8,250.00
1520 - Construction in Progress	13,557.00
1530 - Inventory	43,629.59
1590 - Lebec Well Motor Pump	10,109.35
1600 - Pumps & Wells	154,313.40
1601 - Chimney Cyn Pump Motor	10,982.70
1602 - Pump Equipment	36,932.00
1610 - Tanks	306,208.72
1615 - Tank Ladders	6,972.00
1620 - Transmission & Distribution	636,423.00
1630 - Tools	3,100.94
1631 - Portable Pump	1,864.00
1690 - Accumulated Depreciation	-937,684.33

LEBEC COUNTY WATER DISTRICT

07/18/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	Jun 30, 19
Total 1400 · Fixed Assets	454,916.43
Total Fixed Assets	457,718.43
Other Assets	
1800 · Deposits	1,000.00
Total Other Assets	1,000.00
TOTAL ASSETS	1,231,803.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	24,320.59
Total Accounts Payable	24,320.59
Other Current Liabilities	
2030 · Surplus Water Deposits	60.00
2110 · Direct Deposit Liabilities	288.24
2140 · Unearned Income	2,083.00
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	424.24
Total 2300 · Payroll Liabilities	424.20
2400 · Accrued Payroll	-3,152.00
2410 · Accrued Vacation Hours	4,531.65
2500 · Customer Deposits	5,000.00
Total Other Current Liabilities	9,234.91
Total Current Liabilities	33,555.50
Total Liabilities	33,555.50
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	310,682.85
3310 · Prior Period Adjustment	36,118.00
Net Income	53,528.12
Total Equity	1,198,248.09
TOTAL LIABILITIES & EQUITY	1,231,803.59

A/P Aging Detail

As of June 28, 2019

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
Provost & Prichar...	9016 SDWSRF Grant Claim 24	2,470.47
Fred C. Gilbert Co.	6140 tubing	228.57
Presstime	Service Request Forms	36.96
SCE 2-03-200-8187		653.58
3D Imaging Syste...		110.37
Amber Chemical Inc		257.40
Crown Trophy		48.92
STREAMLINE	6070 website maint	75.00
Verizon Wireless		139.76
West Coast Truck ...		351.00
Blue Shield	6113 Acct# W00886361000 me...	504.59
BC Laboratories		62.50
AUS Aramark		46.83
AUS Aramark		61.83
Fred C. Gilbert Co.	6140 tubing	472.97
Wells Fargo Bank		131.53
Core & Main		162.48
Pilot Travel Cente...		292.98
At&T Office		178.05
Hometown Publis...	6010 ad for new employee	100.12
Stern, Samuel	Re-issue of January Stipend Ck...	200.00
Stern, Samuel	Re-issue February Stipend Ck# ...	200.00
Ca Bank-Visa	credit card	3,399.72
EDD	293-3299-6 2nd qtr 2019 bal due	175.17
Law Offices of Da...	legal	154.00
SCE 2-36-538-2134	6360 office electric	62.61
Nic Wenderoth	Board meeting 6-11- 2019	100.00
Stern, Samuel	Board Meeting 6-11-19	100.00
Maillis, Patricia E	Board Meeting 6-11-19	100.00
Puckett, Rick	6050 board stipend 6-11-19	100.00
Nic Wenderoth	Reimbursement for damage to ...	63.00
Ability Answering ...		62.26
AT&T Uverse		89.25
Fred C. Gilbert Co.	6140 tubing	73.07
PGE5159	6380 State Well Pump Electrici...	2,355.38
PGE8279	6380 Lebec Well Pump Electrici...	796.94
PGE4923	6380 Ridge Route Pump	21.91
PGE5230	6380 Landfill Rd Booster Electr...	19.71
SCE 2-36-538-2134	6360 office electric	57.54
STREAMLINE	6070 website maint	75.00
Lewis & Associates	6255 bookkeeper	450.00
Price Disposal	6370 TRASH SERVICE	42.33
State Compensati...	6120 wc insurance	626.33

TOTAL

15,710.13

LEBEC COUNTY WATER DISTRICT

07/18/19

Profit & Loss Prev Year Comparison

Accrual Basis

June 2019

	Jun 19	Jun 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	19,996.78	19,448.96	547.82	2.8%
4040 · Residential	12,942.21	14,549.42	-1,607.21	-11.1%
4100 · Kern Co Tax Income	311.13	373.94	-62.81	-16.8%
4120 · Surplus Water	2,553.83	551.25	2,002.58	363.3%
4130 · Will Serve	88.16	110.20	-22.04	-20.0%
4140 · Late Charges & Customer Charg...	508.92	1,157.66	-648.74	-56.0%
Total 4000 · Operating Revenue	36,401.03	36,191.43	209.60	0.6%
4300 · Non-operating Revenue	0.00	0.00	0.00	0.0%
Total Income	36,401.03	36,191.43	209.60	0.6%
Expense				
6010 · Advertising	100.12	0.00	100.12	100.0%
6020 · Auto Expense				
6022 · Gas	351.02	565.55	-214.53	-37.9%
6028 · Repairs				
6028.1 · GMC	1,086.49	0.00	1,086.49	100.0%
6028.2 · DODGE	1,215.27	0.00	1,215.27	100.0%
6028.3 · BACKHOE	0.00	240.00	-240.00	-100.0%
Total 6028 · Repairs	2,301.76	240.00	2,061.76	859.1%
6030 · Service				
6030.1 · Dodge Service	0.00	535.62	-535.62	-100.0%
6030.2 · Gmc Service	0.00	157.33	-157.33	-100.0%
Total 6030 · Service	0.00	692.95	-692.95	-100.0%
Total 6020 · Auto Expense	2,652.78	1,498.50	1,154.28	77.0%
6040 · Bank Service Charge	28.00	25.00	3.00	12.0%
6050 · Compensation of Board	800.00	600.00	200.00	33.3%
6065 · Depreciation	2,416.75	-3,245.23	5,661.98	174.5%
6070 · Dues & Subscriptions	150.00	75.00	75.00	100.0%
6090 · Equipment Rental	131.53	380.65	-249.12	-65.5%
6095 · Fees and Permits	0.00	129.00	-129.00	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	504.59	0.00	504.59	100.0%
6115 · Business Insurance	0.00	732.12	-732.12	-100.0%
6120 · Workers Compensation Insurance	626.33	0.00	626.33	100.0%
Total 6110 · Insurance	1,130.92	732.12	398.80	54.5%
6130 · Maintenance				
6135 · Maintenance Services-System	65.90	30,484.70	-30,418.80	-99.8%
6140 · Maintenance Supplies	377.28	-3,051.51	3,428.79	112.4%
Total 6130 · Maintenance	443.18	27,433.19	-26,990.01	-98.4%
6145 · Meals & Entertainment	0.00	192.00	-192.00	-100.0%
6155 · Office Expense				

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

07/18/19

Accrual Basis

June 2019

	Jun 19	Jun 18	\$ Change	% Change
6160 · Computer	0.00	60.00	-60.00	-100.0%
6170 · Answering Service	62.26	44.52	17.74	39.9%
6175 · Office Repair	110.37	109.84	0.53	0.5%
6180 · Signage	48.92	0.00	48.92	100.0%
6185 · Supplies	302.14	303.08	-0.94	-0.3%
6186 · Rugs	108.66	0.00	108.66	100.0%
Total 6155 · Office Expense	632.35	517.44	114.91	22.2%
6205 · Outside Services	351.00	882.00	-531.00	-60.2%
6210 · Payroll Expenses	162.69	398.76	-236.07	-59.2%
6215 · Payroll - Gross Wages	15,332.43	26,607.70	-11,275.27	-42.4%
6221 · IRA Contribution Expense	3,028.67	3,274.00	-245.33	-7.5%
6235 · Payroll Service Fees	0.00	6.00	-6.00	-100.0%
6245 · Postage	695.34	9.99	685.35	6,860.4%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	450.00	450.00	0.00	0.0%
6270 · Legal	154.00	0.00	154.00	100.0%
Total 6250 · Professional Fees	604.00	450.00	154.00	34.2%
6290 · Rent	0.00	0.00	0.00	0.0%
6300 · Repairs & Maintenance				
6301 · Repairs	0.00	222.36	-222.36	-100.0%
Total 6300 · Repairs & Maintenance	0.00	222.36	-222.36	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	1,463.12	1,233.75	229.37	18.6%
Total 6315 · Taxes	1,463.12	1,233.75	229.37	18.6%
6340 · Telephone	407.06	368.74	38.32	10.4%
6342 · Tools	-23.70	289.28	-312.98	-108.2%
6345 · Travel	0.00	659.60	-659.60	-100.0%
6352 · Uniforms	0.00	120.77	-120.77	-100.0%
6355 · Utilities - Office				
6360 · Electric	120.15	134.20	-14.05	-10.5%
6365 · Gas	0.00	0.89	-0.89	-100.0%
6370 · Trash	42.33	0.00	42.33	100.0%
Total 6355 · Utilities - Office	162.48	135.09	27.39	20.3%
6375 · Utilities - Pumps				
6380 · Electric	3,847.52	7,521.91	-3,674.39	-48.9%
Total 6375 · Utilities - Pumps	3,847.52	7,521.91	-3,674.39	-48.9%
6390 · Water Test	62.50	412.50	-350.00	-84.9%
Total Expense	34,578.74	70,930.12	-36,351.38	-51.3%
Net Ordinary Income	1,822.29	-34,738.69	36,560.98	105.3%
Other Income/Expense				
Other Income				
9000 · Interest Income	31.18	15.59	15.59	100.0%

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

June 2019

	Jun 19	Jun 18	\$ Change	% Change
9010 · Gain/Loss on Asset	0.00	-2,490.00	2,490.00	100.0%
9015 · Grant Income	70,740.09	-10,699.43	81,439.52	761.2%
Total Other Income	70,771.27	-13,173.84	83,945.11	637.2%
Other Expense				
9016 · Grant Expense	61,716.67	6,088.57	55,628.10	913.7%
Total Other Expense	61,716.67	6,088.57	55,628.10	913.7%
Net Other Income	9,054.60	-19,262.41	28,317.01	147.0%
Net Income	10,876.89	-54,001.10	64,877.99	120.1%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

07/18/19

Accrual Basis

July 2018 through June 2019

	Jul '18 - Jun...	Jul '17 - Jun...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	244,297.60	239,201.06	5,096.54	2.1%
4040 · Residential	153,415.95	151,776.17	1,639.78	1.1%
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	42,727.28	41,517.82	1,209.46	2.9%
4120 · Surplus Water	14,459.24	9,867.27	4,591.97	46.5%
4130 · Will Serve	1,090.98	1,487.70	-396.72	-26.7%
4140 · Late Charges & Customer Charg...	12,732.91	16,310.97	-3,578.06	-21.9%
Total 4000 · Operating Revenue	468,723.96	472,963.17	-4,239.21	-0.9%
4300 · Non-operating Revenue	0.00	0.00	0.00	0.0%
Total Income	468,723.96	472,963.17	-4,239.21	-0.9%
Expense				
6010 · Advertising	429.31	536.60	-107.29	-20.0%
6020 · Auto Expense				
6022 · Gas	5,041.38	4,667.63	373.75	8.0%
6028 · Repairs				
6028.1 · GMC	2,136.92	1,271.35	865.57	68.1%
6028.2 · DODGE	1,215.27	99.29	1,115.98	1,124.0%
6028.3 · BACKHOE	0.00	1,875.64	-1,875.64	-100.0%
Total 6028 · Repairs	3,352.19	3,246.28	105.91	3.3%
6030 · Service				
6030.1 · Dodge Service	734.62	903.64	-169.02	-18.7%
6030.2 · Gmc Service	1,575.24	694.08	881.16	127.0%
Total 6030 · Service	2,309.86	1,597.72	712.14	44.6%
Total 6020 · Auto Expense	10,703.43	9,511.63	1,191.80	12.5%
6040 · Bank Service Charge	333.00	343.99	-10.99	-3.2%
6050 · Compensation of Board	5,100.00	5,800.00	-700.00	-12.1%
6060 · Contracted Maintenance Services	12,488.04	4,148.20	8,339.84	201.1%
6065 · Depreciation	45,600.00	47,109.00	-1,509.00	-3.2%
6070 · Dues & Subscriptions	2,649.00	2,416.00	233.00	9.6%
6075 · Education	1,014.60	1,699.11	-684.51	-40.3%
6090 · Equipment Rental	4,494.99	1,777.98	2,717.01	152.8%
6095 · Fees and Permits	1,178.00	2,745.60	-1,567.60	-57.1%
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	9,800.90	16,475.91	-6,675.01	-40.5%
6115 · Business Insurance	8,847.00	8,785.00	62.00	0.7%
6120 · Workers Compensation Insurance	8,321.25	8,132.88	188.37	2.3%
Total 6110 · Insurance	26,969.15	33,393.79	-6,424.64	-19.2%
6130 · Maintenance				
6135 · Maintenance Services-System	7,121.82	62,201.20	-55,079.38	-88.6%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2018 through June 2019

	Jul '18 - Jun...	Jul '17 - Jun...	\$ Change	% Change
6140 · Maintenance Supplies	10,844.94	10,029.94	815.00	8.1%
Total 6130 · Maintenance	17,966.76	72,231.14	-54,264.38	-75.1%
6145 · Meals & Entertainment	183.00	312.00	-129.00	-41.4%
6155 · Office Expense				
6160 · Computer	41.68	517.96	-476.28	-92.0%
6170 · Answering Service	633.68	450.07	183.61	40.8%
6175 · Office Repair	1,502.18	1,501.71	0.47	0.0%
6180 · Signage	48.92	47.04	1.88	4.0%
6182 · Supplies-GSA	102.28	0.00	102.28	100.0%
6185 · Supplies	2,495.54	2,495.57	-0.03	0.0%
6186 · Rugs	1,160.50	0.00	1,160.50	100.0%
Total 6155 · Office Expense	5,984.78	5,012.35	972.43	19.4%
6205 · Outside Services	5,305.50	3,420.00	1,885.50	55.1%
6210 · Payroll Expenses	0.00	398.76	-398.76	-100.0%
6215 · Payroll - Gross Wages	157,928.04	168,772.44	-10,844.40	-6.4%
6221 · IRA Contribution Expense	3,028.67	3,274.00	-245.33	-7.5%
6233 · Employee Drug Testing Fees	30.45	30.00	0.45	1.5%
6235 · Payroll Service Fees	606.37	562.37	44.00	7.8%
6240 · PO Box Fee	0.00	116.00	-116.00	-100.0%
6245 · Postage	3,272.91	2,361.53	911.38	38.6%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	5,650.00	5,600.00	50.00	0.9%
6260 · Audit	21,597.00	7,500.00	14,097.00	188.0%
6270 · Legal	2,964.00	1,872.85	1,091.15	58.3%
Total 6250 · Professional Fees	30,211.00	14,972.85	15,238.15	101.8%
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	495.69	-495.69	-100.0%
Total 6301 · Repairs	0.00	518.81	-518.81	-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	677.36	-102.08	-15.1%
6310 · Software System	1,086.22	1,989.11	-902.89	-45.4%
6315 · Taxes				
6320 · Payroll Taxes	14,438.16	14,300.52	137.64	1.0%
6325 · Property Tax	110.89	125.45	-14.56	-11.6%
Total 6315 · Taxes	14,549.05	14,425.97	123.08	0.9%
6340 · Telephone	4,923.57	4,375.70	547.87	12.5%

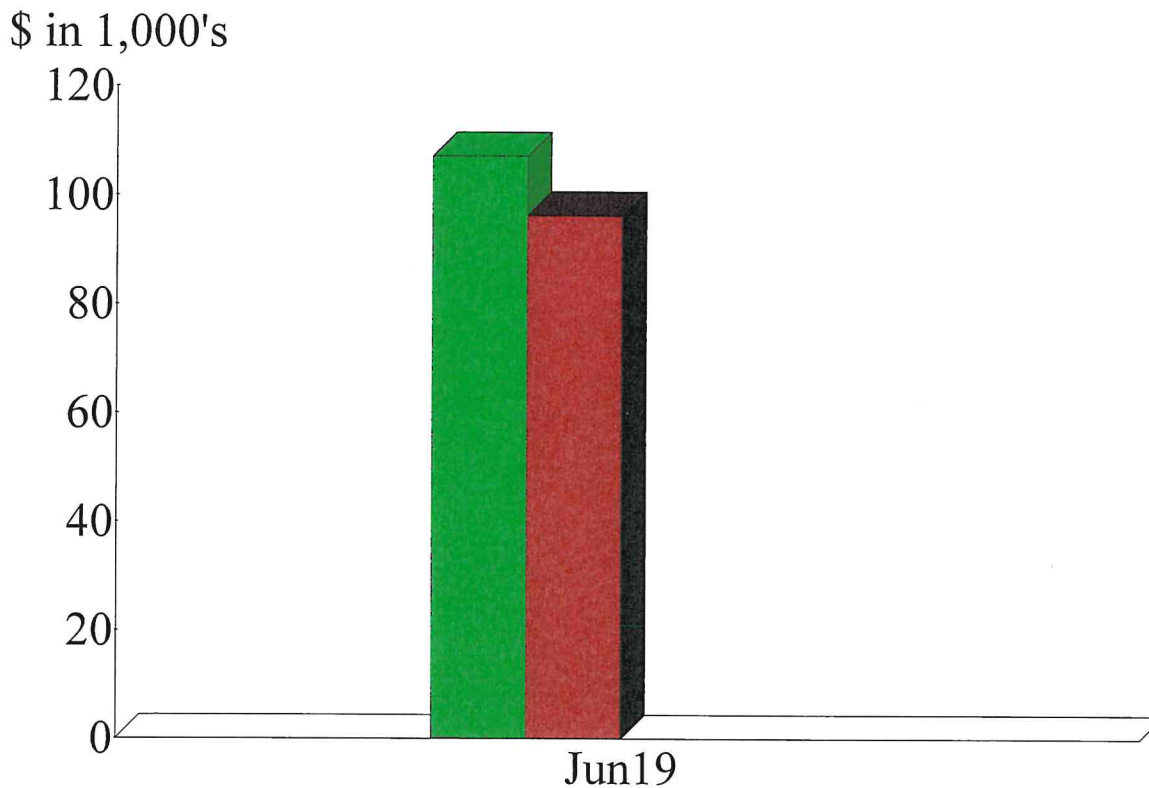
LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

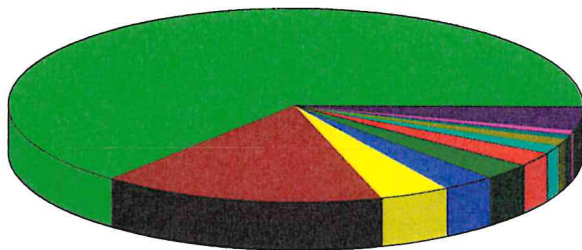
July 2018 through June 2019

	Jul '18 - Jun...	Jul '17 - Jun...	\$ Change	% Change
6342 · Tools	431.29	768.21	-336.92	-43.9%
6345 · Travel	741.93	964.04	-222.11	-23.0%
6352 · Uniforms	345.06	1,649.64	-1,304.58	-79.1%
6355 · Utilities - Office				
6360 · Electric	973.83	705.96	267.87	37.9%
6365 · Gas	224.94	424.67	-199.73	-47.0%
6370 · Trash	614.98	465.63	149.35	32.1%
Total 6355 · Utilities - Office	1,813.75	1,596.26	217.49	13.6%
6375 · Utilities - Pumps				
6380 · Electric	42,198.74	43,535.01	-1,336.27	-3.1%
Total 6375 · Utilities - Pumps	42,198.74	43,535.01	-1,336.27	-3.1%
6390 · Water Test	3,905.50	2,867.00	1,038.50	36.2%
Total Expense	418,047.39	463,420.68	-45,373.29	-9.8%
Net Ordinary Income	50,676.57	9,542.49	41,134.08	431.1%
Other Income/Expense				
Other Income				
9000 · Interest Income	112.71	60.24	52.47	87.1%
9010 · Gain/Loss on Asset	0.00	-2,490.00	2,490.00	100.0%
9015 · Grant Income	91,140.88	20,014.46	71,126.42	355.4%
Total Other Income	91,253.59	17,584.70	73,668.89	418.9%
Other Expense				
9016 · Grant Expense	88,402.04	22,793.41	65,608.63	287.8%
Total Other Expense	88,402.04	22,793.41	65,608.63	287.8%
Net Other Income	2,851.55	-5,208.71	8,060.26	154.8%
Net Income	53,528.12	4,333.78	49,194.34	1,135.1%

Income and Expense by Month June 2019



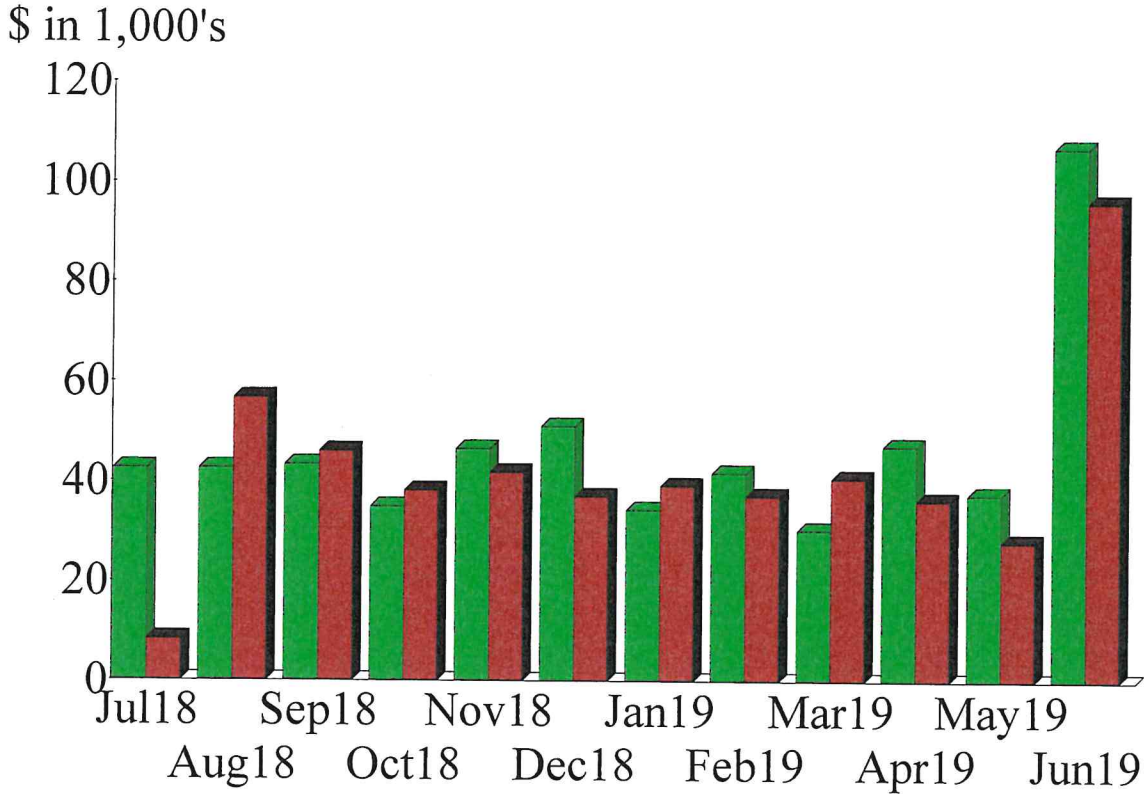
Expense Summary June 2019



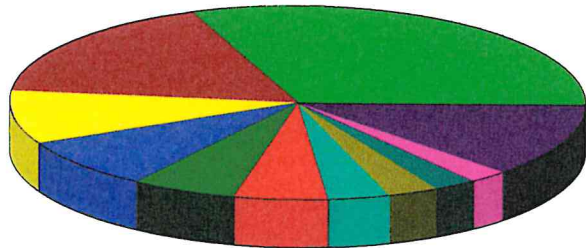
9016 · Grant Expense	64.09%
6215 · Payroll - Gross Wa	15.92
6375 · Utilities - Pumps	4.00
6221 · IRA Contribution E	3.15
6020 · Auto Expense	2.75
6065 · Depreciation	2.51
6315 · Taxes	1.52
6110 · Insurance	1.17
6050 · Compensation of B	0.83
6245 · Postage	0.72
Other	3.33
Total	\$96,295.41

By Account

Income and Expense by Month July 2018 through June 2019



Expense Summary July 2018 through June 2019



6215 · Payroll - Gross	31.18%
9016 · Grant Expense	17.46
6065 · Depreciation	9.00
6375 · Utilities - Pumps	8.33
6250 · Professional Fees	5.97
6110 · Insurance	5.33
6130 · Maintenance	3.55
6315 · Taxes	2.87
6060 · Contracted Mainten	2.47
6290 · Rent	2.37
Other	11.48
Total	\$506,449.43

By Account