



LCWD
Lebec County Water District

PACKET

FEBRUARY 15, 2023

FOR PUBLIC VIEW ONLY

(Please do not remove from office)

Brown Act Updates: Continued Remote Meetings & Removal of Disruptive Attendees

A new bill signed into law in September, AB 2449, provides agencies with long-term permissions to hold remote meetings without having to give the public access to private locations, subject to certain restrictions. A second bill signed into law last month, SB 1100, will provide public agencies the option to remove disruptive meeting attendees after issuing a warning. Both new laws will take effect at the beginning of 2023.

In response to the pandemic, the California Legislature previously passed AB 361 to streamline the requirements for teleconference/virtual meetings under the Brown Act during times of local emergency. Before AB 361, the Brown Act's teleconference rules required posting each teleconference location and making each location open to the public, which proved ineffective during a global pandemic. Over the past two years, public agencies and the general public have become more comfortable with meeting virtually, and many public bodies lobbied to get legislation passed that would extend the remote meeting protections past AB 361's sunset date of Jan. 1, 2024. AB 2449 aims to do just that. Crucially, AB 361 still remains effective until Jan. 1, 2024, and local agencies may continue to make or renew remote meeting findings under that law as appropriate.

AB 2449 – Limited Teleconferencing in Specified Scenarios

AB 2449 reiterates the standard Brown Act teleconference rules, re-codifies the rules set out in AB 361 for times of declared emergency, and also provides for relaxed teleconferencing rules when a member of the legislative body needs to attend remotely for an emergency, or other reasons supported by “just cause.”

Newly Added Teleconference Rules Available Jan. 1, 2023

Under the new teleconference rules, a legislative body may hold a “hybrid” (partial teleconference, partial in-person) meeting without having to comply with certain procedural requirements (post agendas at teleconference locations, identify teleconference locations in the agenda, make all teleconference locations open to the public) in the following limited circumstances:

- One or more members of the legislative body (but less than a quorum) have “just cause” for not attending the meeting in person (childcare or family caregiving need, contagious illness, physical or mental disability need, or travel while on official public business); or
- One or more members of the legislative body (but less than a quorum) experience an emergency circumstance (a physical or family medical emergency that prevents in-person attendance).

Members of legislative bodies who wish to use one of the above exceptions should be sure to contact the agency's legal counsel before attending a meeting remotely. There are restrictions on the number of times any one member may attend remotely in a year under one of these exceptions. Further, a quorum of the body must still be meeting in-person, and the body must meet the following relaxed remote access rules:

- Provide either a two-way audio visual system or a two-way phone service in addition to live webcasting;
- Identify a call-in or internet-based access option on the agenda, in addition to the in-person meeting location;
- Ensure that if a disruption to the online meeting occurs, the body takes no further action on agenda items until public access is restored; and
- Avoid requiring public comments to be submitted in advance, and provide a real-time option for the public to address the body at the meeting.

AB 361 Rules In Effect Today & Re-Codified in AB 2449

As a reminder, when a state of emergency is involved, a legislative body may hold teleconference meetings without meeting certain procedural requirements (post agendas at teleconference locations, identify teleconference locations in the agenda, make all teleconference locations open to the public) in the following circumstances:

- The meeting is held during a proclaimed state of emergency and state/local officials have imposed or recommended measures to promote social distancing (including, for example Cal-OSHA or other regulatory guidance requiring employees to be trained in social distancing to reduce exposure);
- The meeting is held during a proclaimed state of emergency for the purpose of determining whether meeting in person during the emergency would present imminent risks to the health or safety of attendees; and/or
- The meeting is held during a proclaimed state of emergency and the body has already determined that meeting in person during the emergency would present imminent risks to the health or safety of attendees.

If the body is relying on the above findings to justify meeting by teleconference, it must:

- Give the public notice of how to access the meeting and offer public comment;
- Ensure that if a disruption to the online meeting occurs, the body takes no further action on agenda items until public access is restored;
- Avoid requiring public comments to be submitted in advance, and provide a real-time option for the public to address the body at the meeting; and
- If the state of emergency remains active or social distancing measures continue to be imposed/recommended by state or local officials, continue to make findings supporting the teleconference meetings at least every 30 days.

Original Brown Act Teleconferencing Rules Remain Available

Local agencies may always rely on the teleconferencing rules that applied pre-COVID – all votes must be by rollcall, the meeting must be conducted so as to protect the rights of the public appearing before the body or wishing to comment, all members of the public must be able to access the meeting and provide public comment, teleconference locations must be identified in the agenda, copies of the agenda must be posted at all teleconference locations, and teleconference locations must be open to the public. Finally, at least a quorum of the members of the legislative body who are participating remotely must do so from locations within the agency's jurisdiction.

SB 1100 – Removing Disruptive Meeting Attendees

Under SB 1100, recently passed by the Legislature and signed by Gov. Newsom, legislative bodies now have an additional tool to address meeting disruptions. The Brown Act authorizes a legislative body to order the room cleared and continue in session if a group or groups willfully interrupts the orderly conduct of the meeting, provided certain requirements are met. SB 1100 amends the Brown Act to provide that the presiding member of a legislative body may have an individual removed for disrupting a meeting of the body. Before removing any person, the person must be warned that their behavior is disruptive, and that continued disruption may result in the person's removal (however, no prior warning is required if the person is engaging in use of force or threatening to use force against anyone). Behavior is otherwise "disruptive" if it disrupts or impedes the orderly conduct of the meeting.

Disclaimer: BB&K Legal Alerts are not intended as legal advice. Additional facts, facts specific to your situation or future developments may affect subjects contained herein. Seek the advice of an attorney before acting or relying upon any information herein

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02/09/23

LEBEC COUNTY WATER DISTRICT
Reconciliation Summary
1040 - Grant Checking Account, Period Ending 01/31/2023

	<u>Jan 31, 23</u>
Beginning Balance	25.25
Cleared Balance	25.25
Register Balance as of 01/31/2023	25.25
Ending Balance	25.25

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02/09/23

LEBEC COUNTY WATER DISTRICT

Reconciliation Summary

1020 · Lebec Co Water Dist. - Checking, Period Ending 01/31/2023

	Jan 31, 23
Beginning Balance	122,798.81
Cleared Transactions	
Checks and Payments - 45 ite...	-34,903.52
Deposits and Credits - 40 items	67,094.35
Total Cleared Transactions	32,190.83
Cleared Balance	<u>154,989.64</u>
Uncleared Transactions	
Checks and Payments - 11 ite...	-9,972.41
Deposits and Credits - 1 item	165.87
Total Uncleared Transactions	-9,806.54
Register Balance as of 01/31/2023	<u>145,183.10</u>
New Transactions	
Checks and Payments - 11 ite...	-12,061.37
Total New Transactions	-12,061.37
Ending Balance	<u><u>133,121.73</u></u>

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02/09/23

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1040 - Grant Checking Account, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.25
Cleared Balance						25.25
Register Balance as of 01/31/2023						25.25
Ending Balance						<u>25.25</u>

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						122,798.81
Cleared Transactions						
Checks and Payments - 45 items						
Bill Pmt -Check	12/19/2022	10940	Nic Wenderoth	X	-100.00	-100.00
Bill Pmt -Check	12/20/2022	10950	Super Star Food ...	X	-5,511.47	-5,611.47
Bill Pmt -Check	12/20/2022	10949	Sams Liquer	X	-1,666.05	-7,277.52
Liability Check	12/21/2022	10955	Wells Fargo IRA	X	-223.65	-7,501.17
Bill Pmt -Check	12/31/2022	10964	Wainright Emilie	X	-1,000.00	-8,501.17
Bill Pmt -Check	12/31/2022	10962	State Water Res...	X	-909.49	-9,410.66
Bill Pmt -Check	12/31/2022	10960	Janitorial USA	X	-400.00	-9,810.66
Bill Pmt -Check	12/31/2022	10957	At&T Office	X	-314.21	-10,124.87
Bill Pmt -Check	12/31/2022	10965	Wells Fargo Bank	X	-96.53	-10,221.40
Bill Pmt -Check	12/31/2022	10963	Verizon Wireless	X	-74.89	-10,296.29
Bill Pmt -Check	12/31/2022	10956	Ability Answering ...	X	-68.92	-10,365.21
Bill Pmt -Check	12/31/2022	10959	Gas Company	X	-42.00	-10,407.21
Bill Pmt -Check	12/31/2022	10961	Price Disposal	X	-18.50	-10,425.71
Bill Pmt -Check	01/04/2023	10969	State Compensat...	X	-580.25	-11,005.96
Bill Pmt -Check	01/04/2023	10968	Lewis & Associates	X	-500.00	-11,505.96
Bill Pmt -Check	01/04/2023	10966	3D Imaging Syste...	X	-110.37	-11,616.33
Bill Pmt -Check	01/04/2023	10967	AFLAC	X	-94.08	-11,710.41
Paycheck	01/09/2023	10971	Jessica Carroll	X	-2,378.70	-14,089.11
Liability Check	01/09/2023	E-pay	EFTPS	X	-1,962.52	-16,051.63
Paycheck	01/09/2023	10970	Daniel F Garcia	X	-1,896.92	-17,948.55
Paycheck	01/09/2023	10972	Jesus R Medina	X	-1,467.41	-19,415.96
Paycheck	01/09/2023	10973	Shannon M Nippert	X	-722.08	-20,138.04
Liability Check	01/09/2023	E-pay	EDD	X	-295.76	-20,433.80
Bill Pmt -Check	01/11/2023	10975	Guadarrama,Chris	X	-100.00	-20,533.80
Bill Pmt -Check	01/11/2023	10974	Benjamin, Ronald	X	-100.00	-20,633.80
Bill Pmt -Check	01/11/2023	10977	Puckett, Rick	X	-100.00	-20,733.80
Paycheck	01/23/2023	10979	Jessica Carroll	X	-2,378.69	-23,112.49
Liability Check	01/23/2023	E-pay	EFTPS	X	-1,962.40	-25,074.89
Paycheck	01/23/2023	10978	Daniel F Garcia	X	-1,925.26	-27,000.15
Paycheck	01/23/2023	10980	Jesus R Medina	X	-1,413.62	-28,413.77
Paycheck	01/23/2023	10981	Shannon M Nippert	X	-740.75	-29,154.52
Liability Check	01/23/2023	E-pay	EDD	X	-294.88	-29,449.40
Liability Check	01/23/2023	10982	Wells Fargo IRA	X	-222.45	-29,671.85
Bill Pmt -Check	01/25/2023	10986	Brown Armstrong...	X	-2,900.00	-32,571.85
Bill Pmt -Check	01/25/2023	10994	SCE-PUMP PO...	X	-1,011.76	-33,583.61
Bill Pmt -Check	01/25/2023	10993	SCE-OFFICE	X	-186.48	-33,770.09
Bill Pmt -Check	01/25/2023	10984	Anthem Blue Cross	X	-111.68	-33,881.77
Bill Pmt -Check	01/25/2023	10987	Lewis & Associates	X	-110.00	-33,991.77
Bill Pmt -Check	01/25/2023	10992	Pitney Bowes/Re...	X	-108.99	-34,100.76
Bill Pmt -Check	01/25/2023	10996	Wells Fargo Bank	X	-96.53	-34,197.29
Bill Pmt -Check	01/25/2023	10983	AFLAC	X	-94.08	-34,291.37
Bill Pmt -Check	01/25/2023	10985	AT&T Uverse	X	-93.85	-34,385.22
Check	01/31/2023		Covered Ca	X	-454.70	-34,839.92
Check	01/31/2023		Ca Bank & Trust	X	-43.60	-34,883.52
Check	01/31/2023		QuickBooks Payr...	X	-20.00	-34,903.52
Total Checks and Payments					-34,903.52	-34,903.52
Deposits and Credits - 40 items						
Deposit	12/31/2022			X	119.66	119.66
Deposit	12/31/2022			X	259.29	378.95
Deposit	12/31/2022			X	1,000.00	1,378.95
Deposit	01/02/2023			X	341.81	1,720.76
Deposit	01/02/2023			X	6,339.93	8,060.69
Deposit	01/02/2023			X	18,270.23	26,330.92
Deposit	01/06/2023			X	238.31	26,569.23
Deposit	01/06/2023			X	532.00	27,101.23
Deposit	01/06/2023			X	8,202.63	35,303.86
Deposit	01/17/2023			X	56.00	35,359.86
Deposit	01/17/2023			X	56.06	35,415.92
Deposit	01/17/2023			X	62.33	35,478.25
Deposit	01/17/2023			X	63.22	35,541.47
Deposit	01/17/2023			X	66.30	35,607.77
Deposit	01/17/2023			X	73.40	35,681.17
Deposit	01/17/2023			X	73.80	35,754.97

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 · Lebec Co Water Dist. - Checking, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	01/17/2023			X	104.18	35,859.15
Deposit	01/17/2023			X	120.59	35,979.74
Deposit	01/17/2023			X	283.96	36,263.70
Deposit	01/17/2023			X	492.46	36,756.16
Deposit	01/17/2023			X	520.03	37,276.19
Deposit	01/17/2023			X	540.00	37,816.19
Deposit	01/17/2023			X	602.45	38,418.64
Deposit	01/17/2023			X	2,984.76	41,403.40
Deposit	01/17/2023			X	9,908.43	51,311.83
Deposit	01/24/2023			X	76.03	51,387.86
Deposit	01/24/2023			X	117.51	51,505.37
Deposit	01/27/2023			X	63.81	51,569.18
Deposit	01/27/2023			X	78.66	51,647.84
Deposit	01/27/2023			X	79.80	51,727.64
Deposit	01/27/2023			X	222.92	51,950.56
Deposit	01/27/2023			X	272.02	52,222.58
Deposit	01/27/2023			X	1,489.76	53,712.34
Deposit	01/27/2023			X	3,720.79	57,433.13
Deposit	01/30/2023			X	67.29	57,500.42
Deposit	01/30/2023			X	76.27	57,576.69
Deposit	01/30/2023			X	200.00	57,776.69
Deposit	01/30/2023			X	415.00	58,191.69
Deposit	01/30/2023			X	3,242.20	61,433.89
Deposit	01/31/2023			X	5,660.46	67,094.35
Total Deposits and Credits					67,094.35	67,094.35
Total Cleared Transactions					32,190.83	32,190.83
Cleared Balance					32,190.83	154,989.64
Uncleared Transactions						
Checks and Payments - 11 items						
Bill Pmt -Check	12/31/2022	10958	Cal Bank & Trust		-4,848.91	-4,848.91
Bill Pmt -Check	01/11/2023	10976	Nic Wenderoth		-100.00	-4,948.91
Bill Pmt -Check	01/25/2023	10989	PGE5159		-2,638.74	-7,587.65
Bill Pmt -Check	01/25/2023	10995	Wainright Emilie		-1,000.00	-8,587.65
Bill Pmt -Check	01/25/2023	10991	PGE8279		-586.83	-9,174.48
Bill Pmt -Check	01/25/2023	10988	PGE4923		-36.51	-9,210.99
Bill Pmt -Check	01/25/2023	10990	PGE5230		-20.78	-9,231.77
Bill Pmt -Check	01/31/2023	11008	Wells Fargo Bank		-279.85	-9,511.62
Bill Pmt -Check	01/31/2023	11007	SCE-OFFICE		-194.96	-9,706.58
Bill Pmt -Check	01/31/2023	11006	Gas Company		-140.83	-9,847.41
Bill Pmt -Check	01/31/2023	11009	Zalco Laboratories		-125.00	-9,972.41
Total Checks and Payments					-9,972.41	-9,972.41
Deposits and Credits - 1 item						
Deposit	01/31/2023				165.87	165.87
Total Deposits and Credits					165.87	165.87
Total Uncleared Transactions					-9,806.54	-9,806.54
Register Balance as of 01/31/2023					22,384.29	145,183.10
New Transactions						
Checks and Payments - 11 items						
Bill Pmt -Check	02/06/2023	11003	Cal Bank & Trust		-2,444.57	-2,444.57
Paycheck	02/06/2023	10998	Jessica Carroll		-2,378.71	-4,823.28
Liability Check	02/06/2023	E-pay	EFTPS		-1,963.24	-6,786.52
Paycheck	02/06/2023	10997	Daniel F Garcia		-1,908.93	-8,695.45
Paycheck	02/06/2023	10999	Jesus R Medina		-1,428.59	-10,124.04
Paycheck	02/06/2023	11000	Shannon M Nippert		-769.01	-10,893.05
Bill Pmt -Check	02/06/2023	11005	XiO		-429.00	-11,322.05
Liability Check	02/06/2023	E-pay	EDD		-294.12	-11,616.17
Bill Pmt -Check	02/06/2023	11002	At&T Office		-248.76	-11,864.93

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02/09/23

LEBEC COUNTY WATER DISTRICT

Reconciliation Detail

1020 - Lebec Co Water Dist. - Checking, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	02/06/2023	11004	Verizon Wireless		-131.94	-11,996.87
Bill Pmt -Check	02/06/2023	11001	Ability Answering ...		-64.50	-12,061.37
Total Checks and Payments					-12,061.37	-12,061.37
Total New Transactions					-12,061.37	-12,061.37
Ending Balance					10,322.92	133,121.73

LEBEC COUNTY WATER DISTRICT
Profit & Loss YTD Comparison
 January 2023

	Jan 23	Jul '22 - Jan 23
Ordinary Income/Expense		
Income		
4000 · Operating Revenue		
4010 · Commercial	12,212.32	85,633.94
4040 · Residential	19,884.87	162,938.78
4100 · Kern Co Tax Income	21,254.99	33,566.93
4120 · Surplus Water	3,371.39	48,299.26
4130 · Will Serve	72.00	576.00
4140 · Late Charges & Customer Charg...	1,078.13	11,423.67
Total 4000 · Operating Revenue	57,873.70	342,438.58
Total Income	57,873.70	342,438.58
Expense		
6010 · Advertising	0.00	0.00
6020 · Auto Expense		
6022 · Gas	347.07	3,516.38
6024 · Insurance	-532.00	2,296.88
6028 · Repairs		
6028.1 · Chevy	0.00	618.75
6028.4 · GENERATOR	0.00	541.23
Total 6028 · Repairs	0.00	1,159.98
6030 · Service		
6030.1 · Dodge Service	86.43	426.43
6030.2 · Chevy Service	86.43	499.48
Total 6030 · Service	172.86	925.91
Total 6020 · Auto Expense	-12.07	7,899.15
6040 · Bank Service Charge	135.37	869.30
6050 · Compensation of Board	200.00	1,700.00
6051 · GSA Compensation of Board	100.00	500.00
6060 · Contracted Maintenance Services	0.00	1,169.00
6065 · Depreciation	9,036.00	63,252.00
6070 · Dues & Subscriptions	504.00	3,818.00
6075 · Education	29.85	629.85
6081 · Emergency Communications	51.46	326.62
6090 · Equipment Rental	485.37	1,256.73
6095 · Fees and Permits	0.00	909.49
6105 · Interest	0.00	38.11
6110 · Insurance		
6112 · Insurance - AFLAC	0.00	0.00
6113 · Medical Insurance	566.38	10,708.48
6115 · Business Insurance	1,102.08	7,517.50
6120 · Workers Compensation Insurance	580.25	4,401.14

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

January 2023

	Jan 23	Jul '22 - Jan 23
Total 6110 · Insurance	2,248.71	22,627.12
6130 · Maintenance		
6135 · Maintenance Services-System	100.00	2,990.94
6140 · Maintenance Supplies	1,615.43	10,731.77
Total 6130 · Maintenance	1,715.43	13,722.71
6145 · Meals & Entertainment	0.00	222.00
6155 · Office Expense		
6160 · Computer	0.00	249.89
6170 · Answering Service	64.50	523.36
6175 · Office Repair	0.00	1,669.17
6185 · Supplies	86.09	2,698.90
Total 6155 · Office Expense	150.59	5,141.32
6205 · Outside Services	0.00	400.00
6210 · Payroll Expenses	0.00	0.00
6215 · Payroll - Gross Wages	16,509.56	99,710.51
6235 · Payroll Service Fees	20.00	54.00
6245 · Postage	50.04	1,797.21
6250 · Professional Fees		
6255 · Accounting / Bookkeeping	610.00	3,710.00
6260 · Audit	2,900.00	15,870.00
Total 6250 · Professional Fees	3,510.00	19,580.00
6290 · Rent	1,000.00	8,000.00
6315 · Taxes		
6320 · Payroll Taxes	2,141.75	10,120.65
6325 · Property Tax	0.00	116.92
Total 6315 · Taxes	2,141.75	10,237.57
6340 · Telephone	474.55	3,612.50
6345 · Travel	0.00	383.22
6355 · Utilities - Office		
6360 · Electric	381.44	1,195.22
6365 · Gas	140.83	193.88
6370 · Trash	81.50	318.50
Total 6355 · Utilities - Office	603.77	1,707.60
6375 · Utilities - Pumps		
6380 · Electric	4,294.62	32,655.17
Total 6375 · Utilities - Pumps	4,294.62	32,655.17
6390 · Water Test	125.00	2,157.50

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02/09/23

Accrual Basis

LEBEC COUNTY WATER DISTRICT

Profit & Loss YTD Comparison

January 2023

	Jan 23	Jul '22 - Jan 23
Total Expense	<u>43,374.00</u>	<u>304,376.68</u>
Net Ordinary Income	14,499.70	38,061.90
Other Income/Expense		
Other Income		
9000 - Interest Income	0.00	25.22
Total Other Income	<u>0.00</u>	<u>25.22</u>
Net Other Income	<u>0.00</u>	<u>25.22</u>
Net Income	<u><u>14,499.70</u></u>	<u><u>38,087.12</u></u>

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LEBEC COUNTY WATER DISTRICT

02/09/23

Balance Sheet

Accrual Basis

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1011 - Customer Change Petty Ca	300.00
1020 - Lebec Co Water Dist. - Checking	145,183.10
1040 - Grant Checking Account	25.25
1080 - Savings	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	380,536.53
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Total 1080 - Savings	500,536.53
	<hr/>
Total Checking/Savings	646,044.88
Accounts Receivable	
1200 - Accounts Receivable	38,779.33
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Total Accounts Receivable	38,779.33
Other Current Assets	
1260 - Bad Debt Loss A/R	-99.52
1290 - Grants Receivable	5,118.00
1350 - Prepaid Dues	375.00
1360 - Prepaid Insurance	6,611.62
	<hr/>
Total Other Current Assets	12,005.10
	<hr/>
Total Current Assets	696,829.31
Fixed Assets	
1400 - Fixed Assets	
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	163,454.11
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

02/09/23

Balance Sheet

Accrual Basis

As of January 31, 2023

	<u>Jan 31, 23</u>
1455 · Chimney Canyon Valve	2,851.82
1460 · 2012 Chevy Truck	17,544.00
1465 · 2020 Chevy Truck	34,000.00
1470 · Soft Start Well	7,975.00
1475 · Chimney Canyon Pump	1,081.08
1480 · Used Welder	2,600.00
1485 · Lebec Well Chlorinator	1,665.36
1495 · Generator	8,225.00
1500 · Other Equipment	8,250.00
1530 · Inventory	36,160.67
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
1605 · Chimney Cyn Tank Valve	7,278.15
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	96,310.19
1642 · Fencing	4,500.00
1643 · Lebec/North Drive Valves	11,265.27
1645 · Clay Valves	58,033.86
1690 · Accumulated Depreciation	-1,215,393.33
Total 1400 · Fixed Assets	<u>647,125.95</u>
Total Fixed Assets	647,125.95
Other Assets	
Suspense	750.00
1800 · Deposits	1,000.00
Total Other Assets	<u>1,750.00</u>
TOTAL ASSETS	<u><u>1,345,705.26</u></u>

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	3,400.27
Total Accounts Payable	<u>3,400.27</u>
Other Current Liabilities	
2030 · Surplus Water Deposits	10,000.00
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	1,094.82
Total 2300 · Payroll Liabilities	<u>1,094.60</u>
Total Other Current Liabilities	<u>11,382.84</u>
Total Current Liabilities	<u>14,783.11</u>
Total Liabilities	14,783.11
Equity	
3290 · Fund Balance -Net Assets	797,919.12
3300 · Retained Earnings	494,879.22
3310 · Prior Period Adjustment	36.69
Net Income	38,087.12
Total Equity	<u>1,330,922.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,345,705.26</u></u>

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02/09/23

LEBEC COUNTY WATER DISTRICT

A/P Aging Detail

As of February 9, 2023

<u>Name</u>	<u>Memo</u>	<u>Open Balance</u>
Current		
Gas Company	6365 office 6365- Acct# 046016...	140.83
SCE-OFFICE		194.96
Wells Fargo Bank		279.85
Zalco Laboratories	lab testing invoice 2207102	125.00
Ability Answering ...		64.50
At&T Office		248.76
Cal Bank & Trust	Bankcard Visa	2,444.57
Verizon Wireless		131.94
XiO	Cloud and Cellular	429.00
AFLAC		94.08
AT&T Uverse		93.85
Pitney Bowes/Ren...		108.99
Wells Fargo Bank		96.53
Anthem Blue Cross	6113 medical insurance	111.68
Brown Armstrong ...		2,900.00
Lewis & Associates		50.00
Lewis & Associates		60.00
PGE8279	6380 Lebec Well Pump Electrici...	586.83
PGE5159	6380 State Well Pump Electrici...	2,638.74
PGE4923		36.51
PGE5230	6380 Landfill Rd Booster Electr...	20.78
SCE-PUMP POWER		1,011.76
SCE-OFFICE		186.48
Wainright Emilie		1,000.00
Benjamin, Ronald	meeting 01-10-2023	100.00
Nic Wenderoth	meeting 01-10-2023	100.00
Guadarrama,Chris	meeting 01-10-2023	100.00
Puckett, Rick	meeting 01-10-2023	100.00
State Compensati...	6120 wc insurance	580.25
Lewis & Associates		500.00

Total 14,617.39

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

January 2023

	Jan 23	Jan 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	12,212.32	17,536.71	-5,324.39	-30.4%
4040 · Residential	19,884.87	13,274.10	6,610.77	49.8%
4100 · Kern Co Tax Income	21,254.99	0.00	21,254.99	100.0%
4120 · Surplus Water	3,371.39	10,666.19	-7,294.80	-68.4%
4130 · Will Serve	72.00	77.14	-5.14	-6.7%
4140 · Late Charges & Customer Charg...	1,078.13	972.07	106.06	10.9%
Total 4000 · Operating Revenue	57,873.70	42,526.21	15,347.49	36.1%
Total Income	57,873.70	42,526.21	15,347.49	36.1%
Expense				
6020 · Auto Expense				
6022 · Gas	347.07	348.71	-1.64	-0.5%
6024 · Insurance	-532.00	0.00	-532.00	-100.0%
6028 · Repairs				
6028.2 · DODGE	0.00	510.00	-510.00	-100.0%
Total 6028 · Repairs	0.00	510.00	-510.00	-100.0%
6030 · Service				
6030.1 · Dodge Service	86.43	83.43	3.00	3.6%
6030.2 · Chevy Service	86.43	83.43	3.00	3.6%
Total 6030 · Service	172.86	166.86	6.00	3.6%
Total 6020 · Auto Expense	-12.07	1,025.57	-1,037.64	-101.2%
6040 · Bank Service Charge	135.37	62.42	72.95	116.9%
6050 · Compensation of Board	200.00	300.00	-100.00	-33.3%
6051 · GSA Compensation of Board	100.00	100.00	0.00	0.0%
6065 · Depreciation	9,036.00	5,076.67	3,959.33	78.0%
6070 · Dues & Subscriptions	504.00	933.00	-429.00	-46.0%
6075 · Education	29.85	0.00	29.85	100.0%
6081 · Emergency Communications	51.46	44.56	6.90	15.5%
6090 · Equipment Rental	485.37	96.53	388.84	402.8%
6105 · Interest	0.00	41.17	-41.17	-100.0%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	566.38	2,623.70	-2,057.32	-78.4%
6115 · Business Insurance	1,102.08	904.08	198.00	21.9%
6120 · Workers Compensation Insurance	580.25	588.25	-8.00	-1.4%
Total 6110 · Insurance	2,248.71	4,116.03	-1,867.32	-45.4%
6130 · Maintenance				
6135 · Maintenance Services-System	100.00	0.00	100.00	100.0%
6140 · Maintenance Supplies	1,615.43	1,462.96	152.47	10.4%
Total 6130 · Maintenance	1,715.43	1,462.96	252.47	17.3%
6155 · Office Expense				
6170 · Answering Service	64.50	62.50	2.00	3.2%
6175 · Office Repair	0.00	332.18	-332.18	-100.0%

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LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

02/09/23

Accrual Basis

January 2023

	Jan 23	Jan 22	\$ Change	% Change
6185 · Supplies	86.09	1,038.86	-952.77	-91.7%
Total 6155 · Office Expense	150.59	1,433.54	-1,282.95	-89.5%
6215 · Payroll - Gross Wages	16,509.56	15,593.04	916.52	5.9%
6235 · Payroll Service Fees	20.00	6.00	14.00	233.3%
6245 · Postage	50.04	173.32	-123.28	-71.1%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	610.00	530.00	80.00	15.1%
6260 · Audit	2,900.00	3,800.00	-900.00	-23.7%
Total 6250 · Professional Fees	3,510.00	4,330.00	-820.00	-18.9%
6290 · Rent	1,000.00	1,000.00	0.00	0.0%
6315 · Taxes				
6320 · Payroll Taxes	2,141.75	2,010.28	131.47	6.5%
Total 6315 · Taxes	2,141.75	2,010.28	131.47	6.5%
6340 · Telephone	474.55	445.56	28.99	6.5%
6355 · Utilities - Office				
6360 · Electric	381.44	86.71	294.73	339.9%
6365 · Gas	140.83	0.00	140.83	100.0%
6370 · Trash	81.50	75.52	5.98	7.9%
Total 6355 · Utilities - Office	603.77	162.23	441.54	272.2%
6375 · Utilities - Pumps				
6380 · Electric	4,294.62	5,301.69	-1,007.07	-19.0%
Total 6375 · Utilities - Pumps	4,294.62	5,301.69	-1,007.07	-19.0%
6390 · Water Test	125.00	0.00	125.00	100.0%
Total Expense	43,374.00	43,714.57	-340.57	-0.8%
Net Ordinary Income	14,499.70	-1,188.36	15,688.06	1,320.1%
Net Income	14,499.70	-1,188.36	15,688.06	1,320.1%

LEBEC COUNTY WATER DISTRICT

Profit & Loss Prev Year Comparison

July 2022 through January 2023

	Jul '22 - Jan...	Jul '21 - Jan...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Operating Revenue				
4010 · Commercial	85,633.94	121,353.28	-35,719.34	-29.4%
4040 · Residential	162,938.78	114,248.08	48,690.70	42.6%
4100 · Kern Co Tax Income	33,566.93	30,830.53	2,736.40	8.9%
4120 · Surplus Water	48,299.26	35,531.09	12,768.17	35.9%
4130 · Will Serve	576.00	584.06	-8.06	-1.4%
4140 · Late Charges & Customer Charg...	11,423.67	7,074.39	4,349.28	61.5%
Total 4000 · Operating Revenue	342,438.58	309,621.43	32,817.15	10.6%
Total Income	342,438.58	309,621.43	32,817.15	10.6%
Expense				
6010 · Advertising	0.00	0.00	0.00	0.0%
6020 · Auto Expense				
6022 · Gas	3,516.38	7,807.12	-4,290.74	-55.0%
6024 · Insurance	2,296.88	0.00	2,296.88	100.0%
6028 · Repairs				
6028.1 · Chevy	618.75	98.73	520.02	526.7%
6028.2 · DODGE	0.00	1,556.61	-1,556.61	-100.0%
6028.4 · GENERATOR	541.23	4,716.86	-4,175.63	-88.5%
Total 6028 · Repairs	1,159.98	6,372.20	-5,212.22	-81.8%
6030 · Service				
6030.1 · Dodge Service	426.43	358.99	67.44	18.8%
6030.2 · Chevy Service	499.48	671.23	-171.75	-25.6%
Total 6030 · Service	925.91	1,030.22	-104.31	-10.1%
Total 6020 · Auto Expense	7,899.15	15,209.54	-7,310.39	-48.1%
6040 · Bank Service Charge	869.30	429.42	439.88	102.4%
6050 · Compensation of Board	1,700.00	2,100.00	-400.00	-19.1%
6051 · GSA Compensation of Board	500.00	700.00	-200.00	-28.6%
6060 · Contracted Maintenance Services	1,169.00	3,385.20	-2,216.20	-65.5%
6065 · Depreciation	63,252.00	35,536.69	27,715.31	78.0%
6070 · Dues & Subscriptions	3,818.00	4,182.00	-364.00	-8.7%
6075 · Education	629.85	260.00	369.85	142.3%
6081 · Emergency Communications	326.62	311.92	14.70	4.7%
6090 · Equipment Rental	1,256.73	872.42	384.31	44.1%
6095 · Fees and Permits	909.49	1,029.34	-119.85	-11.6%
6105 · Interest	38.11	41.17	-3.06	-7.4%
6110 · Insurance				
6112 · Insurance - AFLAC	0.00	0.00	0.00	0.0%
6113 · Medical Insurance	10,708.48	19,085.98	-8,377.50	-43.9%
6115 · Business Insurance	7,517.50	6,213.11	1,304.39	21.0%
6120 · Workers Compensation Insurance	4,401.14	4,629.75	-228.61	-4.9%
Total 6110 · Insurance	22,627.12	29,928.84	-7,301.72	-24.4%
6130 · Maintenance				
6135 · Maintenance Services-System	2,990.94	1,921.45	1,069.49	55.7%
6140 · Maintenance Supplies	10,731.77	5,221.44	5,510.33	105.5%

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 July 2022 through January 2023

	Jul '22 - Jan...	Jul '21 - Jan...	\$ Change	% Change
Total 6130 · Maintenance	13,722.71	7,142.89	6,579.82	92.1%
6145 · Meals & Entertainment	222.00	0.00	222.00	100.0%
6155 · Office Expense				
6160 · Computer	249.89	220.00	29.89	13.6%
6170 · Answering Service	523.36	501.47	21.89	4.4%
6175 · Office Repair	1,669.17	1,994.40	-325.23	-16.3%
6185 · Supplies	2,698.90	1,821.79	877.11	48.2%
Total 6155 · Office Expense	5,141.32	4,537.66	603.66	13.3%
6205 · Outside Services	400.00	468.00	-68.00	-14.5%
6210 · Payroll Expenses	0.00	0.00	0.00	0.0%
6215 · Payroll - Gross Wages	99,710.51	101,614.96	-1,904.45	-1.9%
6235 · Payroll Service Fees	54.00	42.00	12.00	28.6%
6245 · Postage	1,797.21	1,627.56	169.65	10.4%
6250 · Professional Fees				
6255 · Accounting / Bookkeeping	3,710.00	3,630.00	80.00	2.2%
6260 · Audit	15,870.00	16,300.00	-430.00	-2.6%
Total 6250 · Professional Fees	19,580.00	19,930.00	-350.00	-1.8%
6290 · Rent	8,000.00	7,000.00	1,000.00	14.3%
6310 · Software System	0.00	2,378.39	-2,378.39	-100.0%
6315 · Taxes				
6320 · Payroll Taxes	10,120.65	9,645.82	474.83	4.9%
6325 · Property Tax	116.92	115.15	1.77	1.5%
Total 6315 · Taxes	10,237.57	9,760.97	476.60	4.9%
6340 · Telephone	3,612.50	3,024.30	588.20	19.5%
6345 · Travel	383.22	0.00	383.22	100.0%
6355 · Utilities - Office				
6360 · Electric	1,195.22	610.59	584.63	95.8%
6365 · Gas	193.88	192.31	1.57	0.8%
6370 · Trash	318.50	414.66	-96.16	-23.2%
Total 6355 · Utilities - Office	1,707.60	1,217.56	490.04	40.3%
6375 · Utilities - Pumps				
6380 · Electric	32,655.17	29,849.88	2,805.29	9.4%
Total 6375 · Utilities - Pumps	32,655.17	29,849.88	2,805.29	9.4%
6390 · Water Test	2,157.50	1,362.50	795.00	58.4%
Total Expense	304,376.68	283,943.21	20,433.47	7.2%
Net Ordinary Income	38,061.90	25,678.22	12,383.68	48.2%
Other Income/Expense				
Other Income				
9000 · Interest Income	25.22	28.85	-3.63	-12.6%
9010 · Gain/Loss on Asset	0.00	1,000.00	-1,000.00	-100.0%
9012 · Donations Revenue	0.00	151,564.23	-151,564.23	-100.0%

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02/09/23

Accrual Basis

LEBEC COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
July 2022 through January 2023

	<u>Jul '22 - Jan...</u>	<u>Jul '21 - Jan...</u>	<u>\$ Change</u>	<u>% Change</u>
Total Other Income	<u>25.22</u>	<u>152,593.08</u>	<u>-152,567.86</u>	<u>-100.0%</u>
Net Other Income	<u>25.22</u>	<u>152,593.08</u>	<u>-152,567.86</u>	<u>-100.0%</u>
Net Income	<u><u>38,087.12</u></u>	<u><u>178,271.30</u></u>	<u><u>-140,184.18</u></u>	<u><u>-78.6%</u></u>



A Proposal for an XiO Cloud SCADA[®] System for Lebec Water District Tank 1 Change Order

Version: 1.1 CO

Publish Date: January 10, 2023

\$3000.00 credit

7 Pricing

7.1 Subscription Fees

Number of Months	Monthly
First 12 Months, each month	\$35

**Minimum term for subscription fees is 12 months, with automatic renewal.*

Subscription Fees include SaaS Features, SLA Tier 1 , and Internet Service

7.2 Hardware

Hardware	Subtotal*
XiO Hardware	\$4,633
3rd Party Hardware	\$0
Hardware Total	\$4,633

**Applicable sales tax will be collected upon invoice*

7.3 Payment Terms

This pricing is valid for 90 days from the date on this document.

Subscription Fees

Payment terms are month to month, Net 30.

Subscription Start Date 02/24/2023

Hardware

Hardware payment terms are Net 30.

7.4 Definitions

XiO Hardware

XiO Cloud SCADA[®] system hardware, including FIUs (Field Installable Units) and communications equipment. This typically represents a one-time revenue event.

3rd Party Hardware

Equipment sourced and shipped by XiO including transducers, analyzers, and sensors. This typically represents a one-time revenue event.

Mountain Graphics

Sign Estimate

4 x 10 Sign = **\$250.00 + tx**

Installation (estimation) = **\$100.00**

Estimated total = **\$350.00**



LCWD

Lebec County Water District

661-248-6872

**323 Frazier Mountain Park Road
Lebec, CA 93243**

Email: lebecwater@att.net • Website: www.lebecwater.com