



**LCWD**  
Lebec County Water District

# PACKET

January 14, 2025

FOR PUBLIC VIEW ONLY

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

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01/08/25

**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1040 · Grant Checking Account, Period Ending 12/31/2024**

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	<u>Dec 31, 24</u>
Beginning Balance	25.25
Cleared Balance	25.25
Register Balance as of 12/31/2024	25.25
Ending Balance	25.25

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**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1080 - Savings, Period Ending 12/30/2024**

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	<u>Dec 30, 24</u>
Beginning Balance	401,493.90
Cleared Transactions	
Deposits and Credits - 1 item	<u>151.41</u>
Total Cleared Transactions	<u>151.41</u>
Cleared Balance	<u><b>401,645.31</b></u>
Register Balance as of 12/30/2024	401,645.31
Ending Balance	401,645.31

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**LEBEC COUNTY WATER DISTRICT**  
**Reconciliation Summary**  
**1020 · Lebec Co Water Dist. - Checking, Period Ending 12/31/2024**

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	<u>Dec 31, 24</u>
Beginning Balance	75,638.46
Cleared Transactions	
Checks and Payments - 59 items	-84,795.43
Deposits and Credits - 39 items	97,011.47
Total Cleared Transactions	<u>12,216.04</u>
Cleared Balance	<u><b>87,854.50</b></u>
Uncleared Transactions	
Checks and Payments - 18 items	-11,018.23
Total Uncleared Transactions	<u>-11,018.23</u>
Register Balance as of 12/31/2024	<u><b>76,836.27</b></u>
New Transactions	
Checks and Payments - 8 items	-10,813.65
Total New Transactions	<u>-10,813.65</u>
Ending Balance	<u><b>66,022.62</b></u>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss YTD Comparison**  
December 2024

	Dec 24	Jul - Dec 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>4000 · Operating Revenue</b>		
4010 · Commercial	14,393.91	91,709.99
4040 · Residential	22,186.40	146,515.38
4070 · Meter Install	0.00	9,500.00
4100 · Kern Co Tax Income	26,642.80	36,294.08
4120 · Surplus Water	5,434.51	67,409.56
4130 · Will Serve	116.28	568.48
4140 · Late Charges & Customer Charges	913.80	11,962.67
<b>Total 4000 · Operating Revenue</b>	<b>69,687.70</b>	<b>363,960.16</b>
<b>4300 · Non-operating Revenue</b>	<b>950.00</b>	<b>950.00</b>
<b>Total Income</b>	<b>70,637.70</b>	<b>364,910.16</b>
<b>Expense</b>		
<b>6020 · Auto Expense</b>		
6022 · Gas	652.78	3,408.43
6024 · Insurance	3,007.76	3,007.76
<b>6028 · Repairs</b>		
6028.1 · Chevy	30.66	30.66
6028.2 · DODGE	0.00	827.00
6028.4 · GENERATOR	0.00	10.60
6028.5 · Chevy Colorado	0.00	186.75
<b>Total 6028 · Repairs</b>	<b>30.66</b>	<b>1,055.01</b>
<b>6030 · Service</b>		
6030.1 · Dodge Service	0.00	225.40
6030.2 · Chevy Service	0.00	473.49
<b>Total 6030 · Service</b>	<b>0.00</b>	<b>698.89</b>
<b>Total 6020 · Auto Expense</b>	<b>3,691.20</b>	<b>8,170.09</b>
<b>6040 · Bank Service Charge</b>	<b>150.00</b>	<b>638.14</b>
<b>6050 · Compensation of Board</b>	<b>400.00</b>	<b>3,000.00</b>
<b>6051 · GSA Compensation of Board</b>	<b>0.00</b>	<b>300.00</b>
<b>6070 · Dues &amp; Subscriptions</b>	<b>84.00</b>	<b>663.90</b>
<b>6075 · Education</b>	<b>0.00</b>	<b>66.79</b>
<b>6081 · Emergency Communications</b>	<b>51.46</b>	<b>308.76</b>
<b>6085 · Engineering</b>	<b>-3,291.00</b>	<b>250.00</b>
<b>6090 · Equipment Rental</b>	<b>206.76</b>	<b>-659.58</b>

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Accrual Basis

**LEBEC COUNTY WATER DISTRICT**

**Profit & Loss YTD Comparison**

December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>
<b>6110 · Insurance</b>		
6112 · Insurance - AFLAC	0.00	-32.76
6113 · Medical Insurance	3,717.69	23,743.86
6115 · Business Insurance	1,732.16	7,768.63
6120 · Workers Compensation Insurance	769.41	5,257.53
<b>Total 6110 · Insurance</b>	<b>6,219.26</b>	<b>36,737.26</b>
<b>6130 · Maintenance</b>		
6135 · Maintenance Services-System	4,975.00	8,160.80
6136 · Outside Maint Services System	5,751.61	19,876.34
6140 · Maintenance Supplies	1,559.31	20,005.78
<b>Total 6130 · Maintenance</b>	<b>12,285.92</b>	<b>48,042.92</b>
<b>6155 · Office Expense</b>		
6160 · Computer	0.00	65.00
6170 · Answering Service	91.96	474.31
6185 · Supplies	47.61	1,419.10
<b>Total 6155 · Office Expense</b>	<b>139.57</b>	<b>1,958.41</b>
<b>6215 · Payroll - Gross Wages</b>	<b>20,158.12</b>	<b>135,406.07</b>
<b>6222 · IRA Contribution Processing Fee</b>	<b>0.00</b>	<b>250.00</b>
<b>6235 · Payroll Service Fees</b>	<b>28.00</b>	<b>124.00</b>
<b>6245 · Postage</b>	<b>1,066.23</b>	<b>2,734.96</b>
<b>6250 · Professional Fees</b>		
6255 · Accounting / Bookkeeping	500.00	3,000.00
6260 · Audit	7,611.96	13,269.11
6270 · Legal	462.00	2,781.72
<b>Total 6250 · Professional Fees</b>	<b>8,573.96</b>	<b>19,050.83</b>
<b>6290 · Rent</b>	<b>1,000.00</b>	<b>5,000.00</b>
<b>6310 · Software System</b>	<b>239.88</b>	<b>2,082.55</b>
<b>6315 · Taxes</b>		
6320 · Payroll Taxes	1,515.81	10,184.98
6325 · Property Tax	0.00	121.09
<b>Total 6315 · Taxes</b>	<b>1,515.81</b>	<b>10,306.07</b>

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Accrual Basis

**LEBEC COUNTY WATER DISTRICT**

**Profit & Loss YTD Comparison**

December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>
6340 · Telephone	175.59	2,077.79
6342 · Tools	0.00	335.11
6345 · Travel	0.00	225.12
6347 · Internet	120.00	720.00
6352 · Uniforms	0.00	459.76
6355 · Utilities - Office		
6360 · Electric	231.22	867.44
6365 · Gas	25.13	25.13
<b>Total 6355 · Utilities - Office</b>	<b>256.35</b>	<b>892.57</b>
6375 · Utilities - Pumps		
6380 · Electric	5,449.80	42,031.64
<b>Total 6375 · Utilities - Pumps</b>	<b>5,449.80</b>	<b>42,031.64</b>
6385 · Voided Check	0.00	0.00
6390 · Water Test	689.00	4,470.50
<b>Total Expense</b>	<b>59,209.91</b>	<b>325,643.66</b>
<b>Net Ordinary Income</b>	<b>11,427.79</b>	<b>39,266.50</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
9000 · Interest Income	151.41	302.76
9005 · Other Income	0.00	1,854.40
9015 · Grant Income	16,000.00	16,000.00
<b>Total Other Income</b>	<b>16,151.41</b>	<b>18,157.16</b>
<b>Other Expense</b>		
6065 · Depreciation	0.00	10,271.82
9016 · Grant Expense	3,604.95	3,604.95
<b>Total Other Expense</b>	<b>3,604.95</b>	<b>13,876.77</b>
<b>Net Other Income</b>	<b>12,546.46</b>	<b>4,280.39</b>
<b>Net Income</b>	<b>23,974.25</b>	<b>43,546.89</b>

## Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1011 - Customer Change Petty Ca	300.00
1010 - Petty Cash	53.00
1020 - Lebec Co Water Dist. - Checki...	76,836.27
1040 - Grant Checking Account	25.25
<b>1080 - Savings</b>	
1081 - Emergency Fund Reserve	120,000.00
1080 - Savings - Other	281,645.31
<b>Total 1080 - Savings</b>	<u>401,645.31</u>
<b>Total Checking/Savings</b>	<u>478,859.83</u>
<b>Accounts Receivable</b>	
1200 - Accounts Receivable	63,150.90
<b>Total Accounts Receivable</b>	<u>63,150.90</u>
<b>Other Current Assets</b>	
1260 - Bad Debt Loss A/R	-99.52
1290 - Grants Receivable	5,118.00
1350 - Prepaid Dues	504.00
1360 - Prepaid Insurance	10,392.95
<b>Total Other Current Assets</b>	<u>15,915.43</u>
<b>Total Current Assets</b>	<u>557,926.16</u>
<b>Fixed Assets</b>	
<b>1400 - Fixed Assets</b>	
1410 - Land	15,521.00
1415 - Used Generator	35,749.80
1420 - Bldg & Structures	7,721.37
1425 - C-Train Storage Unit	4,440.15
1426 - Used C-Train Storage Unit	4,688.91
1427 - Generators-3 New-Donated	108,171.31
1430 - Office Equipment	4,352.00
1435 - JW/Lebec Rd Mainline	40,400.00
1440 - RVS Software	2,800.00



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LEBEC COUNTY WATER DISTRICT

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Balance Sheet

Accrual Basis

As of December 31, 2024

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	<u>Dec 31, 24</u>
1445 · State Well Pump & Motor	20,221.16
1450 · 2011 Dodge Truck	36,179.75
1455 · Chimney Canyon Valve	2,851.82
1460 · 2012 Chevy Truck	17,544.00
1465 · 2020 Chevy Truck	35,383.44
1470 · Soft Start Well	9,089.68
1475 · Chimney Canyon Pump	1,081.08
1480 · Used Welder	2,600.00
1485 · Lebec Well Chlorinator	1,665.36
1500 · Other Equipment	8,250.00
1530 · Inventory	35,500.65
1590 · Lebec Well Motor Pump	10,109.35
1600 · Pumps & Wells	226,981.21
1601 · Chimney Cyn Pump Motor	10,982.70
1602 · Pump Equipment	36,932.00
1603 · Mesa Valley Pump & Motor	11,344.35
1605 · Chimney Cyn Tank Valve	7,278.15
1610 · Tanks	334,018.85
1615 · Tank Ladders	6,972.00
1620 · Transmission & Distribution	698,545.36
1630 · Tools	2,220.94
1631 · Portable Pump	1,864.00
1635 · Transfer Switches	29,548.80
1640 · XiO System	97,838.23
1641 · High Tide SCADA	51,939.70
1642 · Fencing	6,439.00
1643 · Lebec/North Drive Valves	11,265.27
1644 · 2023 Tank Valves	21,835.11
1645 · Clay Valves	69,296.32
1648 · 2023 Clay Valves	4,252.06
1690 · Accumulated Depreciation	<u>-1,244,174.07</u>
<b>Total 1400 · Fixed Assets</b>	<b>789,700.81</b>
<b>Total Fixed Assets</b>	<b>789,700.81</b>

## Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
<b>Other Assets</b>	
Suspense	-515.70
1800 · Deposits	1,000.00
<b>Total Other Assets</b>	<u>484.30</u>
<b>TOTAL ASSETS</b>	<u><u>1,348,111.27</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2010 · Accounts Payable	-1,718.24
<b>Total Accounts Payable</b>	-1,718.24
<b>Other Current Liabilities</b>	
2030 · Surplus Water Deposits	19,000.00
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	372.55
<b>Total 2300 · Payroll Liabilities</b>	372.33
2500 · Customer Deposits	6,459.00
<b>Total Other Current Liabilities</b>	<u>26,119.57</u>
<b>Total Current Liabilities</b>	<u>24,401.33</u>
<b>Total Liabilities</b>	24,401.33

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**LEBEC COUNTY WATER DISTRICT**

01/08/25

**Balance Sheet**

Accrual Basis

As of December 31, 2024

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	<u>Dec 31, 24</u>
<b>Equity</b>	
<b>3290 · Fund Balance -Net Assets</b>	<b>802,743.12</b>
<b>3300 · Retained Earnings</b>	<b>477,383.24</b>
<b>3310 · Prior Period Adjustment</b>	<b>36.69</b>
<b>Net Income</b>	<b>43,546.89</b>
	<hr/>
<b>Total Equity</b>	<b>1,323,709.94</b>
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,348,111.27</b>
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01/08/25  
Accrual Basis

**LEBEC COUNTY WATER DISTRICT**  
**Accounts Payable - Trans Detail**  
December 2024

Date	Num	Name	Memo	Amount
<b>Dec 24</b>				
12/05/2024	11992	Angel, Deborah	VOID: mis-print	0.00
12/05/2024	11993	Angel, Deborah	Inv179701; Monthly Bk...	-500.00
12/09/2024	11998	Ability Answering Services	05-1-2119	-91.96
12/09/2024	11999	Brown Armstrong Accountac...	Invoice # 277923	-7,611.96
12/09/2024	12000	Ca Bank-Visa		-3,382.41
12/09/2024	12001	Gas Company	Acct# 04601680103	-25.13
12/09/2024	12002	Jonathan Barnes		-1,125.00
12/09/2024	12003	Law Offices of David E. Holl...	Invoice# 1722	-237.00
12/09/2024	12004	Santana's Pumping Inc		-6,625.00
12/09/2024	12005	State Compensation Insuran...	Invoice# 1002591220	-769.41
12/09/2024	12006	T Mobile	Acct # 988823936	-93.45
12/09/2024	12007	United Fin	Policy # 00733426	-3,007.76
12/09/2024	12008	Verizon Wireless		-82.14
12/09/2024	12009	Wells Fargo Bank	Customer # 3691190113	-206.76
12/09/2024	12010	Zalco Laboratories	invoice# 2410227	-689.00
12/10/2024	12011	Benjamin, Ronald	Meeting 12-10-24	-100.00
12/10/2024	12012	Puckett, Rick	Meeting 12-10-24	-100.00
12/10/2024	12013	Tucker, Brett		-100.00
12/10/2024	12014	Washburn, Joseph	Meeting 12-10-24	-100.00
12/18/2024	12015	Core & Main	Invoice# W083614	-93.24
12/18/2024	12016	Ferguson Waterworks	Invoice #'s 0019028	-52.73
12/18/2024	12017	PGE4923	4494973492-3	-33.13
12/18/2024	12018	PGE5159	2119970515-9	-2,842.08
12/18/2024	12019	PGE8279	2453303827-9	-1,250.49
12/18/2024	12020	Santana's Pumping & Plumb...		-4,101.61
12/18/2024	12021	SCE-OFFICE	2-32-101-1868	-231.22
12/18/2024	12022	SCE-PUMP POWER	2-03-200-8187	-1,324.10
12/18/2024	12023	UNITED Pipe and Steel Fab...	Invoice# 1275194	-2,704.95
12/31/2024	12033	Anthem Blue Cross	6113 medical insurance	-365.30
12/31/2024	12034	At&T Office		-476.94
12/31/2024	12035	Ca Bank-Visa		-2,623.99
12/31/2024	12036	Gas Company	Acct# 04601680103	-89.59
12/31/2024	12037	Pitney Bowes Purchase Pow...		-154.03
12/31/2024	12038	Provost & Prichard, Inc.		-250.00
12/31/2024	12039	State Compensation Insuran...	Invoice# 1002591221	-769.41
12/31/2024	12040	T Mobile	Acct # 988823936	-93.45
12/31/2024	12041	UNITED Pipe and Steel Fab...	Invoice# 1275194	-1,413.34
12/31/2024	12042	Verizon Wireless	Invoice# 6101578727	-82.09
12/31/2024	12043	Wainright Emilie		-1,000.00
12/31/2024	12044	Wells Fargo Bank	invoice 5032549535	-206.76
<b>Dec 24</b>				<b>-45,005.43</b>

## LEBEC COUNTY WATER DISTRICT

01/08/25

## Profit &amp; Loss Prev Year Comparison

Accrual Basis

December 2024

	Dec 24	Dec 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Operating Revenue</b>			
4010 · Commercial	14,393.91	11,272.90	3,121.01
4040 · Residential	22,186.40	20,558.67	1,627.73
4100 · Kern Co Tax Income	26,642.80	4,822.47	21,820.33
4120 · Surplus Water	5,434.51	1,461.03	3,973.48
4130 · Will Serve	116.28	99.60	16.68
4140 · Late Charges & Customer Charges	913.80	1,853.28	-939.48
<b>Total 4000 · Operating Revenue</b>	<b>69,687.70</b>	<b>40,067.95</b>	<b>29,619.75</b>
<b>4300 · Non-operating Revenue</b>	<b>950.00</b>	<b>0.00</b>	<b>950.00</b>
<b>Total Income</b>	<b>70,637.70</b>	<b>40,067.95</b>	<b>30,569.75</b>
<b>Expense</b>			
<b>6020 · Auto Expense</b>			
6022 · Gas	652.78	387.60	265.18
6024 · Insurance	3,007.76	0.00	3,007.76
6028 · Repairs			
6028.1 · Chevy	30.66	0.00	30.66
<b>Total 6028 · Repairs</b>	<b>30.66</b>	<b>0.00</b>	<b>30.66</b>
<b>6030 · Service</b>			
6030.1 · Dodge Service	0.00	44.36	-44.36
<b>Total 6030 · Service</b>	<b>0.00</b>	<b>44.36</b>	<b>-44.36</b>
<b>Total 6020 · Auto Expense</b>	<b>3,691.20</b>	<b>431.96</b>	<b>3,259.24</b>
6040 · Bank Service Charge	150.00	-335.54	485.54
6050 · Compensation of Board	400.00	400.00	0.00
6070 · Dues & Subscriptions	84.00	175.01	-91.01
6075 · Education	0.00	-45.02	45.02
6081 · Emergency Communications	51.46	51.46	0.00
6085 · Engineering	-3,291.00	0.00	-3,291.00
6090 · Equipment Rental	206.76	206.76	0.00

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## LEBEC COUNTY WATER DISTRICT

01/08/25

## Profit &amp; Loss Prev Year Comparison

Accrual Basis

December 2024

	Dec 24	Dec 23	\$ Change
<b>6110 · Insurance</b>			
6112 · Insurance - AFLAC	0.00	28.56	-28.56
6113 · Medical Insurance	3,717.69	1,999.45	1,718.24
6115 · Business Insurance	1,732.16	2,535.24	-803.08
6120 · Workers Compensation Insurance	769.41	614.75	154.66
<b>Total 6110 · Insurance</b>	<b>6,219.26</b>	<b>5,178.00</b>	<b>1,041.26</b>
<b>6130 · Maintenance</b>			
6135 · Maintenance Services-System	4,975.00	0.00	4,975.00
6136 · Outside Maint Services System	5,751.61	4,275.46	1,476.15
6140 · Maintenance Supplies	1,559.31	1,504.28	55.03
<b>Total 6130 · Maintenance</b>	<b>12,285.92</b>	<b>5,779.74</b>	<b>6,506.18</b>
<b>6155 · Office Expense</b>			
6160 · Computer	0.00	110.00	-110.00
6170 · Answering Service	91.96	134.89	-42.93
6185 · Supplies	47.61	1,210.35	-1,162.74
<b>Total 6155 · Office Expense</b>	<b>139.57</b>	<b>1,455.24</b>	<b>-1,315.67</b>
<b>6215 · Payroll - Gross Wages</b>	<b>20,158.12</b>	<b>22,318.32</b>	<b>-2,160.20</b>
<b>6235 · Payroll Service Fees</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>
<b>6245 · Postage</b>	<b>1,066.23</b>	<b>89.59</b>	<b>976.64</b>
<b>6250 · Professional Fees</b>			
6255 · Accounting / Bookkeeping	500.00	500.00	0.00
6260 · Audit	7,611.96	7,500.00	111.96
6270 · Legal	462.00	513.50	-51.50
<b>Total 6250 · Professional Fees</b>	<b>8,573.96</b>	<b>8,513.50</b>	<b>60.46</b>
<b>6290 · Rent</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>6310 · Software System</b>	<b>239.88</b>	<b>260.61</b>	<b>-20.73</b>
<b>6315 · Taxes</b>			
6320 · Payroll Taxes	1,515.81	1,698.30	-182.49
<b>Total 6315 · Taxes</b>	<b>1,515.81</b>	<b>1,698.30</b>	<b>-182.49</b>
<b>6340 · Telephone</b>	<b>175.59</b>	<b>692.73</b>	<b>-517.14</b>
<b>6342 · Tools</b>	<b>0.00</b>	<b>32.46</b>	<b>-32.46</b>
<b>6347 · Internet</b>	<b>120.00</b>	<b>0.00</b>	<b>120.00</b>

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01/08/25

Accrual Basis

# LEBEC COUNTY WATER DISTRICT Profit & Loss Prev Year Comparison

December 2024

	<u>Dec 24</u>	<u>Dec 23</u>	<u>\$ Change</u>
<b>6355 · Utilities - Office</b>			
6360 · Electric	231.22	65.93	165.29
6365 · Gas	25.13	53.15	-28.02
6370 · Trash	0.00	26.30	-26.30
<b>Total 6355 · Utilities - Office</b>	<b>256.35</b>	<b>145.38</b>	<b>110.97</b>
<b>6375 · Utilities - Pumps</b>			
6380 · Electric	5,449.80	5,187.73	262.07
<b>Total 6375 · Utilities - Pumps</b>	<b>5,449.80</b>	<b>5,187.73</b>	<b>262.07</b>
<b>6390 · Water Test</b>	<b>689.00</b>	<b>500.00</b>	<b>189.00</b>
<b>Total Expense</b>	<b>59,209.91</b>	<b>53,736.23</b>	<b>5,473.68</b>
<b>Net Ordinary Income</b>	<b>11,427.79</b>	<b>-13,668.28</b>	<b>25,096.07</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9000 · Interest Income	151.41	188.37	-36.96
9015 · Grant Income	16,000.00	0.00	16,000.00
<b>Total Other Income</b>	<b>16,151.41</b>	<b>188.37</b>	<b>15,963.04</b>
<b>Other Expense</b>			
6065 · Depreciation	0.00	5,135.91	-5,135.91
9016 · Grant Expense	3,604.95	0.00	3,604.95
<b>Total Other Expense</b>	<b>3,604.95</b>	<b>5,135.91</b>	<b>-1,530.96</b>
<b>Net Other Income</b>	<b>12,546.46</b>	<b>-4,947.54</b>	<b>17,494.00</b>
<b>Net Income</b>	<b>23,974.25</b>	<b>-18,615.82</b>	<b>42,590.07</b>

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**July through December 2024**

01/08/25

Accrual Basis

	Jul - Dec 24	Jul - Dec 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Operating Revenue</b>			
4010 · Commercial	91,709.99	78,748.00	12,961.99
4040 · Residential	146,515.38	142,925.19	3,590.19
4070 · Meter Install	9,500.00	0.00	9,500.00
4100 · Kern Co Tax Income	36,294.08	13,633.33	22,660.75
4120 · Surplus Water	67,409.56	14,864.45	52,545.11
4130 · Will Serve	568.48	572.70	-4.22
4140 · Late Charges & Customer Cha...	11,962.67	6,569.48	5,393.19
<b>Total 4000 · Operating Revenue</b>	<b>363,960.16</b>	<b>257,313.15</b>	<b>106,647.01</b>
<b>4300 · Non-operating Revenue</b>	<b>950.00</b>	<b>0.00</b>	<b>950.00</b>
<b>Total Income</b>	<b>364,910.16</b>	<b>257,313.15</b>	<b>107,597.01</b>
<b>Expense</b>			
<b>6020 · Auto Expense</b>			
6022 · Gas	3,408.43	3,916.70	-508.27
6024 · Insurance	3,007.76	1,456.88	1,550.88
<b>6028 · Repairs</b>			
6028.1 · Chevy	30.66	0.00	30.66
6028.2 · DODGE	827.00	583.00	244.00
6028.4 · GENERATOR	10.60	0.00	10.60
6028.5 · Chevy Colorado	186.75	0.00	186.75
<b>Total 6028 · Repairs</b>	<b>1,055.01</b>	<b>583.00</b>	<b>472.01</b>
<b>6030 · Service</b>			
6030.1 · Dodge Service	225.40	220.19	5.21
6030.2 · Chevy Service	473.49	886.87	-413.38
<b>Total 6030 · Service</b>	<b>698.89</b>	<b>1,107.06</b>	<b>-408.17</b>
<b>Total 6020 · Auto Expense</b>	<b>8,170.09</b>	<b>7,063.64</b>	<b>1,106.45</b>
<b>6040 · Bank Service Charge</b>	<b>638.14</b>	<b>1,061.84</b>	<b>-423.70</b>
<b>6050 · Compensation of Board</b>	<b>3,000.00</b>	<b>3,800.00</b>	<b>-800.00</b>
<b>6051 · GSA Compensation of Board</b>	<b>300.00</b>	<b>200.00</b>	<b>100.00</b>
<b>6070 · Dues &amp; Subscriptions</b>	<b>663.90</b>	<b>1,623.79</b>	<b>-959.89</b>
<b>6075 · Education</b>	<b>66.79</b>	<b>809.97</b>	<b>-743.18</b>
<b>6081 · Emergency Communications</b>	<b>308.76</b>	<b>308.76</b>	<b>0.00</b>
<b>6085 · Engineering</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>6090 · Equipment Rental</b>	<b>-659.58</b>	<b>1,418.34</b>	<b>-2,077.92</b>
<b>6095 · Fees and Permits</b>	<b>0.00</b>	<b>145.00</b>	<b>-145.00</b>



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**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison**

01/08/25

Accrual Basis

July through December 2024

	Jul - Dec 24	Jul - Dec 23	\$ Change
<b>6110 · Insurance</b>			
6112 · Insurance - AFLAC	-32.76	-4.20	-28.56
6113 · Medical Insurance	23,743.86	10,754.63	12,989.23
6115 · Business Insurance	7,768.63	9,548.98	-1,780.35
6120 · Workers Compensation Insura...	5,257.53	3,844.28	1,413.25
<b>Total 6110 · Insurance</b>	<b>36,737.26</b>	<b>24,143.69</b>	<b>12,593.57</b>
<b>6130 · Maintenance</b>			
6135 · Maintenance Services-System	8,160.80	0.00	8,160.80
6136 · Outside Maint Services System	19,876.34	17,749.59	2,126.75
6140 · Maintenance Supplies	20,005.78	11,634.64	8,371.14
<b>Total 6130 · Maintenance</b>	<b>48,042.92</b>	<b>29,384.23</b>	<b>18,658.69</b>
<b>6145 · Meals &amp; Entertainment</b>	<b>0.00</b>	<b>222.00</b>	<b>-222.00</b>
<b>6155 · Office Expense</b>			
6160 · Computer	65.00	110.00	-45.00
6170 · Answering Service	474.31	483.85	-9.54
6185 · Supplies	1,419.10	3,229.79	-1,810.69
<b>Total 6155 · Office Expense</b>	<b>1,958.41</b>	<b>3,823.64</b>	<b>-1,865.23</b>
<b>6215 · Payroll - Gross Wages</b>	<b>135,406.07</b>	<b>106,021.05</b>	<b>29,385.02</b>
<b>6222 · IRA Contribution Processing Fee</b>	<b>250.00</b>	<b>375.00</b>	<b>-125.00</b>
<b>6235 · Payroll Service Fees</b>	<b>124.00</b>	<b>40.00</b>	<b>84.00</b>
<b>6245 · Postage</b>	<b>2,734.96</b>	<b>1,313.54</b>	<b>1,421.42</b>
<b>6250 · Professional Fees</b>			
6255 · Accounting / Bookkeeping	3,000.00	3,100.00	-100.00
6260 · Audit	13,269.11	8,500.00	4,769.11
6270 · Legal	2,781.72	2,307.75	473.97
<b>Total 6250 · Professional Fees</b>	<b>19,050.83</b>	<b>13,907.75</b>	<b>5,143.08</b>
<b>6290 · Rent</b>	<b>5,000.00</b>	<b>7,000.00</b>	<b>-2,000.00</b>
<b>6310 · Software System</b>	<b>2,082.55</b>	<b>1,902.48</b>	<b>180.07</b>
<b>6315 · Taxes</b>			
6320 · Payroll Taxes	10,184.98	9,912.74	272.24
6325 · Property Tax	121.09	116.29	4.80
<b>Total 6315 · Taxes</b>	<b>10,306.07</b>	<b>10,029.03</b>	<b>277.04</b>
<b>6340 · Telephone</b>	<b>2,077.79</b>	<b>4,741.97</b>	<b>-2,664.18</b>
<b>6342 · Tools</b>	<b>335.11</b>	<b>360.90</b>	<b>-25.79</b>
<b>6345 · Travel</b>	<b>225.12</b>	<b>883.40</b>	<b>-658.28</b>
<b>6347 · Internet</b>	<b>720.00</b>	<b>0.00</b>	<b>720.00</b>
<b>6352 · Uniforms</b>	<b>459.76</b>	<b>0.00</b>	<b>459.76</b>

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01/08/25

Accrual Basis

**LEBEC COUNTY WATER DISTRICT**  
**Profit & Loss Prev Year Comparison**  
 July through December 2024

	Jul - Dec 24	Jul - Dec 23	\$ Change
<b>6355 · Utilities - Office</b>			
6360 · Electric	867.44	499.75	367.69
6365 · Gas	25.13	62.85	-37.72
6370 · Trash	0.00	518.36	-518.36
<b>Total 6355 · Utilities - Office</b>	<b>892.57</b>	<b>1,080.96</b>	<b>-188.39</b>
<b>6375 · Utilities - Pumps</b>			
6380 · Electric	42,031.64	36,797.09	5,234.55
<b>Total 6375 · Utilities - Pumps</b>	<b>42,031.64</b>	<b>36,797.09</b>	<b>5,234.55</b>
<b>6385 · Voided Check</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6390 · Water Test</b>	<b>4,470.50</b>	<b>5,931.50</b>	<b>-1,461.00</b>
<b>Total Expense</b>	<b>325,643.66</b>	<b>264,389.57</b>	<b>61,254.09</b>
<b>Net Ordinary Income</b>	<b>39,266.50</b>	<b>-7,076.42</b>	<b>46,342.92</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9000 · Interest Income	302.76	377.68	-74.92
9005 · Other Income	1,854.40	0.00	1,854.40
9015 · Grant Income	16,000.00	0.00	16,000.00
<b>Total Other Income</b>	<b>18,157.16</b>	<b>377.68</b>	<b>17,779.48</b>
<b>Other Expense</b>			
6065 · Depreciation	10,271.82	30,815.46	-20,543.64
9016 · Grant Expense	3,604.95	4,101.25	-496.30
<b>Total Other Expense</b>	<b>13,876.77</b>	<b>34,916.71</b>	<b>-21,039.94</b>
<b>Net Other Income</b>	<b>4,280.39</b>	<b>-34,539.03</b>	<b>38,819.42</b>
<b>Net Income</b>	<b>43,546.89</b>	<b>-41,615.45</b>	<b>85,162.34</b>

# Lebec County Water District

## Monthly Distribution Report

11/25/2024 - 12/30/2024

State Well	
Static Water Level	118.8 FT
Pumping Water Level	124.28 FT
Gallons Per Minute (Average)	213.03 GPM
Water Production (Gallons)	1,597,728
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>-16,456</b>

December	
Static Water Level	118.8 FT
Pumping Water Level	124.28 FT
Gallons Per Minute (Average)	213.03 GPM
Water Production (Gallons)	1,597,728
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>-16,456</b>

November	
Static Water Level	120.58 FT
Pumping Water Level	123.27 FT
Gallons Per Minute (Average)	203.95 GPM
Water Production (Gallons)	1,614,184
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>-16,456</b>

Well Draw-Down		
December	5.48	FT
November	2.69	FT
	2.79	FT
	<b>Date</b>	<b>Time</b>
Static	12-26	15:07
Draw	12-31	14:20

Uranium
pCi/L
17.7 / 20
Hours
125
Starts
36

Fluoride
mg/L
2.2 / 2.0
Bacteriological:
Absent

Nitrate
mg/L
6.4 / 10
Bacteriological:
Absent

Lebec Well	
Static Water Level	84.21 FT
Pumping Water Level	92.54 FT
Gallons Per Minute (Average)	187.50 GPM
Water Production (Gallons)	1,406,256
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>145,876</b>

December	
Static Water Level	84.21 FT
Pumping Water Level	92.54 FT
Gallons Per Minute (Average)	187.50 GPM
Water Production (Gallons)	1,406,256
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>145,876</b>

November	
Static Water Level	85.3 FT
Pumping Water Level	93.73 FT
Gallons Per Minute (Average)	160.67 GPM
Water Production (Gallons)	1,260,380
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>145,876</b>

Well Draw-Down		
December	8.33	FT
November	8.43	FT
	-0.1	FT
	<b>Date</b>	<b>Time</b>
Static	12-26	14:42
Draw	12-31	13:45

Uranium
pCi/L
12 / 20
Hours
125
Starts
45

Fluoride
mg/L
1.6 / 2.0
Bacteriological:
Absent

Nitrate
mg/L
6.5 / 10
Bacteriological:
Absent

Chimney Canyon Well	
Static Water Level	167.62 FT
Pumping Water Level	188.11 FT
Gallons Per Minute (Average)	100.60 GPM
Water Production (Gallons)	1,557,336
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>468,248</b>

December	
Static Water Level	167.62 FT
Pumping Water Level	188.11 FT
Gallons Per Minute (Average)	100.60 GPM
Water Production (Gallons)	1,557,336
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>468,248</b>

November	
Static Water Level	166.64 FT
Pumping Water Level	187.02 FT
Gallons Per Minute (Average)	99.65 GPM
Water Production (Gallons)	1,089,088
11/25/2024 - 12/30/2024	
<b>Water Production Variance (Gals):</b>	<b>468,248</b>

Well Draw-Down		
December	20.49	FT
November	20.38	FT
	0.11	FT
	<b>Date</b>	<b>Time</b>
Static	12-26	12:12
Draw	12-26	15:34

Uranium
pCi/L
20 / 20
Hours
258

Fluoride
mg/L
2.5 / 2.0
Bacteriological:
Absent

Nitrate
mg/L
5.7 / 10
Bacteriological:
Absent

SURPLUS WATER	
Water Sold (Gallons)	90,650
<b>WATER LOSS PER WELL</b>	
State Well	0% 5%
Lebec Well	30% 25%
Chimney Cyn Well	49% 43%
11/25/2024 - 12/30/2024	
Water Pumped (Gallons)	4,561,320
Water Sold (Gallons)	3,427,074
Water Flushing/ Known Loss (Gal)	5,000
<b>Water Loss Variance (Gallons)</b>	<b>1,129,246</b>

December		November	
Water Sold (Gallons)	90,650	Water Sold (Gallons)	190,438
<b>Current</b>	<b>Prev</b>	<b>Current</b>	<b>Prev</b>
0%	5%	0	88,040
30%	25%	427,115	316,045
49%	43%	764,710	474,673
<b>December</b>	<b>November</b>	<b>December</b>	<b>November</b>
Water Pumped (Gallons)	4,561,320	Water Pumped (Gallons)	3,963,652
Water Sold (Gallons)	3,427,074	Water Sold (Gallons)	3,084,894
Water Flushing/ Known Loss (Gal)	5,000	Water Flushing/ Known Loss (Gal)	6,000
<b>Water Loss Variance (Gallons)</b>	<b>1,129,246</b>	<b>Water Loss Variance (Gallons)</b>	<b>872,758</b>

Generator Log		
<b>Generator</b>	<b>Run-Time</b>	<b>Hours</b>
55KW(A)	0.33	97.57
55KW(B)	5.36	184.15
100KW	6.00	11950.4
4000W	0.00	358.4
175W	0.05	N/A
<b>Total Water Loss</b>	<b>Gallons</b>	<b>Percent</b>
	1,129,246	24.76 %
	<b>Prev</b>	<b>22.02%</b>

Run-Time	Hours	Prev. Hrs
0.33	97.57	97.24
5.36	184.15	178.39
6.00	11950.4	11944.4
0.00	358.4	358.4
0.05	N/A	N/A
<b>Generator Comments</b>		
Everything is good.		

# Lebec County Water District

## Monthly Distribution Report

### Monthly Water System Updates

11/25/2024 - 12/30/2024

1) Bac-T samples came back absent.

2) **Cross Connection:** 49 notices will go out to customers to have their existing backflow devices tested and certified in 2025. 32 additional notices will go out to customers who do not currently have a backflow device but are required to have one according to the new cross connection control policy handbook as of July 1, 2024. This list includes some residential customers who have fire water storage tanks on their property. Lebec Water will receive 4 of those notices.

3) Installation of Backflow devices at Office, C-Train and surplus water area. My plan is to eliminate one surplus water site and combine it with another. Thus leaving us with having to install three backflow devices instead of four. I will get estimates and submit for approval at a later date.

4)

5)

6)

## MAINTENANCE AND REPAIR: DECEMBER 2024

Description	Current Month	Last Month	Fiscal Year to Date
<b>METER CHANGES</b>	0	0	3
<b>MAIN LINE LEAK REPAIRS</b>	0	0	2
<b>USA LOCATES</b>	5	10	62
<b>SERVICE/ WORK ORDERS</b>	0	1	1
<b>CUSTOMER "TURN-ONS"</b>	1	1	2
<b>CUSTOMER "TURN-OFFS"</b>	0	1	1
<b>LOCK OFF (NON PAYMENT)</b>	0	1	1
<b>SERVICE RECONNECT</b>	0	1	1
<b>SHUT OFF NOTICES</b>	2	2	4
<b>WATER QUALITY COMPLAINTS</b>	0	0	0
<b>WATER OUTAGES</b>	0	0	1
<b>SERVICE LINE BREAKS</b>	0	0	1
<b>BOIL WATER NOTICES</b>	0	0	1
<b>AFTER HOUR CALL OUTS</b>	0	0	4
<b>Location</b>	<b>Date/ Time</b>	<b>Reason</b>	