

**CLEARLAKE OAKS COUNTY WATER DISTRICT
AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

June 16, 2016

This meeting will be conducted by Roberts Rule of Order.

Where appropriate or deemed necessary, the Board may take action on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the District's Administrative Office at the above address.

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Clearlake Oaks County Water District Secretary to the Board at 707-998-3322. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

- Mrs. Margaret Medeiros, President Mr. Karl Hosier, Vice President
- Mrs. Judy Heeszal, Director Ms. Dena Barron, Director Mr. Richard Kuehn, Director
- Mr. Alan Gardner – General Manager Mr. Jason Mitchell – Operations Manager
- Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

Consent Items

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

1. **Staff Written Operational Reports**
 - a. Grants/Administration
 - b. Customer Service
 - c. Water Plant Operator
 - d. Waste Treatment Plant Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. May 2016 QB balance sheet and profit & loss statements
 - b. Bank account balances, accounts receivable, and check register
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report

3. Minutes of previous meeting for review and approval

- a. Minutes of Special Meeting 05-17-16
- b. Minutes of Regular Meeting 05-19-16
- c. Minutes of Special Meeting 06-01-16

4. Bills

- a. MC Engineering Invoice No. 1375, dated 5/31/16, in the amount of \$35,820.25, for the Water Distribution Study (Water Master Plan)
- b. MC Engineering Invoice No. 1372, dated 05/31/16, in the amount of \$23,077.64, for the Wastewater Treatment Plant Reclamation Study
- c. MC Engineering Invoice No. 1373, dated 5/31/16, in the amount of \$4,916.20, for the USDA Wastewater Treatment Plant Project

Action Taken: _____

5. Agenda (Old Business)

- a. Discussion and update on Wastewater Reclamation Study, USDA Wastewater Project and Master Water Plan from MC Engineering

Action Taken: _____

- b. Discussion and update of Harvey Blvd. Site

Action Taken: _____

- c. Discussion and update of CSA 16 Annexation progress

Action Taken: _____

- d. Discussion and consideration of Organizational Chart

Action Taken: _____

- e. Discussion and update of the Rules and Regulations committee

Action Taken: _____

- f. Discussion and report for rebuilding pressure reducing valves

Action Taken: _____

- g. Discussion and update of board meeting with legal counsel to discuss easements that go through Director Kuehn's property

Action Taken: _____

6. Agenda (New Business)

- a. Discussion and consideration of upgrading security at Water Plant

Action Taken: _____

- b. Discussion and consideration to purchase 50,000 lbs of Coagulant for filtering process at the water plant at \$.38/lb totaling \$19,000.00

Action Taken: _____

- c. Discussion and consideration of Resolution 16-07, rescinding 16-06, addendum to the existing mitigated negative declaration that was prepared for the Wastewater Inflow and Infiltration Study

Action Taken: _____

- d. Discussion and consideration to authorize engagement letter from Pehling & Pehling, CPAs, for fiscal yearend audit 2016, including Invoice No. 672 in the amount of \$3,475.00, for 50% down payment

Action Taken: _____

Closed Session **Time:** _____

- a. Discussion and consideration of eminent domain
- b. Discussion and consideration of Public Employment – Operator I pursuant to GC 54957

Open Session **Time:** _____

Action Taken in Closed Session: _____

Adjournment **Time:** _____

**Clearlake Oaks County Water District
Administrative Assistant Report
May 19, 2016**

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Administrative/Grant Status:

- **State Water Resources Control Board (SWRCB) Wastewater Collection System Mapping and Infiltration and Inflow Construction** – Currently working on applications
- **Department of Water Resources (DWR), Distribution System Study**
Amount Approved: \$400,000.00. MC Engineering is approx 55% complete as of the end of May, with status report attached.
- **State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study** **Amount Requested: \$299,640.** MC Engineering is approx 15% complete, and we are at 16% of the time allotment. Status report is attached.
- **USDA Waste Water Treatment Plant (loan) \$2.8M,** MC status report is attached. MC is holding a status phone meeting once a month, along with a face-to-face meeting every third Thursday of the month. One board member will be present on the monthly third Thursday meeting.
- **USDA Waste Water Treatment Plant (grant) \$1M,** this grant will become available once the loan has been disbursed.
- **Yearend** is approaching and Admin staff will be preparing for annual audit
- **Annual** evaluations for staff should be finished by months end
- **Sexual Harassment** and Ethics training is still ongoing.

Respectfully submitted,
Dianna Mann

4



Report Date: June 3, 2016

To: Alan Gardner, CLOCWD General Manager

From: Mark Carey, P.E. MC Engineering Principal Engineer

RE: CLOCWD Water Planning Grant Project Monthly Status Update and Projected Tasks

Billing Period: May, 2016

I. Project Status Update and Work Accomplished to Date

- Work during May included items under Task A, 1.2, 1.3, 2.2, 2.3, 3.1, 3.2, 3.4 and Task 4.1 and 4.2. These are addressed separately below.
- Task 1.2 work during May included:
 - Additional field surveying to locate missing valves and incorporate new information into the distribution system maps
- Task 1.3 related work completed during April included:
 - Field surveys and revisions to distribution system base maps
- Task 2.2 related work completed in May included:
 - Finalized water modeling criteria memo that includes all existing and future operating strategies, tank level setpoints, and projected pump capacity for each booster station
 - Additional modeling based on above criteria
- Task 2.3 related work completed in May included:
 - Prepared maps showing leak locations
 - Worked with staff to identify distribution system deficiencies
 - Finalized pipe replacement ranking criteria
- Task 3.1 related work completed in May included:
 - Completed water audit and component analysis and prepare water loss TM for staff review
- Task 3.2 related work completed in May included:
 - Prepared draft water loss TM with analysis of small, intermediate and large meters included
- Task 3.4 related work completed in May included:
 - Prepared cost/benefit business case for AMI and meters
 - Analyzed bolted vs. welded steel tanks
- Task 4.1 related work completed in May included:
 - Prepared preliminary estimates for booster pumps and tanks
 - Prepared AMI and meter replacement cost estimates
- Task 4.2 related work completed in May included:
 - Prepared TMs for boosters, tanks, meters and water loss that will be part of the draft water master plan report and CIP program
 - TMs included initial drawings for tanks and booster pump stations along with corresponding preliminary site plans.

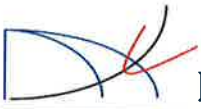
Budget Status Update

Total Budget: \$400,000
This Invoice: \$35,820.25
Cost to Date: \$223,666.76

Cost to Complete: \$176,333.24

II. Projected Tasks for April, 2016

- Various modeling runs and analysis of distribution system deficiencies
- Workshop with staff to review Tank and Boosters, Meters, and Water Loss TMs
- Finalize recommended improvements for WTP including upgrades to proposed washwater recovery system
- Distribution system pipeline replacement assessment
- Revise and finalize distribution system maps based on additional field locating and drawings provided by staff



Report Date: June 3, 2016

To: Alan Gardner, CLOCWD General Manager

From: Mark Carey, P.E. MC Engineering Principal Engineer

RE: CLOCWD SWRCW Wastewater Reclamation Study Planning Grant Status Report

I. Project Status Update and Work Accomplished to Date: Work completed this period was focused on the initial process evaluation, surveying, equipment condition assessments, and work on the water balance. Specific tasks included misc. Project Management functions, Task 1.1, Task 1.2, 2.1, 2.2, 2.3, 3.1, 6.1, 6.2, and 6.4. Specific work associated with these tasks is summarized below:

- Task 1.1, Records Search: Obtained prior study reports and made copies. Reviewed 1988 findings.
- Task 1.2, Operations Review: Continued review of WWTP operations during meeting with Stantec process expert and grade 5 operator. Identified other manholes in the lake and recording locations for considerations related to plant influent flow impacts.
- Task 2.1, Aerial Survey and Mapping: Processed invoice from Geo-legal for aerial mapping. Identified additional ground shots and obtained additional surveying data for unit processes and plant facilities.
- Tasks 2.2 and 2.3, Process Data Collection, Analysis and Modeling: Met with Stantec process engineer and Grade 5 operator with Pam at WWTP. Coordinated initial data collection and assisted with buying new D.O. probe from Hach Company. Prepared initial Bio-win process model.
- Task 3.1, Updated initial equipment inventory to document age and condition of existing facilities for subsequent analysis.
- Task 6.1, Prepared initial maps of potential reclamation and wastewater disposal sites
- Task 6.2, Populated water balance based on rainfall, lake levels, plant flows and anticipated vineyard uses.
- Task 6.3, Evaluated various sites for subsequent market analysis
- See USDA Monthly Summary Report for additional detail.

II. Budget Status Update

Total Budget: \$299,640.00

This Invoice: \$23,077.64

Cost to Date: \$45,858.20

Cost to Complete: \$253,781.80

III. Projected Tasks for June, 2016

- Complete base map for site
- Complete process data collection
- Finalize process model
- Complete initial water balance
- Initial evaluation of clarifier
- Scoping Recycled Water Market Opportunities

Report Date: June 4, 2016

To: Alan Gardner, CLOCWD General Manager

From: Mark Carey, P.E. MC Engineering Principal Engineer

RE: CLOCWD USDA Wastewater Facility Improvements Project Monthly Status Update and Projected Tasks
Billing Period: May, 2016

I. Project Status Update

- Site topographic surveys at the WWTP: Additional surveying was completed at the WWTP which included tie-ing in various structures and critical control points on the ground as identified by the MCE team.
- Additional documents were identified that included a 1988 study by Dewante and Stowell related to various reclamation and discharge options. This information is under review and being used as a basis of comparison for the current water balance and market study under the reclamation grant.
- Sewage Lift Stations: MCE coordinated with Southport Controls who is scheduled to continue with the design of new control panels and SCADA for various lift stations. Southport will be preparing predesign level estimates and reporting prior to embarking on design.
- Monthly invoicing was completed under the Project Management task along with coordination and scheduling with the District. It was agreed that MCE would attend a monthly meeting at the District office with an additional conference call between monthly meetings to coordinate with staff.
- Lift Station 7 Emergency Bypass: MCE prepared a record Autocad drawing of the LS 7 bypass that was recently constructed. This drawing will be submitted to CLOCWD for review and included in the District's electronic drawing archive for future reference during design of proposed LS 7 improvements.
- A limited number of hours were included under the USDA work to confirm some additional collection system features that will impact the design of various lift stations. MCE staff conducted related reviews of previously un-identified manholes in the Lake that will likely impact peak design flows as part of the Reclamation grant process analysis. These new manholes were surveyed and included in the collection system map books.
- MCE met with Stantech (formerly Eco:Logic) to assist in the process analysis and predesign for the new clarifier and other plant improvements under the Reclamation grant. A Bio-win computer process model was developed for the plant to analyze unit process design parameters. The team is currently awaiting collection of additional process data by plant staff.



II. Budget Status Update

The total billed by MC Engineering for May was

Total Budget: \$710,847

This Invoice: \$4,916.20

Cost to Date: \$51,923.89 (note that this includes the \$20,822.00 for the original PER)

Cost to Complete: \$658,923.11

III. Projected Tasks

- Continue with design of lift station control panels, including new flow meters and SCADA for each lift station (USDA funded)
- Update topographic base map of WWTP site (SWRCB)
- Begin market research for reclaimed water uses (SWRCB)
- Develop data collection needs for wastewater and collect additional data as needed (SWRCB/USDA)
- Collect data on existing plant equipment for inventory as required under SWRCB grant
- Conduct operations review of existing plant (SWRCB)
- Prepare process analysis for existing plant (SWRCB)
- Attend coordination meeting with the District and Lori Adams on May 3, 2016

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Clearlake Oaks County Water District Customer Service Report

June 10, 2016

To: Clearlake Oaks County Water District, Board of Directors

From: Magen Estep, Customer Service Lead

RE: June 2016 Meeting Update

***Liens and Releases:** Several releases have been processed. We hope to have liens ready within the next week or so.

***Upcoming:** Implementation of annual rate increase. New rates will go into effect with the July billing cycle. Please see the following for the total breakdown of the new rates.

***Other: Information -** We have recently gotten several verbal complaints from customers regarding the location of the payment drop box. These customers have been advised that this change was made in order to further protect their payments via video. However we have advised customers that we will look into a remedy to their concerns. We have received a tax apportionment check that has several collection accounts listed for payoff. Unfortunately, many of these accounts have previously been paid off by the owner or through escrow causing a balance that will need to be refunded.

As requested by General Manager, Alan Gardner in preparation of my maternity leave I have put together a list of tasks for my position along with a how to manual. Mary and Rachel have been made aware of this information and its location for reference in my absence.

Magen Estep
Customer Service Lead

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Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709

Clearlake Oaks, CA 95423

(707) 998-4758 Phone (707) 998-1245 Fax

www.clocwd.org website f.trujillo@clocwd.org e-mail

This is a brief report of notable events for the month of May, 2016

A Plant Report to SWRCB was completed, and mailed to Sheri Miller @ SWRCB on June 7, 2016. A copy was filed at the water plant

Water produced in the month of May 2016 was 15.587mg; at this time last year the production was 15.742 mg. This month's production is 155,000 lower than last year, or a 1% decrease. Our chemical usage is down 5% from this time last year primarily the reduction of our pre chlorination dosage which was implemented last month.

We did see an increase in production during the latter part of the month. Some of this can be attributed to the rise in temperature and swamp coolers coming on line, some can be attributed to the increase demand at the bulk filling station although the latter as per Dan's calculations is very minimal.

The distribution crew repaired one leak that had been ongoing on Anchor Village and they calculated this to have been a 5 gpm leak. There is also another ongoing leak at the west end of the district which was estimated at about 20 gpm by the leak detection technician hired by MC Engineering, this leak has been ongoing for quite some time now and it would be very helpful if this issue could be addressed soon. A reduction in demand of 20 gpm this time of year would have a very positive impact at the plant, as this adds up to 864,000 gallons per month that we would not have to treat or operate to produce.

We went online with Filter #1 on May 19, yes it is that time of year again with demand increasing and the lake changing it has proven itself to be very reliable. We will be initiating our yearly filter surveillance on filters #2 & #3 this month.

On May 24 a repair technician from Pacific Ozone was here to repair several issues on our ozone generator that we were unfamiliar with and to instruct us on general maintenance procedures on our unit. Several repairs were done but there are still other issues that need to be addressed to get our ozone generator to its full potential. This also needs to be addressed soon.

The water plant is still performing well, we are still backwashing every other day, there were no plant alarms or other issues that come to mind at this time.

Thank you,



Frank Trujillo, Chief Operator

12

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CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
JUNE 2016

Reporting Period: May, 2016

From: Pam Parker, Supervisor/Lead Plant Operator WWTP

To: Clearlake Oaks County Water District Board of Directors

June 10, 2016

Influent flows to the Wastewater Treatment Plant averaged 494,000 gallons per day in the month of May. With the daily recordings, the current lake level is 6.02 feet at the Rumsey Gauge. We received 1.25" of rain and the average lake level was 6.95 feet at the Rumsey Gauge, however May 2015; the monthly average was 3.99 feet at Rumsey. We received .35" of rain that month in 2015.

We conducted 2nd quarter Ground Water Monitoring on May 26th with annual quality control sampling on MW-3. I am pleased to report we were able to reach our purge volume for our forever troublesome MW-2, and we were able to grab samples this quarter. I have received the Coliform results from all three wells with a ND (non-detect) on all. I am waiting for all other sampling results and I will write the report and submit to Dean Enderlin.

We have started dredge season 2016 with the beginning of Pond #2. I will perform the same process as past seasons, moving to Pond #1 and Chlorine Contact Chamber after completion of Pond #2.

I have the first load of bio-solids removal going out on June 10th. I am pleased to report this load seems to be the driest load in my experience at the Waste Plant.

Operations and treatment is running normal with the performance of all routine maintenance.

Thank you,
Pam Parker



Supervisor/Lead Operator

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Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20
Clearlake Oaks, CA 95423
(707) 998-3322 Phone (707) 998-1245 Fax
www.clocwd.org website

June 13, 2016

Dear Board of Directors,

The Water Plant proved to be a place of interest in May with people gaining access on at least two different occasions. The first time 5/10/16 a truck was broken into as well as the two story building and the safety trailer. The second time 5/28/16 nothing was damaged, but the perpetrator did manage to make off with some miscellaneous hand tools and it would appear the person had bigger plans judging by the way the scene was left. A police report was made on both occasions. We have been fortunate in both events that nothing was damaged or stolen of major significance or that no one was injured while on the property.

I called alarm companies as well as some fencing companies and at this point I have received two quotes for the surveillance and have not heard anything back from the fencing companies (meaning not even a return call to tell me whether they will even service the area.)

Getting quotes for the CIA-VAL valves is still proving to be an issue as I can't get anyone to come to the Oaks to give a proper estimate.

Water loss continues at more than 50%, and it appears there is a considerable leak on the west end that we are having trouble locating. If the leak turns out to be where it is thought to be there could be much difficulty reaching and fixing it due to the possibility of out buildings being built over a main that runs through the back yards. Also the people that live on the properties are prolific growers and hesitant to grant access.

I am happy to report that there were no significant sewer backups since the last board letter.

Thank you,
Jason Mitchell

Mary Margaret
Medeiros
President

Karl Hosier
Vice President

Judith Heeszal
Director

Dena Barron
Director

Richard Kuehn
Director

14

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June 9, 2016

General Manager's Board Letter

Loans/Grants/ Accounting:

See Dianna's Report

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the rate changes and forfeiture agreements.
- **Staff changes:** None.

Water Plant Generator (please recall we are required to have one)

- The Cummings generator has been ordered. We will try pushing the factory to shorten the date once the unit is listed in the manufacturing line.
- Sherri Miller of the RWCQB has approved our plan to have standby rental until the Cummings can be installed. She understands it will be about 90 days for delivery.
- We will develop and file the Air Board Application so that can be in process.

Repair of pressure valves:

- Staff has tried to develop competitive bids. No one other than Clay Valve will submit a bid.
- **Request a motion** to move forward and get it done.
- Bid cost \$14001.52—no change from 4-14-16.

CSA 16.

- The owner has signed off on the easement and driveway plan.
- The clay valve design is progressing and Special Districts provided some money for MC to review the design.
- Special District is progressing on the rights of way to the Harvey site.
- Tentative water service to CSA 16 continues to be estimated for December.
- Note the Harvey end of the CSA 16 pipe was damaged by a car. We notified Special Districts who took care of it.

Lift Stations

- **Re 7**
 - We have ordered two certified appraisals. The first came in at \$26,000, an increased estimate over December uncertified value by Shoreline Realty. The second came in at \$21300.

15

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- The \$26,000 was not correctly performed. We have been waiting for the appraiser to return from Europe to have it redone with only sold properties. Counsel was advised of the delay.
- Our attorney determined that the owner gains the IRS income exemption on the forgiven part of her loan simply by being served by our notice letter. I have advised her to confirm with her own lawyer.
- The only question is if Bank of America will cooperate or throw good money after bad by trying to get more than the higher of the two registered appraisals.
- NOTE: there are only three registered appraisers in Lake County and we used two of them here.

"Bylaws" Rules and Regulations Committee

- The new Committee met on 5-12 without any staff present.

Backflows

- The District has known about this obligation to enforce since 2013. We patterned our ordinance after Buckingham's because it survived court challenge.
- Amy Little, SWRCB, via email dated 3-22-16 stated:
 - "The District needs to come up with a plan to (1) install the recommended devices and (2) complete the required annual testing each year." She discussed this at the last Board regular meeting.
- We are working with Little to determine what subsidies are available. NOTE if we consider using District personnel for installation the State will not compensate the District for our employees' work.
- We are following up on the idea of including it in the meter study, having agreement with Little on the timing, and see if we can get a grant to cover the entire cost, except for our inspection, so residents pay \$100 or less each.

District Easements

- Substantial work has been done developing the history and tracing easements. The project should be ready for Board review a few days after this meeting.

Alan Gardner, GM

2:55 PM

06/08/16

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of May 31, 2016

2.0.1

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	882,437.60
Other Current Assets	662,241.00
Total Current Assets	<u>1,544,678.60</u>
Fixed Assets	<u>6,029,250.45</u>
TOTAL ASSETS	<u><u>7,573,929.05</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	163,115.77
Credit Cards	1,445.88
Other Current Liabilities	140,582.26
Total Current Liabilities	<u>305,143.91</u>
Total Liabilities	<u>305,143.91</u>
Equity	<u>7,406,259.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,711,403.67</u></u>

Clearlake Oaks County Water District

06/09/16

Balance Sheet

Accrual Basis

As of May 31, 2016

2,912

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.04 · DWR - CHECKING	400.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	290,934.82
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	479,934.82
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECKING - WAS ...	226,462.97
102.02 · WAB SAVINGS - CRP WATER	156,156.72
102.03 · WAB SAVINGS - CRP SEWER	156,957.71
Total Checking/Savings	1,019,912.22
Other Current Assets	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	300.00
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
Total Other Current Assets	662,241.00
Total Current Assets	1,682,153.22
Fixed Assets	
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)	1,791,348.30
Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	1,791,348.30
122 · Buildings (OFFICE BUILDING - WAS 1011180)	8,475,638.00
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	67,318.07
124.30 · Lift Stations - Other	22,682.50
Total 124.30 · Lift Stations	90,000.57
124.50 · Mains	5,526.58
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other	3,136,437.00
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,231,964.15
125 · Land	277,470.00
129 · ALLOW. FOR DEPRECIATION	-7,747,170.00
Total Fixed Assets	6,029,250.45
TOTAL ASSETS	<u>7,711,403.67</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	163,115.77
Total Accounts Payable	163,115.77
Credit Cards	
210 · Cal Card	
210.05 · Cal Card - Dan - 4075	-0.12
210.04 · Cal Card - Alan - 4000	1,446.00
Total 210 · Cal Card	1,445.88

19

Clearlake Oaks County Water District

Balance Sheet

As of May 31, 2016

06/09/16

Accrual Basis

2.9.3

	<u>May 31, 16</u>
Total Credit Cards	1,445.88
Other Current Liabilities	
280 · Loan	
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become available to cover pr...	20,000.00
280.01 · Kansas State Bk - VACON	60,592.51
280.03 · Kansas State Bk - Camera Traile	20,832.53
Total 280 · Loan	101,425.04
221 · Health Ins - EE Portion	-8,979.94
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	-2,051.10
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO SHERIFF - WA...	261.99
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-261.99
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	0.00
223.40 · ACCRUED PAYROLL (ACCRUED PAYROLL - WAS 2097105)	2,051.10
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABLE - WAS 2097110)	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2097112)	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX WITHHOLDIN...	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX WITHHOLDING - WA...	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2097122)	-24.73
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS CO-PAY - WA...	-576.43
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS 2097195)	600.00
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE BENEFITS -...	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not ...	-1.46
Total Other Current Liabilities	140,582.26
Total Current Liabilities	305,143.91
Total Liabilities	305,143.91
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this account. The balanc...	328,889.15
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)	708,745.59
Net Income	358,909.41
Total Equity	7,406,259.76
TOTAL LIABILITIES & EQUITY	<u><u>7,711,403.67</u></u>

Clearlake Oaks County Water District

06/09/16

Profit and Loss

Accrual Basis

July 2015 through May 2016

2.9.4

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Income						
Income						
410 · Client Reg Pmt	0.00	0.00	814,133.89	918,381.90	1,732,515.79	1,732,515.79
420 · Connection Fees	0.00	0.00	1,896.00	3,488.00	5,384.00	5,384.00
430 · Penalty & Interest	0.00	0.00	6,480.79	30,697.63	37,178.42	37,178.42
440 · Misc Revenue	10,680.43	0.00	0.00	26,063.78	36,744.21	36,744.21
450 · Other - Non S/W Rev	0.00	0.00	94,008.14	114,219.66	208,227.80	208,227.80
Total Income	10,680.43	0.00	916,518.82	1,092,850.97	2,020,050.22	2,020,050.22
Total Income	10,680.43	0.00	916,518.82	1,092,850.97	2,020,050.22	2,020,050.22
Gross Profit	10,680.43	0.00	916,518.82	1,092,850.97	2,020,050.22	2,020,050.22
Expense						
Salaries & EE Benefits						
505 · Salaries & Wages	262,003.95	160,820.41	133,709.45	101,980.96	658,514.77	658,514.77
510 · Contract Labor	0.00	0.00	13,250.00	0.00	13,250.00	13,250.00
520 · FICA - District Share	19,469.56	11,693.61	9,726.71	7,762.12	48,652.00	48,652.00
530 · Medical Ins - Dist Share	49,468.22	30,467.24	32,547.28	13,371.19	125,853.93	125,853.93
540 · PERS - District Share	28,076.33	8,619.58	8,206.58	10,785.23	55,687.72	55,687.72
550 · Unemployment	14,369.35	26.07	0.00	0.00	14,395.42	14,395.42
560 · Workers Comp Ins	4,411.88	8,387.55	4,825.14	7,308.43	24,933.00	24,933.00
Total Salaries & EE Benefits	377,799.29	220,014.46	202,265.16	141,207.93	941,286.84	941,286.84
Services & Supplies						
605 · Advertising	661.63	0.00	0.00	0.00	661.63	661.63
610 · Bank Fees	4,229.49	0.00	45.00	0.00	4,274.49	4,274.49
620 · Communications & Internet	3,107.81	0.00	2,965.61	3,234.17	9,307.59	9,307.59
622 · Board Exp	7,248.72	0.00	0.00	0.00	7,248.72	7,248.72
625 · Equip - Field (\$300-\$4999)	0.00	392.38	799.61	392.37	1,584.36	1,584.36
630 · Equip - Office	290.22	0.00	13.45	105.96	409.63	409.63
640 · Fuel & Oil	0.00	14,776.18	1,073.64	75.62	15,925.44	15,925.44
645 · Insurance	286.00	0.00	34,449.50	34,449.50	69,185.00	69,185.00
650 · Interest	-3.50	3,295.08	0.00	0.00	3,291.58	3,291.58
657 · Lab	0.00	0.00	10,280.64	14,268.91	24,549.55	24,549.55
660 · Memberships & Subscription	1,388.23	0.00	6,283.69	29,676.07	37,347.99	37,347.99
665 · Mileage Reimb	1,817.23	179.98	678.32	214.29	2,889.82	2,889.82
670 · Postage & Shipping	7,983.48	6.74	7.15	37.30	8,034.67	8,034.67
675 · Professional Services	52,838.36	90.00	12,631.15	1,089.80	66,649.31	66,649.31
685 · Rents	5,434.45	0.00	0.00	0.00	5,434.45	5,434.45
690 · Safety & Security	809.40	2,471.48	3,875.94	1,386.95	8,543.77	8,543.77
700 · Tools & Instruments	0.00	5,147.84	3,814.43	1,486.46	10,448.73	10,448.73
703 · Supplies - Clothing & Personal	1,002.92	1,001.64	1,195.10	1,102.28	4,301.94	4,301.94
705 · Supplies - Office	6,479.51	334.61	937.56	1,138.45	8,890.13	8,890.13
715 · Supplies-Chemicals-Operating	0.00	214.81	82,849.83	72,535.63	155,600.27	155,600.27
720 · Supplies - Inventory - Other	0.00	0.00	4,731.77	652.26	5,384.03	5,384.03
730 · Taxes - Licenses	0.00	436.00	1,634.00	769.57	2,839.57	2,839.57
735 · Training (Classes, books, etc)	1,677.83	210.00	2,250.83	1,307.72	5,446.38	5,446.38
745 · Travel / Lodging	456.12	0.00	86.69	111.86	654.67	654.67
750 · Utilities	4,143.48	0.00	60,847.10	94,676.30	159,666.88	159,666.88
760 · Waste Disposal	390.23	46.52	27,326.02	38.85	27,801.62	27,801.62
795 · Yolo Co	0.00	0.00	0.00	34,133.38	34,133.38	34,133.38
799 · Misc	12.69	14.27	17,955.64	20,620.77	38,603.37	38,603.37
Total Services & Supplies	100,254.30	28,617.53	276,732.67	313,504.47	719,108.97	719,108.97

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06/09/16

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2015 through May 2016

2,191.5

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Repairs & Replacement						
810 · R&R Buildings & Grounds	1,964.76	378.18	43,717.27	19,896.81	65,957.02	65,957.02
815 · R&R Damage Claim (Cost to fi...	0.00	0.00	-6,252.69	0.00	-6,252.69	-6,252.69
820 · R&R Electronics	2,238.87	310.80	415.00	3,241.21	6,205.88	6,205.88
830 · R&R Equipment	0.00	2,511.24	11,629.59	2,490.11	16,630.94	16,630.94
832 · R&R D/C	0.00	33.09	11,623.20	37,195.42	48,851.71	48,851.71
840 · R&R Vehicles	0.00	12,167.16	11,186.86	4,025.68	27,379.70	27,379.70
Total Repairs & Replacement	4,203.63	15,400.47	72,319.23	66,849.23	158,772.56	158,772.56
Total Expense	482,257.22	264,032.46	551,317.06	521,561.63	1,819,168.37	1,819,168.37
Net Income	-471,576.79	-264,032.46	365,201.76	571,289.34	200,881.85	200,881.85

22

Clearlake Oaks County Water District
CRP/CIP Profit and Loss
 July 2015 through May 2016

2.9.6

	Sewer (GL)	Water (GL)	Total GL	TOTAL
Income				
Income				
425 · CRP (Capital Replacment Plan)	196,721.70	193,994.20	390,715.90	390,715.90
Total Income	196,721.70	193,994.20	390,715.90	390,715.90
Total Income	196,721.70	193,994.20	390,715.90	390,715.90
Gross Profit	196,721.70	193,994.20	390,715.90	390,715.90
Expense				
Repairs & Replacement				
850 · CRP				
850.2 · Sewer	37,439.00	0.00	37,439.00	37,439.00
850.1 · Water	0.00	500.00	500.00	500.00
Total 850 · CRP	37,439.00	500.00	37,939.00	37,939.00
Total Repairs & Replacement	37,439.00	500.00	37,939.00	37,939.00
Total Expense	37,439.00	500.00	37,939.00	37,939.00
Net Income	159,282.70	193,494.20	352,776.90	352,776.90

Clearlake Oaks Co Water District
Budget Variance Report April 2016

2,917

11

Target % > **92%**

Thru End of May 2016 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,128,000	1,034,000	974,867	86%	1,060,700	972,308	820,338	77%
Total Operating Expenses	970,909	890,000	894,703	92%	1,040,074	953,402	924,463	89%
Operating Balance (loss)	157,091	144,000	80,164		20,626	18,907	(104,125)	
420 Connection Rev			3,448				1,896	
425 CRP Rev	130,872	119,966	193,994	148%	168,036	154,033	196,722	117%
			-				-	
450 Other-Non S/W Rev	96,000	88,000	119,560	125%	85,000	77,917	99,348	117%
CRP Exps			500				36,563	
			-				-	
Debt Service Exp	37,391	34,275	34,275	92%	57,250	52,479	52,479	92%
Depreciation Exp	194,168	177,987	177,987	92%	165,786	151,971	151,971	92%
Net Change In Net Position (loss)	152,404	173,979	184,404		50,626	98,886	(47,172)	

Report Revenue Notes:

675 - Auditor, and MC Engineering Title 22 Feasibility	WestAmer Op	\$	273,764
700 - Tools for both water and sewer	WestAmer(2) CRP Accounts		352,777
703 - Purchased most of the clothing for the year.	LAIF		480,489
	Total	\$	1,107,030

Thru End of May 2016 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,100,000	1,008,333	918,382	83%	1,047,200	959,933	814,134	78%
430 Penalty & Interest	28,000	25,667	30,421	109%	13,500	12,375	6,204	46%
440 Misc(turn on/off's & LC tax)	0	0	26,064		0	0	-	0%
Total Revenue >	1,128,000	1,034,000	974,867	86%	1,060,700	972,308	820,338	77%

Thru End of May 2016 Operating Expenses	Budget				Actual			
	Annual	YTD	YTD	%	YTD	%	YTD	%
505 Salaries & Wages	346,547	317,668	313,393	90%	371,852	340,865	345,121	93%
510 Contracted Labor	14,000	12,833	-	0%	14,000	12,833	13,250	95%
520 FICA - District Share	28,578	26,196	23,344	82%	30,670	28,114	25,309	83%
530 Medical Ins - District Share	76,995	70,579	53,339	69%	107,816	98,831	72,515	67%
540 PERS - District Share	35,875	32,885	29,133	81%	33,795	30,979	26,555	79%
550 Unemployment	5,500	5,042	7,198	131%	5,500	5,042	7,198	131%
560 Workers Comp Ins	15,857	14,535	13,708	86%	14,134	12,956	11,225	79%
Salaries and Employee Benefits >	523,352	479,739	440,114	84%	577,767	529,620	501,172	87%
605 Advertising	125	115	331	265%	125	115	331	265%
610 Bank Fees	2,800	2,567	2,115	76%	2,800	2,567	2,160	77%

24

Clearlake Oaks Co Water District
Budget Variance Report April 2016

J. A. S.

WATER

SEWER

Thru End of May 2016 Summary	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,128,000	1,034,000	974,867	86%	1,060,700	972,308	820,338	77%
Total Operating Expenses	970,909	890,000	894,703	92%	1,040,074	953,402	924,463	89%
Operating Balance (loss)	157,091	144,000	80,164		20,626	18,907	(104,125)	
420 Connection Rev			3,448				1,896	
425 CRP Rev	130,872	119,966	193,994	148%	168,036	154,033	196,722	117%
			-				-	
450 Other-Non S/W Rev	96,000	88,000	119,560	125%	85,000	77,917	99,348	117%
CRP Exps			500				36,563	
Debt Service Exp	37,391	34,275	34,275	92%	57,250	52,479	52,479	92%
Depreciation Exp	194,168	177,987	177,987	92%	165,786	151,971	151,971	92%
Net Change In Net Position (loss)	152,404	173,979	184,404		50,626	98,886	(47,172)	

Report Revenue Notes:

675 - Auditor, and MC Engineering Title 22 Feasibility	WestAmer Op	\$	266,226
700 - Tools for both water and sewer	WestAmer(2) CRP Accounts		352,777
703 - Purchased most of the clothing for the year.	LAIF		480,489
	Total	\$	1,099,492

WATER

SEWER

Thru End of May 2016 Operating Revenue	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,100,000	1,008,333	918,382	83%	1,047,200	959,933	814,134	78%
430 Penalty & Interest	28,000	25,667	30,421	109%	13,500	12,375	6,204	46%
440 Misc(turn on/off's & LC tax)	0	0	26,064		0	0	-	0%
Total Revenue >	1,128,000	1,034,000	974,867	86%	1,060,700	972,308	820,338	77%

Thru End of May 2016 Operating Expenses	Budget		Actual YTD	%	Actual YTD	%		
	Annual	YTD						
505 Salaries & Wages	346,547	317,668	313,393	90%	371,852	340,865	345,121	93%
510 Contracted Labor	14,000	12,833	-	0%	14,000	12,833	13,250	95%
520 FICA - District Share	28,578	26,196	23,344	82%	30,670	28,114	25,309	83%
530 Medical Ins - District Share	76,995	70,579	53,339	69%	107,816	98,831	72,515	67%
540 PERS - District Share	35,875	32,885	29,133	81%	33,795	30,979	26,555	79%
550 Unemployment	5,500	5,042	7,198	131%	5,500	5,042	7,198	131%
560 Workers Comp Ins	15,857	14,535	13,708	86%	14,134	12,956	11,225	79%
Salaries and Employee Benefits >	523,352	479,739	440,114	84%	577,767	529,620	501,172	87%
605 Advertising	125	115	331	265%	125	115	331	265%
610 Bank Fees	2,800	2,567	2,115	76%	2,800	2,567	2,160	77%

25

2,919

620	Communications & Internet	5,500	5,042	4,788	87%	4,500	4,125	4,520	100%
622	Board Exp	250	229	3,625	1450%	250	229	3,625	1450%
625	Equip - Field (\$300-\$4999)	2,000	1,833	588	29%	4,000	3,667	996	25%
630	Equip - Office	850	779	251	30%	1,350	1,238	158	12%
640	Fuel & Oil	12,000	11,000	7,464	62%	11,500	10,542	8,462	74%
645	Insurance	38,500	35,292	34,593	90%	38,500	35,292	34,593	90%
650	Interest	2,050	1,879	1,646	80%	3,850	3,529	1,646	43%
657	Lab	16,000	14,667	14,269	89%	21,000	19,250	10,281	49%
660	Memberships & Subscription:	16,750	15,354	30,370	181%	23,550	21,588	6,978	30%
665	Mileage Reimb	1,750	1,604	1,213	69%	1,550	1,421	1,677	108%
670	Postage & Shipping	4,850	4,446	4,032	83%	4,800	4,400	4,002	83%
675	Professional Services	10,150	9,304	27,553	271%	25,150	23,054	39,095	155%
685	Rents	6,200	5,683	2,717	44%	6,200	5,683	2,717	44%
690	Safety & Security	4,808	4,407	3,027	63%	11,808	10,824	5,516	47%
700	Tools & Instruments	2,150	1,971	4,060	189%	3,250	2,979	6,388	197%
703	Supplies - Clothing & Persona	1,950	1,788	2,105	108%	2,450	2,246	2,198	90%
705	Supplies - Office	3,350	3,071	4,546	136%	3,950	3,621	4,346	110%
715	Supplies - Chemicals - Operati	47,000	43,083	72,644	155%	40,000	36,667	82,958	207%
720	Supplies - Other	1,525	1,398	652	43%	1,525	1,398	4,732	310%
730	Taxes - Licenses	2,000	1,833	988	49%	2,800	2,567	1,852	66%
735	Training	3,050	2,796	2,252	74%	4,050	3,713	3,195	79%
745	Travel	2,000	1,833	340	17%	2,000	1,833	315	16%
750	Utilities	97,050	88,963	96,748	100%	72,050	66,046	62,919	87%
760	Waste Disposal	550	504	258	47%	60,250	55,229	27,545	46%
795	Yolo Co	37,000	33,917	34,133	92%				
799	Misc	7,750	7,104	20,635	266%	7,750	7,104	17,970	232%
	Services and Supplies >	329,958	302,461	377,938	115%	361,008	330,924	341,170	95%
810	R&R Buildings & Grounds	29,500	27,042	21,069	71%	19,500	17,875	44,889	230%
815	R & R Damage Claims	5,000	4,583	-	0%	5,000	4,583	(6,253)	-125%
820	R&R Electronics	6,050	5,546	4,516	75%	5,550	5,088	1,690	30%
830	R&R Equipment	3,050	2,796	3,746	123%	11,250	10,313	12,886	115%
832	R&R Mains/Service Lines	60,000	55,000	37,212	62%	40,000	36,667	11,640	29%
840	R&R Vehicles (\$2k/vehicle)	14,000	12,833	10,110	72%	20,000	18,333	17,271	86%
	Repairs & Replacement >	117,600	107,800	76,651	65%	101,300	92,858	82,121	81%
	Total Expenses >	970,909	890,000	894,703	92%	1,040,074	953,402	924,463	89%

Report Expense Notes:

660w Annual Water Permits

799 MISC Water and Sewer - \$35K expense from Cal Trans for manholes on Hwy 20. Contract signed and approved in 2014

605 Advertising Admin = \$7,200 expense from Lake County for elections

690 Safety and Security Admin = \$333 CPR

735 - Training Admin = \$625 Utility Management Certification for General Manager

715 Supplies Sewer = \$14K Sludge Bags

660 Membership and Subscriptions Water was completely underfunded

26

Administration - Budget Variance Report 2015

Target % >

91.7%

2.9.10

Thru End of May 2016		2015-2016 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	300,390	275,357	262,004	87.2%	38,386	
510 Contracted Labor	-	-	-		-	
520 FICA - District Share	24,976	22,895	19,470	78.0%	5,506	
530 Medical Ins - District Share	72,060	66,055	49,468	68.6%	22,592	
540 PERS - District Share	37,589	34,456	28,076	74.7%	9,513	
550 Unemployment	11,000	10,083	14,369	130.6%	(3,369)	
560 Workers Comp Ins	7,522	6,895	4,412	58.7%	3,110	
Salaries and Employee Benefits >	453,536	415,741	377,799	83.3%	75,737	
605 Advertising	250	229	662	264.8%	(412)	
610 Bank Fees	5,600	5,133	4,229	75.5%	1,371	
620 Communications & Internet	3,000	2,750	3,108	103.6%	(108)	
622 Board Exp	500	458	7,249	1449.8%	(6,749)	
625 Equip - Field (\$300-\$4999)	0	0	-	0.0%	0	
630 Equip - Office	700	642	290	41.4%	410	
640 Fuel & Oil	0	0		0.0%	0	
645 Insurance	0	0	286	28600000.0%	(286)	
650 Interest	0	0	(4)	-400000.0%	4	
657 Lab	0	0		0.0%	0	
660 Memberships & Subscriptions	700	642	1,388	198.3%	(688)	
665 Mileage Reimb	2,000	1,833	1,817	90.9%	183	
670 Postage & Shipping	9,400	8,617	7,983	84.9%	1,417	
675 Professional Services	16,300	14,942	52,838	324.2%	(36,538)	
685 Rents	7,400	6,783	5,434	73.4%	1,966	
690 Safety & Security	315	289	809	256.8%	(494)	
700 Tools & Instruments	0	0	-	0.0%	0	
703 Supplies - Clothing & Persona	400	367	1,003	250.8%	(603)	
705 Supplies - Office	5,000	4,583	6,480	129.6%	(1,480)	
715 Supplies - Chemicals - Operati	0	0	-	0.0%	0	
720 Supplies - Other	50	46		0.0%	50	
730 Taxes - Licenses	0	0		0.0%	0	
735 Training	600	550	1,678	279.7%	(1,078)	
745 Travel	1,000	917	456	45.6%	544	
750 Utilities	4,100	3,758	4,143	101.0%	(43)	
760 Waste Disposal	500	458	390	78.0%	110	
795 Yolo Co	0	0		0.0%	0	
799 Misc	500	458	13	2.6%	487	
Services and Supplies >	58,315	53,455	100,252	171.9%	(41,937)	
810 R&R Buildings & Grounds	4,000	3,667	1,965	49.1%	2,035	
815 R & R Damage Claims	0	0		0.0%	0	
820 R&R Electronics	3,600	3,300	2,239	62.2%	1,361	
830 R&R Equipment	2,000	1,833		0.0%	2,000	
832 R&R Mains/Service Lines	0	0		0.0%	0	
840 R&R Vehicles (\$2k/vehicle)	3,000	2,750		0.0%	3,000	
Repairs & Replacement >	12,600	11,550	4,204	33.4%	8,396	
Total Expenses >	524,451	480,747	482,255	92.0%	42,196	

D.A.H

Thru End of May 2016		2015-2016 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	148,070	135,731	160,820	108.6%	(12,750)	
510 Contracted Labor	28,000	25,667			28,000	
520 FICA - District Share	12,155	11,142	11,694	96.2%	461	
530 Medical Ins - District Share	47,857	43,869	30,467	63.7%	17,390	
540 PERS - District Share	12,017	11,016	8,620	71.7%	3,397	
550 Unemployment	0	0	26	2600000.0%	(26)	
560 Workers Comp Ins	7,970	7,306	8,388	105.2%	(418)	
Salaries and Employee Benefits >	256,070	234,731	220,015	85.9%	36,055	
605 Advertising	0	0		0.0%	0	
610 Bank Fees	0	0		0.0%	0	
620 Communications & Internet	0	0		0.0%	0	
622 Board Exp	0	0		0.0%	0	
625 Equip - Field (\$300-\$4999)	4,000	3,667	392	9.8%	3,608	
630 Equip - Office	0	0		0.0%	0	
640 Fuel & Oil	23,000	21,083	14,776	64.2%	8,224	
645 Insurance	0	0		0.0%	0	
650 Interest	3,500	3,208	3,295	94.1%	205	
657 Lab	0	0		0.0%	0	
660 Memberships & Subscriptions	800	733		0.0%	800	
665 Mileage Reimb	500	458	180	36.0%	320	
670 Postage & Shipping	100	92	7	7.0%	93	
675 Professional Services	0	0	90	9000000.0%	(90)	
685 Rents	1,000	917		0.0%	1,000	
690 Safety & Security	4,300	3,942	2,471	57.5%	1,829	
700 Tools & Instruments	2,900	2,658	5,148	177.5%	(2,248)	
703 Supplies - Clothing & Personal	1,500	1,375	1,002	66.8%	498	
705 Supplies - Office	500	458	335	67.0%	165	
715 Supplies - Chemicals - Operating	0	0	215	21500000.0%	(215)	
720 Supplies - Other	1,000	917		0.0%	1,000	
730 Taxes - Licenses	1,000	917	436	43.6%	564	
735 Training	1,500	1,375	210	14.0%	1,290	
745 Travel	1,000	917		0.0%	1,000	
750 Utilities	0	0		0.0%	0	
760 Waste Disposal	0	0	47	4700000.0%	(47)	
795 Yolo Co	0	0		0.0%	0	
799 Misc	5,000	4,583	14	0.3%	4,986	
Services and Supplies >	51,600	47,300	28,618	55.5%	22,982	
810 R&R Buildings & Grounds	5,000	4,583	378	7.6%	4,622	
815 R & R Damage Claims	0	0		0.0%	0	
820 R&R Electronics	1,500	1,375	311	20.7%	1,189	
830 R&R Equipment	500	458	2,511	502.2%	(2,011)	
832 R&R Mains/Service Lines	0	0	33	3300000.0%	(33)	
840 R&R Vehicles (\$2k/vehicle)	17,000	15,583	12,167	71.6%	4,833	
Repairs & Replacement >	24,000	22,000	15,400	64.2%	8,600	
Total Expenses >	331,670	304,031	264,033	79.6%	67,637	

Thru End of May 2016		2015-2016 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	147,622	135,320	133,709	99.6%	13,913	
510 Contracted Labor	-	-	13,250		(13,250)	
520 FICA - District Share	12,104	11,095	9,727	80.4%	2,377	
530 Medical Ins - District Share	47,857	43,869	32,547	68.0%	15,310	
540 PERS - District Share	8,992	8,243	8,207	91.3%	785	
550 Unemployment	0	0	-	0.0%	0	
560 Workers Comp Ins	6,388	5,856	4,825	75.5%	1,563	
Salaries and Employee Benefits >	222,964	204,384	202,265	90.7%	20,699	
605 Advertising	0	0		0.0%	0	
610 Bank Fees	0	0	45	4500000.0%	(45)	
620 Communications & Internet	3,000	2,750	2,966	98.9%	34	
622 Board Exp	0	0	-	0.0%	0	
625 Equip - Field (\$300-\$4999)	2,000	1,833	800	40.0%	1,200	
630 Equip - Office	1,000	917	13	1.3%	987	
640 Fuel & Oil	0	0	1,074	107400000.0%	(1,074)	
645 Insurance	38,500	35,292	34,450	89.5%	4,050	
650 Interest	2,100	1,925		0.0%	2,100	
657 Lab	21,000	19,250	10,281	49.0%	10,719	
660 Memberships & Subscriptions	22,800	20,900	6,284	27.6%	16,516	
665 Mileage Reimb	300	275	678	226.0%	(378)	
670 Postage & Shipping	50	46	7	14.0%	43	
675 Professional Services	17,000	15,583	12,631	74.3%	4,369	
685 Rents	2,000	1,833		0.0%	2,000	
690 Safety & Security	9,500	8,708	3,876	40.8%	5,624	
700 Tools & Instruments	1,800	1,650	3,814	211.9%	(2,014)	
703 Supplies - Clothing & Personal	1,500	1,375	1,195	79.7%	305	
705 Supplies - Office	1,200	1,100	938	78.2%	262	
715 Supplies - Chemicals - Operating	40,000	36,667	82,850	207.1%	(42,850)	
720 Supplies - Other	1,000	917	4,732	473.2%	(3,732)	
730 Taxes - Licenses	2,300	2,108	1,634	71.0%	666	
735 Training	3,000	2,750	2,251	75.0%	749	
745 Travel	1,000	917	87	8.7%	913	
750 Utilities	70,000	64,167	60,847	86.9%	9,153	
760 Waste Disposal	60,000	55,000	27,326	45.5%	32,674	
795 Yolo Co	0	0		0.0%	0	
799 Misc	5,000	4,583	17,956	359.1%	(12,956)	
Services and Supplies >	306,050	280,546	276,735	90.4%	29,315	
810 R&R Buildings & Grounds	15,000	13,750	43,717	291.4%	(28,717)	
815 R & R Damage Claims	5,000	4,583	(6,253)	-125.1%	11,253	
820 R&R Electronics	3,000	2,750	415	13.8%	2,585	
830 R&R Equipment	10,000	9,167	11,630	116.3%	(1,630)	
832 R&R Mains/Service Lines	40,000	36,667	11,623	29.1%	28,377	
840 R&R Vehicles (\$2k/vehicle)	10,000	9,167	11,187	111.9%	(1,187)	
Repairs & Replacement >	83,000	76,083	72,319	87.1%	10,681	
Total Expenses >	612,014	561,013	551,319	90.1%	60,695	

Water - Budget Variance Report 2015

Target % >

91.7%

D.A. 13

Thru End of May 2016		2015-2016 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	122,317	112,124	101,981	83.4%	20,336
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	10,012	9,178	7,762	77.5%	2,250
530	Medical Ins - District Share	17,036	15,617	13,371	78.5%	3,665
540	PERS - District Share	11,072	10,149	10,785	97.4%	287
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	8,111	7,435	7,308	90.1%	803
Salaries and Employee Benefits >		168,549	154,503	141,207	83.8%	27,342
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0%	0
620	Communications & Internet	4,000	3,667	3,234	80.9%	766
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300-\$4999)	0	0	392	39200000.0%	(392)
630	Equip - Office	500	458	106	21.2%	394
640	Fuel & Oil	500	458	76	15.2%	424
645	Insurance	38,500	35,292	34,450	89.5%	4,050
650	Interest	300	275	-	0.0%	300
657	Lab	16,000	14,667	14,269	89.2%	1,731
660	Memberships & Subscriptions	16,000	14,667	29,676	185.5%	(13,676)
665	Mileage Reimb	500	458	214	42.8%	286
670	Postage & Shipping	100	92	37	37.0%	63
675	Professional Services	2,000	1,833	1,089	54.5%	911
685	Rents	2,000	1,833	-	0.0%	2,000
690	Safety & Security	2,500	2,292	1,387	55.5%	1,113
700	Tools & Instruments	700	642	1,486	212.3%	(786)
703	Supplies - Clothing & Personal	1,000	917	1,102	110.2%	(102)
705	Supplies - Office	600	550	1,138	189.7%	(538)
715	Supplies - Chemicals - Operating	47,000	43,083	72,536	154.3%	(25,536)
720	Supplies - Other	1,000	917	652	65.2%	348
730	Taxes - Licenses	1,500	1,375	770	51.3%	730
735	Training	2,000	1,833	1,308	65.4%	692
745	Travel	1,000	917	112	11.2%	888
750	Utilities	95,000	87,083	94,676	99.7%	324
760	Waste Disposal	300	275	39	13.0%	261
795	Yolo Co	37,000	33,917	34,133	92.3%	2,867
799	Misc	5,000	4,583	20,621	412.4%	(15,621)
Services and Supplies >		275,000	252,083	313,503	114.0%	(38,503)
810	R&R Buildings & Grounds	25,000	22,917	19,897	79.6%	5,103
815	R & R Damage Claims	5,000	4,583	-	0.0%	5,000
820	R&R Electronics	3,500	3,208	3,241	92.6%	259
830	R&R Equipment	1,800	1,650	2,490	138.3%	(690)
832	R&R Mains/Service Lines	60,000	55,000	37,195	62.0%	22,805
840	R&R Vehicles (\$2k/vehicle)	4,000	3,667	4,026	100.7%	(26)
Repairs & Replacement >		99,300	91,025	66,849	67.3%	32,451
Total Expenses >		542,849	497,611	521,559	96.1%	21,290

Clearlake Oaks County Water District
Capital Improvements
As of May 31, 2016

29.14

Date	Name	Memo	Amount
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)			
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)			
12/14/2015	Hydra-Stop	CRP - INSTA VALVE UNIT COMPLETE	55,936.77
03/01/2016	Genset West, LLC	Generator - SER# PO508170004	11,366.25
Total 120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 10...			67,303.02
Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)			67,303.02
122 · Buildings (OFFICE BUILDING - WAS 1011180)			
Total 122 · Buildings (OFFICE BUILDING - WAS 1011180)			
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)			
124.30 · Lift Stations			
124.31 · Lift Station 7 Bypass			
12/21/2015	Pace	REPAIR NIPPLES FOR LS7	279.33
12/29/2015	Pace	LS 7 BYPASS	2,979.03
12/31/2015	Pace	LS 7 BYPASS	-1,478.56
12/31/2015	Pace	LS 7 BYPASS	2,067.70
01/04/2016	United Rentals	PUMP RENTAL	7,393.46
01/05/2016	Pace	LS 7 BYPASS PROJECT	12,877.74
01/06/2016	Pace	LS 7 BYPASS	126.81
01/06/2016	Pace	LS 7 BYPASS	658.22
01/06/2016	Pace	LS 7 BYPASS	1,444.48
01/07/2016	Pace	LS 7 BYPASS	2,249.55
01/08/2016	Pace	LS 7 BYPASS	266.92
01/11/2016	Pace	LS 7 BYPASS	766.86
01/12/2016	Pace	LS 7 BYPASS	2,244.78
01/28/2016	Pace	LS 7 BYPASS	929.57
02/01/2016	Coastal Mountain Electric	LS 7 LIFT STATION GENSETS	2,946.00
02/10/2016	HD Excavating	LS 7 PROJECT	32,930.00
02/19/2016	Pace	LS 7 BYPASS PROJECT	370.42
02/29/2016	Pace	LS 7 BYPASS - RETURNED UNUSED ITEMS	-1,734.24
Total 124.31 · Lift Station 7 Bypass			67,318.07
124.30 · Lift Stations - Other			
12/09/2015	Cummings Pacific, LLC	Generator for Lift Station #7	22,682.50
Total 124.30 · Lift Stations - Other			22,682.50
Total 124.30 · Lift Stations			90,000.57
124.50 · Mains			
12/16/2015	Hydra-Stop	VALVE FOR EVERGLADE FORCED SEWE...	5,526.58
Total 124.50 · Mains			5,526.58
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other			
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other			
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)			95,527.15
125 · Land			
02/29/2016	TERESA FEDERIGI	Harvey Blvd Tank Option	1,000.00
Total 125 · Land			1,000.00
TOTAL			163,830.17

31

2,6

Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
June 09, 2016

CLEARLAKE OAKS COUNTY WATER DISTRICT

AUDITOR/SECRETARY
P.O. BOX 709
12952 HIGHWAY 20
CLEARLAKE OAKS, CA 95423-0709

PMIA Average Monthly Yields

Account Number:
90-17-001

Tran Type Definitions

May 2016 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	480,488.82
Total Withdrawal:	0.00	Ending Balance:	480,488.82

32

MY ACCOUNTS

BILL PAY

TRANSFER FUNDS

MANAGE MONEY

2,6.1

(LAUNCHAPP?APPCODE=MY+ACCOUNTS)

(LAUNCHAPP?APPCODE=BILL+PAY)

ADDITIONAL SERVICES

CREDIT CARD APPLICATION

ESTATEMENTS

My Accounts

DEPOSIT ACCOUNTS

[Manage mobile alerts](#)

[Make a transfer](#)

PUBLIC REGULAR CHK

[Quick peek](#)

\$196,734.59

Checking *3745

**Available \$196,734.59

PUBLIC REGULAR CHK

[Quick peek](#)

\$188.00

Checking *3786

**Available \$188.00

PUBLIC REGULAR CHK

[Quick peek](#)

\$273,763.52

Checking *0019

**Available \$291,378.04

REGULAR SAVINGS

[Quick peek](#)

\$194,025.96

Savings *6990

**Available \$194,025.96

TOTAL DEPOSIT ACCOUNTS

\$664,712.07

TIERED COMMERCIAL LOANS

Credit Line

[Quick peek](#)

\$0.00

TCL Credit Line *1999

Available credit **\$480,000.00**

Note

[Quick peek](#)

\$20,000.00

TCL Note *1001

\$87.50 due 06/30/2016
pay

TOTAL TIERED COMMERCIAL LOANS

\$20,000.00

Make a Payment

Pay to

Select a name

Pay from checking x4567

View My Spending

All categories



- Uncategorized
- Household
- Tax Payment
- Insurance
- Bank Fee

Outside Accounts

MY FINANCIAL INSTITUTION

Checking

[Quick peek](#)

Savings

[Quick peek](#)

TOTAL

Add Outside Accounts

Keep track of all your other accounts and credit cards here.

[Add outside accounts](#)

33

2,6.2

Aged Accounts Receivable
As of 6/10/16

<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Total Balance</u>
\$78,531.87	\$13,848.56	\$2,781.25	\$3,249.35	\$28,862.98	<u>\$127,274.01</u>

Total number of accounts with open balances: 1075

These totals include all accounts on the Tax Roll

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

Sorted by: Date, Type, Number/Ref

2,0.3

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
05/01/2016		Bluefin	-split-	Deposit		292.58	154,586.60
05/02/2016		Bluefin	-split-	Deposit		2,444.76	157,031.36
05/02/2016			-split-	Deposit		2,136.78	159,168.14
05/02/2016			-split-	Deposit		1,405.94	160,574.08
05/02/2016			-split-	Deposit		3,757.72	164,331.80
05/02/2016			-split-	Deposit		8,021.59	172,353.39
05/02/2016			Income:440 · Misc Rev...	Deposit		43.00	172,396.39
05/02/2016			Salaries & EE Benefits...	Deposit		711.55	173,107.94
05/03/2016		Bluefin	-split-	Deposit		2,563.83	175,671.77
05/03/2016			-split-	Deposit		5,503.09	181,174.86
05/03/2016			-split-	Deposit		3,569.00	184,743.86
05/04/2016			-split-	Deposit		11,222.55	195,966.41
05/04/2016			-split-	Deposit		3,199.71	199,166.12
05/04/2016			-split-	Deposit		6,388.50	205,554.62
05/04/2016			Income:440 · Misc Rev...	Deposit		540.00	206,094.62
05/05/2016			-split-	Deposit		1,320.60	207,415.22
05/05/2016			-split-	Deposit		1,539.37	208,954.59
05/05/2016			-split-	Deposit		3,748.40	212,702.99
05/06/2016			-split-	Deposit		2,077.56	214,780.55
05/06/2016			-split-	Deposit		246.05	215,026.60
05/06/2016			-split-	Deposit		4,051.28	219,077.88
05/06/2016			-split-	Deposit		2,896.93	221,974.81
05/08/2016			-split-	Deposit		189.23	222,164.04
05/09/2016			-split-	Deposit		1,104.65	223,268.69
05/09/2016			-split-	Deposit		3,367.80	226,636.49
05/09/2016			Income:410 · Client Re...	Deposit		50.00	226,686.49
05/09/2016			-split-	Deposit		3,902.15	230,588.64
05/09/2016			-split-	Deposit		2,012.26	232,600.90
05/09/2016			-split-	Deposit		3,913.31	236,514.21
05/10/2016			-split-	Deposit		1,998.04	238,512.25
05/10/2016			-split-	Deposit		2,090.55	240,602.80
05/10/2016			-split-	Deposit		7,670.22	248,273.02
05/10/2016			Income:410 · Client Re...	Deposit		50.00	248,323.02
05/10/2016	30493	County of Lake - Co...	200 · ACCOUNTS PA...	BILLING PER...	200.00		248,123.02
05/10/2016	30494	Alan Gardner	200 · ACCOUNTS PA...	Mileage for Ta...	202.50		247,920.52
05/10/2016	30495	Alpha Analytical Labs	200 · ACCOUNTS PA...		360.00		247,560.52
05/10/2016	30496	AT & T - CalNet 3	200 · ACCOUNTS PA...	CONTRACT #...	157.86		247,402.66
05/10/2016	30497	Brelje and Race Labo...	200 · ACCOUNTS PA...		442.00		246,960.66
05/10/2016	30498	Danial Wells	200 · ACCOUNTS PA...	ESCROW OV...	196.05		246,764.61
05/10/2016	30499	David C Valerga	200 · ACCOUNTS PA...	DISTRIBUTIO...	70.00		246,694.61

35

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

Sorted by: Date, Type, Number/Ref

2,6.4

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/10/2016	30500	Deeper Cleaning	200 · ACCOUNTS PA...		320.00			246,374.61
05/10/2016	30501	Dianna Mann.	200 · ACCOUNTS PA...	MILEAGE REI...	16.20			246,358.41
05/10/2016	30502	EDD - Unemployment	200 · ACCOUNTS PA...	ACCT ID # 92...	6,300.00			240,058.41
05/10/2016	30503	EEL River Fuels Inc	200 · ACCOUNTS PA...	CUSTOMER #...	414.72			239,643.69
05/10/2016	30504	Eric Luna	200 · ACCOUNTS PA...	DISTRIBUTIO...	80.00			239,563.69
05/10/2016	30505	Hasa Inc	200 · ACCOUNTS PA...	IN31153	2,803.84			236,759.85
05/10/2016	30506	Hayden Solar, LLC	200 · ACCOUNTS PA...	SOLAR ELEC...	4,925.36			231,834.49
05/10/2016	30507	Independant Busines...	200 · ACCOUNTS PA...	171500	1,494.16			230,340.33
05/10/2016	30508	Kansas State Bank - ...	200 · ACCOUNTS PA...	3343293	6,519.87			223,820.46
05/10/2016	30509	Lagerlof, Senecal, G...	200 · ACCOUNTS PA...	FILE #: 15514...	1,110.25			222,710.21
05/10/2016	30510	Lake County Waste ...	200 · ACCOUNTS PA...		247.76			222,462.45
05/10/2016	30511	MARTIN'S ELECTR...	200 · ACCOUNTS PA...		664.22			221,798.23
05/10/2016	30512	MC Engineering, Inc	200 · ACCOUNTS PA...		3,695.00			218,103.23
05/10/2016	30513	Mediacom - Admin 0...	200 · ACCOUNTS PA...	838480003009...	279.76			217,823.47
05/10/2016	30514	Mendo Mill	200 · ACCOUNTS PA...		161.04			217,662.43
05/10/2016	30515	Municipal Maintenan...	200 · ACCOUNTS PA...	01-CLEAR	402.10			217,260.33
05/10/2016	30516	Napa Auto Parts	200 · ACCOUNTS PA...	CUSTOMER #...	112.64			217,147.69
05/10/2016	30517	Pace	200 · ACCOUNTS PA...		1,784.29			215,363.40
05/10/2016	30518	Pamela Parker	200 · ACCOUNTS PA...		541.63			214,821.77
05/10/2016	30519	PG&E	200 · ACCOUNTS PA...	1324698179-2	10,126.28			204,695.49
05/10/2016	30520	Quackenbush MRRCF	200 · ACCOUNTS PA...	060104	95.08			204,600.41
05/10/2016	30521	RAIN FOR RENT	200 · ACCOUNTS PA...	CONTRACT #...	756.00			203,844.41
05/10/2016	30522	Tri-Cities Answering...	200 · ACCOUNTS PA...	SERVICE DA...	191.80			203,652.61
05/10/2016	30523	West America Bank	200 · ACCOUNTS PA...	NOTE # 353 0...	116.66			203,535.95
05/10/2016	30524	ACWA/JPIA - Healt...	-split-	Health Ins. - Ju...	15,726.58			187,809.37
05/10/2016	30525	US Bank	210 · Cal Card:210.04 ...	4246 0445 556...	1,951.87			185,857.50
05/11/2016			-split-	Deposit			2,590.54	188,448.04
05/11/2016			Income:440 · Misc Rev...	Deposit			130.00	188,578.04
05/11/2016			Income:440 · Misc Rev...	Deposit			20.00	188,598.04
05/11/2016			-split-	Deposit			1,694.19	190,292.23
05/11/2016			-split-	Deposit			7,375.00	197,667.23
05/11/2016			-split-	Deposit			1,916.03	199,583.26
05/11/2016			Income:435 · Loans/Gr...	Deposit			2,867.00	202,450.26
05/11/2016	30527	United States Post Of...	200 · ACCOUNTS PA...	Bulk postage P...	1,000.00			201,450.26
05/11/2016	30528	John Hopkins.	200 · ACCOUNTS PA...	Service 4/1/16 ...	1,000.00			200,450.26
05/11/2016		QuickBooks Payroll ...	222 · Direct Deposit Li...	Created by Pay...	18,345.48			182,104.78
05/12/2016			Income:440 · Misc Rev...	Deposit			684.00	182,788.78
05/12/2016			-split-	Deposit			2,015.15	184,803.93
05/12/2016			-split-	Deposit			3,055.08	187,859.01
05/12/2016			-split-	Deposit			3,250.29	191,109.30

36

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

2,6.5

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/12/2016		CalPers	-split-	4751900248	2,997.65			188,111.65
05/12/2016	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	754.43			187,357.22
05/12/2016	E-pay	United States Treasury	-split-	94-6050430 Q...	5,822.60			181,534.62
05/12/2016	DD1406	Alan J Gardner	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1407	Dan Hodem	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1408	David Valerga	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1409	Dianna L Mann	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1410	Eric W Luna	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1411	Francisco J Castro	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1412	Francisco Trujillo	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1413	Jason Mitchell	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1414	Jeremy J Backus	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1415	Magen E Estep	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1416	Pamela J Parker	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1417	Rachel A Schainblatt	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1418	Steve R Bonge	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1419	Judith A Heeszal	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1420	Karl L Hosier	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1421	Mary M Medeiros	-split-	Direct Deposit		X		181,534.62
05/12/2016	DD1422	Francisco Trujillo	-split-	Direct Deposit		X		181,534.62
05/12/2016	30526	Dena Barron	-split-		45.73			181,488.89
05/13/2016			-split-	Deposit			10,716.57	192,205.46
05/13/2016			-split-	Deposit			2,595.64	194,801.10
05/13/2016			-split-	Deposit			3,847.20	198,648.30
05/13/2016			-split-	Deposit			2,076.62	200,724.92
05/14/2016			-split-	Deposit			1,221.60	201,946.52
05/15/2016			-split-	Deposit			824.35	202,770.87
05/16/2016			-split-	Deposit			2,045.37	204,816.24
05/16/2016			-split-	Deposit			2,746.28	207,562.52
05/16/2016			-split-	Deposit			2,080.08	209,642.60
05/16/2016			-split-	Deposit			2,372.23	212,014.83
05/16/2016			-split-	Deposit			15,579.13	227,593.96
05/17/2016			-split-	Deposit			296.49	227,890.45
05/17/2016			-split-	Deposit			307.33	228,197.78
05/17/2016			-split-	Deposit			1,385.08	229,582.86
05/17/2016			-split-	Deposit			1,151.54	230,734.40
05/18/2016			-split-	Deposit			1,680.26	232,414.66
05/18/2016			-split-	Deposit			810.54	233,225.20
05/18/2016	EFT	AFLAC	-split-	SV365	560.58			232,664.62
05/19/2016			-split-	Deposit			1,903.51	234,568.13

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

2,6.6

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
05/19/2016			-split-	Deposit		2,758.36	237,326.49
05/19/2016			-split-	Deposit		556.44	237,882.93
05/19/2016	30529	Advanced Electronic ...	200 · ACCOUNTS PA...		66.00		237,816.93
05/19/2016	30530	Always Towing	200 · ACCOUNTS PA...	Ford F150 - V...	125.00		237,691.93
05/19/2016	30531	AT&T 555 6	200 · ACCOUNTS PA...	960 739 5348 5...	105.96		237,585.97
05/19/2016	30532	Brelje and Race Labo...	200 · ACCOUNTS PA...		290.00		237,295.97
05/19/2016	30533	Canon Financial Serv...	200 · ACCOUNTS PA...	200-5029691-0...	339.81		236,956.16
05/19/2016	30534	Clearlake Lava	200 · ACCOUNTS PA...		361.20		236,594.96
05/19/2016	30535	Clearlake Machine S...	200 · ACCOUNTS PA...		52.33		236,542.63
05/19/2016	30536	Dan Hodem.	200 · ACCOUNTS PA...	Training for W...	229.00		236,313.63
05/19/2016	30537	Dean A Enderlin, P.G.	200 · ACCOUNTS PA...	Services thru 5/...	2,986.21		233,327.42
05/19/2016	30538	EEL River Fuels Inc	200 · ACCOUNTS PA...		1,330.38		231,997.04
05/19/2016	30539	Francisco Trujillo.	200 · ACCOUNTS PA...	Reimb. for trai...	50.00		231,947.04
05/19/2016	30540	Hasa Inc	200 · ACCOUNTS PA...	IN31153	2,963.91		228,983.13
05/19/2016	30541	Lagerlof, Senecal, G...	200 · ACCOUNTS PA...	155141000/AD...	1,839.00		227,144.13
05/19/2016	30542	McMaster-Carr	200 · ACCOUNTS PA...	53675601	214.30		226,929.83
05/19/2016	30543	Mediacom - WWTP ...	200 · ACCOUNTS PA...	8384 80 003 00...	151.88		226,777.95
05/19/2016	30544	Mendo Mill	200 · ACCOUNTS PA...		237.66		226,540.29
05/19/2016	30545	People Services Inc	200 · ACCOUNTS PA...	May ground m...	95.00		226,445.29
05/19/2016	30546	Perkins Septic Tank ...	200 · ACCOUNTS PA...		600.00		225,845.29
05/19/2016	30547	Petty Cash - Dianna ...	200 · ACCOUNTS PA...		49.49		225,795.80
05/19/2016	30548	Pitney Bowes, Inc	200 · ACCOUNTS PA...	9299158	457.95		225,337.85
05/19/2016	30549	Quill	200 · ACCOUNTS PA...		653.34		224,684.51
05/19/2016	30550	Roto-Rooter of Lake ...	200 · ACCOUNTS PA...	LS #11 force m...	1,395.00		223,289.51
05/19/2016	30551	US Cellular	200 · ACCOUNTS PA...	957131516	149.35		223,140.16
05/19/2016	30552	Yolo County Flood ...	200 · ACCOUNTS PA...	Water use for ...	2,615.62		220,524.54
05/20/2016			Income:410 · Client Re...	Deposit		145.26	220,669.80
05/20/2016			-split-	Deposit		688.69	221,358.49
05/20/2016			-split-	Deposit		773.67	222,132.16
05/23/2016			-split-	Deposit		340.39	222,472.55
05/23/2016			-split-	Deposit		1,726.69	224,199.24
05/23/2016			-split-	Deposit		627.88	224,827.12
05/23/2016			-split-	Deposit		837.02	225,664.14
05/23/2016			Income:410 · Client Re...	Deposit		50.00	225,714.14
05/23/2016			Income:410 · Client Re...	Deposit		50.00	225,764.14
05/23/2016			Income:410 · Client Re...	Deposit		50.00	225,814.14
05/24/2016			-split-	Deposit		621.00	226,435.14
05/24/2016			Income:440 · Misc Rev...	Deposit		86.00	226,521.14
05/24/2016			-split-	Deposit		40.26	226,561.40
05/24/2016	EFT	CalPers	200 · ACCOUNTS PA...	unfunded Liabi...	141.00		226,420.40

38

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

2,617

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
05/25/2016			-split-	Deposit		1,284.66	227,705.06
05/25/2016			-split-	Deposit		222.41	227,927.47
05/25/2016			-split-	Deposit		68,746.30	296,673.77
05/25/2016	EFT	CalPers	-split-	4751900248	3,269.37		293,404.40
05/25/2016	EFT	AFLAC	-split-	SV365	560.58		292,843.82
05/25/2016	30553	Alan Gardner	200 · ACCOUNTS PA...	Title docs	39.96		292,803.86
05/25/2016	30554	Alpha Analytical Labs	200 · ACCOUNTS PA...		347.00		292,456.86
05/25/2016	30555	Boss General Apprai...	200 · ACCOUNTS PA...	589 Keys Blvd.	440.00		292,016.86
05/25/2016	30556	Burrell's Automotive	200 · ACCOUNTS PA...	Bleed clutch	40.00		291,976.86
05/25/2016	30557	County of Lake - Spe...	200 · ACCOUNTS PA...	Geyser O&M 5...	1,275.25		290,701.61
05/25/2016	30558	COURT ORDERED ...	200 · ACCOUNTS PA...	CE-066-8442 - ...	261.99		290,439.62
05/25/2016	30559	CUSI	200 · ACCOUNTS PA...	Web Annual 6/...	1,500.00		288,939.62
05/25/2016	30560	Grainger	200 · ACCOUNTS PA...		194.63		288,744.99
05/25/2016	30561	Katzoff & Riggs LLP	200 · ACCOUNTS PA...	Aircon	1,365.87		287,379.12
05/25/2016	30562	L & M Locksmith	200 · ACCOUNTS PA...	Open cabinet d...	148.00		287,231.12
05/25/2016	30563	MC Engineering, Inc	200 · ACCOUNTS PA...		48,257.77		238,973.35
05/25/2016	30564	Mendo Mill	200 · ACCOUNTS PA...		399.73		238,573.62
05/25/2016	30565	Rachel Schainblatt	200 · ACCOUNTS PA...		116.75		238,456.87
05/25/2016	30566	West America Bank	200 · ACCOUNTS PA...	353 000 0312-...	92.75		238,364.12
05/25/2016	30567	Lake County Recorder	200 · ACCOUNTS PA...	17 Lien Releases	289.00		238,075.12
05/25/2016		QuickBooks Payroll ...	222 · Direct Deposit Li...	Created by Pay...	20,782.57		217,292.55
05/26/2016			-split-	Deposit		978.53	218,271.08
05/26/2016			-split-	Deposit		1,483.58	219,754.66
05/26/2016			Income:440 · Misc Rev...	Deposit		160.00	219,914.66
05/26/2016	E-pay	United States Treasury	-split-	94-6050430 Q...	7,266.30		212,648.36
05/26/2016	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	1,127.22		211,521.14
05/26/2016	DD1423	Alan J Gardner	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1424	Dan Hodem	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1425	David Valerga	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1426	Dianna L Mann	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1427	Eric W Luna	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1428	Francisco J Castro	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1429	Francisco Trujillo	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1430	Jason Mitchell	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1431	Jeremy J Backus	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1432	Magen E Estep	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1433	Mary Johnson	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1434	Pamela J Parker	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1435	Rachel A Schainblatt	-split-	Direct Deposit		X	211,521.14
05/26/2016	DD1436	Steve R Bonge	-split-	Direct Deposit		X	211,521.14

39

Clearlake Oaks County Water District

6/8/2016 3:53 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 05/01/2016 through 05/31/2016

2,618

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/26/2016	DD1437	Magen E Estep	-split-	Direct Deposit		X		211,521.14
05/27/2016			-split-	Deposit			894.23	212,415.37
05/27/2016			-split-	Deposit			2,298.38	214,713.75
05/27/2016			Income:440 · Misc Rev...	Deposit			80.00	214,793.75
05/28/2016			-split-	Deposit			592.48	215,386.23
05/29/2016			-split-	Deposit			148.93	215,535.16
05/30/2016			-split-	Deposit			282.87	215,818.03
05/31/2016			-split-	Deposit			1,900.12	217,718.15
05/31/2016			-split-	Deposit			1,240.96	218,959.11
05/31/2016			-split-	Deposit			2,877.32	221,836.43
05/31/2016			-split-	Deposit			1,121.39	222,957.82
05/31/2016			-split-	Deposit			2,565.20	225,523.02
05/31/2016			Income:440 · Misc Rev...	Deposit			25.00	225,548.02
05/31/2016			Salaries & EE Benefits...	Deposit			711.55	226,259.57
05/31/2016			Income:440 · Misc Rev...	Deposit			203.40	226,462.97

Clearlake Oaks County Water District
Payroll Summary
 May 2016

2,12

	<u>Hours</u>	<u>Rate</u>	<u>May 16</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement	8.5	30.00	255.00
CTO Saved	-19.25	34.50	-715.64
CTO Used	66.63	30.00	1,878.14
Overtime (x1.5)	69.25	22.50	2,064.02
PTO	203.16	15.00	4,950.30
Straight Board	2,001	15.00	43,006.47
Duty Pay			2,800.00
Total Gross Pay	2,329.29		54,438.29
Deductions from Gross Pay			
ACWA (pre-tax)			-1,734.28
AFLAC (pre-tax)			-450.34
AFLAC (taxable) AFTER TAX			-123.90
CALPers EE (Pretax)			-1,720.90
Total Deductions from Gross Pay			-4,029.42
Adjusted Gross Pay	2,329.29		50,408.87
Taxes Withheld			
Federal Withholding			-5,094.00
Medicare Employee			-757.69
Social Security Employee			-3,239.76
CA - Withholding			-1,434.55
CA - Disability			-447.10
Total Taxes Withheld			-10,973.10
Deductions from Net Pay			
Wage Garnishment			-261.99
Total Deductions from Net Pay			-261.99
Net Pay	2,329.29		39,173.78
Employer Taxes and Contributions			
Medicare Company			757.69
Social Security Company			3,239.76
Total Employer Taxes and Contributions			3,997.45

Clearlake Oaks County Water District

Trial Balance

As of May 31, 2016

2.d

	May 31, 16	
	Debit	Credit
102.04 · DWR - CHECKING	400.00	
101 · LAIF - CASH IN BANK	291,488.82	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	188,179.59	
102.02 · WAB SAVINGS - CRP WATER	174,958.08	
102.03 · WAB SAVINGS - CRP SEWER	176,439.73	
CUSI Accounts Receivable	0.00	
103 · PETTY CASH	300.00	
104 · COUNTY TREASURY	21,680.00	
130 · CIP	0.00	
130 · CIP:130.75 · SCADA	0.00	
132 · CIP SEWER	366,081.00	
132 · CIP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CIP WATER	74,033.00	
135 · CIP WATER:135.02 · Aircon Project	0.00	
135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CIP WATER:135.10 · High Valley Project 2013	0.00	
135 · CIP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
USDA Project	0.00	
120 · EQUIPMENT:120.01 · GENERAL EQUIPMENT	1,791,348.30	
120 · EQUIPMENT:120.60 · Office	0.00	
120 · EQUIPMENT:120.75 · SCADA	0.00	
120 · EQUIPMENT:120.90 · Vehicles	0.00	
122 · Buildings	8,475,638.00	
124 · D/C System	3,136,437.00	
124 · D/C System:124.30 · Lift Stations	22,682.50	
124 · D/C System:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	67,318.07	
124 · D/C System:124.50 · Mains	5,526.58	
125 · Land	277,470.00	
129 · ALLOW. FOR DEPRECIATION		7,747,170.00
200 · ACCOUNTS PAYABLE		163,115.77
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.12	
210 · Cal Card:210.04 · Cal Card - Alan - 4000		1,446.00
210 · Cal Card:210.01 · Cal Card - Iris - 2083	0.00	
210 · Cal Card:210.02 · Cal Card - Larry - 0010	0.00	
210 · Cal Card:210.03 · Cal Card - Matt - 9988	0.00	
280 · Loan:280.05 · USDA Bridge Loan		20,000.00
280 · Loan:280.01 · Kansas State Bk - VACON		60,592.51
280 · Loan:280.03 · Kansas State Bk - Camera Traile		20,832.53
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	8,979.94	
222 · Direct Deposit Liabilities	2,051.10	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	261.99	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORD...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		261.99
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL		2,051.10
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	

42

Clearlake Oaks County Water District

Trial Balance

As of May 31, 2016

2.d.1

	May 31, 16	
	Debit	Credit
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	24.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	576.43	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		600.00
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	1.46	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		328,889.15
306 · Retained Earnings - OLD		708,745.59
Income:410 · Client Reg Pmt		1,732,516.19
Income:420 · Connection Fees		5,384.00
Income:425 · CRP		390,725.31
Income:430 · Penalty & Interest		37,178.42
Income:435 · Loans/Grants:435-4 · USDA Construction Loan:435-4.1 · B...	209.41	
Income:435 · Loans/Grants:435-3 · WWTP Reclamation Study		2,867.00
Income:435 · Loans/Grants:435-2 · Water Distribution Study		105,683.22
Income:435 · Loans/Grants:435-1 · Inflow and Infiltration Study		240,607.00
Income:440 · Misc Revenue		105,490.51
Income:450 · Other - Non S/W Rev		139,481.50
Salaries & EE Benefits:505 · Salaries & Wages	658,514.77	
Salaries & EE Benefits:510 · Contract Labor	13,250.00	
Salaries & EE Benefits:520 · FICA - District Share	48,652.00	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	125,853.93	
Salaries & EE Benefits:540 · PERS - District Share	55,687.72	
Salaries & EE Benefits:550 · Unemployment	14,395.42	
Salaries & EE Benefits:560 · Workers Comp Ins	24,933.00	
Services & Supplies:605 · Advertising	661.63	
Services & Supplies:610 · Bank Fees	8,232.16	
Services & Supplies:620 · Communications & Internet	9,307.59	
Services & Supplies:622 · Board Exp	7,248.72	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	1,584.36	
Services & Supplies:630 · Equip - Office	409.63	
Services & Supplies:640 · Fuel & Oil	15,925.44	
Services & Supplies:645 · Insurance	69,185.00	
Services & Supplies:650 · Interest	3,291.58	
Services & Supplies:657 · Lab	24,549.55	
Services & Supplies:660 · Memberships & Subscription	37,347.99	
Services & Supplies:665 · Mileage Reimb	2,889.82	
Services & Supplies:670 · Postage & Shipping	8,034.67	
Services & Supplies:675 · Professional Services	67,519.31	
Services & Supplies:675 · Professional Services:675-6 · Inflow & Infiltr...	4,655.98	
Services & Supplies:675 · Professional Services:675-5 · USDA Constru...	20.00	
Services & Supplies:675 · Professional Services:675-5 · USDA Constru...	2,160.00	
Services & Supplies:675 · Professional Services:675-4 · MC USDA Con...	31,101.89	
Services & Supplies:675 · Professional Services:675-3 · MC WWTP Re...	52,733.20	
Services & Supplies:675 · Professional Services:675-2 · MC Water Dist...	223,666.76	
Services & Supplies:675 · Professional Services:675-1 · MC Inflow & In...	223,474.97	
Services & Supplies:685 · Rents	5,434.45	
Services & Supplies:690 · Safety & Security	8,543.77	
Services & Supplies:700 · Tools & Instruments	10,448.73	
Services & Supplies:703 · Supplies - Clothing & Personal	4,301.94	
Services & Supplies:705 · Supplies - Office	8,890.13	
Services & Supplies:715 · Supplies-Chemicals-Operating	155,600.27	
Services & Supplies:720 · Supplies - Inventory - Other	5,384.03	
Services & Supplies:730 · Taxes - Licenses	2,839.57	
Services & Supplies:735 · Training (Classes, books, etc)	5,446.38	
Services & Supplies:745 · Travel / Lodging	654.67	
Services & Supplies:750 · Utilities	159,666.88	

43

10:28 AM

06/09/16

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of May 31, 2016

2.d.2

	May 31, 16	
	Debit	Credit
Services & Supplies:760 · Waste Disposal	27,801.62	
Services & Supplies:795 · Yolo Co	34,133.38	
Services & Supplies:799 · Misc	38,603.37	
Repairs & Replacement:850 · CRP:850.2 · Sewer	37,439.00	
Repairs & Replacement:850 · CRP:850.1 · Water	500.00	
Repairs & Replacement:810 · R&R Buildings & Grounds	65,957.02	
Repairs & Replacement:815 · R&R Damage Claim		6,252.69
Repairs & Replacement:820 · R&R Electronics	6,205.88	
Repairs & Replacement:830 · R&R Equipment	16,630.94	
Repairs & Replacement:832 · R&R D/C	48,851.71	
Repairs & Replacement:840 · R&R Vehicles	27,379.70	
7190 · SAFETY - SEWER OP		11.51
66000 · Payroll Expenses	524.00	
TOTAL	17,878,719.60	17,878,719.60

44

10:29 AM

06/09/16

Clearlake Oaks County Water District
A/P Aging Summary
As of June 9, 2016

J.E.

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Department of Transportation	0.00	0.00	0.00	35,800.00	0.00	35,800.00
Mendo Mill	63.57	0.00	0.00	0.00	0.00	63.57
TOTAL	<u>63.57</u>	<u>0.00</u>	<u>0.00</u>	<u>35,800.00</u>	<u>0.00</u>	<u>35,863.57</u>

45

2.e.1

Account Payable Breakdown

Date: 6/13/2016

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Checking	\$90,552.78	\$273,763.52	\$291,378.04
Water CRP	\$194,025.96	\$194,025.96	\$194,025.96
Sewer CRP	\$196,734.59	\$196,734.59	\$196,734.59
DWR Checking	\$400.00	\$188.00	\$188.00
Current A/P Aging	\$35,806.49		

NOTES:

DWR Checking account: We are looking into the surcharges with this account and the overall history to find the discrepancies within the listed balance.

46

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

May 19, 2016

This meeting will be conducted by Roberts Rule of Order.

Where appropriate or deemed necessary, the Board may take action on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the District's Administrative Office at the above address.

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Clearlake Oaks County Water District Secretary to the Board at 707-998-3322. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

- ✓ Mrs. Margaret Medeiros, President ✓ Mr. Karl Hosier, Vice President
- ✓ Mrs. Judy Heeszal, Director ✓ Ms. Dena Barron, Director ✓ Mr. Richard Kuehn, Director
- ✓ Mr. Alan Gardner – General Manager ✓ Mr. Jason Mitchell – Operations Manager
- ✓ Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

Director Kuehn discussed the homeless problem on the District's property located at Oak and Foothill

Consent Items

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

1. (7:48) Staff Written Operational Reports

- a. Grants/Administration
- b. Customer Service
- c. Water Plant Operator
- d. Waste Treatment Plant Operator
- e. Operations Manager
- f. General Manager

2. Financial Reports for review and approval

- a. April 2016 QB balance sheet and profit & loss statements
- b. Bank account balances, accounts receivable, and check register
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report

3.6.1

3. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 04-21-16
- b. Minutes of Special Meeting 05-03-16

4. Bills

- a. MC Engineering Invoice No. 1363, dated 04/30/16, in the amount of \$28,344.41, for the Water Distribution Study (Water Master Plan)
- b. MC Engineering Invoice No. 1358, dated 04/30/16, in the amount of \$19,913.36, for the Wastewater Treatment Plant Reclamation Study

Action Taken: Motion to accept consent items with corrections to 5/3/16 minutes

HOSIER/KUEHN

AYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

ABSTAIN: NONE

5. Agenda (Old Business)

- a. (27:09) Discussion and update of Harvey Blvd. tank site

Action Taken: No Action

- b. (31:22) Discussion and update of CSA 16 Annexation progress

Action Taken: No Action

- c. (36:11) Discussion and approval to purchase generator for water plant in the amount of \$46,260.00 plus tax and installation. Installation cost will be presented for approval when bid is received

Action Taken: Motion to first purchase the used unit in Bakersfield if it is a Tier 3, if not, then go with the Kohler if it can be delivered within the required time frame, if not, then purchase the Generac if approved by Air Quality Board

HOSIER/KUEHN

AYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

ABSTAIN: NONE

- d. (54:34) Approval of 2016-2017 budget

Action Taken: Motion to Approve 2016-2017 budget

HEESZEL/KUEHN

AYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

ABSTAIN: NONE

- e. (56:37) Discussion and update of the Rules and Regulations committee

Action Taken: No Action

6. Agenda (New Business)

- a. (57:09) Discussion and consideration of District's easements

Action Taken: Director Hosier wanted to specify that the easements being discussed is with Director Kuehn, and suggested that a special board meeting be held without Director Kuehn, and with an attorney, that will be recommended by Director Barron along with a date and time. General Manager will accumulate information to be presented to the Board.

49

- b. (1:08:27) Discussion and consideration of having a Director present for meetings set with MC Engineering

Action Taken: Census of the Board that a Director will be present for all MC Engineering meetings. A monthly meeting has been set for the third Thursday at 9 a.m.

- c. (1:21:06) Discussion and consideration of bids for rebuilding pressure reducing valves

Action Taken: No Action

Closed Session **Time: 5:26 p.m.**

- a. Discussion and consideration of eminent domain

Open Session **Time: 5:34 p.m.**

Action Taken in Closed Session: No Action

Adjournment **Time: 5:34 p.m.**

SIGNED: _____ **ATTESTED TO:** _____
Margaret Medeiros, Board President **Dianna Mann, Board Secretary**

3.C

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
SPECIAL MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

June 1, 2016

This meeting will be conducted by Roberts Rule of Order.

Where appropriate or deemed necessary, the Board may take action on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 24 hours before the meeting are available for public inspection in the customer service area of the District's Administrative Office at the above address.

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Clearlake Oaks County Water District Secretary to the Board at 707-998-3322. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Call to Order – 3:00 p.m.

Pledge of Allegiance

Roll Call

- √ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President
- √ Mrs. Judy Heeszal, Director √ Ms. Dena Barron, Director √ Mr. Richard Kuehn, Director
- √ Mr. Alan Gardner – General Manager √ Mr. Jason Mitchell – Operations Manager
- √ Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

1. Agenda (Old Business)

- a. Discussion and consideration of rental and purchase of Water Plant Generator

Action Taken: Motion to purchase the Cummings Generator

HEESZEL/KUEHN M/S/C

AYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

2. Closed session Time: 3:18 p.m.

- a. Discussion of potential litigation with the General Manager.
General Manager and Board Secretary was asked to leave.

Action taken in closed session: Census of the Board to have Board President hire an attorney

Open Session Time: 3:48 p.m.

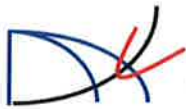
Directors and Committee's Reports and Comments:

Adjournment Time: 3:50 p.m.

SIGNED: _____
Margaret Medeiros, Board President

ATTESTED TO: _____
Dianna Mann, Board Secretary

51



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

4.a
Invoice

Date	Invoice #
05/31/2016	1375

Bill To

Clearlake Oaks Water District
12545 Highway 20
Clearlake Oaks, CA 95423

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	06/30/2016		Water Master Plan
Description	Qty	Rate	Amount	
Project Engineer 2, Richard Relyea	89.5	95.00	8,502.50	
Operations Management Engineer, John Pedri, PE	23.5	140.00	3,290.00	
Project Manager, Mark Carey, PE	55.5	145.00	8,047.50	
Assistant Engineer, Jared P. Nelson	93	95.00	8,835.00	
Data Analyst, Jacobus Prins, PE	19	150.00	2,850.00	
Assistant Engineer, Jose Diaz-Mendez	42	85.00	3,570.00	
05/03/2016 John Pedri Travel Mileage	210	0.54	113.40	
05/21/2016 Mark Carey Travel Mileage	18	0.54	9.72	
05/27/2016 Jose Diaz-Mendez Travel Mileage	282	0.54	152.28	
05/16/2016 Travel Meal Reimbursement	1	16.09	16.09	
Fedex copies 05/24	1	4.64	4.64	
FedEx copies 05/26	1	13.16	13.16	
Travel Meal Reimbursement 05/25 - \$6.54 and, 05/26 - \$17.74	1	24.28	24.28	
Lodging 05/25 -\$86.11, 05/26 -\$79.09	1	165.20	165.20	
Orangevale Copy Invoice 05/18 -\$2.72, 05/20 -\$1.17, 5/25 -\$2.59	1	6.48	6.48	
Administrative Support	4	55.00	220.00	
Total			\$35,820.25	
Payments/Credits			\$0.00	
Balance Due			\$35,820.25	

Phone #	Fax #	E-mail
916-223-3828	916-860-1863	markacarey@msn.com



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

H/b

Invoice

Date	Invoice #
05/31/2016	1372

Bill To

Clearlake Oaks Water District
12545 Highway 20
Clearlake Oaks, CA 95423

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	06/30/2016		Reclamation Eval...
Description	Qty	Rate	Amount	
Operations Management Engineer, John Pedri, PE	45	145.00	6,525.00	
Project Manager, Mark Carey, PE	31.5	150.00	4,725.00	
Operations Specialist, Doyle Champlain	26.5	90.00	2,385.00	
Project Engineer 2, Richard Relyea	5	105.00	525.00	
Assistant Engineer, Jose Diaz-Mendez	14	85.00	1,190.00	
Assistant Engineer, Jared P. Nelson	15	95.00	1,425.00	
05/19/2016 Mark Carey, Travel Mileage	115	0.54	62.10	
05/25/2016 John Pedri, Travel Mileage	210	0.54	113.40	
GEO Legal Invoice	1	5,779.95	5,779.95	
05/03/2016 Lodging	1	97.01	97.01	
FedEx copies 05/16 -\$2.06, 05/16 -\$1.93, 05/18 -\$19.96	1	23.95	23.95	
Orangevale Copy Invoice 05/09 -\$17.88, 05/24 -\$43.35	1	61.23	61.23	
Administrative Support	3	55.00	165.00	
Total			\$23,077.64	
Payments/Credits			\$0.00	
Balance Due			\$23,077.64	

Phone #	Fax #	E-mail
916-223-3828	916-860-1863	markacarey@msn.com

53

4.c



MC Engineering, Inc.
 6917 Ohana Place
 Orangevale, CA 95662

Invoice

Date	Invoice #
05/31/2016	1373

Bill To

Clearlake Oaks Water District
 12545 Highway 20
 Clearlake Oaks, CA 95423

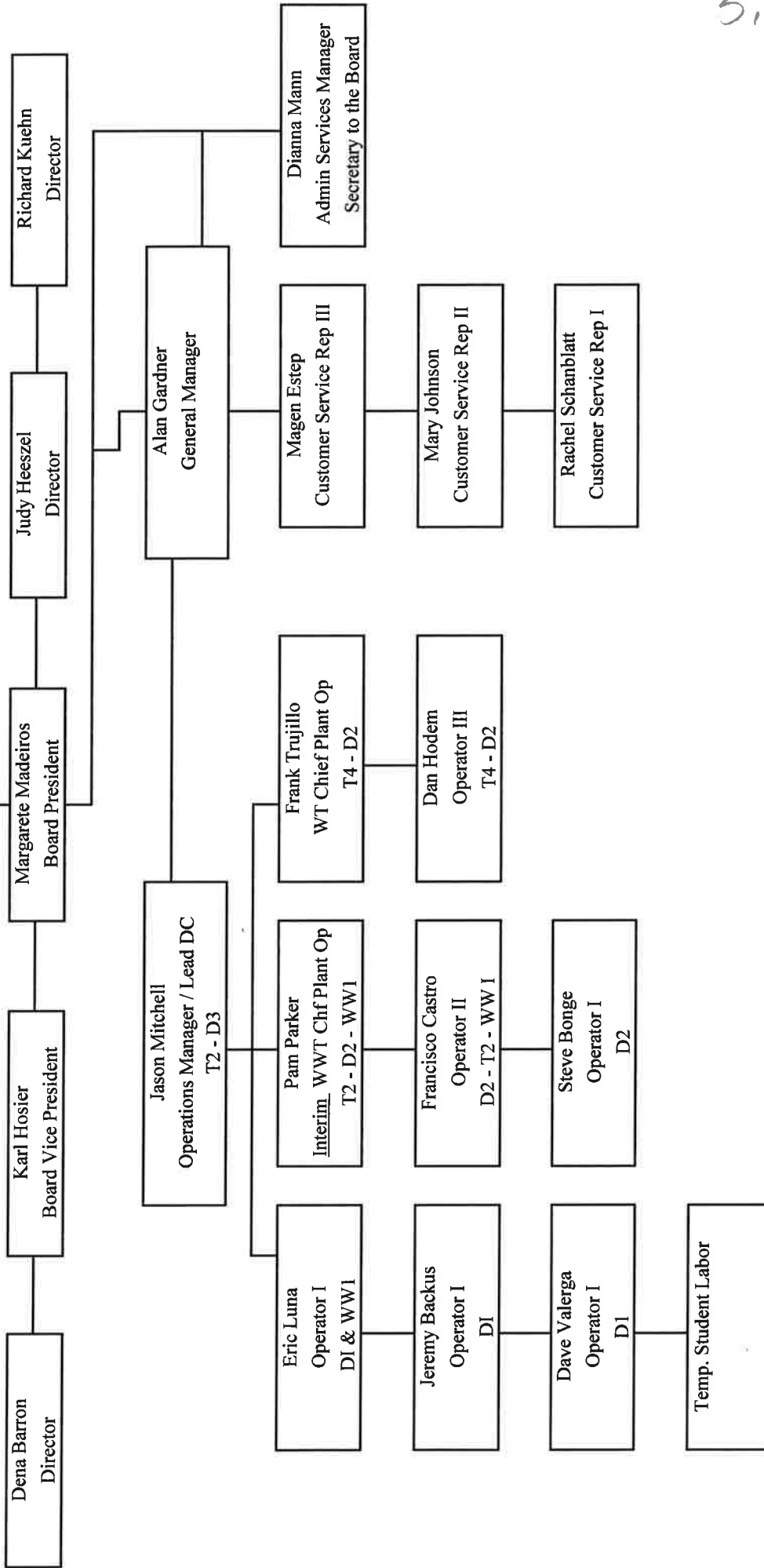
P.O. No.	Terms	Due Date	Account #	Project
	Net 30	06/30/2016		USDA Wastewat...
Description				
Description	Qty	Rate	Amount	
Operations Management Engineer, John Pedri, PE	13	135.00	1,755.00	
Project Manager, Mark Carey, PE	17	135.00	2,295.00	
Assistant Engineer, Jared P. Nelson	1	95.00	95.00	
Project Engineer 2, Richard Relyea	5.5	95.00	522.50	
05/03/2016 Mark Carey Travel Mileage	40	0.54	21.60	
05/19/2016 Mark Carey Travel Mileage	115	0.54	62.10	
Administrative Support	3	55.00	165.00	
Total			\$4,916.20	
Payments/Credits			\$0.00	
Balance Due			\$4,916.20	

Phone #	Fax #	E-mail
916-223-3828	916-860-1863	markacarey@msn.com

54

**Clearlake Oaks County Water District
Organization Chart**

District Consumers



5.d

55

6.C

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 16-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT APPROVING THE WASTEWATER COLLECTION SYSTEM INFILTRATION/INFLOW ANALYSIS AND MAPPING PROGRAM PROJECT, AND AN ADDENDUM TO THE EXISTING MITIGATED NEGATIVE DECLARATION THAT WAS PREPARED FOR THE

CLEARLAKE OAKS COUNTY WATER DISTRICT WASTEWATER INFRASTRUCTURE REHABILITATION IN ACCORDANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT, AND ADOPTING A MITIGATION MONITORING AND REPORTING PROGRAM

WHEREAS, this resolution rescinds, repeals, and revokes all previous resolutions in relation to the wastewater collection system infiltration/inflow analysis and mapping program project regarding the addendum to the Negative Declaration and, along with all authorizations empowered by the adoption and enactment of said resolution(s) and other resolutions, or parts of resolutions in conflict herewith are, to the extent of such conflict, hereby repealed.

WHEREAS, the Clearlake Oaks County Water District (DISTRICT) contracted with MC Engineering to prepare a Collection System Infiltration/Inflow Analysis and Mapping Program (I/I Project Report), as authorized by the State Water Resources Control Board (SWRCB) to analyze and provide cost-effective solutions to its aging and deteriorated wastewater collection system and selected raw sewer lift stations; and

WHEREAS, an environmental firm was selected by the DISTRICT to prepare an Initial Study/Mitigated Negative Declaration for the proposed project, in accordance with the requirements of the California Environmental Quality Act of 1970, as amended ("CEQA"), and state and local guidelines implementing CEQA; and

WHEREAS, it was agreed to that an **Addendum** to the approved (September 18, 2014) Mitigated Negative Declaration for the USDA Clearlake Oaks County Water District Wastewater Infrastructure and Rehabilitation Project, be prepared to address all CEQA concerns for the recently completed State Water Resources Control Board I/I Project Report and subsequent rehabilitation projects; and

WHEREAS, in connection with the approval of a project involving the preparation of an initial study/mitigated negative declaration that identifies one or more significant environmental effects, CEQA requires the decision-making body of the lead agency to incorporate feasible mitigation measures that would reduce those significant environment effects to a less-than-significant level; and

WHEREAS, whenever a lead agency approves a project requiring the implementation of measures to mitigate or avoid significant effects on the environment, CEQA also requires a lead agency to adopt a Mitigation Monitoring and Reporting Program to ensure compliance with the mitigation measures during project implementation; and

56

WHEREAS, the District is the lead agency on the Project, and the Board is the decision-making body for the proposed I/I Project; and

WHEREAS, the Board has reviewed and considered the Addendum to the Initial Study/Mitigated Negative Declaration and related Mitigation Monitoring and Reporting Program for I/I Project Report and intends to take actions on the Project in compliance with CEQA and state and local guidelines implementing CEQA; and

WHEREAS, the I/I Project Report and its recommended rehabilitation projects will not individually or cumulatively have an adverse effect on wildlife resources, as defined in Section 711.2 of the California Department of fish and Game Code; and

WHEREAS, the comments received from the California Regional Water Quality Control Board were assessed and considered.

NOW, THEREFORE, BE IT RESOLVED, by the Clearlake Oaks County Water District Board of Directors that the Board does hereby make the following findings:

1. The District approves the Collection System Infiltration/Inflow Analysis and Mapping Program and recommended rehabilitation projects.
2. The District has independently reviewed and analyzed the Addendum to the Initial Study/Mitigated Negative Declaration and other information in the record and has considered the information contained therein, prior to acting upon or approving the Project.
3. The Addendum to the Initial Study/Mitigated Negative Declaration prepared for the USDA Wastewater Infrastructure and Rehabilitation and the SWRCB I/I Projects has been completed in compliance with CEQA and consistent with state and local guidelines implementing CEQA.
4. The Addendum to the Initial Study/Mitigated Negative Declaration represents the independent judgment and analysis of the District as lead agency for the Project.
5. Within five days the District will file the attached Notice of Determination (NOD) with the State of California Office of Planning and Research along with the County Clerk of the County of Lake. The Board designates the General Manager at the Administrative Office located at 12952 E. Hwy 20 Clearlake Oaks, California as the custodian of documents and records of proceedings on which this decision is based; and that the Board does hereby approves the project(s) and adopt the Mitigation Monitoring and Reporting Program prepared for the Project(s). The Addendum to the Initial Study/Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program are: (1) on file in the Office of the General Manager, located at 12952 E. Hwy 20 Clearlake Oaks, Ca and (2) available for inspection by any interested person.

6.C.2

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 16th day of June, 2016 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, Board President

Attest: _____
Dianna Mann, Secretary to the Board

Pehling & Pehling, CPAs

An Accountancy Corporation



June 9, 2016

Clearlake Oaks County Water District
PO Box 709
Clearlake Oaks, CA 95423

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Clearlake Oaks County Water District for the year ended June 30, 2016. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Clearlake Oaks County Water District as of and for the year ended June 30, 2016.

Accounting standards generally accepted in the United States of America call for certain required supplementary information (RSI) to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to Clearlake Oaks County Water District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI as our limited procedures do not provide us with sufficient evidence to do so under our professional standards. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis

We also understand that supplementary information other than RSI will accompany Clearlake Oaks County Water District's basic financial statements. In accordance with auditing standards generally accepted in the United States of America, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional supplementary information referred to above when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS). Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Clearlake Oaks County Water District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or form an opinion, we may disclaim an opinion or not issue a report.

6.d.1

Audit Procedures

Our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Clearlake Oaks County Water District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the supplementary information, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the Clearlake Oaks County Water District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. In accordance with our professional standards, we will communicate in writing to the appropriate level of management and those charged with governance matters concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Clearlake Oaks County Water District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion. Management maintains the responsibility for identifying and ensuring that Clearlake Oaks County Water District complies with applicable laws, regulations, contracts, and other agreements.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Zach Pehling is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Pehling & Pehling CPA's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

60

6.d.2

Responsibilities of Management and Those Charged with Governance

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of Clearlake Oaks County Water District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. As such, the management of Clearlake Oaks County Water District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that the management of Clearlake Oaks County Water District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements, and all accompanying information, that are free from material misstatement, whether due to fraud or error. This responsibility includes the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Clearlake Oaks County Water District and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America. In addition, management is also responsible for having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, and others where fraud could have a material impact on the financial statements. The management of Clearlake Oaks County Water District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Clearlake Oaks County Water District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Clearlake Oaks County Water District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

61

6.d.3

Written Report

We expect to issue a written report upon completion of our audit of Clearlake Oaks County Water District's financial statements. Our report will be addressed to the Board of Directors of Clearlake Oaks County Water District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed \$6950 for the audit for this contract. An initial deposit of \$3475 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Pehling & Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Pehling & Pehling CPAs shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to Clearlake Oaks County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling
Pehling & Pehling CPAs

RESPONSE:

This letter correctly sets forth the understanding of Clearlake Oaks County Water District.

APPROVED:

Clearlake Oaks County Water District

Date

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Pehling & Pehling, CPAs

An Accountancy Corporation ■ 12667 Granite Dr ■ Truckee, CA 96161

Phone: (707)279-4259 E-mail: Zach@PehlingCPA.com Web: www.PehlingCPA.com

Invoice: 672
Date: 06/30/2016
Due Date: 07/01/2016

Clearlake Oaks County Water
District
PO Box 709
Clearlake Oaks, CA 95423

For professional service rendered as follows:

Assurance 3,475.00

Billed Time & Expenses \$3,475.00

Invoice Total \$3,475.00

Beginning Balance	\$0.00
Invoices	3,475.00
Receipts	0.00
Adjustments	0.00
Service Charges	0.00
Amount Due	\$3,475.00

Please return this portion with payment.

Invoice: 672
Date: 06/30/2016
Due Date: 07/01/2016

ID: CLOCWD
Clearlake Oaks County Water District

Amount Due: \$3,475.00
Amount Enclosed: \$ _____

63