

**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 21, 2018

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.

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

- Mrs. Margaret Medeiros, President Mr. Karl Hosier, Vice President
- Mr. Samuel Boucher, Director Mr. Stanley Archacki, Director, Mrs. Barbara Higman, Director

- Mr. Alan Gardner – General Manager Mr. Jason Mitchell – Operations Manager
- Mrs. Dianna Mann - Secretary to the Board

Scott Nave, Counsel to the Board, is on speaker phone

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. Customer Service
 - b. Administration/Grants
 - c. Water Plant Chief Operator
 - d. Wastewater Plant Chief Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. May 2018, QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

3. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 05-17-17

4. Bills

- a. MC Engineering Invoice No 1627, dated 05/31/18, in the amount of \$11,920.59 for the Highway 20 Waterline Design and CM (Water Distribution and Storage Projects)
- b. MC Engineering Invoice No1628, dated 05/31/18, in the amount of \$25,206.62 for the USDA Project

Action Taken: _____

5. Agenda (Old Business)

- a. Discussion and update of CSA 16 Annexation progress

Action Taken: _____

- b. Discussion and update of sidewalk project

Action Taken: _____

- c. Discussion and consideration of allowing POA to install an alert siren on the lot where Lift Station 7 will be relocated

Action Taken: _____

- d. Discussion and consideration of replacing CBSW 1997 platform billing software that is being phased out with UMS 2018 platform. Please see quote for \$23,920.00 from CUSI. Quote does not include CSA annexation accounts, so quote should not exceed \$25,000

Action Taken: _____

- e. Discussion and review of draft Ord. 83

Action Taken: _____

6. Agenda (New Business)

- a. Discussion and approval of Mutual Aid and Assistance Agreement

Action Taken: _____

- b. Discussion and consideration of purchasing a Chlorine Dioxide Generator, three dosing pumps, two flash mixers, and misc. injection lines and quills from Dioxide Pacific for Water Treatment Plant. Total purchase price is \$99,217.00 before taxes and shipping

Action Taken: _____

- c. Discussion and consideration of potentially buying a new high service pump for WTP if existing one cannot be cost effectively repaired. Quote will be available by board meeting

Action Taken: _____

- d. Discussion and consideration of purchasing Propack 9890 Coagulant. Quote will be available by board meeting

Action Taken: _____

- e. Discussion and consideration of approving replacement of four fire hydrants at \$3,500 each plus material. Approx. total cost of \$15,000

Action Taken: _____

- f. Discussion and approval of 2017-2018 Audit Statement

Action Taken: _____

Closed Session Time: _____

- a. Existing Litigation: Luna vs. CLOCWD
- b. Anticipated Litigation: One Case
- c. Employee performance evaluation of General Manager, per gov't code: 54957

Open Session Time: _____

Action Taken in Closed Session: _____

Adjournment Time: _____

Clearlake Oaks County Water District
Billing Department
June 15, 2018

Billing Department / Front Office

- ❖ Susie is continuing to work on lowering the amount of returned mail we are getting from billing/ delinquencies. We are going through individual files to contact the owner and get updated contact information, this is also a note we are going to add to the monthly bill. She has an organized / alphabetical system for this. We have seen over a 50% decrease in returned mail since she has taken on this project.
- ❖ I have reviewed all of legal council's comments regarding Ordinance 83, as well as added sections per last month's board meeting. Alan now has 83 for his review and comments before sending it back to legal counsel for a second look. This will fall under "Old Business" on this month's agenda; however, we hope to have it up for approval in July with regards to the new rates as well.
- ❖ Our visit with Lane Riccardo, CBSW representative went very well. We hope to move forward with approval of our transition to UMS and begin implementation in July. I feel the new UMS software will be a huge asset to the district and to our customers with the features it offers.
- ❖ In the past month, we have collected \$4,448.99 from past due accounts. These accounts were all over <120 days.
- ❖ We received our Tax Roll / Lien payment from the County of Lake, this was an *additional* \$4,736.65 which paid off 11 properties that had been placed on lien in 2017. With this, I processed 11 lien releases, which will be sent to county the Monday following the board meeting.
- ❖ 2018 Rate Increase calculations and spreadsheets have begun and will go into effect the July 2018 billing cycle.

Respectfully,



Olivia Mann | CSR III

Clearlake Oaks County Water District
Administrative Services Manager
June 21, 2018

Administration / Grants

- ❖ State Water Resources Control Board (SWRCB) Wastewater Infrastructure Rehabilitation is moving forward. Please see attached status report.
- ❖ Highway 20 Waterline Project: MC Engineering continues to move forward. Please see attached status update.
- ❖ USDA Wastewater Treatment Project: I attend most of the weekly construction meetings and I will continue to send weekly construction agendas and minutes to all Board members to keep everyone up to date on the progress. I am excited to say that we are getting close to completion having only \$1,213,736.83 left on our contract. May I suggest, when time allows, that you take a drive out to our WWTP and check out our new clarifier.
- ❖ I am patiently awaiting notice on the USBR Smart Water Grant application for AMI meters that I applied for last month. This is an \$870,448.38 with a 50% match. District will use force labor in addition with monies already spent on studies to offset District share.
- ❖ I am continuing to search for grants that will continue to benefit the District. Currently, I am working with MC Engineering on possibly obtaining funds through a federally funded opportunity titled FY 2018 EDA Disaster Supplemental. This grant is for counties that had an emergency declared in 2017, and although our repairs from the flood are complete, this allows for preparation for future emergencies. I believe that our lift stations may benefit from this grant.
- ❖ Attached, please see the list of leaks that were fixed in May, provided to me by Lead D/C
- ❖ Employee evaluations should be completed by end of month.
- ❖ We are happy to have Mary back at her desk.

Respectfully Submitted,
Dianna Mann



Report Date: June 6, 2018

RE: CLOCWD SWRCB Funded Sewer Infrastructure Project

Billing Period: May, 2018

I. Project Status Update

Work on the project during April included the following:

- LS 7 pump station and emergency pond design
- LS 2 site design and vault
- Big Oaks Shopping Center manhole and site design
- Rehab work on prior lift stations (modified prior USDA plans)
- Continued refinement of sewer rehab work
- Monthly invoicing and reporting

II. Budget Status Update

Total Engineering Design and Construction Budget: \$655,985.80

This Invoice: \$11,290.59

Cost to Date: \$87,378.12

Cost to Complete: \$568,607.68

III. Projected Tasks for June, 2018

- CEPs drawings (90%)
- LS-2 drawings (70%)
- Refine drawings from prior USDA lift station plans
- Refinement of Rehab related work
- Draft drawing for LS-7
- Investigate need for use permit for LS7 site
- Electrical design coordination for SEPS pumps and LS-2



Report Date: June 6, 2018

RE: CLOCWD USDA Wastewater Facility Improvements Project Monthly Status Update and Projected Tasks
Billing Period: May, 2018

I. Project Status Update

Work on the project during April included the following:

- Attended weekly construction meetings (see meeting minutes for additional detail)
- Responded to and processed RFIs (see RFI list)
- Reviewed and processed submittals (see submittal list)
- Processed a change order for electrical for SEPS power supply
- Progress by Contractor Included:
 - Forming of clarifier weir/laundrer and trough
 - Additional details completed for return pump station
 - Tie-in at existing MLSS line
 - Tie-in at oxidation ditch
 - Electrical building and foundation
 - Submittal and RFI processing with emphasis on electrical MCC and related work
 - Additional fabrication of weir for oxidation ditch

II. Construction Budget Status Update

Total Engineering Construction Budget: \$427,628.07 (including materials testing)

This Invoice: \$25,206.62

Cost to Date: \$280,756.38 (construction only)

Cost to Complete: \$146,871.69

USDA amount Remaining: 82,883.80

Note: USDA Allocated Budget remaining is less than cost to complete and may require a draw from contingency fund to address \$63,987.89 shortfall

III. Projected Tasks for June, 2018

- Attend weekly construction meetings and daily field reporting
- Continue submittal/RFI review and responses as needed (primarily electrical and controls)
- Review clarifier and oversee construction of laundrer and equipment placement at clarifier
- Review tie-ins proposed at ditch and clarifier
- Coordinate with Joe Matella of Southport and Larry Smithey (electrical designer) of EDEA
- Process change order for new 30 HP SEPs pumps and additional paving and gate
- Process change order for new aerators if desired by WWTP staff



Report Date: June 6, 2018

RE: CLOCWD Highway 20 Waterline Project

Billing Period: May, 2018

I. Project Status Update

Work on the project during April included the following:

- Design review meeting with Jason at WTP
- Marked up 100% plans
- Incorporated field review comments
- Budget review and monthly invoicing
- Assistance with Caltrans and Environmental Review and archeological issues

• **Budget Status Update**

Total Engineering Design and Construction Budget: \$195,734.60 (including materials testing)

This Invoice: \$1,926.47

Cost to Date: \$96,647.36

Cost to Complete: \$99,087.24

II. Projected Tasks for June 2018

- Finalize 100% plans pending confirmation of grant funding
- Finalize Specifications/Project Manual pending confirmation of grant funding
- Submit plans and specs to Caltrans
- Submit plans and specs to County
- Continue to track and assist with grant funding
- Incorporate field review comments
- Analyze hydraulics utilizing model if budget permits and refine the number of pipe crossings

Leak repairs made (Where and what type leak)

5-24-18 - Showview leaking service line 2 G.P.M.

5-25-18 - Showview broken service line, 70 G.P.M.

6-1-18 - Footwall bld, broken service line due to Granite, 3 G.P.M. 9pm-

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 d.sherron@clocwd.org e-mail

Board Members,

I apologize for the taste and odor issues that occurred during the media exchange process for our carbon contactors. The contactors were originally scheduled for media exchange on May 22nd. The contractor showed up at 0700, we had the system filled and were planning to have the plant shut down during what should have been a three to four hour process. The one calgon truck that actually showed up that morning became stuck and blocked 2/3s of the highway in front of the plant for over an hour. So that appointment was cancelled by the contractor, (Calgon Carbon). We were immediately rescheduled for the following Wednesday (May 30th). The evening of the 29th I was contacted by a representative of Calgon Carbon (Ben Goecke 425.286.0754) that stated he had no truck drivers to haul their trailers and we would again be cancelled. I was then contacted by the same representative from Calgon Carbon who informed me he could get the job done on Friday, June 1st. I accepted this appointment hoping to get the process completed and have room for ERS to start the media exchange on filters #2 and #3 which was to start Monday the 4th of June. We were again ready to have the water treatment plant offline for the 3-4 hours that the media exchange process was predicted to take. After starting the exchange process, The Foreman from Calgon Carbon explained they were a truck short and it had left Los Angeles at 0800. (It was scheduled to be in Clearlake Oaks at 0700) At the point when the water levels in the system storage tanks got to a critical level, I was forced to start putting out water from the Treatment Plant with the Carbon Contactors bypassed. We ran from approximately 1200 June 1st until 1630 that evening without taste and odor protection, and then ran for approximately 7 hours overnight. There was not enough water in the system storage tanks at 1900 on June 1st for me to be able to complete the required backwashes, I allowed the plant to run overnight to fill the system and returned to the water plant Saturday June 2nd at 0730 and started backwashing the contactors and Filter #1, this was all completed at 1300 Saturday June 2nd and the carbon contactors were put back into service. The process of exchanging the media was started at 0700 and completed at 6:45 pm (11 hours and 45 minutes in total). The chain of events was in no way predictable, I did my job to keep the community within safe water levels in our storage tanks for normal usage and fire protection during the time the carbon contactors were out of service, and at no time were we out of compliance of the safe water drinking act or surface water treatment rules. We stayed within allowable turbidity levels and our disinfection levels and contact time were all above the required minimum as they are always. Taste and Odor are considered secondary standards and are not considered health risks. If we had fallen out of compliance at any time during this or any other time, the plant would shut down in alarm to prevent any water that does not meet or exceed the primary standards from being distributed into the public water system.

ERS was able to come in and start the media exchange process on filters #2 and #3 on Monday June 4th. They completed the process yesterday, (Tuesday June 12th) We are in the process of getting these filters backwashed and then disinfected before they can be returned to service. The fact that our larger high service (pump #2) lost a bearing in the motor last Sunday has hampered the process of returning the filters back into service due to the longer run times required to keep the system filled during this time of the year on our smaller high service pump (#3). We hope to get the motor for HSP #2 back from the repair shop soon.

I have submitted for your approval a request to put a chlorine dioxide generator in as a new form of Pre Oxidant. Upon your approval I will file an amendment to our treatment permit with the State Water Resources Control Board for their approval. This change will benefit the district in both lowering our disinfection byproducts and operating costs substantially. The initial cost of the new appurtenances will be paid for in utility savings alone within just two or three years. The particulars are all listed in my request.

Thank you for taking the time to review all the information I have submitted this month. I will try to attend the board meeting to answer any questions you may have.

Dave Sherron,
Chief Water Treatment Plant Operator,
Clearlake Oaks County Water District.
707.350.0521

CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
JUNE 2018

Reporting Period: May 2018
From: Francisco Castro, CPO

To: Clearlake Oaks County Water District Board of Directors

June 15, 2018

Flows to the waste plant have continued to decrease due to our descending lake level. Clearlake averaged level for this month was 4.84 Rumsey. This brought our flows down to a total of 9.534 MG averaging 308,000 gallons a day. The total treated effluent that left the plant was 8.078 MG averaging 261,000 gallons a day. All in lab and outsource lab results have been in compliance with our discharge permit.

Ground Water Monitoring 2nd Quarter was performed on the 24th. We were able to sample all 3 wells. It is important to note that purging well 2 was only achievable by pumping the 22nd and 23 allowing the well to recover. It was suggested by Dean Enderlin to approach this well like this due to the lack of water in it. We are anticipating slower recovery on 3rd quarter sampling.

We have begun hauling some of our sludge out to Protrero Hills. We have also begun to expose our sludge to this hot weather for drying. This will be an ongoing process throughout the year. Construction at the plant continues its progress. Some of the major challenges have been executed. Challenges like connecting our new MLSS bypass line and cutting a section off the oxidation ditch to install the new MLSS outlet to the new clarifier. We will continue to work closely with T&S when needed.

All routine maintenance, safety procedures and alarms have been completed for the month.

Thank you,
Francisco Castro
CPO

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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

6/14/2018

Dear Board of Directors,

There isn't much to say about the past month.

The contractor working on CSA 16 has started running the pipe line up Harvey and is hoping it will be less eventful than the Vault and Valve part of the project.

The sidewalk project has gone ahead full steam but is impacting us less than in the beginning. This project has actually taught me a few things I did not know about the district and I hope it serves me well in the future

I would like the board to consider having Utility Services out again this year for leak detection, they have always produced results and this year seems to be starting off not in our favor. I have included their submittal.

There were a handful of leaks that made it to the surface this month including the one on Island circle. That appears to have been going on for some time by the condition of the main and saddle that was barely attached to it.

There were no reportable sewer spills this month.

The VACON had to be towed to Ukiah this month for what we thought could have been a bad transmission, fortunately it turned out to be less expensive parts and was back to us within a week's time.

Thank you,

Jason Mitchell
Operations Manager

Board of Directors

Margaret Medeiros
President

Karl Hosier
Vice President

Barbra Higgman
Director

Stanley Archscki
Director

Samuel Boucher
Director

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May 11, 2018

General Manager's Board Letter

Loans/Grants/ Accounting:

- The Water Board has been reviewing the water grants and is expediting all of the grants. The SWRCB staff had advised with the passage of the bond this month the 100% grant coffers will be refilled. They are trying to position our \$10 million plus in current applications to be shovel ready as new funds come in. Will update this report at the Board meeting.
- Please see Dianna's letter.

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers, heavy involvement with Electeds and SWRCB and County on Hwy 20. New grant application to Federal Bureau of Reclamation for meters.

Water Plant:

- **Notice of violation. Prior staff did not file the June 2017 water plant report due July 10, 2017 with the State Board despite** assuring me there were no outstanding filings due. We were cited. On October 6, 2017, the District filed a Petition to Appeal the Citation requesting no fines and relief from the requirement to include notice of the citation in next June's annual customer report. When filing it I had the opportunity and did review the reasons for the Petition with the State Board's Chief Counsel. A copy of the Petition is available for your review. **NO news** as of this date on the result of the Appeal.

Sewer Plant

- Construction has been under way. Estimated completion late June or July. Other construction work at the plant is progressing. No change.

Harvey tank and CSA 16:

- The clay valve is installed. Testing completed last week. The hydrant that had to be moved for the vault has been restored, tested and is back in service. The clay valve can be opened in a fire emergency, but the entire CSA system would have to be disinfected if water is turned on before all steps are completed due to the 25,000 gallons in the pipe to the cove. LAFCO extended the time to complete the annexation to January 2019.
- Our committee, CSA 16 and Special District's met and have agreement on work to be completed.
- The Committee agrees that neither the Harvey tank has to be in service nor the Paradise Cove tank has to be rehabbed prior to completing the annexation.
- Our District has completed all steps that can be done until Special Districts moves forward on its tasks.

Backflows:

- They have been submitted in water improvement grant project # 3, which is under active review. Annual required inspections were except for 10 locations, which are being addressed.
- There are now two employees certified to perform these tests. One is now also certified for cross connections, a higher level of certification.
- Like with the water meters, we are also seeking alternative funding for the backflows, including from the Federal Bureau of Reclamation.

Meters:

- We have just applied for a new grant for all of the meters. 50% paid by the government and 50% from the District. The District's 50% will largely be made up of credit for the costs of installation by staff. There may be a \$100,000 to 150,000 cash requirement. The Board has already agreed to \$100,000 for meters for just the west end.
- This is in addition to Grant 3 in progress at the SWRCB since it has not yet been awarded.

Solar:

- Currently in service.
- December/January out of service due to Hyden's failure to perform.
- We have been advised by PGE that the system was significantly underperforming both the prior true up year, 3/2016—3/2017, and this true up year, i.e. 3/2017--3/2018.
- As a result we received a **\$46,978.26 in usage cost** true up bill from PGE for 3/2017—3/2018.
- Last year's true up bill for **\$46,332.08 was paid by FEMA**, and we believed the overage was due to the flood. This year's bill demonstrates that conclusion was not correct.
- We have withheld January-April billing from them. They have threatened court over the withholding.
- Nave is now in discussions with Hayden and its counsel.
- Nave will update at Board meeting.

Sidewalks:

- Granite has proceeded. We have had some facilities damaged. We are keeping track of the repair costs.
- We have continued to try and solve all issues with the hydrants. Caltrans environmental has been working with us for a solution. We anticipate having a permit filed that can be successful and granted.
- As of this date, all hydrants at issue are still operational.

Recycled Water

- The study is finished. We are talking about potential placement of facilities, etc. We have been in discussions with now several potential major customers about a private public partnership, including cost sharing. We are exploring various funding opportunities for work inside the plant. There also may be federal funds for the project, with assistance by Garamendi. This is a long term project.
- The State Board has begun reviewing our recycled water study materials. No change.

Alan Gardner, GM

3:21 PM
06/13/18
Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	2,223,695.20
Accounts Receivable	-6.00
Other Current Assets	781,603.84
Total Current Assets	<u>3,005,293.04</u>
Fixed Assets	<u>9,182,415.47</u>
TOTAL ASSETS	<u><u>12,187,708.51</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	225,025.51
Credit Cards	-5,667.49
Other Current Liabilities	992,599.15
Total Current Liabilities	<u>1,211,957.17</u>
Total Liabilities	<u>1,211,957.17</u>
Equity	<u>10,975,751.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,187,708.51</u></u>

Clearlake Oaks County Water District
Balance Sheet
 As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
102.001 · GL - 9122 (Old Acct. # 053420019)	174,839.53
102.04 · DWR - CHECKING	200.00
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) - Ot...	1,066,694.37
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	1,255,694.37
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK...	88.98
102.02 · CRP Water - 6990	502,160.82
102.03 · CRP Sewer - 3745	290,711.50
Total Checking/Savings	2,223,695.20
Accounts Receivable	
CUSI Accounts Receivable	-6.00
Total Accounts Receivable	-6.00
Other Current Assets	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	119,201.21
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 10970...	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
Total Other Current Assets	781,603.84
Total Current Assets	3,005,293.04
Fixed Assets	
128 · Sewer Infrstrcture & Rehab Proj (Grant to repair/replace sewer Infrastr...	87,378.12
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...	
121.1 · Sidewalk Project - District Exp	86,886.31
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wat...	116,557.93
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of ...	203,444.24
131 · Waste Water Plant	
131.1 · Pumps/Equipment	541.40
131 · Waste Water Plant - Other	3,054.37
Total 131 · Waste Water Plant	3,595.77
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85
123 · USDA - Sewer Plant Cap Imprvmt	1,234,385.25
127 · Water Plant	36,512.33
120 · District General CIP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - W...	1,920,341.58
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	5,732.69
120.75 · SCADA	5,036.50
120.90 · Vehicles/Generators/Trailers	5,234.23
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other	16,590.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)	1,952,935.63
122 · Bldgs/Grounds Cap Improvements	8,533,557.59
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - W...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	47,665.07
	113,707.30

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3:22 PM

06/13/18

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of May 31, 2018

	May 31, 18
Total 124.30 · Lift Stations	113,707.30
124.50 · Mains	14,938.73
124.60 · Meters	700.00
124.90 · Water Tanks	7,965.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...)	3,160,781.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...)	3,298,092.19
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,721,470.00
Total Fixed Assets	9,182,415.47
TOTAL ASSETS	12,187,708.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	225,025.51
Total Accounts Payable	225,025.51
Credit Cards	
210 · Cal Card	
210.06 · Cal Card - Jason 3879	-5,508.93
210.04 · Cal Card - Alan - 7397	-454.77
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,326.53
Total 210 · Cal Card	-5,667.49
Total Credit Cards	-5,667.49
Other Current Liabilities	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal ...)	-322.01
280 · Loan	
280.07 · Bridge Loan for Forced Main (install of Forced Main until st...)	496,126.20
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become a...)	466,000.00
280.01 · Kansas State Bk - VACON	2,820.08
280.03 · Kansas State Bk - Camera Traile	-12.79
Total 280 · Loan	964,933.49
221 · Health Ins - EE Portion	
221.1 · EE Cobra Payments - Medical (Cobra Payments for Medical C...)	734.97
221 · Health Ins - EE Portion - Other	2,722.41
Total 221 · Health Ins - EE Portion	3,457.38
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAK...)	2,660.56
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-5,694.50
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	-3,033.94
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABL...)	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2...)	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL...)	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX ...)	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - ...)	-1,283.73
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION...)	-3,374.02
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE ...)	695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMP...)	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld ...)	-16,613.47
Total Other Current Liabilities	992,599.15
Total Current Liabilities	1,211,957.17

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Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>
Total Liabilities	1,211,957.17
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this ...)	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...)	706,876.63
Net Income	3,932,546.79
Total Equity	<u>10,975,751.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,187,708.51</u></u>

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06/13/18

Accrual Basis

Clearlake Oaks County Water District
Profit and Loss
July 2017 through May 2018

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
Income					
Income					
410 · Client Reg Pmt	0.00	0.00	898,536.04	1,053,111.02	1,951,647.06
430 · Penalty & Interest					
430.1 · Condemnation Fund (589 Ke...	0.00	0.00	182.91	0.00	182.91
430 · Penalty & Interest - Other	0.00	0.00	15,835.45	16,304.86	32,140.31
Total 430 · Penalty & Interest	0.00	0.00	16,018.36	16,304.86	32,323.22
440 · Misc Revenue	0.00	0.00	774.19	7,208.10	7,982.29
450 · Other - Non S/W Rev	0.00	0.00	71,778.71	71,778.71	143,557.42
Total Income	0.00	0.00	987,107.30	1,148,402.69	2,135,509.99
Total Income	0.00	0.00	987,107.30	1,148,402.69	2,135,509.99
Gross Profit	0.00	0.00	987,107.30	1,148,402.69	2,135,509.99
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	342,563.28	66,482.81	138,468.62	178,656.99	726,171.70
510 · Contract Labor	0.00	0.00	9,000.00	0.00	9,000.00
520 · FICA - District Share	25,367.06	4,663.87	10,012.49	13,443.47	53,486.89
530 · Medical Ins - Dist Share	75,015.35	19,883.61	48,001.91	19,852.01	162,752.88
540 · PERS - District Share	26,960.54	6,678.56	10,948.13	11,543.25	56,130.48
550 · Unemployment	3,646.78	0.00	0.00	0.00	3,646.78
560 · Workers Comp Ins	5,170.89	10,165.75	10,044.81	15,841.65	41,223.10
Total Salaries & EE Benefits	478,723.90	107,874.60	226,475.96	239,337.37	1,052,411.83
Services & Supplies					
610 · Bank Fees	11,101.41	0.00	0.00	0.00	11,101.41
620 · Communications & Internet	6,427.41	308.94	4,325.95	2,989.86	14,052.16
622 · Board Exp	5,784.47	0.00	0.00	0.00	5,784.47
625 · Equip - Field (\$300-\$4999)	0.00	579.28	321.94	0.00	901.22
630 · Equip - Office	1,261.43	0.00	530.12	843.87	2,635.42
640 · Fuel & Oil	149.80	5,127.19	4,295.02	3,335.77	12,907.78
645 · Insurance	0.00	0.00	19,299.50	19,299.50	38,599.00
657 · Lab	0.00	0.00	12,981.68	25,212.80	38,194.48
660 · Memberships & Subscription	2,992.24	0.00	24,734.92	15,299.74	43,026.90
665 · Mileage Reimb	4,493.87	0.00	0.00	0.00	4,493.87
670 · Postage & Shipping	13,432.14	28.79	0.00	0.00	13,460.93
675 · Professional Services	48,292.41	0.00	11,513.16	11,971.81	71,777.38
685 · Rents	7,335.52	0.00	47,789.26	3,902.36	59,027.14
690 · Safety & Security	1,172.12	10,070.50	5,887.67	2,515.47	19,645.76
700 · Tools & Instruments	0.00	4,018.09	860.75	1,107.19	5,986.03
703 · Supplies - Clothing & Personal	310.81	1,384.03	601.54	781.20	3,077.58
705 · Supplies - Office	10,957.01	642.27	1,548.35	1,365.20	14,512.83
715 · Supplies-Chemicals-Operating	0.00	0.00	36,610.33	72,238.27	108,848.60
720 · Supplies - Inventory - Other	0.00	5,386.04	18,665.13	7,466.66	31,517.83
735 · Training/Classes/Certs/ClassB	1,574.52	1,040.58	4,998.16	2,498.30	10,111.56
745 · Travel / Lodging	911.06	124.12	0.00	5.00	1,040.18
750 · Utilities	4,517.56	0.00	91,787.85	110,144.64	206,450.05
760 · Waste Disposal	387.30	0.00	55,034.48	0.00	55,421.78
795 · Yolo Co	0.00	0.00	0.00	39,419.59	39,419.59
798 · Reconciliation Discrepancies (Di...	0.01	0.00	0.00	0.00	0.01
799 · Misc					
799.1 · Customer Refund - Acct clos...	0.00	0.00	274.90	1,479.77	1,754.67
799 · Misc - Other	10.00	0.00	0.00	0.00	10.00
Total 799 · Misc	10.00	0.00	274.90	1,479.77	1,764.67
Total Services & Supplies	121,111.09	28,709.83	342,060.71	321,877.00	813,758.63
Repairs & Replacement					
810 · R&R Buildings & Grounds	1,511.85	176.50	4,323.51	3,159.09	9,170.95
830 · R&R Equipment	0.00	284.32	321.65	62.10	668.07

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Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2017 through May 2018

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
832 · R&R Mains and Sewer Lines	0.00	0.00	2,424.66	0.00	2,424.66
840 · R&R Vehicles	304.15	477.39	1,509.16	250.00	2,540.70
Total Repairs & Replacement	1,816.00	938.21	8,578.98	3,471.19	14,804.38
Total Expense	601,650.99	137,522.64	577,115.65	564,685.56	1,880,974.84
Net Income	-601,650.99	-137,522.64	409,991.65	583,717.13	254,535.15

**Clearlake Oaks Co Water District
PROJECTED BUDGET 2017-2018**

Thru End of May Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,134,732	1,040,171	1,148,403	101%	998,247	915,060	987,107	99%
Total Operating Expenses	986,807	904,573	932,793	95%	1,018,868	933,963	946,429	93%
Operating Balance (loss)	147,925	135,598	215,610		(20,621)	(18,903)	40,678	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	88,000	71,779	75%	85,000	77,917	71,779	84%
Depreciation Exp	164,168	150,487	150,487	92%	105,786	96,971	96,971	92%
Net Change In Net Position (loss)	79,757	73,111	136,902		(41,407)	(37,957)	15,486	

Current Revenue Notes:

440-S Credit card Rebates and chemicals purchased by Konocti Wtr Dist
440-W Bulk Water

WestAmer Op	\$	362,109
WestAmer CRP		768,342
LAIF		1,262,333
Total	\$	2,392,783

Past Revenue Notes

450 Non S.W Rev = ATT Lease and Tax Roll

Thru End of May Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,104,732	1,012,671	1,053,111	95%	984,747	902,685	898,536	91%
430 Penalty & Interest	30,000	27,500	16,305	54%	13,500	12,375	16,018	119%
440 Misc	0	0	7,208	0%	0	0	774	0%
Total Revenue >	1,134,732	1,040,171	1,148,403	101%	998,247	915,060	987,107	99%

Thru End of May Operating Expenses	Budget				Actual YTD	%		
	Annual	YTD	Amount	%				
505 Salaries & Wages	356,310	326,618	383,180	108%	362,901	332,659	342,992	95%
510 Contracted Labor	-	-	-	0%	12,000	11,000	9,000	75%
520 FICA - District Share	29,633	27,164	28,459	96%	29,919	27,426	25,028	84%
530 Medical Ins - District Share	73,068	66,979	67,302	92%	113,120	103,693	95,452	84%
540 PERS - District Share	55,358	50,744	28,363	51%	45,286	41,512	27,768	61%
550 Unemployment	9,000	8,250	1,824	20%	9,000	8,250	1,824	20%
560 Workers Comp Ins	15,053	13,799	23,511	156%	12,218	11,200	17,714	145%
Salaries and Employee Benefits >	538,422	493,553	532,637	99%	584,443	535,740	519,776	89%
605 Advertising	200	183	-	0%	200	183	-	0%
610 Bank Fees	2,810	2,576	5,551	198%	2,800	2,567	5,551	198%
620 Communications & Internet	10,000	9,167	6,358	64%	9,500	8,708	7,694	81%
622 Board Exp	10,000	9,167	2,892	29%	10,000	9,167	2,892	29%
625 Equip - Field (\$300-\$4999)	1,250	1,146	290	23%	2,750	2,521	612	22%
630 Equip - Office	3,000	2,750	1,475	49%	3,500	3,208	1,161	33%
640 Fuel & Oil	8,500	7,792	5,975	70%	4,000	3,667	6,934	173%
645 Insurance	40,000	36,667	19,300	48%	40,000	36,667	19,300	48%

650	Interest	-	-	-	0%	-	-	-	0%
657	Lab	16,000	14,667	25,213	158%	25,000	22,917	12,982	52%
660	Memberships & Subscription:	28,500	26,125	16,796	59%	25,500	23,375	26,231	103%
665	Mileage Reimb	2,500	2,292	2,247	90%	2,500	2,292	2,247	90%
670	Postage & Shipping	4,800	4,400	6,731	140%	4,750	4,354	6,731	142%
675	Professional Services	20,000	18,333	36,118	181%	20,000	18,333	35,659	178%
685	Rents	5,700	5,225	7,570	133%	3,700	3,392	51,457	1391%
690	Safety & Security	4,625	4,240	8,137	176%	10,625	9,740	11,510	108%
700	Tools & Instruments	3,875	3,552	3,116	80%	6,875	6,302	2,870	42%
703	Supplies - Clothing & Persona	1,675	1,535	1,629	97%	2,175	1,994	1,450	67%
705	Supplies - Office	4,250	3,896	7,165	169%	4,750	4,354	7,348	155%
715	Treatment Chemicals	52,000	47,667	72,238	139%	53,000	48,583	36,610	69%
720	Supplies - Operating - Other	15,000	13,750	10,160	68%	26,500	24,292	21,358	81%
730	Taxes - Licenses	1,500	1,375	-	0%	2,300	2,108	-	0%
735	Training/Classes/Certs/Books	2,750	2,521	3,806	138%	3,250	2,979	6,306	194%
745	Travel	1,750	1,604	523	30%	1,750	1,604	518	30%
750	Utilities	135,650	124,346	112,404	83%	97,750	89,604	94,047	96%
760	Waste Disposal	550	504	194	35%	52,250	47,896	55,228	106%
795	Yolo Co	52,000	47,667	39,420	76%				
799	Misc	-	-	5	0%	-	-	5	0%
	Services and Supplies >	428,885	393,145	395,308	92%	415,425	380,806	416,696	100%
810	R&R Buildings & Grounds	8,750	8,021	4,004	46%	8,750	8,021	5,169	59%
815	R & R Damage Claims	5,000	4,583	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,500	2,292	204	8%	6,000	5,500	464	8%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	2,425	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	2,979	641	20%	4,250	3,896	1,900	45%
	Repairs & Replacement >	19,500	17,875	4,849	25%	19,000	17,417	9,958	52%
	Total Expenses >	986,807	904,573	932,793	95%	1,018,868	933,963	946,429	93%

Administration - Budget Variance Report Jul 2017

Target % > **91.7%**

Thru End of May		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	386,991	354,741	342,563	88.5%	44,428
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	32,024	29,356	25,367	79.2%	6,657
530	Medical Ins - District Share	86,993	79,743	75,015	86.2%	11,978
540	PERS-District Share (incl unfunded Liab, 35K)	42,535	38,991	26,961	63.4%	15,575
550	Unemployment	18,000	16,500	3,647	20.3%	14,353
560	Workers Comp Ins	8,683	7,959	5,171	59.6%	3,512
Salaries and Employee Benefits >		575,226	527,290	478,724	83.2%	96,502
605	Advertising	400	367	-	0.0%	400
610	Bank Fees	5,600	5,133	11,101	198.2%	(5,501)
620	Communications & Internet	7,000	6,417	6,427	91.8%	573
622	Board Exp	20,000	18,333	5,784	28.9%	14,216
625	Equip - Field (up to \$4999)	0	0	-	0.0%	0
630	Equip - Office	2,500	2,292	1,261	50.4%	1,239
640	Fuel & Oil	0	0	150	15000000%	(150)
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships & Subscriptions	1,000	917	2,992	299.2%	(1,992)
665	Mileage Reimb	3,500	3,208	4,494	128.4%	(994)
670	Postage & Shipping	9,400	8,617	13,432	142.9%	(4,032)
675	Professional Services (Legal, IT, etc)	20,000	18,333	48,292	241.5%	(28,292)
685	Rents	7,400	6,783	7,336	99.1%	64
690	Safety & Security (boots)	3,500	3,208	1,172	33.5%	2,328
700	Tools & Instruments	0	0	-	0.0%	0
703	Supplies - Clothing & Personal	600	550	311	51.8%	289
705	Supplies - Office	6,250	5,729	10,957	175.3%	(4,707)
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	0	0	-	0.0%	0
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training/Classes/Certs/Books	2,000	1,833	1,575	78.8%	425
745	Travel / Lodging	1,500	1,375	911	60.7%	589
750	Utilities	5,500	5,042	4,518	82.1%	982
760	Waste Disposal	500	458	387	77.4%	113
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0	10	0.0%	(10)
Services and Supplies >		96,650	88,596	121,110	125.3%	(24,460)
810	R&R Buildings & Grounds	7,500	6,875	1,512	20.2%	5,988
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
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)	500	458	304	60.8%	196
Repairs & Replacement >		10,000	9,167	1,816	18.2%	8,184
Total Expenses >		681,876	625,053	601,650	88.2%	80,226

675 Shred It, part time Bookkeeper, Water Shed Survey, legal fees

705 Additional envelopes, paper, etc for new billing format

D\C - Budget Variance Report Jul 2017

Target % >

91.7%

Thru End of May		2017-2018 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	45,460	41,672	66,483	146.2%	(21,023)	
510 Contracted Labor	-	-	-		-	
520 FICA - District Share	3,723	3,413	4,664	125.3%	(941)	
530 Medical Ins - District Share	18,502	16,961	19,884	107.5%	(1,382)	
540 PERS - District Share	11,381	10,432	6,679	58.7%	4,702	
550 Unemployment	0	0		0.0%	0	
560 Workers Comp Ins	2,454	2,249	10,166	414.3%	(7,712)	
Salaries and Employee Benefits >	81,521	74,727	107,876	132.3%	(26,355)	
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0		0.0%	0	
620 Communications & Internet	0	0	309	0.0%	(309)	
622 Board Exp	0	0		0.0%	0	
625 Equip - Field (up to \$4999)	2,500	2,292	579	23.2%	1,921	
630 Equip - Office	0	0		0.0%	0	
640 Fuel & Oil	5,000	4,583	5,127	102.5%	(127)	
645 Insurance	0	0	-	0.0%	0	
650 Interest	0	0	-	0.0%	0	
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0	
660 Memberships & Subscriptions	0	0	-	0.0%	0	
665 Mileage Reimb	0	0	-	0.0%	0	
670 Postage & Shipping	0	0	29	0.0%	(29)	
675 Professional Services (SCADA)	0	0	-	0.0%	0	
685 Rents	0	0	-	0.0%	0	
690 Safety & Security (boots)	3,750	3,438	10,071	268.6%	(6,321)	
700 Tools & Instruments	3,750	3,438	4,018	107.1%	(268)	
703 Supplies - Clothing & Personal	750	688	1,384	184.5%	(634)	
705 Supplies - Office	250	229	642	256.8%	(392)	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	13,000	11,917	5,386	41.4%	7,614	
730 Taxes - Licenses	0	0	-	0.0%	0	
735 Training/Classes/Certs/Books	1,500	1,375	1,041	69.4%	459	
745 Travel / Lodging	1,000	917	124	12.4%	876	
750 Utilities	0	0	-	0.0%	0	
760 Waste Disposal	0	0		0.0%	0	
795 Yolo Co	0	0		0.0%	0	
799 Misc	0	0		0.0%	0	
Services and Supplies >	31,500	28,875	28,710	91.1%	2,790	
810 R&R Buildings & Grounds	0	0	177	0.0%	(177)	
815 R & R Damage Claims	0	0		0.0%	0	
820 R&R Lift Stations	-	-		0.0%	-	
830 R&R Equipment	-	-	284	0.0%	(284)	
832 R&R Mains/Service Lines	-	-		0.0%	-	
840 R&R Vehicles (\$2k/vehicle)	-	-	478	0.0%	(478)	
Repairs & Replacement >	0	0	939	939.0%	(939)	
Total Expenses >	113,021	103,602	137,525	121.7%	(24,505)	

Expense Notes

690 Traffic signs, boots, new hire physicals, HEP shots, new pad locks

810 Mosquito Abatement

Sewer - Budget Variance Report Jul 2017

Target % >

91.7%

Thru End of May Expenses		2017-2018 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	146,675	134,452	138,469		8,206
510	Contracted Labor	12,000	11,000	9,000	100.5%	3,000
520	FICA - District Share	12,045	11,042	10,012	83.1%	2,033
530	Medical Ins - District Share	60,372	55,341	48,002	79.5%	12,370
540	PERS - District Share	18,328	16,800	10,948	59.7%	7,380
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,650	6,096	10,045	151.1%	(3,395)
Salaries and Employee Benefits >		256,070	234,731	226,476	88.4%	29,594
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,500	3,208	4,326	123.6%	(826)
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,375	322	21.5%	1,178
630	Equip - Office	1,000	917	530	53.0%	470
640	Fuel & Oil (Schaeffers)	1,500	1,375	4,295	286.3%	(2,795)
645	Insurance	40,000	36,667	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	25,000	22,917	12,982	51.9%	12,018
660	Memberships & Subscriptions	25,000	22,917	24,735	98.9%	265
665	Mileage Reimb	500	458		0.0%	500
670	Postage & Shipping	50	46		0.0%	50
675	Professional Services (SCADA)	10,000	9,167	11,513	115.1%	(1,513)
685	Rents	0	0	47,789	4778900000.0%	(47,789)
690	Safety & Security (boots)	7,000	6,417	5,888	84.1%	1,112
700	Tools & Instruments	5,000	4,583	861	17.2%	4,139
703	Supplies - Clothing & Personal	1,500	1,375	602	40.1%	898
705	Supplies - Office	1,500	1,375	1,548	103.2%	(48)
715	Treatment Chemicals	53,000	48,583	36,610	69.1%	16,390
720	Supplies-Operating-Other-Titan Tubes	20,000	18,333	18,665	93.3%	1,335
730	Taxes - Licenses	2,300	2,108	-	0.0%	2,300
735	Training/Classes/Certs/Books	1,500	1,375	4,998	333.2%	(3,498)
745	Travel / Lodging	500	458	-	0.0%	500
750	Utilities	95,000	87,083	91,788	96.6%	3,212
760	Waste Disposal	52,000	47,667	55,034	105.8%	(3,034)
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund			275		
Services and Supplies >		347,350	318,404	342,061	98.5%	5,289
810	R&R Buildings & Grounds	5,000	4,583	4,324	86.5%	676
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	0	0	-	0.0%	0
830	R&R Equipment	5,000	4,583	322	6.4%	4,678
832	R&R Mains/Service Lines	0	0	2,425	242500000.0%	(2,425)
840	R&R Vehicles (\$2k/vehicle)	4,000	3,667	1,509	37.7%	2,491
Repairs & Replacement >		14,000	12,833	8,580	61.3%	5,420
Expense Notes Total Expenses >		617,420	565,969	577,117	93.5%	40,303

675 Leete Generators 2 Hr Load bank Tst, Leete Generators annual inspection, 2nd quarter WWTP Report

685 Baker Tank. Back Hoe and escavator rental for tree removal in ponds

660 SWRCB Annual Permit

735 Test prototype for sewer lockout - training per Jason

832 Service Forfeiture Locks/Locking Sewer plugs for RV Parks

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11	Water - Budget Variance Report July 2017			Target % >	91.7%	
	Thru End of May	2017-2018 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	140,085	128,411	178,657		(38,572)
510	Contracted Labor	0	0	-	127.5%	0
520	FICA - District Share	11,759	10,779	13,443	114.3%	(1,684)
530	Medical Ins - District Share	20,320	18,627	19,852	97.7%	468
540	PERS - District Share	28,400	26,033	11,543	40.6%	16,857
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	9,484	8,694	15,842	167.0%	(6,358)
	Salaries and Employee Benefits >	210,049	192,545	239,337	113.9%	(29,288)
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	3,667	2,990	74.8%	1,010
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	458	844	168.8%	(344)
640	Fuel & Oil	6,000	5,500	3,336	55.6%	2,664
645	Insurance	40,000	36,667	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outside Lab / Internal Lab	16,000	14,667	25,213	157.6%	(9,213)
660	Memberships & Subscriptions	28,000	25,667	15,300	54.6%	12,700
665	Mileage Reimb	500	458	-	0.0%	500
670	Postage & Shipping	100	92	-	0.0%	100
675	Professional Services (SCADA)	10,000	9,167	11,972	119.7%	(1,972)
685	Rents	2,000	1,833	3,902	195.1%	(1,902)
690	Safety & Security (boots)	1,000	917	2,515	251.5%	(1,515)
700	Tools & Instruments	2,000	1,833	1,107	55.4%	893
703	Supplies - Clothing & Personal	1,000	917	781	78.1%	219
705	Supplies - Office	1,000	917	1,365	136.5%	(365)
715	Treatment Chemicals	52,000	47,667	72,238	138.9%	(20,238)
720	Supplies - Operating - Other	8,500	7,792	7,467	87.8%	1,033
730	Taxes - Licenses	1,500	1,375	-	0.0%	1,500
735	Training/Classes/Certs/Books	1,000	917	2,498	249.8%	(1,498)
745	Travel / Lodging	500	458	5	1.0%	495
750	Utilities	132,900	121,825	110,145	82.9%	22,755
760	Waste Disposal	300	275		0.0%	300
795	Yolo Co	52,000	47,667	39,420	75.8%	12,580
799	Misc	0	0	-	0.0%	0
799.1	Customer Refund			1,480		
	Services and Supplies >	360,800	330,733	321,878	89.2%	38,922
810	R&R Buildings & Grounds	5,000	4,583	3,159	63.2%	1,841
815	R & R Damage Claims	5,000	4,583	-	0.0%	5,000
820	R&R Lift Stations	0	0	-		0
830	R&R Equipment	1,500	1,375	62	4.1%	1,438
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	2,750	250	8.3%	2,750
	Repairs & Replacement >	14,500	13,292	3,471	23.9%	11,029
	Total Expenses >	585,349	536,570	564,686	96.5%	20,663

505 Extreme overtime due to Lake Conditions and final check for former Emp. PTO/CTO, 24/hr plant monitoring

675 LEETE Generator Inspections, SCADA trng for new Chief PO, Leak Detection, 5 yr watershed Survey

685 Baker Tank Rental

715 Due to extreme lake conditions, additional chemicals for treatment was necessary

750 Utilites: Due to lake conditions, Plant running almost 24/7

Clearlake Oaks County Water District
CRP/CIP Profit and Loss
 July 2017 through May 2018

	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Income				
Income				
425 · CRP (Capital Replacment Plan)				
425.2 · Sewer	0.00	13.60	13.60	13.60
425 · CRP (Capital Replacment Plan) - Other	287,422.17	301,990.33	589,412.50	589,412.50
Total 425 · CRP (Capital Replacment Plan)	287,422.17	302,003.93	589,426.10	589,426.10
430 · Penalty & Interest	4,992.80	6,421.85	11,414.65	11,414.65
Total Income	292,414.97	308,425.78	600,840.75	600,840.75
Total Income	292,414.97	308,425.78	600,840.75	600,840.75
Gross Profit	292,414.97	308,425.78	600,840.75	600,840.75
Expense				
Salaries & EE Benefits				
505 · Salaries & Wages	40,564.91	59,068.46	99,633.37	99,633.37
520 · FICA - District Share	3,103.20	4,496.49	7,599.69	7,599.69
530 · Medical Ins - Dist Share	8,259.38	9,065.74	17,325.12	17,325.12
540 · PERS - District Share	4,648.32	5,727.76	10,376.08	10,376.08
560 · Workers Comp Ins	2,333.12	2,449.00	4,782.12	4,782.12
Total Salaries & EE Benefits	58,908.93	80,807.45	139,716.38	139,716.38
Services & Supplies				
620 · Communications & Internet	519.60	519.63	1,039.23	1,039.23
625 · Equip - Field (\$300-\$4999)	63.64	253.64	317.28	317.28
640 · Fuel & Oil	5,928.49	5,219.19	11,147.68	11,147.68
675 · Professional Services	12,037.00	0.00	12,037.00	12,037.00
685 · Rents	0.00	3,674.82	3,674.82	3,674.82
690 · Safety & Security	106.71	282.69	389.40	389.40
700 · Tools & Instruments	40.67	108.72	149.39	149.39
720 · Supplies - Inventory - Other	15,279.80	9,783.69	25,063.49	25,063.49
799 · Misc	0.00	24.85	24.85	24.85
Total Services & Supplies	33,975.91	19,867.23	53,843.14	53,843.14
Repairs & Replacement				
810 · R&R Buildings & Grounds	5,810.26	22,333.21	28,143.47	28,143.47
820 · R&R Lift Stations	0.00	2,157.99	2,157.99	2,157.99
830 · R&R Equipment	9,583.51	8,212.20	17,795.71	17,795.71
832 · R&R Mains and Sewer Lines	7,233.13	3,712.26	10,945.39	10,945.39
840 · R&R Vehicles	7,375.94	6,431.28	13,807.22	13,807.22
Total Repairs & Replacement	30,002.84	42,846.94	72,849.78	72,849.78
Total Expense	122,887.68	143,521.62	266,409.30	266,409.30
Net Income	169,527.29	164,904.16	334,431.45	334,431.45

Clearlake Oaks Co Water District
Budget Variance Report 2017-2018

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Target % > **91.7%**

Thru End of May Summary	<u>WATER - CRP</u> Budget			Actual YTD	
	Annual	YTD	2017	Amount	%
WATER CRP Revenue	337,932	309,771	292,415	86.5%	0%
WATER CRP Expenses	190,772	174,874	122,888	64.4%	0%
Reimburs Eng fees prior to grant funding	75,000	68,750			
Previous Year Balance 6/30/17	10,469				
Operating Balance	82,629	75,743	169,527		

Expenses		2016 - 2017 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	46,964	43,050	40,565	86.4%	6,399
510	Contracted Labor	0	0	-		0
520	FICA - District Share	3,955	3,625	3,103	78.5%	852
530	Medical Ins - District Share	18,502	16,960	8,259	44.6%	10,243
540	PERS - District Share	2,547	2,335	4,648	182.5%	(2,101)
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	2,554	2,341	2,333	91.3%	221
Salaries and Employee Benefits >		74,522	68,312	58,908	79.0%	15,614
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	4,583	520	10.4%	4,480
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,250	1,146	64	5.1%	1,186
630	Equip - Office	2,500				
640	Fuel & Oil	2,500	2,292	5,928	237.1%	(3,428)
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships & Subscriptions	0	0	-	0.0%	0
665	Mileage Reimb	0	0	-	0.0%	0
670	Postage & Shipping	0	0	-	0.0%	0
675	Professional Services (SCADA)	0	0	12,037	0.0%	(12,037)
685	Rents	0	0	-	0.0%	0
690	Safety & Security (boots)	0	0	107	0.0%	(107)
700	Tools & Instruments	0	0	41	0.0%	(41)
703	Supplies - Clothing & Personal	0	0	-	0.0%	0
705	Supplies - Office	0	0	-	0.0%	0
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	8,500	7,792	15,280	179.8%	(6,780)
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training (classes, books)	0	0	-	0.0%	0
745	Travel / Lodging	0	0	-	0.0%	0
750	Utilities	0	0	-	0.0%	0
760	Waste Disposal	0	0	-	0.0%	0
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0	-	0.0%	0
Services and Supplies >		19,750	15,813	33,977	172.0%	(14,227)
810	R&R Buildings & Grounds	15,000	13,750	5,810	38.7%	9,190
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	0	0	-	0.0%	0
830	R&R Equipment	5,000	4,583	9,584	191.7%	(4,584)
832	R&R Mains/Service Lines	50,000	45,833	7,233	14.5%	42,767
840	R&R Vehicles (\$2k/vehicle)	26,500	24,292	7,376	27.8%	19,124
Repairs & Replacement >		96,500	88,458	30,003	31.1%	66,497
Total Expenses >		190,772	172,583	122,888	64.4%	67,884

675 Professional Services: Utilities Services / Leak Checks / Flow Meter Calibrations

810 R & R Building & Grounds: \$1,350 for additional ducting in back room in water plant

830 R & R Equipment: Replacement of Cagulant pumps, also repair of Ozone Generator

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Clearlake Oaks Co Water District

Budget Variance Report 2017-2018

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SEWER-CRP

Target % > **91.7%**

Thru End of May

Summary	Budget Annual	YTD	Actual YTD Amount	%		
SEWER CRP Revenue	347,769	318,788	308,426	88.7%	0%	
SEWER CRP Expenses	218,423	200,221	143,522	65.7%	0%	
I & I/Lift Station Rehab Improvements	42,000	38,500	-			
USDA Annual Payment	129,000	118,250	4,240			
Reimbuseable fees for Eng Cost prior to grant	95,000	87,083				
Short term depreciation reserve	30,000	27,500	27,500			
Previous Year Balance 6/30/17	362,837					
Operating Balance (loss)	196,183	179,834	137,404			
		2016 - 2017 Budget	Actual	%	Total	
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	43,711	40,068	59,068	135.1%	(15,357)	
510 Contracted Labor	-	-	-		-	
520 FICA - District Share	3,578	3,280	4,496	125.7%	(918)	
530 Medical Ins - District Share	10,160	9,313	9,066	89.2%	1,094	
540 PERS - District Share	2,374	2,176	5,727	241.2%	(3,353)	
550 Unemployment	-	-	-	0.0%	-	
560 Workers Comp Ins	2,350	2,154	2,449	104.2%	(99)	
	Salaries and Employee Benefits >	62,173	56,992	80,806	130.0%	(18,633)
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0	-	0.0%	0	
620 Communications & Internet	5,000	4,583	520	10.4%	4,480	
622 Board Exp	0	0	-	0.0%	0	
625 Equip - Field (up to \$4999)	1,250	1,146	254	20.3%	996	
630 Equip - Office	2,500	2,292	-	0.0%	2,500	
640 Fuel & Oil	2,500	2,292	5,219	208.8%	(2,719)	
645 Insurance	0	0	-	0.0%	0	
650 Interest	0	0	-	0.0%	0	
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0	
660 Memberships & Subscriptions	0	0	-	0.0%	0	
665 Mileage Reimb	0	-	-	0.0%	0	
670 Postage & Shipping	0	0	-	0.0%	0	
675 Professional Services (SCADA)	0	0	-	0.0%	0	
685 Rents	0	0	3,675	0.0%	(3,675)	
690 Safety & Security (boots)	0	0	283	0.0%	(283)	
700 Tools & Instruments	0	0	109	0.0%	(109)	
703 Supplies - Clothing & Personal	0	0	-	0.0%	0	
705 Supplies - Office	0	0	-	0.0%	0	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	8,500	7,792	9,784	115.1%	(1,284)	
730 Taxes - Licenses	0	0	-	0.0%	0	
735 Training (classes, books)	0	0	-	0.0%	0	
745 Travel / Lodging	0	0	-	0.0%	0	
750 Utilities	0	0	-	0.0%	0	
760 Waste Disposal	0	0	-	0.0%	0	
795 Yolo Co	0	0	-	0.0%	0	
799 Misc	0	0	25	0.0%	(25)	
	Services and Supplies >	19,750	18,104	19,869	100.6%	(119)
810 R&R Buildings & Grounds	35,000	32,083	22,333	63.8%	12,667	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	20,000	18,333	2,158	10.8%	17,842	
830 R&R Equipment	5,000	4,583	8,213	164.3%	(3,213)	
832 R&R Mains/Service Lines	50,000	45,833	3,712	7.4%	46,288	
840 R&R Vehicles (\$2k/vehicle)	26,500	24,292	6,431	24.3%	20,069	
	Repairs & Replacement >	136,500	125,125	42,847	31.4%	93,653
	Total Expenses >	218,423	200,221	143,522	65.7%	74,901

505 Salaries & Wages: Last few months of Storm 2017 temp personnel - will be reimbursed from Insurance and FEMA

810 R&R Buildings & Grounds: \$7,977.50 Potholing @ Everglade, approved at RM 8/17/17

690 Safety and Security Gloves

830 R & R Equipment Reactor Cell Repair

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Clearlake Oaks County Water District
Capital Improvements
As of May 31, 2018

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
07/21/2017	MC Engineering, Inc	Tanks & Distribut...	Loan/Gra...	2,413.86
07/21/2017	MC Engineering, Inc	Tanks & Distributi...	Loan/Gra...	2,183.75
07/21/2017	MC Engineering, Inc	WTP Meters/ Ba...	Loan/Gra...	2,170.00
07/21/2017	MC Engineering, Inc	WWTP Reclama...	Loan/Gra...	25,619.75
08/01/2017	CASH	Reclamation Stu...	Loan/Gra...	6.65
08/10/2017	MC Engineering, Inc		Loan/Gra...	784.00
08/10/2017	MC Engineering, Inc		Loan/Gra...	784.70
08/10/2017	MC Engineering, Inc		Loan/Gra...	8,655.66
08/10/2017	MC Engineering, Inc		Loan/Gra...	831.49
08/31/2017	MC Engineering, Inc		Loan/Gra...	503.45
08/31/2017	MC Engineering, Inc		Loan/Gra...	3,351.26
08/31/2017	MC Engineering, Inc		Loan/Gra...	2,161.89
08/31/2017	MC Engineering, Inc		Loan/Gra...	18,877.98
08/31/2017	MC Engineering, Inc		Loan/Gra...	9,464.07
08/31/2017	MC Engineering, Inc		Loan/Gra...	16,730.11
08/31/2017	MC Engineering, Inc		Loan/Gra...	7,029.93
09/30/2017	MC Engineering, Inc		Loan/Gra...	7,518.75
09/30/2017	MC Engineering, Inc		Loan/Gra...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech	Loan/Gra...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tec...	Loan/Gra...	27.50
10/27/2017	ABC Plumbing	smoke testing of ...	Loan/Gra...	3,000.00
10/31/2017	MC Engineering, Inc	Reclamation Study	Loan/Gra...	450.00
11/30/2017	MC Engineering, Inc		Loan/Gra...	23,801.24
11/30/2017	MC Engineering, Inc	Smoke Testing	CRP:Sewer	1,695.00
11/30/2017	MC Engineering, Inc		Loan/Gra...	2,242.26
12/31/2017	MC Engineering, Inc		Loan/Gra...	2,385.00
12/31/2017	MC Engineering, Inc		Loan/Gra...	17,242.91
01/03/2018	Badger Meter	Orion Cellular M...	Loan/Gra...	33.00
01/25/2018		Reclamation Stu...	Loan/Gra...	-23,480.00
01/31/2018	Badger Meter	Orion Cellular M...	Loan/Gra...	33.00
02/20/2018		Last reclamation ...	Loan/Gra...	-17,503.00
02/28/2018	Badger Meter		Loan/Gra...	33.00
03/30/2018	Badger Meter	keep in 130 until ...	GL:Water	33.00
05/08/2018	Badger Meter	keep in 130 until ...	GL:Water	33.00
05/30/2018	Badger Meter	Service units for ...	GL:Water	33.00
Total 130 · Const In Progress - Studies				119,201.21
126 · Forcemain (phase 1) Cap. Imprv.				
07/21/2017	MC Engineering, Inc		Loan/Gra...	30,820.05
07/21/2017	MC Engineering, Inc	II	Loan/Gra...	9,824.59
08/10/2017	MC Engineering, Inc		Loan/Gra...	13,495.32
08/10/2017	MC Engineering, Inc		Loan/Gra...	3,003.58
08/31/2017	MC Engineering, Inc	I & I Constructio...	Loan/Gra...	24,566.66
09/30/2017	MC Engineering, Inc		Loan/Gra...	29,283.64
09/30/2017	Geo Legal	Construction Eas...	CRP:Sewer	4,425.00
10/03/2017	HD Excavating	Potholing for pip...	CRP:Sewer	1,448.00
10/03/2017	HD Excavating	Potholing - Prep ...	CRP:Sewer	17,812.00
10/03/2017	HD Excavating	Forcemain Prep	CRP:Sewer	16,221.50
10/10/2017	Pace	Forcemain Parts	CRP:Sewer	21,322.20
10/24/2017	Pace		CRP:Sewer	638.99
10/24/2017	Action Sanitary, Inc		CRP:Sewer	2,825.00
10/24/2017	Pace	parts needed for ...	CRP:Sewer	5,439.83
10/25/2017	Pace		CRP:Sewer	-3,174.06
10/25/2017	Pace		CRP:Sewer	258.63
10/25/2017	Pace	Forcemain	CRP:Sewer	809.01
10/26/2017	Action Sanitary, Inc		CRP:Sewer	3,362.50
10/27/2017	Pace	inventory/parts fo...	CRP:Sewer	380.39
10/27/2017	Action Sanitary, Inc	Forcemain Work...	CRP:Sewer	5,200.00
10/31/2017	Clearlake Lava	I & I Construction	Loan/Gra...	592.05
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Gra...	2,276.83
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Gra...	25,211.97
10/31/2017	Geo Legal	Forcemain	CRP:Sewer	1,540.00
11/12/2017	Clearlake Lava	WTP gray base	CRP:Sewer	91.87
11/30/2017	MC Engineering, Inc		Loan/Gra...	27,978.78
11/30/2017	MC Engineering, Inc		Loan/Gra...	648.33
12/04/2017	T & S Constructio...	Forcemain - 1st ...	Loan/Gra...	328,669.78
12/14/2017	T & S Constructio...		Loan/Gra...	132,422.18

Clearlake Oaks County Water District Capital Improvements As of May 31, 2018

Date	Name	Memo	Class	Amount
12/28/2017	Pace	Force Main Project	Loan/Gra...	349.64
12/31/2017	MC Engineering, Inc		Loan/Gra...	19,104.35
01/19/2018	T & S Constructio...	Forcemain USD...	GL:Sewer	237,424.04
01/31/2018	MC Engineering, Inc		GL:Sewer	23,288.07
02/20/2018	T & S Constructio...		GL:Sewer	176,621.25
02/28/2018	MC Engineering, Inc		GL:Sewer	19,383.48
05/12/2018	T & S Constructio...	#6 Retention Fro...	GL:Sewer	46,187.35
05/12/2018	T & S Constructio...	#5 April Final Bill...	GL:Sewer	2,422.50
Total 126 · Forcemain (phase 1) Cap. Imprv.				1,232,175.30
123 · USDA - Sewer Plant Cap Imprvmt				
07/17/2017	Adams Ashby	USDA WWTP	Loan/Gra...	2,880.00
07/21/2017	MC Engineering, Inc	USDA WWTP L...	Loan/Gra...	4,273.22
08/01/2017	Adams Ashby		Loan/Gra...	4,050.00
08/10/2017	MC Engineering, Inc		Loan/Gra...	19,127.62
08/24/2017	USDA WWTP	Bond Counsel - ...	Loan/Gra...	-97,850.00
08/24/2017	USDA WWTP	District reimburs...	Loan/Gra...	-8,163.05
08/24/2017	USDA WWTP	District payoff of ...	Loan/Gra...	-468,282.35
08/24/2017	USDA WWTP	District reimburs...	Loan/Gra...	-41,905.73
09/01/2017	Adams Ashby		Loan/Gra...	2,520.00
09/19/2017	T & S Constructio...	payment on Outl...	Loan/Gra...	204,012.50
09/30/2017	MC Engineering, Inc		Loan/Gra...	33,455.63
10/02/2017	Adams Ashby	General Admin/L...	Loan/Gra...	1,800.00
10/19/2017	T & S Constructio...	USDA Outlay #3	Loan/Gra...	75,466.27
10/31/2017	MC Engineering, Inc	WWTP USDA	Loan/Gra...	27,679.39
11/07/2017	Adams Ashby	WWTP USDA L...	Loan/Gra...	2,790.00
11/30/2017	MC Engineering, Inc		Loan/Gra...	19,722.70
12/01/2017	Adams Ashby		Loan/Gra...	2,250.00
12/04/2017	USDA Rural Deve...	Auto out #1	CRP:Sewer	4,240.15
12/14/2017	T & S Constructio...	USDA WWTP I...	Loan/Gra...	251,221.95
12/14/2017	T & S Constructio...		Loan/Gra...	302,100.00
12/31/2017	MC Engineering, Inc		Loan/Gra...	11,838.31
01/01/2018	Adams Ashby		Loan/Gra...	2,970.00
01/19/2018	T & S Constructio...	USDA WWTP p...	Loan/Gra...	381,425.00
01/31/2018	MC Engineering, Inc		Loan/Gra...	31,905.66
02/01/2018	Adams Ashby		Loan/Gra...	1,260.00
02/06/2018		reimbursement f...	Loan/Gra...	-2,970.00
02/06/2018		reimbursement f...	Loan/Gra...	-11,838.31
02/06/2018		funds to be paid ...	Loan/Gra...	-381,425.00
02/20/2018	T & S Constructio...		GL:Sewer	375,118.97
02/28/2018	MC Engineering, Inc		GL:Sewer	45,771.30
03/02/2018	Adams Ashby		Loan/Gra...	2,115.00
03/08/2018	Action Sanitary, Inc	use of 10 wheele...	CRP:Sewer	1,200.00
03/14/2018	T & S Constructio...	pay app # 7	GL:Sewer	224,526.27
03/31/2018	MC Engineering, Inc	per outlay #9	GL:Sewer	23,081.68
04/01/2018	Adams Ashby		GL:Sewer	2,520.00
04/26/2018	T & S Constructio...		GL:Sewer	138,225.00
05/02/2018	Adams Ashby		GL:Sewer	2,700.00
05/08/2018	MC Engineering, Inc	USDA Wastewat...	GL:Sewer	21,964.16
05/23/2018	USDA Rural Deve...	Partial pymt. of o...	GL:Sewer	-2,597.71
05/31/2018	MC Engineering, Inc	USDA WASTEWE...	GL:Sewer	25,206.62
Total 123 · USDA - Sewer Plant Cap Imprvmt				1,234,385.25
127 · Water Plant				
10/23/2017	Pace	Bypass to pump ...	CRP:Sewer	374.57
11/30/2017	Telstar Instruments	Mag Meter Repla...	CRP:Water	5,540.00
12/15/2017	Pace	capital improvem...	GL:Water	498.48
12/28/2017	Pace	Replaced injectio...	CRP:Water	31.50
12/28/2017	Pace	Replaced injectio...	CRP:Water	653.99
01/04/2018	Pace	parts for improve...	CRP:Water	438.16
01/11/2018	Kelseyville Lumber	water heater repl...	GL:Water	235.94
01/19/2018	Mendo Mill	stainless steel fa...	GL:Water	21.08
01/22/2018	Mendo Mill	pump well for W...	GL:Water	237.34
01/23/2018	Pace	parts for NTU pu...	GL:Water	232.26
01/30/2018	Cal-Tech Pump	purchase of new ...	GL:Water	799.54
01/31/2018	B&B Industrial Su...	4" black pipe for ...	CRP:Water	272.31
02/19/2018	Swan Analytical In...	Turbidimeters	CRP:Water	8,965.00

Clearlake Oaks County Water District

06/13/18

Capital Improvements

Accrual Basis

As of May 31, 2018

Date	Name	Memo	Class	Amount
03/07/2018	Swan Analytical In...	SHIPPING COS...	GL:Water	240.05
03/19/2018	Electrical Junk	Eaton Starter - a...	GL:Water	825.00
03/23/2018	Mendo Mill	cord/drill bit/slee...	GL:Water	40.16
04/03/2018	Platt Electric Supply	outdoor lighting f...	GL:Water	1,167.82
04/05/2018	Swan Analytical In...	Bal due freight a...	GL:Water	27.25
04/06/2018	Swan Analytical In...	calibration/verific...	GL:Water	1,065.00
04/16/2018	Vineyard Technic...	Chemtrac Model ...	GL:Water	14,846.88
Total 127 - Water Plant				36,512.33
120 - District General CIP (EQUIPMENT - WAS 1011181)				
120.01 - General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
08/31/2017	ERS Industrial Se...	main water treat...	CRP:Water	52,972.45
09/07/2017	Air Technology W...	WTP Compressor	CRP:Water	8,064.75
09/11/2017	Air Technology W...	reconditioned co...	CRP:Water	2,236.23
01/22/2018	Hach	colorimeter asse...	GL:Sewer	1,065.71
01/25/2018	HomeDepot	Dewalt 20 Volt M...	GL:Sewer	460.10
01/26/2018	Mendo Mill	tie-downs for V-2...	GL:DC	31.86
02/14/2018	GME Supply	various safety ca...	GL:DC	2,496.84
02/17/2018	Best Buy	plug in memory f...	GL:Admin	84.81
02/22/2018	Simplified Safety	safety harnesses...	GL:DC	1,641.75
03/09/2018	Mendo Mill	wheelbarrow and...	GL:DC	186.48
Total 120.01 - General Equipment/Tools (GENERAL EQUIPMEN...				69,240.98
120.60 - Office (OFFICE EQUIPMENT - WAS 1011192)				
07/12/2017	Quill	JM Printer/ ink fo...	GL:Water	342.97
07/27/2017	Quill	Keurig	GL:Water	139.99
07/27/2017	Quill	Keurig (split with ...	GL:Sewer	139.99
08/01/2017	Quill	Osgood Chair	GL:Admin	152.99
08/15/2017	Quill	Clear plastic 9x1...	GL:Admin	107.24
09/21/2017	Webstaurant Store	3 stainless steel ...	GL:Water	628.97
09/28/2017	Quill	lateral file 2 draw...	GL:Water	477.25
10/23/2017	Lake Mattress	printer table for ...	GL:Water	170.53
11/10/2017	Quill	Parsons desk	GL:Admin	83.64
01/05/2018	Quill	whiteboard for O...	GL:Water	192.28
01/05/2018	Quill	new speakerpho...	GL:Sewer	144.18
01/11/2018	Quill	Timeclock Timer...	GL:DC	364.53
01/11/2018	Quill		GL:Water	364.53
01/19/2018	Bill Fredriksson	admin desktop w...	GL:Admin	1,371.48
01/22/2018	Bill Fredriksson	virus removal an...	GL:Sewer	30.00
01/22/2018	Quill	speakers for D/C...	GL:DC	24.22
01/22/2018	Quill	speakers for Ad...	GL:Admin	12.11
01/23/2018	Quill	4 drawer lateral fi...	GL:DC	178.73
01/23/2018	Quill	4 drawer lateral fi...	GL:Water	178.73
01/24/2018	Mendo Mill	equipment to ma...	GL:Water	16.65
01/24/2018	CLEARLAKE TV ...	Answering Machi...	GL:Water	32.61
01/25/2018	CLEARLAKE TV ...	answering machi...	GL:Sewer	32.61
01/31/2018	Atlantic Time Syst...	time card slot hol...	GL:DC	51.00
01/31/2018	Atlantic Time Syst...	time card slot hol...	GL:Water	51.00
02/13/2018	Quill	electric stapler - ...	GL:Admin	85.79
02/14/2018	Quill	2 line speakerph...	GL:Water	144.18
03/20/2018	Quill	filing cabinet for ...	GL:Admin	214.49
Total 120.60 - Office (OFFICE EQUIPMENT - WAS 1011192)				5,732.69
120.75 - SCADA				
08/11/2017	Southport Control ...	SCADA assistan...	CRP:Water	1,630.50
08/11/2017	Southport Control ...	Install and Com...	CRP:Water	1,123.00
09/09/2017	Southport Control ...	programming - u...	CRP:Water	1,703.00
02/05/2018	Southport Control ...	upgrade to Scad...	GL:Water	580.00
Total 120.75 - SCADA				5,036.50
120.90 - Vehicles/Generators/Trailers				
01/22/2018	Acme Rigging & S...	purchase to impr...	CRP:Sewer	88.38
01/26/2018	Mendo Mill	drop cloth for Va...	GL:DC	47.98
02/05/2018	B&B Industrial Su...	metal for rack se...	GL:DC	28.73
02/14/2018	All Ford Auto Wre...	Decklid Tailgate ...	GL:Admin	71.85
02/14/2018	All Ford Auto Wre...	Decklid Tailgate ...	GL:DC	71.85

Clearlake Oaks County Water District Capital Improvements As of May 31, 2018

Date	Name	Memo	Class	Amount
02/14/2018	All Ford Auto Wre...	Decklid Tailgate ...	GL:Sewer	71.85
02/14/2018	All Ford Auto Wre...	Decklid Tailgate ...	GL:Water	71.83
02/19/2018	Meridian Utility	safety glass for e...	CRP:Sewer	365.84
02/23/2018	Leete Generators ...	Feb inspection w...	CRP:Sewer	950.29
02/23/2018	Leete Generators ...	Feb inspection w...	CRP:Water	246.47
02/23/2018	Leete Generators ...	Feb inspection w...	CRP:Sewer	246.47
02/23/2018	Leete Generators ...	Feb inspection w...	CRP:Water	418.16
02/23/2018	Leete Generators ...	Feb inspection w...	CRP:Sewer	418.16
02/26/2018	CLEARLAKE TV ...	relay for Vaccon ...	CRP:Sewer	26.10
02/27/2018	Mendo Mill	clamps to hold ta...	CRP:Water	23.00
02/27/2018	Mendo Mill		CRP:Sewer	23.00
02/27/2018	Mendo Mill		CRP:Water	1.85
02/28/2018	Al's Upholstery	V-28	CRP:Water	197.36
02/28/2018	Al's Upholstery	V-28	CRP:Sewer	197.36
02/28/2018	Al's Upholstery	V-21	CRP:Water	197.36
02/28/2018	Al's Upholstery	V-21	CRP:Sewer	197.34
02/28/2018	Tire Pro	new tires, mount,...	GL:Sewer	693.38
03/01/2018	Mendo Mill	key FOB for V-28	GL:DC	67.19
03/01/2018	Mendo Mill	key tag for FOB	GL:DC	3.44
03/02/2018	CABELAS	seat covers/prot...	GL:DC	508.99
Total 120.90 · Vehicles/Generators/Trailers				5,234.23
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				
10/05/2017	Mendo Mill	materials for inst...	GL:Sewer	12.59
10/11/2017	Jeff Pasquetti	Emergency purc...	CRP:Water	6,000.00
10/11/2017	Jeff Pasquetti	Purchase of a G...	CRP:Sewer	6,000.00
01/22/2018	Bill Fredriksson	set up new softw...	GL:Water	261.25
01/22/2018	Bill Fredriksson	general repairs/tr...	GL:Admin	809.74
01/22/2018	Bill Fredriksson	troubleshoot and...	CRP:Water	261.25
01/22/2018	Bill Fredriksson	server upgrade p...	GL:Admin	3,245.80
Total 120 · District General CIP (EQUIPMENT - WAS 1011181) - ...				16,590.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)				101,835.03
122 · Bldgs/Grounds Cap Improvements				
08/22/2017	Performance Mec...	add additional su...	CRP:Water	1,350.00
09/17/2017	Clearlake Lava	Installation of loa...	GL:Sewer	7,372.65
09/19/2017	Mendo Mill	CIP - valve box b...	GL:Water	49.39
09/19/2017	Mendo Mill	CIP - valve box b...	GL:Water	32.50
09/25/2017	Mendo Mill	Improvement Cl...	GL:Sewer	43.93
09/26/2017	Mendo Mill	stationary desk f...	GL:DC	102.80
09/27/2017	Mendo Mill	installation of ne...	GL:Sewer	20.00
10/03/2017	HD Excavating	Capital Improve...	CRP:Sewer	11,968.00
10/03/2017	HD Excavating	Capital Improve...	CRP:Sewer	21,411.00
10/03/2017	HD Excavating	WTP electrical di...	CRP:Water	2,919.00
10/03/2017	Hydra-Stop Holdin...	Repair approved ...	CRP:Water	3,534.96
10/03/2017	Hydra-Stop Holdin...	Repair approved ...	CRP:Sewer	3,534.96
11/13/2017	Pace	Rebuilt manifold ...	CRP:Water	109.09
11/16/2017	Coastal Mountain ...	Trouble call pow...	CRP:Sewer	754.00
03/07/2018	Amazon	Dianna blinds for...	GL:Admin	94.00
03/07/2018	Amazon	rod	GL:Admin	23.87
03/11/2018	Northwestern Inde...	asset to building ...	GL:Admin	3,500.00
03/16/2018	Barco Products	permanent outdo...	GL:Water	549.72
03/16/2018	Barco Products		GL:DC	549.72
Total 122 · Bldgs/Grounds Cap Improvements				57,919.59
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.30 · Lift Stations				
124.31 · Lift Station 7 Bypass				
Total 124.31 · Lift Station 7 Bypass				
124.30 · Lift Stations - Other				
02/12/2018	High Country Sec...	installation and p...	GL:Sewer	1,400.59
Total 124.30 · Lift Stations - Other				1,400.59

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06/13/18

Accrual Basis

Clearlake Oaks County Water District Capital Improvements As of May 31, 2018

Date	Name	Memo	Class	Amount
Total 124.30 · Lift Stations				1,400.59
124.50 · Mains				
08/27/2017	Clearlake Lava	Road Base	CRP:Sewer	150.15
Total 124.50 · Mains				150.15
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
08/22/2017	Aqua-Tech Comp...	tank diving for re...	CRP:Water	2,750.00
Total 124.90 · Water Tanks				2,750.00
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
11/17/2017	Mendo Mill	Wood box for La...	GL:DC	78.12
01/25/2018	HD Excavating	Potholing to loca...	CRP:Water	15,522.00
02/01/2018	HD Excavating	of bill approved ...	CRP:Water	2,478.00
02/01/2018	HD Excavating	approval of GM o...	CRP:Water	6,266.00
Total 124 · D/C System Cap Improvements (COLLECTION SYST...				24,344.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTE...				28,644.86
125 · Land - Dist. Cap. Improvements				
11/13/2017	Lagerlof, Senecal,...	675A & 589 Key...	GL:Admin	615.50
Total 125 · Land - Dist. Cap. Improvements				615.50
129 · ALLOW. FOR DEPRECIATION				
07/10/2017	Greenbergs Qualit...	2008 Chevrolet ...		25,700.00
Total 129 · ALLOW. FOR DEPRECIATION				25,700.00
210 · Cal Card				
07/20/2017	US Bank		GL:Water	849.03
08/02/2017	WRANGLER			-509.25
11/01/2017	US Bank	Credit from previ...	GL:Admin	-667.97
Total 210 · Cal Card				-328.19
280 · Loan				
280.07 · Bridge Loan for Forced Main (install of Forced Main until state funding for the Inflow and Infiltration Reha				
11/20/2017	West America Bank	Reimbursement f...	Loan/Gra...	-80,000.00
12/21/2017	West America Bank	To cover expens...	Loan/Gra...	-356,648.56
12/28/2017	West America Bank	Principal Balanc...	Loan/Gra...	555.04
01/18/2018	West America Bank	Principal balance...	Loan/Gra...	2,967.32
03/14/2018		Reimbursement t...	Loan/Gra...	-63,000.00
Total 280.07 · Bridge Loan for Forced Main (install of Forced Mai...				-496,126.20
Total 280 · Loan				-496,126.20
TOTAL				<u>2,340,534.68</u>



CRP SEWER *3745

Current	\$289,269.20
Available	**\$289,269.20

GENERAL LEDGER *9122

Current	\$362,108.72
Available	**\$403,146.22

CRP WATER *6990

Current	\$479,072.30
Available	**\$479,072.30

Credit Line *1999

Outstanding	\$0.00
Available credit	\$0.00
Due	\$0.00

Note *1001

Balance	\$0.00
---------	--------

Pay

BALANCE TOTALS

Total Deposit Accounts	\$1,130,450.22
Total Tiered Commercial Loans	\$0.00

**This balance may include overdraft or line of credit funds

Make a Payment

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Sign up for payments

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Every transaction is automatically categorized and put into a budget to help you stay on track.

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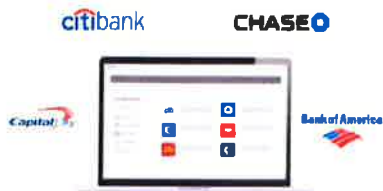
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- iPhone and iPad on the App Store
- Android Apps for mobile phones and tablets on Google Play
- Amazon app store for the Kindle Fire tablet

< June 2018

Su	Mo	Tu	We	Th	Fr
27	28	29	30	31	1
3	4	5	6	7	8
10	11	12	13	14	15
17	18	19	20	21	22
24	25	26	27	28	29



No outside accounts added.

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

www.treasurer.ca.gov/pmia-laif/laif.asp
June 18, 2018

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 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
5/3/2018	5/3/2018	RD	1569967	DIANNA MANN	773,000.00

Account Summary

Total Deposit:	773,000.00	Beginning Balance:	489,332.97
Total Withdrawal:	0.00	Ending Balance:	1,262,332.97

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Clearlake Oaks County Water District
Payroll Summary
May 2018

	<u>Hours</u>	<u>Rate</u>	<u>May 18</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-23	27.36	-939.00
CTO Used	8.75	18.24	159.60
Overtime (x1.5)	204.5	27.75	8,363.60
PTO	171.5	14.50	4,988.93
Straight	2,082.75	18.50	52,231.93
Board			700.00
Duty Pay			4,095.00
Total Gross Pay	<u>2,444.5</u>		<u>69,600.06</u>
Deductions from Gross Pay			
ACWA (pre-tax)			-2,165.12
AFLAC (pre-tax)			-322.44
AFLAC (taxable) AFTER TAX			-347.52
CALPers 457			-150.00
CALPers EE (Pretax)			-3,148.61
Total Deductions from Gross Pay			<u>-6,133.69</u>
Adjusted Gross Pay	<u>2,444.5</u>		<u>63,466.37</u>
Taxes Withheld			
Federal Withholding			-3,675.00
Medicare Employee			-973.14
Social Security Employee			-4,160.99
CA - Withholding			-1,145.76
CA - Disability			-671.12
Total Taxes Withheld			<u>-10,626.01</u>
Deductions from Net Pay			
Wage Garnishment			-1,550.14
Total Deductions from Net Pay			<u>-1,550.14</u>
Net Pay	<u>2,444.5</u>		<u>51,290.22</u>
Employer Taxes and Contributions			
Medicare Company			976.18
Social Security Company			4,174.01
Total Employer Taxes and Contributions			<u>5,150.19</u>

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 06/13/18
 Accrual Basis

Clearlake Oaks County Water District
Trial Balance
 As of May 31, 2018

	May 31, 18	
	Debit	Credit
102.001 · GL - 9122	174,839.53	
102.04 · DWR - CHECKING	200.00	
101 · LAIF - CASH IN BANK	1,066,694.37	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	502,160.82	
102.03 · CRP Sewer - 3745	290,711.50	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	119,201.21	
130 · Const In Progress - Studies: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	155.04	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
128 · Sewer Infrstrcture & Rehab Proj	87,378.12	
121 · Wtr Dist & Wtr Storage Projects	116,557.93	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk P...	86,886.31	
131 · Waste Water Plant	3,054.37	
131 · Waste Water Plant:131.1 · Pumps/Equipment	541.40	
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85	
123 · USDA - Sewer Plant Cap Imprvmt	1,234,385.25	
USDA Project	0.00	
127 · Water Plant	36,512.33	
120 · District General CIP	16,590.63	
120 · District General CIP:120.01 · General Equipment/T...	1,920,341.58	
120 · District General CIP:120.60 · Office	5,732.69	
120 · District General CIP:120.75 · SCADA	5,036.50	
120 · District General CIP:120.90 · Vehicles/Generators/T...	5,234.23	
122 · Bldgs/Grounds Cap Improvements	8,533,557.59	
124 · D/C System Cap Improvements	3,160,781.12	
124 · D/C System Cap Improvements:124.30 · Lift Stations	47,665.07	
124 · D/C System Cap Improvements:124.30 · Lift Statio...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,938.73	
124 · D/C System Cap Improvements:124.60 · Meters	700.00	
124 · D/C System Cap Improvements:124.90 · Water Tanks	7,965.04	
125 · Land - Dist. Cap. Improvements	300,385.50	
129 · ALLOW. FOR DEPRECIATION		7,721,470.00
200 · ACCOUNTS PAYABLE		225,025.51
210 · Cal Card	1,326.53	
210 · Cal Card:210.06 - Cal Card - Jason 3879	5,508.93	
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - Alan - 7397	454.77	
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		1,622.74
223.56 · FEDERAL PAYROLL TAX PENALTY	322.01	
280 · Loan:280.07 · Bridge Loan for Forced Main		496,126.20
280 · Loan:280.05 · USDA Bridge Loan		466,000.00
280 · Loan:280.01 · Kansas State Bk - VACON		2,820.08
280 · Loan:280.03 · Kansas State Bk - Camera Traile	12.79	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		2,722.41
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments ...		734.97
222 · Direct Deposit Liabilities	0.00	

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3:28 PM

06/13/18

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of May 31, 2018

	May 31, 18	
	Debit	Credit
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP U...	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP ...	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP U...	0.00	
223.15 · GARNISHMENTS	5,694.50	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COU...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAK...		2,660.56
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacati...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacati...	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	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
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	1,283.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	3,374.02	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	16,613.47	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		326,612.31
306 · Retained Earnings - OLD		706,876.63
500 · 2017 Storms:500.5 · FEMA Payment		848,606.00
500 · 2017 Storms:500.4 · CalOES Payment		233,366.00
500 · 2017 Storms:500.3 · JPIA Payment		434,484.29
Income:410 · Client Reg Pmt		1,952,068.44
Income:425 · CRP		590,258.12
Income:425 · CRP:425.2 · Sewer		13.60
Income:430 · Penalty & Interest		43,554.96
Income:430 · Penalty & Interest:430.1 · Condemnation F...		240.33
Income:435 · Loans/Grants:435-7 · Water Master Plan:43...		7.70
Income:435 · Loans/Grants:435-6 · Inflow & Infiltration C...		1,205,811.00
Income:435 · Loans/Grants:435-4 · USDA Construction Lo...		1,286,461.24
Income:435 · Loans/Grants:435-3 · WWTP Reclamation ...		93,212.00
Income:440 · Misc Revenue		7,982.29
Income:450 · Other - Non S/W Rev		143,593.91
400 · NSF Checks - Cust. Pymts Ret	11,701.89	
1000 · Storms 2017	42.90	
1000 · Storms 2017:1000.2 · February 8 thru TBD	30,982.05	
Loans/Grants:903 · WTP, Meters, and Backflow	1,861.33	
Loans/Grants:920 · Inflow & Infiltration Construct	4,800.00	
Loans/Grants:915 · USDA Construction Loan	201,164.66	
Salaries & EE Benefits:545 · CALPers 457	0.00	
Salaries & EE Benefits:505 · Salaries & Wages	825,805.07	
Salaries & EE Benefits:510 · Contract Labor	9,000.00	
Salaries & EE Benefits:520 · FICA - District Share	61,086.58	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	180,078.00	
Salaries & EE Benefits:540 · PERS - District Share	69,398.12	
Salaries & EE Benefits:550 · Unemployment	3,646.78	
Salaries & EE Benefits:560 · Workers Comp Ins	46,005.22	
Services & Supplies:667 · Medical Reimbursement	215.00	
Services & Supplies:610 · Bank Fees	12,365.19	
Services & Supplies:620 · Communications & Internet	15,091.39	

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3:28 PM
06/13/18
Accrual Basis

Clearlake Oaks County Water District
Trial Balance
As of May 31, 2018

	May 31, 18	
	Debit	Credit
Services & Supplies:622 · Board Exp	5,784.47	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	1,218.50	
Services & Supplies:630 · Equip - Office	2,635.42	
Services & Supplies:640 · Fuel & Oil	24,055.46	
Services & Supplies:645 · Insurance	38,599.00	
Services & Supplies:657 · Lab	38,194.48	
Services & Supplies:660 · Memberships & Subscription	43,026.90	
Services & Supplies:665 · Mileage Reimb	4,493.87	
Services & Supplies:670 · Postage & Shipping	13,460.93	
Services & Supplies:675 · Professional Services	83,814.38	
Services & Supplies:675 · Professional Services:675-6 · ...	503,898.05	
Services & Supplies:685 · Rents	62,701.96	
Services & Supplies:690 · Safety & Security	20,035.16	
Services & Supplies:700 · Tools & Instruments	6,135.42	
Services & Supplies:703 · Supplies - Clothing & Personal	3,077.58	
Services & Supplies:705 · Supplies - Office	14,512.83	
Services & Supplies:715 · Supplies-Chemicals-Operating	108,848.60	
Services & Supplies:720 · Supplies - Inventory - Other	56,581.32	
Services & Supplies:735 · Training/Classes/Certs/ClassB	10,111.56	
Services & Supplies:745 · Travel / Lodging	1,040.18	
Services & Supplies:750 · Utilities	206,450.05	
Services & Supplies:760 · Waste Disposal	55,421.78	
Services & Supplies:795 · Yolo Co	39,419.59	
Services & Supplies:798 · Reconciliation Discrepancies	0.01	
Services & Supplies:799 · Misc	34.85	
Services & Supplies:799 · Misc:799.2 · Cust. Refund - Es...	861.48	
Services & Supplies:799 · Misc:799.1 · Customer Refund...	1,754.67	
Repairs & Replacement:810 · R&R Buildings & Grounds	37,314.42	
Repairs & Replacement:820 · R&R Lift Stations	2,157.99	
Repairs & Replacement:830 · R&R Equipment	18,463.78	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	13,370.05	
Repairs & Replacement:840 · R&R Vehicles	16,347.92	
9000 · Administration Labor:7057050 · ADMIN - CLERICA...	0.00	
66000 · Payroll Expenses	46.25	
TOTAL	22,851,850.57	22,851,850.57

Aged Accounts Receivable

As of 6/15/18

<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>
\$51,061.79	\$10,736.79	\$3,655.91	\$4,071.66	\$84,379.43	<u>\$153,905.58</u>

Total number of accounts with open balances: 708

These totals include all accounts on the Tax Roll

Account Payable Breakdown

Date: 6/18/2018

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$251,414.25	\$362,108.72	\$403,146.22
CRP Water	\$479,072.30	\$479,072.30	\$479,072.30
CRP Sewer	\$289,269.20	\$289,269.20	\$289,269.20

Current A/P Aging \$173,420.46

NOTES: This A/P Aging balance includes payment for new Backhoe.

**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 17, 2018

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.

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

√ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President

√ Mr. Samuel Boucher, Director □ Mr. Stanley Archacki, Director,

□ Mrs. Barbara Higman, Director, ABSENT

√ Mr. Alan Gardner – General Manager √ Mr. Jason Mitchell – Operations Manager

√ Mrs. Dianna Mann - Secretary to the Board, on speaker phone, Olivia Mann – Board Secretary Trainee

Scott Nave, Counsel to the Board, is on speaker phone

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. Customer Service
- b. Administration/Grants
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. Operations Manager
- f. General Manager

2. Financial Reports for review and approval

- a. April 2018, QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

3. **Minutes of previous meeting for review and approval**

- a. Minutes of Regular Meeting 04-19-18
- b. Minutes of Special Meeting 04-19-18
- c. Minutes of Special Meeting 05-07-18
- d. Minutes of Special Meeting 05-10-18

4. **Bills**

- a. MC Engineering Invoice No 1620, dated 4/30/18, in the amount of \$20,243.59 for the Highway 20 Waterline Design and CM (Water Distribution and Storage Projects)
- b. MC Engineering Invoice No 1622, dated 04/30/18, in the amount of \$21,110.20 for the I & I Rehabilitation Project
- c. MC Engineering Invoice No 1623, dated 04/30/18, in the amount of \$21,964.16 for the USDA Project

Action Taken: Motion to approve consent items as corrected

ARCHACKI/BOUCHER M/S/C

EYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI

NOES: NONE

ABSENT: HIGMAN

5. **Agenda (Old Business)**

- a. Discussion and update of CSA 16 Annexation progress

Action Taken: No Action

- b. Discussion and update of sidewalk project

Action Taken: No Action

- c. Discussion and consideration of allowing POA to install an alert siren on the lot where Lift Station 7 will be relocated

Action Taken: No Action

- d. Discussion and consideration of nomination ballot for Independent Special District Members and Alternate to fill in Independent Special District seat on LAFCO

Action Taken: Directors Boucher and Archacki will get back to Board Secretary if they will accept nomination.

HOSIER/ARCHACKI M/S/C

EYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI

NOES: NONE

ABSENT: HIGMAN

- e. Discussion and approval of projected 2018-2019 budget

Action Taken: Motion to approve 2018-2019 budget

HOSIER/ARCHACKI M/S/C

EYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI

NOES: NONE

ABSENT: HIGMAN

6. **Agenda (New Business)**

- a. Discussion and consideration of replacing CBSW 1997 platform billing software that is being phased out with UMS 2018 platform. Please see quote for \$23,920.00 from CUSI. Quote does not include CSA annexation accounts, so quote should not exceed \$25,000

Action Taken: An Ad Hoc committee was appointed of President Medeiros and Director Higman

- b. Discussion and consideration of requesting a water and sewer security of vulnerability assessment from CRWA

Action Taken: Motion to request a water and sewer security of vulnerability assessment from CRWA

ARCHACKI/BOUCHER M/S/C

EYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI

NOES: NONE

ABSENT: HIGMAN

- c. Discussion and consideration of completing a District Emergency Response Plan

Action Taken: Emergency Response plan was just completed for both water and sewer

- d. Discussion and review of draft Ord. 83

Action Taken: No Action

Closed Session Time: 5:48 p.m.

Existing Litigation: Luna vs. CLOCWD

Anticipated Litigation: One Case

Open Session Time: 6:05 p.m.

Action Taken in Closed Session: The Board discussed one case of existing litigation and one case of anticipated litigation. No other items were discussed, no action was taken.

Motion to adjourn at 6:06 was made to by Director Hosier and was seconded by Director Archacki

**SIGNED: _____
Margaret Medeiros, Board President**

**ATTESTED TO: _____
Dianna Mann, Board Secretary**



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

Invoice

Date	Invoice #
05/31/2018	1627

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	06/30/2018	Sewer Infrastructure and Design	
Description	Qty	Rate	Amount	
Operations Management Engineer, John Pedri, PE	21	160.00	3,360.00	
Project Manager, Mark Carey, PE	7	165.00	1,155.00	
Project Engineer 2, Richard Relyea	32	120.00	3,840.00	
Engineering Tech	24	65.00	1,560.00	
Engineering Tech, Jose Diaz-Mendez	12	105.00	1,260.00	
Administrative Support	2	65.00	130.00	
212 mi @ \$0.545 / mi - J Pedri		115.54	115.54	
211 mi @ \$0.545 / mi - J Pedri		115.00	115.00	
209 mi @ \$0.545 / mi - J pedri		113.91	113.91	
October Travel mileage 244 @.545 D Champlain		132.98	132.98	
Lake Point Cottage 4/16/18		77.50	77.50	
OV Copy Inv 29410 5/17/18		24.78	24.78	
OV Copy Inv 29455 5/23/18		7.54	7.54	
Granzella's - lunch -		13.47	13.47	
OV Copy Inv 29539 6/1/18		14.87	14.87	
Total Reimbursable Expenses			271.14	

128-GLS

Total	\$11,920.59
Payments/Credits	\$0.00
Balance Due	\$11,920.59

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



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

Invoice

Date	Invoice #
05/31/2018	1628

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	06/30/2018	USDA Wastewater Engineering Services	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	15	139.05	2,085.75	
Assistant Engineer, Jared P. Nelson	160	97.85	15,656.00	
Operations Management Engineer, John Pedri, PE	4	139.05	556.20	
Administrative Support	2	56.65	113.30	
5/13/18 170 miles Mark Carey	170	0.535	90.95	
150 mi @ \$0.545 / mi - to CL (5-28) 150 mi J Nelson		81.75	81.75	
400 mi @ \$0.545 / mi - to CL (5-20) and back (5-25)		218.00	218.00	
400 miles (includes drive to Lakeport and back on the 23rd) J Nelson				
355 mi @ \$0.545 / mi - to CL (5-13) and back (5-18)		193.48	193.48	
355 miles J Nelson				
360 mi @ \$0.545 / mi - to CL (5-6) and back (5-11)		196.20	196.20	
360 miles J Nelson				
170 mi @ \$0.545 / mi - from CL 170 miles (5-4) J Nelson		92.65	92.65	
Per diem May 23 days @\$51/day		1,173.00	1,173.00	
June 2018 Pine Dell		400.00	400.00	
Trailer Rental		700.00	700.00	
RGH Consultants Inv 0418083 5/02/18		1,324.93	1,324.93	
Stantec Inv 1357947 5/17/18		696.08	696.08	
EDEA Inv 990 6/4/18		1,628.33	1,628.33	
		Total	\$25,206.62	
		Payments/Credits	\$0.00	
		Balance Due	\$25,206.62	

123-GLS

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



CONTINENTAL UTILITY SOLUTIONS, INC.

Sales Representative: Lane Ricardo

P. O. Box 1515
Jonesboro, AR 72403

www.cusi.com
(870) 336-2239

Quote #: 1190517102946

May 17, 2018

Sales Agreement



Clearlake Oaks County Water District
12952 E. Hwy 20
Clearlake Oaks, CA
95423

Olivia Mann
(707) 998-3322
o.mann@clowwd.org



Economic Summary

detailed descriptions attached

Utility Billing Software	\$23,620.00
Payment Solutions	\$300.00

Grand Total \$23,920.00

Payment Terms

15 Days From Date of Invoice. Unused CBSW TSM will be netted on the first of the month following UMS Go Live.



Purchaser Authorization

I certify that as the person signing this form I have purchasing authority for Clearlake Oaks County Water District.

Print Name: _____

Title: _____

Authorized Signature _____

Date _____



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Quote #: 180317102946

May 17, 2018

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95423

Olivia Mann
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o.mann@clocwd.org

UMS Utility Billing Software

2,500 Service Location Licenses	\$1.50	\$3,750.00
3 Named User Licenses	\$500.00	\$1,500.00
4 Field Service Licenses	\$250.00	\$1,000.00

UMS Utility Billing Software Core Modules

1 ACH Bank Draft (First Layout Included)	Included	
1 Lockbox Layout (First Layout Included)	Included	
1 Secure Ebill Module	Included	

Add-On Modules

1 Electronic Payment Module (Includes recurring credit/debit card feature)	\$1,000.00	\$1,000.00
1 IVR Module	\$1,000.00	\$1,000.00
1 Text Messaging Module	\$1,000.00	\$1,000.00

Add-On Interfaces

1 Accounting Interface (Quickbooks)	\$1,000.00	\$1,000.00
1 Automatic Meter Reading (AMR) Interface (Badger)	\$1,000.00	\$1,000.00
1 Website Interface to CUSI Customer Web Portal	\$1,000.00	\$1,000.00



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Clearlake Oaks, CA
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o.mann@clowwd.org

UMS Implementation Services

1 Advanced Data Conversion Package for up to 2,500 locations* Includes 1 year complete data conversion, data extraction, multiple data source conversion, and additional rounds of conversion.	\$3.00	\$7,500.00
1 Additional CBSW Full History Conversion for up to 2,500 locations <small>*Complete data must be provided in a ASCII, delimited, or SQL format. Data extraction and data cleanup will be invoiced based upon time and effort at CUSI current services rate. CUSI will invoice client the greater of the number of service locations provided in this Sales Agreement or the actual number of service locations converted.</small>	\$1.00	\$2,500.00
1 CUSI Certified Implementation Includes Application Implementation, Installation, Setup, Formatting, Testing, Transition Support, & Project Management	\$4,200.00	\$4,200.00
2 Days of CUSI Certified Training Includes Application & Database Training for All Users as Applicable	\$1,400.00	\$2,800.00

Travel expenses for on-site work will be billed separately, if contracted.



CONTINENTAL UTILITY SOLUTIONS, INC.

Sales Representative: Lane Ricardo

P. O. Box 1515
Jonesboro, AR 72403

www.cusi.com
(870) 336-2239

Quote # in 180517102946

May 17, 2018

Sales Agreement



Clearlake Oaks County Water District
12952 E. Hwy 20
Clearlake Oaks, CA
95423

Olivia Mann
(707) 998-3322
o.mann@clocwd.org

Annual Technical Support & Maintenance

UMS Annual Technical Support & Maintenance:	22%	\$2,695.00
800 Line Voice, Online, Email Support, Client Services Website, Application Updates		

Additional Software

1 SQL Server 2016 Express		Included
---------------------------	--	----------



Economic Summary

UMS Utility Billing Software		\$12,250.00
UMS Implementation Services		\$17,000.00
Annual Technical Support & Maintenance		\$2,695.00
Additional Software		\$0.00
2018 Data Conversion Discount (66%)		-\$5,000.00
2018 Basic Implementation Discount (50%)		-\$2,100.00
2018 CBSW to UMS Software Purchase Discount (10%)		-\$1,225.00
Total		\$23,620.00

Payment Terms

15 Days From Date of Invoice



Comments

This contract has discounted services and reduced training days assuming that Clearlake Oaks County Water District will use CUSI Academy, Webinars, and will not require new business requirements.



CONTINENTAL UTILITY SOLUTIONS, INC.

Sales Representative: Lane Ricardo

P. O. Box 1515
Jonesboro, AR 72403

www.cusi.com
(870) 336-2239

Quote #: 16186517192946

May 17, 2018

Sales Agreement



Clearlake Oaks County Water District
12952 E. Hwy 20
Clearlake Oaks, CA
95423

Olivia Mann
(707) 998-3322
o.mann@clocwd.org

Payment Solutions

IVR Solution		billed by provider	
1	IVR Technology Group - Outbound Only	\$70.00	per month
Rates: 7% mandatory and regulatory fees			
Outbound IVR \$0.07 per minute (billed in 6 second increments)			
1	ITG - Outbound Only One-Time Setup Fee	\$300.00	\$300.00

Text Messaging Solution

1	CUSI SMS Messaging Service Monthly Fee	\$100.00	per month
1	CUSI SMS Messaging Service Usage Fee	\$0.06	per sms



Economic Summary

IVR Solution	\$300.00
Text Messaging Solution	\$0.00
Total	\$300.00



CONTINENTAL UTILITY SOLUTIONS, INC.

Sales Representative: Lane Ricardo

P. O. Box 1515
Jonesboro, AR 72403

www.cusi.com
(870) 336-2239

Quote # 4180512102916

May 17, 2018

Sales Agreement



Clearlake Oaks County Water District
12952 E. Hwy 20
Clearlake Oaks, CA
95423

Olivia Mann
(707) 998-3322
o.mann@clowwd.org



Terms of Sale

Company has ordered and agrees to purchase from CUSI the products and services defined under this Sales Agreement at the listed quantities and rates. Upon receipt of an executed Sales Agreement CUSI shall ship all products to the Company address and contact defined above and services shall be scheduled and initiated. Company acknowledges that CUSI's products and services are subject to the terms and conditions of a separate Software License Agreement between Company and CUSI located at www.cusi.com/legal. CUSI hereby disclaims all representations and warranties with respect to any product which is not manufactured or otherwise created by CUSI, whether express, implied or statutory including but not limited to, any warranties of merchantability, fitness for a particular purpose, title or non-infringement. Monthly or yearly rates for services provided by CUSI or third parties may be subject to price increases with or without notice. Payment for products and services shall be made by Company based upon the Payment Terms defined in the Sales Agreement. Any service requiring CUSI or third parties to travel will incur corresponding expenses that will be billed actual as incurred unless otherwise noted. Travel requiring more than 5 hours of travel time will be billed an additional charge equal to 50% of the daily rate. Company understands and agrees that it is responsible for paying any sales, use, excise or transaction taxes with respect to the products and services under this Sales Agreement. If Company is tax exempt, company shall provide CUSI with such tax exemption documentation. If Company is not tax exempt or does not provide exemption documentation, CUSI shall invoice for such applicable taxes on each invoice. In the event that CUSI does not invoice sales or similar taxes to Company and such taxes are ultimately determined to be due by a government entity or court of law, Company agrees to pay in full all such taxes, including any applicable interest or penalties. In the event the tax exemption documentation provided by the Company is disallowed or deemed invalid, Company agrees to pay in full all such taxes, including any applicable interest or penalties.

Tax Exempt Status

Initial where appropriate:

_____ This entity **IS EXEMPT** from sales tax and will provide or has provided our exemption certificate
_____ This entity **IS NOT EXEMPT** from sales tax

Quotation Terms

This Quote is Valid for 30 Days

Execution Instructions

Execute each page, date, and fax to 870-336-2234 or email to sales representative. Include AP Contact info if not already on file.

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)

ORDINANCE NUMBER 83

Water / Sewer Rates and Other Fees, Charges and Regulations Pertaining Thereto

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Board of Directors

Margaret Medeiros
President

Karl Hosier
Vice President

Samuel Boucher
Director

Stanley Archacki
Director

Barbara Higman
Director

Clearlake Oaks County Water District

ORDINANCE NUMBER 83

WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT AS FOLLOWS:

SECTION 1: FINDINGS

- A. The Clearlake Oaks County District Board of Directors (the Board) finds that it is obligated under Ca. Water Code §31070, which sets forth the requirement that the District must set the rates and fees sufficiently to pay its operating expenses and provide for repairs and depreciation of the water works owned and operated by the District.
- B. The Board further finds that when the District has sold an expansion of its water system to a customer within District boundaries, it is thereafter obligated to continue to maintain and operate a system that must be available to serve the subject water account whenever the owner(s) of said connection decide to utilize water service.
- C. When a customer pays a capital expansion fee for a new connection to the District's Water and Sewer service the District is obligated by Government Code Section 66013 to expend those funds on capital facilities or capital expansion projects. See Section 5, subsection C for details.
- D. The Board has sufficiently reviewed the Districts current and future water treatment, distribution and storage capacity requirements and has balanced the Districts capacity needs against revenues derived from rates and fees, and has determined the following:
 1. It is critical to the continued operation of the District to ensure that all properties benefitting from facility improvements contribute to the support of the District. Therefore, once a water service connection is sold, the property must be connected to District facilities within a reasonable time and remain connected thereafter.
- E. April of each year the Board of Directors shall begin developing the District's Operations and Maintenance budget which must be adopted and provided to the County auditor by September 1st annually

SECTION 2: DEFINITIONS FOR PURPOSES OF THIS ORDINANCE

1. **"Active (On)"** a property, parcel and/or lot with a service connection to the District with a meter physically present and turned on. Said property, parcel and/or lot will be billed a monthly base rate as per dwelling unit at the current enacted rate ordinance.
2. **"Active (Off)"** a property, parcel and/or lot with a service connection to the District with a meter physically present and turned off or physically removed due to nonpayment or tampering. Said property, parcel and/or lot will be billed a monthly base rate per dwelling unit at the current enacted rate ordinance.
3. **"Base Rate"** recovers the District's "Fixed Costs" cost relating to maintaining the treatment, storage and distribution system that benefits all customers, (*Ca Water Code §31007*).
4. **"Board of Directors" or "Board"** refers to the Board of Directors of the Clearlake Oaks County Water District.

Clearlake Oaks County Water District

ORDINANCE NUMBER 83

WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

5. **“Capital Repair & Replace Project (CRP)”** is a revenue fund for repairing and replacing of infrastructure; also, a requirement for state and federal loans/ grants.
6. **“Customer”** means any property owner (person or entity) within Clearlake Oaks County Water District boundaries.
7. **“District”** refers to the Clearlake Oaks County Water District.
8. **“Delinquency”** refers to the status of an account that has not been paid in full by the due date.
9. **“Delinquent Discontinuance of Water Service”** is the act of stopping service to a customer by turning off the water meter and recording the meter reading under one of the following circumstances:
 - a. Non-payment of fees, charges or assessments billed by the District for monthly or bi-monthly water service.
 - b. Non-payment of fees, charges or assessments billed by the District for monthly or bi-monthly maintenance or access fees on a service account.
10. **“Dwelling”** refers to a structure with livable space, a restroom and a kitchen. A parcel may have more than one dwelling unit.
11. **“Fixed Costs”** refers to the expenses incurred by the District to monitor, maintain and improve the production, distribution and storage infrastructure, which benefits all customers who have a water meter.
12. **“Physical Disconnection (Service Forfeiture)”** The verifiable removal of service tie-in to District infrastructure at the property line. With this, the water meter will be indefinitely removed from property/parcel and/or lot and service line is to be capped. *For sewer disconnections, the sewer lateral is to be excavated and capped at the customer's expense.*
13. **“Secretary”** refers to the appointed Secretary of the Board of Directors, (*Ca Water Code §30540(a)*).
14. **“Turn Off at Customer's Request”** refers to the temporary stopping of water service to a customer for the purpose of an emergency repair or maintenance, this does not alleviate the monthly base rate charge.
15. **“Water Meter”** refers to the meter installed by the District to measure water flow from the District's distribution system to the customer.
16. **“Water Consumption Fees”** recover the District's variable costs related to the delivery of water to the customer through the District's meter, (*Ca Water Code §31007*)

SECTION 3: SERVICE ACCOUNT

APPLICABILITY OF PROVISIONS

The establishment of accounts, billing for water rates, fees, charges and penalties shall be done in accordance with the provisions of this ordinance.

Clearlake Oaks County Water District

ORDINANCE NUMBER 83

WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

A. SERVICE ACCOUNT

1. The account for each service connection will be in the name of the customer on record of the parcel as recorded with the Lake County Recorder's Office, regardless of the number of dwelling units per parcel or lot.
1. No other person or entity shall establish an account for a service connection on that parcel other than said owner on record with the County of Lake, *unless* A Tenant Transfer Form is provided. Unsigned tenant transfer forms will not be processed.

B. ESTABLISHING A SERVICE ACCOUNT

2. An account may be established when property changes owners or when water service is established on a parcel.
3. The customer shall fully complete an "Application for Water / Sewer Service" and provide a copy of the deed and a state issued identification card. Unsigned applications will not be processed.
4. The Billing Department shall review the application for completeness and accuracy. Once the application is completed accurately and the application processing fee, as outlined below, has been applied, the billing department shall establish an account.

C. APPLICATION PROCESSING FEE

When an account is established or when an established account is transferred to another customer, a Transfer fee shall be collected to recover the District's costs which includes, but is not limited to field operators reading the meter and administrative time to set up account. Refer to the current Rates / Fees Schedule attached hereto as Attachment A.

SECTION 4: ESTABLISHMENT OF DISTRICT RATES, FEES AND BILLING

A. BASE RATE FOR WATER & SEWER

The Base Rate recovers the District's fixed costs for maintaining and improving the treatment, storage, distribution and collections systems that benefits all customers within District boundaries. Refer to the current Rates / Fees Schedule attached hereto as Attachment A.

B. CONSUMPTION BILLING

1. The customer is liable for paying for all water that has flowed through the water meter as determined by reading the cubic feet of water recorded by the water meter.
2. The District is not liable for and shall bear no responsibility for any leaks, malfunctions, failures or other anomalies that happen or occur from the customer side of the meter.

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

C. MONTHLY CONSUMPTION RATES

Refer to the current Rates/ Fees Schedule attached hereto as Attachment A.

D. BILLING IN GENERAL

1. The District shall bill the customer for all rates, fees and charges.
2. Unless otherwise specified by the customer, bill shall be mailed to the property address.
3. Should said owner desire to have billing information provided to a tenant or other party, the owner must complete and sign the Tenant Transfer Authorization form. Once the completed Authorization Form has been provided to the office, the District shall provide the bill to the requested party as "Care Of". Pursuant to Ca Water Code §31007.5, this does not release the owner from responsibility of amounts due to the District for current and/or past due billing. Clearlake Oaks County Water District reserves the right to revoke authorizations if the tenant becomes delinquent.

E. BILLING CYCLE

1. Bills shall be prepared and mailed no later than the twenty-fifth calendar day of the month unless this day is not a business day in which case the bill shall be mailed on the first District business day following the twenty-fifth calendar day.
2. The rates, fees and charges shall be itemized on the customer's bill.

F. PAYMENTS

1. Payments received shall be applied first to any past due balance and/or miscellaneous fees and the remaining payment balance shall be applied to the principal balance of the account.
2. The District currently accepts cash, checks, money orders, credit cards (Visa, MasterCard and Discover) and automatic debits as methods of payment.

G. DELIQUENCY

1. Bills are due and payable upon receipt.
2. An account becomes delinquent when full payment of the current bill is not received by close of business on the fifteenth day of the following month.
3. Pursuant to Ca Water Code §31024, delinquent bills are subject to imposition of late charges pursuant to the current Rates / Fees Schedule attached hereto as Attachment A.
4. An account will be billed the Sewer Base Rate regardless id Water service is shut off for delinquency.

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

SECTION 5: SERVICE CONNECTIONS, METER INSTALLATION

A. EXISTING SERVICE CONNECTIONS

Once connected, there shall be no disconnection from the District's water system without a service forfeiture. Customers that forfeit their service connection(s) are relinquishing their right to District services. If in the future service is requested at said parcel the customer will be required to pay service connection fees to the District, excluding Capital Expansion Fees, as per the current Rates / Fees Schedule attached hereto as Attachment A.

B. NEW SERVICE CONNECTIONS

1. Customers within the District boundaries shall request a new connection by completing an "Application for Water / Sewer Service" for each Assessor Parcel Number for which a connection is being requested and submit it to the billing department along with a copy of the deed.
2. A payment equal to the meter installation and capital expansion fees shall accompany the completed application. Refer to the current Rates / Fees Schedule attached hereto.

C. DISCONNECTIONS AND REFUNDS OF CONNECTION FEES

1. Once a meter has been installed, there shall be no disconnection from the system without a forfeiture packet on file or pending.
2. If a customer has paid a connection/capital expansion fee to the District and subsequently receives written confirmation from the Lake County Environmental Health Department that their property is unbuildable, for whatever reason, a refund of the connection/capital expansion fee will be refunded.
3. The District shall retain ten percent (10%) of the total connection/capacity expansion fee paid to recover its administrative costs associated with the transaction.

D. WATER METER

1. Water meters installed by the District are the property of the District.
2. Only District employees may turn water meters off or on or connect or disconnect a water meter to the District's water system.
3. No person or entity, other than a District employee, unless authorized in writing in advance by the District, may connect any water meter or other device to the District's water system. The person or entity making the connection shall pay a penalty equal to the capital charge in effect at the time of the connection.

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4. Section D.3, above, does not apply to emergency services personnel connecting to the District's hydrant system, to county or state health department personnel employees acting in the performance of their official duties or to contractors under the employment of the District.

E. METER INSTALLATION FEE

1. The fee for installing a meter to a new connection or reinstalling a meter removed for any reason except for District maintenance, replacement, theft or tampering is described in the current Rates / Fees Schedule attached hereto as Attachment A.
2. The fee must be paid before the meter is installed.
3. All water service connections are required to have the following facilities: A customer shut off valve installed within two feet of the meter box, on the customer side of the meter, and a pressure regulating device installed on the customer side of the meter box. All costs associated with the installation, maintenance, or repair of the above referenced facilities shall be the sole burden of the customer.

F. CAPITAL EXPANSION FEE "Restricted Funds"

1. The capital expansion fee is to cover the cost of existing facilities, expanded facilities and new facilities to be constructed in the future, which are of benefit to the person or property being charged the fee. Refer to current Capital Expansion Fees attached hereto as Attachment B for the costs associated with expansion
2. All new connections or upgrades are required to have a completed Capital Expansion Fee Quote on file for reference; as well as all costs associated with services connection must be paid in full prior to construction. The charge is due and payable at the time application is made for water and sewer service.
3. A capital Expansion Fee Quote will be completed by the billing department, and approved by the General Manager upon request, said quote will remain in the APN file associated with the quoted property. See Attached C for a sample of a Capital Expansion Fee Quote.

G. SERVICE FORFEITURE DISCONNECTION

1. All physically connected properties, parcels and/or lots including each space permitted by the State of California in Mobile Home or RV Parks and each unit of an apartment or multifamily dwelling are to be billed a monthly base rate for water and/ or sewer whether service is on or off.
2. If owner of record wishes to forfeit their right to said physical service connection(s) a waiver must be signed and notarized at the sole cost of the customer. Customer is required to pay a service disconnection fee, an inspection fee, and a fee for the sewer plug if provided by the District.
3. Customers have the right to forfeit their physical service connection to the District. If said customer wishes to do so the customer must bear all costs associated including but not limited to; physical disconnection performed by the District on a time and material

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basis, disconnection fees, inspection fee(s), notarizing costs, etc. Note: Customers have the right to complete the disconnection themselves or by someone of their choosing.

4. Prior to customer's account being final billed and made inactive, said customer is required to have a service disconnection inspected by District staff to validate any non-District workmanship. Customer will be billed for all service dates, consumption and billable fees up to the date of final inspection by District staff. Lake County Department of Public Health will be notified of service removal for public health and safety purposes.
5. To reconnect the customer will be required to pay the current rate for service connection(s) to the District, an inspection fee, but not a new capital expansion fee.

SECTION 6: ACCOUNT DELINQUENCY, INSTALLMENT PLAN, INTERRUPTION OF SERVICE AND COLLECTIONS

A. LATE FEE, *(Pursuant to Ca Water Code §31024)*

1. A late fee shall be added to an account when it becomes delinquent. The late fee recovers the District's administrative costs associated with administering delinquent accounts. An account becomes delinquent when full payment of the current bill is not received by close of business on the fifteenth day of the month following the twenty-fifth calendar day of the previous month.
2. Refer to the current Rates / Fees Schedule attached hereto as Attachment A for Late Charge Fee's.

B. COURTESY WAIVER OF A LATE FEE

1. If a customer is not on an installment plan, and has not had a record of a late payment or other delinquency in the preceding twelve months, the customer may request a "Courtesy Waiver" provided the account is paid in full before the next regular billing.

C. ESTABLISHING INSTALLMENT PLANS, *(Pursuant to Ca Water Code §31024)*

1. The General Manager must approve any proposed schedule of incremental payment of an unpaid water bill except as outlined below.
2. Any customer requesting an installment plan must complete the "Request for Installment Plan" form.
3. To comply with the Installment Plan, the initial payment of half of the amount in delinquency must be paid. The remaining balance can be divided equally over a 12- month period. The installment payment is in addition to your monthly base rate and consumption charges.

Clearlake Oaks County Water District

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4. Should the account become delinquent while under the installment plan, the agreement will be null and void; therefore services will be terminated until account balance is paid in full. Applicable fees may apply, described in the current Rates / Fees Schedule attached hereto as Attachment A.

E. ACCEPTANCE OF PARTIAL PAYMENT OF A BILL

1. Acceptance of a partial payment of a bill for water service does not negate any applicable late charges or the right of the District to discontinue water service.
2. At the discretion of the General Manager, a partial payment for any unpaid balance for which a Certificate of Lien has been filed will be referred to the County of Lake, Auditor- Controller / County Clerk's office.

F. INTERRUPTION OF SERVICE AND SECURING UNPAID BALANCES

1. Pursuant to Ca Water Code §31701.7: When an account has become delinquent, service may be interrupted. Any unpaid balance may be secured by a "Certificate of Lien" or placed on the tax rolls.
2. The Lien fee, as determined by the Board and described in the current Rates / Fees Schedule attached hereto as Attachment A shall be added to the unpaid balance before each lien is filed with the County of Lake Assessor/Recorder. The fee recovers the District's administrative costs associated with the filing of the lien.
3. The "Certificate of Lien" may be filed after the 181st day of delinquency.

G. COLLECTION WITH GENERAL TAXES

1. Any fees and penalties delinquent for 180 days shall be placed on the Lake County tax rolls pursuant to § 31032.9 and § 31701.5 of the California Water Code.
2. The Billing Department is responsible for reporting delinquent accounts to the Lake County Tax Collector in such form and manner as the Tax collector shall prescribe.
3. Once a delinquent account has been submitted to the Lake County Tax Collector for the property tax roll, payments to the delinquent account MUST be made at the Lake County Tax Collector's Office. The customer may not receive water service until all delinquencies have been satisfied

Clearlake Oaks County Water District

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H. RETURNED CHECK CHARGES

1. If any check, personal or business, is returned to the District for any reason, a fee to cover the District's administrative costs shall be imposed, as determined by the Board and described in the current Rates / Fees Schedule attached hereto as Attachment A.
2. If the return of the check results in the account not being paid in full, the account shall be classified as delinquent and the account shall be handled in accordance with this ordinance.

K. RESTORATION OF SERVICE FOR DELINQUENT ACCOUNT

1. When water service has been discontinued due to account delinquency, a fee shall be charged. The fee is to recover the District's administrative and operational costs as determined by the Board.
2. In addition to a delinquent charge; at the request of resumption of service, a deposit of \$250.00 or two months of said accounts base charges will be due, whichever is greater.
3. Both fees must be paid in full prior to the resumption of service.
4. Water service shall not be provided to any parcel that is delinquent in paying the fees referenced in this section until such delinquency and deposit has been fully satisfied.
5. Water and Sewer base rate charges will be applied monthly during a delinquent turn off, said account must be paid in *its entirety prior to restoration of service.*

M. TURN OFF AT CUSTOMER REQUEST

1. Customers may request the District to temporarily discontinue water service for the purpose of making repairs. Such temporary disconnection and reconnection shall be limited to the period necessary to complete the repairs. Temporary discountenance of service will not incur a Turn Off / On fee.
2. Temporary reconnection for Home Inspections during the sale of a home will not be charged a Turn On fee. Any other restoration of service shall be subject to the current Rates / Fees Schedule attached hereto as Attachment

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

SECTION 7: APPEALING DISPUTED BILLS, CARRYING CHARGES OR OTHER FEES

1. To prevent misunderstandings and to ensure account holders are afforded due process, the District's employees and directors shall not accept verbal appeals of disputed water bills or charges.
2. An account holder desiring to dispute a Water / Sewer bill, late charge, other charge or fee shall be furnished with a copy of this appeal process or referred to the District's Policies and Procedures, Appeal Process. The account holder must pay all charges not being disputed.
3. The appeal must be in writing and include the facts and reasons for appeal. The appeal may be made by US mail, e-mail, facsimile, or hand delivered to the Administrative Building.
4. The appeal and deposit must either be postmarked or be received by the District during posted business hours by the end of the fifteenth business day following the date of the bill being disputed.
5. A disputed water bill, late charge or other fee must be appealed by the account holder in writing to the District within fifteen (15) business days of the date of the bill being disputed.
6. The appeal will be placed on the agenda of the next regularly scheduled meeting of the Board of Directors for consideration. The appeal, the account's billing, payment and meter history shall be included with the appeal for the Board's review.
7. The account holder may appear at the Board meeting and present information to the Board for its consideration. The Board reserves the right to place reasonable time limits on the presentation. The account holder, in lieu of appearing, may submit in writing, facts, circumstances or reasons supporting the appeal to the Board for their consideration.
8. The Board will consider the appeal. The Board's decision shall be recorded in the minutes of the meeting during which the Board made its decision.
9. The Billing Department shall inform the account holder of the Board's decision by letter via first class mail to address of record for the account.
10. If the Board approves the appeal, the appealed charges to be waived will be credited immediately to the customer's account.

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

SECTION 8: CONFLICT WITH OTHER ORDINANCES AND RESOLUTIONS; EFFECTIVE DATE; POSTING

A. CONFLICT WITH OTHER ORDINANCES AND RESOLUTIONS

All other ordinances or resolutions in conflict herewith are repealed to the extent of such conflict and not further.

B. SEVERABILITY

If any part of this ordinance is found to be unlawful by a court of competent jurisdiction, only that portion found to be unlawful is null and void. All other sections, subsections and provisions of the ordinance shall remain in full force and effect.

C. EFFECTIVE DATE

This ordinance shall be effective immediately upon adoption by the Board of Directors.

D. POSTING

The Secretary shall post this ordinance in three (3) public places within ten (10) days of adoption, copies will be available at the administrative office upon request.

CERTIFICATION

The foregoing ordinance was introduced before the Board of Directors of the Clearlake Oaks County Water District at a public meeting on the [REDACTED] and adopted by the following vote on the [REDACTED] at the regularly scheduled public meeting of the Board of Directors by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Dianna Mann, Secretary

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

ATTACHMENT: A

RATES / FEES SCHEDULE AS ORDAINED BY THE BOARD OF DIRECTORS

Standard Fees / Charges

Administrative Fee		\$100.00
After Hours Service Call Out		\$150.00
Annual Back Flow Prevention Device Inspection and Testing Fee <i>(If tested by Clearlake Oaks County Water District)</i>		\$45.00
Delinquent Turn Off Fee		\$100.00
Door Hanger Fee		\$25.00
Foliage Removal		\$37.50
Grease Trap Re-Inspection Fee		\$70.00
Illegal Cross Connection Fee		\$500.00
Illegal Tamper Fee	<i>(Minimum of \$100 or actual repair and replace cost whichever is greater)</i>	\$100.00
Inspection Fee		\$96.00
Late Charges	<u>\$10.00 or 10% of current charges whichever is greater</u>	
Lien Fee		<u>\$150.00</u>
Meter Reset Fee	<i>(Minimum of \$100 or actual repair and replace cost whichever is greater)</i>	\$100.00
New Meter Fee		\$269.00
Returned Check		\$32.00
Service Forfeit Disconnection	<i>(Minimum of \$100 or actual repair and replacement cost whichever is greater)</i>	\$100.00
Service Forfeit Reconnection		\$100.00
Service Reduction Re-Inspection Fee		\$96.00
Service Turn On		\$100.00
Service Turn Off		\$100.00
Transfer Fee (New Owner / Tenant)		\$50.00

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

ATTACHMENT: B

WATER / SEWER SERVICE CAPITAL EXPANSION FEES

Water Service Capital Expansion Fees:

Meter Size	GPM	Connection Fee
5/8" x 3/4"	20	\$5,000
3/4"	30	\$7,000
1"	50	\$10,000
1 1/2"	100	\$20,000
2"	160	\$27,000
3"	300	\$50,000
4"	500	\$85,000
5"	1000	\$140,000

Sewer Service Capital Expansion Fees:

Residential	\$10,000
Commercial (Per unit up to 1,500 Sq. Ft.)	\$12,000

** Commercial building shall be charged an additional fee on one dollar and fifty cents (\$1.50) per square foot over 1,500 square feet. Capital Improvement Fees for mobile home parks and approved subdivisions or any other type of development shall be charged on a per mobile home or unit basis at the same fee as for a single family dwelling.

All new service connections are required to have an official quote on file as well as all costs associated with service connection must be paid in full prior to construction.

Clearlake Oaks County Water District

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WATER / SEWER RATES AND OTHER FEES, CHARGES AND REGULATIONS PERTAINING THERETO

ATTACHMENT: C

APPEAL REQUEST FORM

Name _____

Mailing _____
Address: _____

Property Address
(If different than
above): _____

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: _____

Date of the charge that you are appealing: _____

Please describe below in detail the reason for your
appeal:

Signature

Date

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MUTUAL AID AND ASSISTANCE AGREEMENT

This Agreement is made and entered into by public and private Water Utilities that have, by executing this Agreement, manifested their intent to participate in an Intra-County Program for Mutual Aid and Assistance.

This Agreement is authorized pursuant to Government Code sections 8615-8619.

ARTICLE I. PURPOSE

Recognizing that emergencies may require assistance in the form of personnel, equipment, and supplies from outside the area of impact, the signatory utilities intend to establish an Intra-County Program for Mutual Aid and Assistance (hereinafter, the "Program"). The Program members shall coordinate response activities and share resources during emergencies. This Agreement sets forth the procedures and standards for the administration of said Program.

ARTICLE II. DEFINITIONS

A. Emergency—A natural or manmade event that is, or is likely to be, beyond the control of the services, personnel, equipment, and facilities of a Program Member.

B. Member—Any public or private Water or Wastewater Utility that manifests intent to participate in the Program by executing this Agreement.

C. Authorized Official—An employee or independent contractor of a Member that is authorized by the Member's governing board or management to request assistance or offer assistance under this Agreement.

D. Requesting Member—A Member who requests assistance under the Mutual Aid and Assistance Program.

E. Responding Member—A Member that responds to a request for assistance under the Mutual Aid and Assistance Program.

F. Period of Assistance—A specified period of time when a Responding Member assists a Requesting Member. The period commences when personnel, equipment, or supplies depart from a Responding Member's facility and ends when the resources return to their facility (portal to portal). All protections identified in the agreement apply during this period. The specified Period of Assistance may occur during response to or recovery from an emergency, as previously defined.

G. National Incident Management System (NIMS)—a national, standardized approach to incident management and response that sets uniform processes and procedures for emergency response operations.

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H. Response Area—Those areas of the County more particularly described in Article III herein below which encompass the geographical areas within the County which will be subject to assistance pursuant to the terms of this Agreement.

ARTICLE III. ADMINISTRATION

A. Committee Designation: The Program shall be administered by an Administrative Committee consisting of the voluntary participants. Each water company in the county is invited to send one or more representatives to the committee meetings.

B. Committee Purpose: The purpose of the Committee is to provide local coordination of the Program before, during, and after an emergency.

C. Regions for Assistance: The designated regions within the County which will be the subject of assistance pursuant to the terms of this Agreement are shown in Maps "1", "2", and "3", attached hereto and incorporated herein by reference as Attachment "1".

ARTICLE IV. PROCEDURES

In coordination with the Committee, emergency management, and County Public Health, the Committee shall develop operational and planning procedures for the Program which shall be reviewed annually and updated as needed. **ARTICLE V. REQUESTS FOR ASSISTANCE**

A. Member Responsibility: Members shall identify an Authorized Official and alternates; provide contact information including 24-hour access; and maintain resource information made available by the utility for mutual aid and assistance response.

B. In the event of an Emergency, a Member's Authorized Official may request mutual aid and assistance from a participating Member. Requests for assistance can be made orally or in writing. When made orally, the request for personnel, equipment, and supplies shall be prepared in writing as soon as practicable. Requests for assistance shall be directed to the Authorized Official of the participating Member. Specific protocols for requesting aid shall be provided in the required procedures (See Article IV herein above).

C. Response to a Request for Assistance: After a Member receives a request for assistance, the Authorized Official evaluates whether resources are available to respond to the request for assistance. Following the evaluation, the Authorized Representative shall inform, as soon as possible, the Requesting Member whether it has the resources to respond. If the Member is willing and able to provide assistance, the Member shall inform the Requesting Member about the type of available resources and the approximate arrival time of such assistance.

D. Discretion of Responding Member's Authorized Official: Execution of this Agreement does not create any duty to respond to a request for assistance. When a Member receives a request for assistance, the Authorized Official shall have absolute discretion as to the availability of resources. An Authorized Member's decisions on the availability of resources shall be final.

ARTICLE VI. RESPONDING MEMBER PERSONNEL

- A. National Incident Management System: When providing assistance under this Agreement, the Requesting Utility and Responding Utility shall be organized and shall function under the National Incident Management System.
- B. Control of Personnel: Responding Member personnel shall remain under the direction and control of the Responding Member.
- C. Food and Shelter: The Requesting Member shall supply reasonable food and shelter for Responding Member personnel. If the Requesting Member fails to provide food and shelter for Responding personnel, the Responding Member's designated supervisor is authorized to secure the resources necessary to meet the needs of its personnel. The Requesting Member remains responsible for reimbursing the Responding Member for all costs associated with providing food and shelter, if such resources are not provided.
- D. Communication: The Requesting Member may provide Responding Member personnel with radio equipment as available, or radio frequency information to program existing radio, in order to facilitate communications with local responders and utility personnel. The Administrative Committee's manual will contain a list of local radio frequencies to be used in the event that radio equipment is provided to Responding Member personnel. The use of such equipment will allow Responding Member personnel to quickly address issues in the field to avoid redundancies and deploy personnel where most needed.

ARTICLE VII. COST REIMBURSEMENT

- A. Unless otherwise mutually agreed in whole or in part, the Requesting Member shall make every effort to obtain reimbursement from appropriate government agencies for the Responding Member for costs incurred while providing aid and assistance during the specified Period of Assistance. Members are aware that reimbursement will be from government agencies and may or may not ever be received, but the Requesting Member shall submit timely reimbursement requests to try to obtain reimbursement for the Responding Member(s).
- B. Personnel: Responding Member personnel are to be paid for work completed during a specified Period of Assistance according to the terms provided in their employment contracts or other conditions of employment. The Responding Member designated supervisor(s) must keep accurate records of work performed by personnel during the specified Period of Assistance. Requesting Member reimbursement to the Responding Member must consider all personnel costs, including salaries or hourly wages, costs for fringe benefits, and indirect costs.
- C. Equipment: The Requesting Member shall reimburse the Responding Member for the use of equipment during a specified Period of Assistance. As a minimum, rates for equipment use must be CalTrans Equipment Rental Rates, which are updated annually and can be found at <http://www.dot.ca.gov/hq/construc/equipmnt.html>.

D. **Materials and Supplies:** The Requesting Member shall make every effort to reimburse the Responding Member in kind or at actual replacement cost, plus handling charges, for use of expendable or non-returnable supplies.

E. **Payment Period:** The Responding Member must provide an itemized bill to the Requesting Member for all expenses it incurred as a result of providing assistance under this Agreement.

F. The Responding Member must send the itemized bill to the Requesting Member for reimbursement not later than ninety (90) days following the end of the Period of Assistance.

ARTICLE VIII. DISPUTES

The parties hereto shall first attempt to resolve any controversy or claim arising out of, or relating to, this Agreement, including, but not limited to, alleged breach of the Agreement, through mediation using a mediator agreed upon by the parties. Should the matter not be resolved through mediation, any such controversy or claim shall be settled by arbitration in accordance with the Rules of the American Arbitration Association. Any court of competent jurisdiction may enter the judgment rendered by the arbitrators as final judgment that is binding on the parties.

ARTICLE IX. INDEMNIFICATION

A. The Requesting Member shall assume the defense of, fully indemnify and hold harmless, the Responding Member, its officers, employees, and agents, from all claims, loss, damage, injury, and liability of every kind, nature, and description, directly or indirectly arising from Responding Member's work during a specified Period of Assistance. The scope of the Requesting Member's duty to indemnify includes, but is not limited to, suits arising from, or related to, negligent or wrongful use of equipment or supplies on loan to the Requesting Member, or faulty workmanship or other negligent acts, errors, or omissions by Requesting Member or the Responding Member personnel, unless the negligent act, error, or omission by the Responding Member is the result of that Member's lack of professional training, licensure, and/or certifications required to provide the assistance at issue.

B. In the event of a liability, claim, demand, action, or proceeding of whatever kind or nature arising out of a specified Period of Assistance, the Members who receive and provide assistance shall indemnify and hold harmless those Members whose involvement in the transaction or occurrence that is the subject of such claim, action, demand, or other proceeding is limited to execution of this Agreement.

ARTICLE X. WORKER'S COMPENSATION CLAIMS

The Responding Member is responsible for providing worker's compensation benefits and administering worker's compensation.

ARTICLE XI. INSURANCE

- A. Members of this Agreement shall maintain an insurance policy that covers activities that it may undertake by virtue of membership in the Program. The scope of the policy must include, at a minimum, coverage for employee faulty workmanship and other negligent acts, errors, or omissions and coverage for meeting the indemnity conditions provided in Article IX hereinabove. (Private agencies may want to look at their individual policies check before signing).
- B. Insurance coverage shall be at least as broad as:
- Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 05 09 or 25 04 05 09) or the general aggregate limit shall be twice the required occurrence limit.
 - Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, covering hired, (Code 8) and non-owned autos (Code 9), with limit no less than \$1,000,000 per accident for bodily injury and property damage.
 - Workers' Compensation: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
- C. The Responding Member, its officers, and employees must be endorsed as an additional insured for each policy required herein, for liability arising out of ongoing and completed operations by or on behalf of the Requesting Member. Requesting Member's insurance policies shall be primary as respects any claims related to or as the result of the work. Each Member shall provide proof of insurance upon request of any other Member.
- D. Requesting Member must disclose all deductibles and self-insured retention amounts to Responding Members. The Responding Member may require the Requesting Member to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within retention amounts. Ultimately, Responding Member must approve all such amounts prior to execution of this Agreement.
- E. Requesting Member's duties to defend and indemnify Responding Member(s) under this Agreement shall not be limited by the foregoing insurance requirements and shall survive the expiration of this Agreement.

ARTICLE XII. EFFECTIVE DATE

This Agreement shall be effective upon each signatory's authorized representative having duly executed this Agreement. This agreement shall remain in effect unless or until terminated by a majority of the membership then existing.

ARTICLE XIII. WITHDRAWAL

A Member may withdraw from this Agreement by providing written notice of its intent to withdraw to each party to the Agreement and to the local administrative committee. Withdrawal takes effect immediately..

ARTICLE XIV. MODIFICATION

No provision of this Agreement may be modified, altered, or rescinded by individual parties to the Agreement. Modifications must be approved by all parties to the Agreement. Approved modifications take effect immediately once the modification is signed by all parties.

ARTICLE XV. RELATIONSHIP OF MEMBERS

Each Member is, and shall at all times remain as to ever other Member, a wholly independent contractor. No Member shall have any power to incur any debt, obligation, or liability on behalf of any other Member or otherwise to act on behalf of any other Member as an agent, except as provided in this Agreement. No Member shall have control over the conduct of any other Member or its personnel, except as set forth in this Agreement.

SIGNATURES:

_____ **Date:** _____
Name (signature)

Name & Title (printed)

Company

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 d.sherron@clocwd.org e-mail

Board Members,

I am requesting your approval to purchase a Chlorine dioxide generator and all the required appurtenances affiliated with dosing chlorine Dioxide as a pre oxidant.

Upon approval from the State Water Resources Control Board, We plan to replace the Ozone and Sodium Hypochlorite that is currently being used at the Water Treatment Plant for oxidation of our raw (source) water.

Chlorine Dioxide is a very powerful oxidizer that does not produce disinfection byproducts (Trihalomethains and Haliocitic Acids) that are produced when Sodium Hypochlorite is used to oxidize high organic loads like we experience here in the Oaks.

Chlorine Dioxide also does not Lyse the cells of the organics like Ozone does. The process of Lysis upon the blue green algae is what releases the Cyanotoxins into our water by attacking the cell walls of the organic matter. This separation of the Cyanotoxin from its host cell allows the Cyanotoxin to travel through our treatment plant. The only defense we have against Cyanotoxin at that point is our Carbon Contactors. The use of Chlorine Dioxide will kill the organics by infiltrating the cells and killing it from the inside while keeping the cell intact thus allowing us to remove the Cyanotoxin that is still sequestered inside the dead organic cells in the flocculation and sedimentation process that occurs in our clarifiers before the water enters our filters.

We had a technician from Ozone Pacific come out at the end of April and conduct an inspection of our Ozone system. I have included his report for your review. In short, our system has been neglected for quite some time and is in need of some costly repairs.

Starting with requiring oil traps between our compressors and the Airseps.

(Airseps separate oxygen from carbon dioxide so the Ozone generators have pure oxygen (O2) to produce the Ozone (O3).)

The excessive oil that has bypassed the compressors has damaged the airseps, this has caused higher pressures than the Ozone generator is equipped to accept, thus damaging the generator.

Long Story Short the Ozone generator is putting out roughly half of the ozone gas it is designed to create.

The technician also concluded that the bubblers within the ozone towers are partially plugged, causing further high pressures that the generator is not designed to work with, and finally all the detection system that was in place for residual monitoring and operator safety has been disabled, is inoperable, or does not exist.

The costs are upwards of 95,000.00 to replace the airseps, replace the existing generator, add a second back up generator, and add oil separators and new bubbles. I have not been able to price the addition of safety and residual monitoring at this time, but I would predict a minimum of 10,000 to 15,000 for the additional equipment.

Total estimated costs to repair and upgrade Ozone system 120,000.00

This all compiled on top of the utility cost to run the Ozone generator of approximately 44,415.00 dollars per year. $192 \text{ KWH at full power} \times .75 \text{ (}\frac{3}{4}\text{ power normal use)} = 144000 \text{ KWH} \times .65 \text{ (65\% average run time per day)} = 93600 \text{ KWH} \times .0013 \text{ cents per KWH} = 121.68 \text{ dollars per day,} \times 365 \text{ days} = 44,415.00 \text{ annual operating cost.}$

The Chlorine Dioxide Generator I have priced is 71,426.00 FOB San Diego Ca. from Dioxide Pacific, I have chosen this particular generator for its low operating cost, superior design, and lowest consumable parts. There are barely a handful of companies that make chlorine dioxide generators that are NSF approved in the United States, most are Very proprietary with their parts, consumables, and even programming, I highly recommend purchasing our generator from Dioxide Pacific as after my research I feel they are the best value for the district)

We will have the added costs of three dosing pumps at 2259.00 each (6777.00 total) These pumps are the same as we have been using to dose our sodium hypochlorite for the past year and parts are interchangeable only requiring one set of extra parts for both systems.

75

Two additional flash mixers to be installed before ozone towers in raw water influent lines at 4539.00 each,
(9078.00 total)

Misc injection lines and quills est. <1000.00

HACH AT1000 Lab Tritrator with Chlorine Dioxide testing kit 4045.00.

One Swan streaming chlorine dioxide analyser and two additional turbidimeters for turbidity monitoring, 11,430.00.
Plus any applicable tax and shipping costs.

Total initial estimated cost 99,217.00 before taxes and shipping.

Thank you for the time you have taken to review all this information, I realize it's a lot. This should be the final step required to bring our treatment plant into the 20th century allowing my Staff and I to provide the absolute best water on Clearlake for years to come.

Dave Sherron,
Chief Water Treatment Plant Operator.
Clearlake Oaks County Water District.
707.350.0521

Ozone Vs ClO₂ [chlorine dioxide]

Within chlorine oxidizing biocides, ClO₂ is the most powerful disinfectant. Let us see how Ozone competes with ClO₂.

Ozone functions as both an oxidant and disinfectant in the treatment of drinking water and wastewater. Ozone's germicidal properties are associated with its high oxidation potential. Disinfection by Ozone is a direct result of bacterial cell wall disintegration, also known as lysis. This mechanism is different than that by chlorine. Although the exact chemical action of Chlorine is not clear, it is believed that the Chlorine residual in aqueous solution diffuses through the cell wall of the microorganisms and attacks the enzyme group which results in the destruction of the microorganism.

Lysis of the cell walls of blue/green algae releases cyanotoxins.

Unlike the Chlorine dioxide [ClO₂], Ozone can only be used as a primary disinfectant due to its rapid decay rate, which does not maintain a persistent residual. Its instability also means it must be generated on site. Both, ClO₂ and Ozone work over wide range of pH. Both do not form regulated organic by-products such as trihalomethanes [THMs] or Halo acetic acids HAAs. However, unlike ClO₂, Ozone is known to react with natural organic matter [NOM] and may produce a range of by-products, ozone generally increases the biodegradable [BDOC] fraction of TOC and assimilable organic carbon [AOC], both can be removed by the use of granular activated carbon [GAC]. Generally, these organic Ozone disinfection by-products [DBP's] do not form any risk of violation of drinking water standards, when Ozone is used a pre-oxidant.

Ozone forms regulated toxic bromate by oxidizing bromide in water. Chlorine dioxide [ClO₂] treatment process also forms regulated toxic by-products, chlorate and chlorite. WHO guidelines is 0.7 mg/l for chlorate and chlorite

Ozone is the most effective chemical disinfectant against Cryptosporidium within all oxidizing biocides. Both, Ozone and Chlorine dioxide [ClO₂] are very effective for bacteria and virus removal; however the CT values in case Ozone are far less than ClO₂. Both are very effective to control growth of biofilm. In addition, the oxidizing properties of Ozone can also reduce the concentration of iron, manganese, sulfur and reduce or eliminate taste and odor problems.

The manufacturing process for both Chlorine dioxide [ClO₂] and Ozone require skilled technicians and careful monitoring. These technical requirements limit usefulness for both in many small systems.

Chlorine[sodium hypochlorite] is still the work horse, the most widely used biocide across the world. Its main advantage is it provides residual disinfection in the water distribution system and it is inexpensive, its limitations are, Chlorine is not effective in alkaline pH, not effective for cryptosporidium and can form regulated toxic Trihalomethanes [THMs] and Haloacetic acids [HAAs]. Chlorine dioxide is becoming popular in Industrial water treatment and gaining market share.

Limitations of Ozone – key points

No lasting disinfectant residual into distribution

Capital cost of Ozonation equipment is high compared to other chemical disinfectants. The operating cost can be relatively high because of power intensiveness.

Ozone is very reactive and corrosive, thus requires corrosion-resistant material such as stainless steel.

Summary

To summarize, though Ozone is extremely active as a disinfectant, because of its disadvantages like instability and high capital cost and high operating costs, it is still not used widely as opposed to Chlorine. UV, Chlorine and Chlorine di oxide are most preferred disinfection processes used in the world.

Primary Disinfection Requirements

The broad-spectrum disinfection properties of chlorine dioxide (ClO_2) result in lower CT value than traditional chlorine treatment and enhance a plant's ability to achieve compliance. Chlorine dioxide offers utility companies a simple solution to meet primary disinfection requirements.

Effective Taste and Odor Control for Potable Water

Potable water plants may experience unpleasant tastes and odors in finished waters. Chlorine dioxide (ClO_2) is effective in oxidizing low-threshold odor compounds at typical treatment dosages and has the advantage of not chlorinating organics.

Realistic Iron and Manganese Solutions for Potable Water Treatment

Iron and manganese concerns affect more water systems than almost any other quality issue and are the root cause of most customer complaints received by water facilities. Chlorine dioxide (ClO_2) offers a realistic solution to intermittent or year-round iron and manganese problems.

Effective Nitrification Control for Potable Water Systems

Nitrification is a microbial process by which reduced nitrogen compounds (primarily ammonia) are sequentially oxidized to nitrite and nitrate. To maintain compliance with disinfection byproduct (DBP) rules, chlorine dioxide (ClO_2), in extremely low dosages, is very effective in controlling episodes of nitrification.

Proven Zebra Mussel Control

The widespread invasion of zebra mussels has led to infestations that can completely clog water intake facilities and cause plant shutdowns. Chlorine dioxide (ClO_2) is a proven oxidant for controlling population growth and contamination.

Total Consulting Services for Potable Water Treatment

The ClO_2 business of International Dioxide provides the technological and analytical capabilities required to assess and design specific treatment needs, and offers the total ongoing customer assistance necessary to support new applications. These high-efficiency, cost-effective control systems are easy to maintain and fully serviced by the business.

dioxide

PACIFIC



Electricide[®] CDE
Electrochemical
Chlorine Dioxide Generators



Chemical Reactions - Electrochemical ClO₂ Production

- ① Anode (oxidation): $\text{ClO}_2^- \rightarrow \text{ClO}_2 + e^-$
- ② Cathode (reduction): $2\text{H}_2\text{O} + 2e^- \rightarrow \text{H}_2 + 2\text{OH}^-$
- ① + ② (combined): $2\text{ClO}_2^- + 2\text{H}_2\text{O} \rightarrow 2\text{ClO}_2 + \text{H}_2 + 2\text{OH}^-$

WHAT IS ELECTROCHEMICAL GENERATION?

Chlorine dioxide is traditionally generated using purely chemical reactions of 2 chemicals (acid-chlorite) or 3 chemicals (acid-chlorite-chlorine). Although these methods are robust and proven, there is concern about the safety risk of handling multiple chemicals, especially acid. The Electricide® electrochemical generators use only one precursor chemical - Electricide® - P1 and electrical energy to create chlorine dioxide. The Electricide® generator includes an electrochemical cell which has an anode (+) and cathode (-) side. Electrical current is applied to the cell electrodes where oxidation and reduction reactions occur. Oxidation at the anode electrode converts chlorite ion (ClO₂⁻) to chlorine dioxide (ClO₂). The chlorine dioxide formed is dissolved in solution. Reduction at the cathode converts water to caustic (OH⁻) and hydrogen. Caustic can be collected or wasted and hydrogen is diluted with air and vented to atmosphere.

GAS TYPE OR SOLUTION TYPE

Chlorine dioxide produced in the recirculating analyte loop of the Electricide® generator is extracted using a gas separator column and air. There are some applications where there is only one dosing point or where chlorine dioxide gas is required. The Electricide® type G generator has been designed specifically for these applications. For dosing into water systems, injection of chlorine dioxide gas is via a booster pump and ejector. For gas phase reactions, chlorine dioxide is taken from the gas separator column to the mixing point. For applications which require multiple dosing points, the Electricide® type S generator is ideally suited. Pure chlorine dioxide gas in a stable air mix is extracted from the gas separator and dissolved into water in a solution tank at nominally 2,000 ppm. The generator is equipped with a control system for automatic actuation of up to three (3) dosing pumps. It is possible to use the Electricide® generator as a central depot for chlorine dioxide to distribute it accurately under PID Residual, Flow Paced, Flow Paced Residual Trim or Manual control.

PURITY WHEN DESIRED

Potable water, food and beverage applications require the highest level of chlorine dioxide purity. The Electricide® generators produce chlorine dioxide gas which has been air-separated. No other impurities such as chlorite, chlorate, chloride or sodium are included in the separated gas. Therefore, when the chlorine dioxide is dissolved into water, only chlorine dioxide is dissolved, producing high purity chlorine dioxide solution with no added TDS.

* ppd = pounds per day

EVERYTHING INBUILT

The Electricide® generator is modular with all components mounted on a frame. The system is fully wired and piped and arrives ready for connection to site utilities. Operation is controlled via PLC and HMI and remote internet access is standard.

CDEB GENERATOR FOR SMALL CAPACITY GENERATION

The Electricide® CDEB generators are supplied in two models: CDEB-1 and CDEB-2.5 with generation capacity of 1ppd* (19 g/hr) and 2.5 ppd (47 g/hr) respectively. These models have been developed to meet the requirements of food processing, small cooling towers and water disinfection circuits. All internal components are mounted on a floor-standing HDPE frame with splash shields, central electrical control panel, PLC, HMI and level controlled solution tank. Chlorine dioxide solution is produced at 2,000 ppm to be dosed to one or multiple dosing points. Dosing control is not included but can be optionally added.



SYSTEM IDENT CODE SELECTION

Base model and options are selected via an ident code for the CDE and CDEB generators. Selection can be done interactively at our website:

<http://www.dioxide.com/products/chlorine-dioxide/>

Press on the button OBTAIN TECHNICAL INFO & QUOTATION. If you follow the prompts, you will be emailed a specification for the chosen generator and a quote will follow from Dioxide Pacific within 1 day.

Generator Models Available

CDE

	Capacity of ClO ₂
5	5ppd (95 g/hr)
10	10 ppd (189 g/hr)
25	25 ppd (472 g/hr)
40	40 ppd (756 g/hr)
50	50 ppd (945 g/hr)
100	100 ppd (1900 g/hr)
150	150 ppd (2835 g/hr)
200	200 ppd (3780 g/hr)
250	250 ppd (4725 g/hr)
300	300 ppd (5670 g/hr)
400	400 ppd (7600 g/hr)
500	500 ppd (9450 g/hr)
600	600 ppd (11.34 kg/hr)
700	700 ppd (13.23 kg/hr)
800	800 ppd (15.12 kg/hr)
1000	1000 ppd (18.9 kg/hr)

CDEB

	Capacity of ClO ₂
1	1 ppd (19 g/hr)
2.5	2.5 ppd (47 g/hr)

Dioxide Pacific Electricide® CDE Electrochemical Chlorine Dioxide Generator

FEATURES AND BENEFITS

FEATURE	BENEFIT	WHAT THIS MEANS FOR YOU
<p>High purity chlorine dioxide production. Chlorine dioxide solution produced contains only chlorine dioxide and dilution water.</p>	<p>No additional chloride, chlorite, chlorate, acid, sulfate, chlorine present to cause contamination to your product or process. With 2-chemical generators, some precursor chlorite is wasted by conversion to chloride. High chloride concentration can increase the risk of corrosion to stainless steel. The CDE generator does not add any chloride to the chlorine dioxide solution so this benefit will reduce the risk of corrosion.</p>	<p>You can safely use chlorine dioxide generated from the CDE generator in your food or potable water process with no fear of contamination or addition of unwanted chemicals or by-products. Risk of corrosion to stainless steel will be reduced.</p>
<p>Chlorine free chlorine dioxide produced by CDE generator.</p>	<p>No production of THM's, AOX's, HAA's, chloramines or chlorophenols by chlorine dioxide made in the CDE generator. 3-chemical and chlorine-chlorite generators make chlorine dioxide in an excess of chlorine. This chlorine will enter your water circuit and make chlorinated organic by-products, chloramines and chlorophenols which are responsible for taste and odour problems. The CDE generator cannot make any of these by-products.</p>	<p>You can be confident that no chlorinated organic or inorganic reaction by-products will be produced by chlorine dioxide from the CDE generator.</p>
<p>Only one precursor chemical required: Electricide-P1.</p>	<p>You only need to handle one chemical. Other methods of generation require 2 or 3 chemical precursors. The CDE generator will therefore reduce the chemical storage and handling safety risk for your site. 2-chemical and 3-chemical generators require incompatible chemicals to be stored next to each other, which is inherently dangerous. The CDE generator has only one chemical so this danger is removed.</p>	<p>You will have the lowest possible safety risk related to chemical storage and handling.</p>
<p>High precursor conversion to chlorine dioxide.</p>	<p>The CDE generator chlorite conversion within the electrochemical cell is near 100%. When chlorine dioxide solution is produced, chlorite conversion is greater than 80%. Chlorite conversion for 2-chemical chlorine dioxide generators is normally less than 70%.</p>	<p>You can expect low running cost.</p>

FEATURE	BENEFIT	WHAT THIS MEANS FOR YOU
Production of caustic is part of the CDE generator process.	10-15% sodium hydroxide is produced as a by-product from the CDE process. This can be used for cleaning or other pH control processes on site.	You get pure sodium hydroxide free of charge from the CDE process.
Inbuilt safety interlocks to maximize safety.	Flow, pressure, temperature, current monitoring of critical processes with high and low alarms will shut down the generator	The CDE generator has been looked at from a risk assessment and HAZOP perspective and engineering controls put in place to minimize risk.
The CDE generator comes complete "cabinet mount". All components are mounted, plumbed and wired in an enclosure, ready to ship, install and operate.	Transportation to site and installation is easy. Just connect water, power, Electricide-P1 and control signals in; chlorine dioxide solution out and you are ready to run.	With relatively small involvement from mechanical and electrical trades, the CDE generator can be installed and running in a short time. Your process can be disinfected and ready to use quickly.
All mounting components used are chemically resistant to chlorine dioxide. Materials include UPVC, Vinylester, PVDF, PTFE, Viton and Kynar.	Unlike other systems which use steel cabinets and fasteners (which are subject to corrosion), the CDE generator uses more expensive components which are 100% chemical resistant. The frame, fasteners and pipe clamps are all from chemically resistant materials.	The CDE generator will look new and operate reliably (without corrosion failure) many years after installation. The value for money will be realized as you see the low lifetime cost of ownership.
PLC controlled system with touchscreen HMI.	All items are controlled from a central PLC and the touchscreen provides an operator friendly way to view plant operation and status. Fault finding is simple.	It is easy to train operators and they will feel comfortable operating the plant. All the information you need and configuration capability is available at the HMI.
Inbuilt calibration cylinder for Electricide-P1 dosing pump.	The Electricide-P1 Dosing pump can be properly calibrated so that dosing is accurate and consumption of Electricide-P1 minimized.	You can view and accurately control the chlorine dioxide concentration produced and the amount of chlorine dioxide generated.
Inbuilt control modes: Flow Pacing; PID Residual Control; Flow Paced with Residual Trim; Manual Dosing.	Flexibility of control for whatever your process requires. For make-up to a cooling tower or to a water tank you can use flow pacing and dose into the make-up line. For a recirculating tank, you can use PID Residual Control. For potable water disinfection, you can use Flow Paced with Residual Trim.	Your process control scenario can be handled within the CDE generator and the HMI will provide you with the necessary feedback signals for verification.
Three dosing pumps can be independently controlled from the CDE generator.	The hardware and software control for three dosing points is built into the CDE generator.	You can quickly realize payback on your investment by using chlorine dioxide in many applications on site. Just add dosing pumps and you can get going. No need to have your own PLC control system, the CDE generator has it built in.

FEATURE	BENEFIT	WHAT THIS MEANS FOR YOU
Remote start/stop inputs for three chlorine dioxide solution dosing pumps.	Start and stop each dosing pump from remote PLC or switch contact. A flow switch or level switch or flow monitor can be used to stop/start the dosing pumps.	You will have full control of dosing into your process. Even though the generator has inbuilt control, you are still the master of when dosing occurs.
Pause inputs for three chlorine dioxide/ORP analyzers.	Chlorine dioxide dosing and PID control will be stopped if the sample flow switch inputs are not made.	In order to have proper residual control, it is necessary to have verified sample flow at the chlorine dioxide/ORP sensor. The sample flow switch input verifies that sample flow is present and residual control can occur. If not, dosing is stopped. You can be sure that overdosing will not occur from a non-representative sample to the sensor.
Ability to select chlorine dioxide residual or ORP for three channels.	Flexible measurement options. Some water circuits are clean and can use amperometric chlorine dioxide sensors and others have suspended solids requiring ORP.	You can select the sensor and measurement type that best suits your application.
HMI selectable measurement range for residual analyzers.	You can select 4-20mA = 0 - x ppm or 0 - x mV.	No need to adjust the range at the residual analyzer. You can do all the adjustments at the HMI.
Remote internet access.	Users can log on to the HMI and view/operate the generator.	The speed of making a change to the generator or fault finding is greatly increased. In most cases, it will not be necessary to send a serviceperson to site and this will save you time and money.



Chlorine Dioxide

SYSTEM SALES

Please contact us regarding your needs. Our staff of experienced associates will assist you to correctly size and engineer a generator which suits your application.

INTEGRATION AND INSTALLATION

Having the correct unit is only half the equation.

The other half is correctly integrating the unit into your process. Information and drawings are provided for utility connections (water, precursor, power, waste), mounting and locating details, space requirements for maintenance access and control system connections for local and remote access.

All systems can be installed using the installation instructions and drawings provided with the unit. Commissioning assistance can be provided by Dioxide Pacific accredited personnel.

SUPPORT

Dioxide Pacific personnel and accredited service agents are available to provide support throughout the lifetime of the unit. From the initial inquiry and unit selection through to operating questions over the phone, remote internet monitoring (with email alarms), scheduled preventative maintenance and precursor chemical supply. Dioxide Pacific is your partner in the disinfection process.



www.dioxide.com

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Perth (WA)

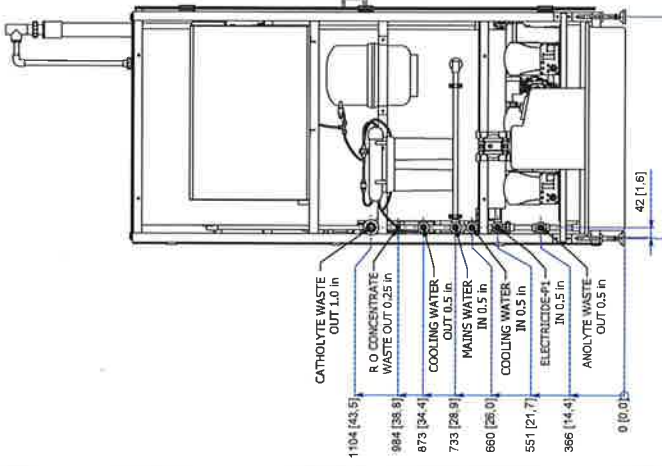
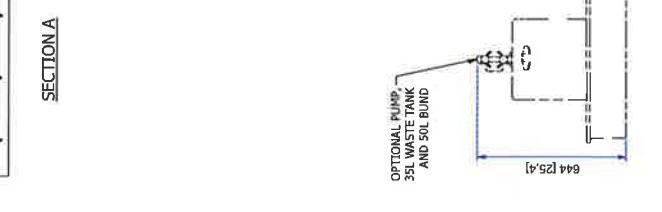
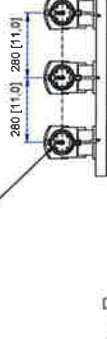
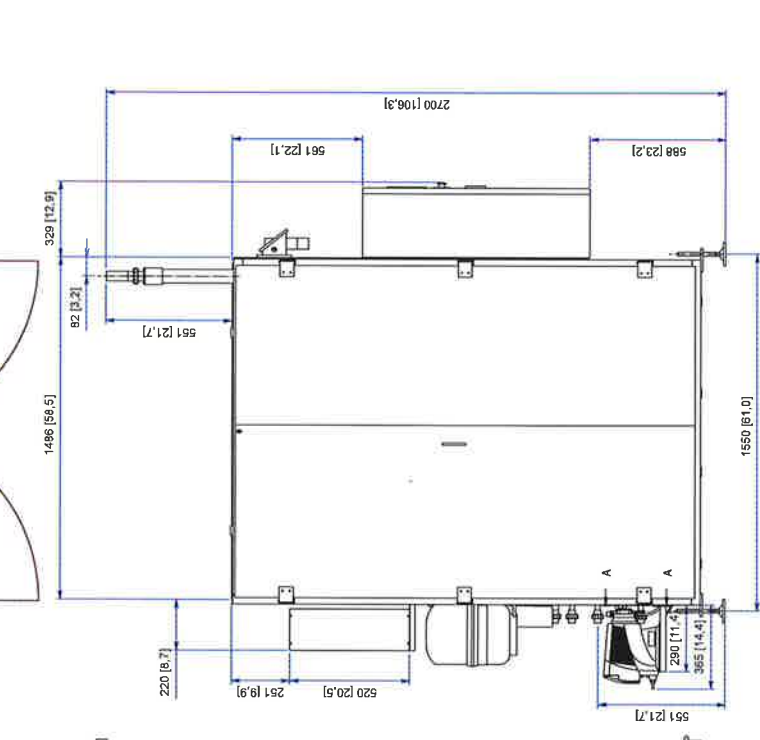
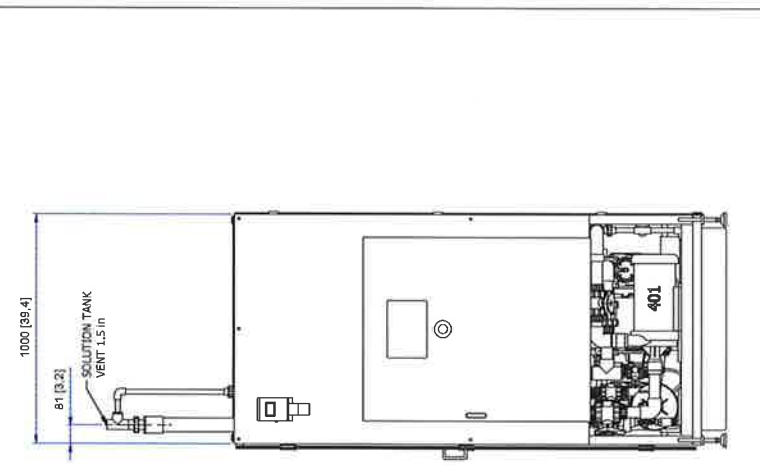
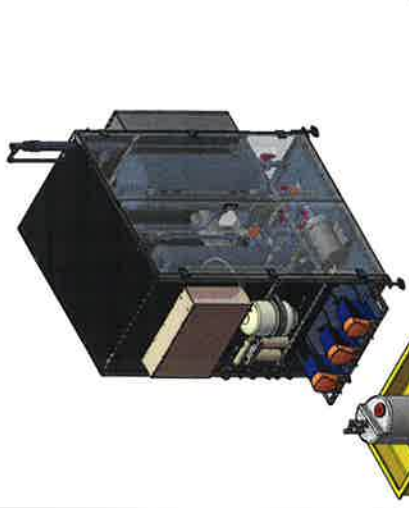
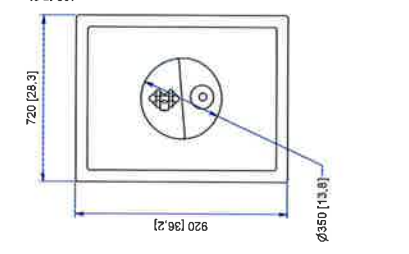
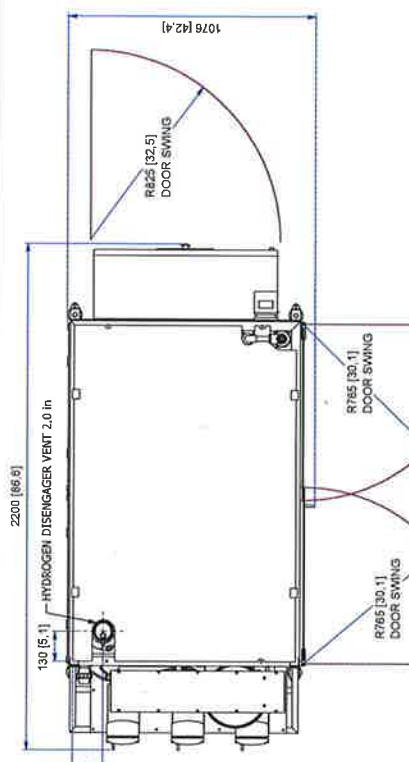
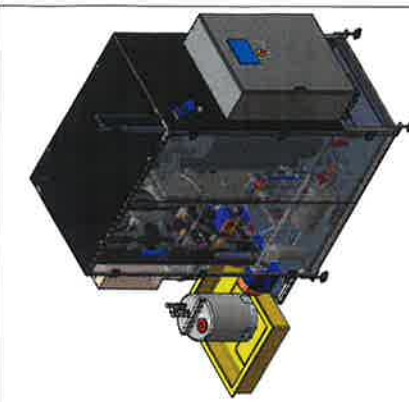
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		Dioxide Pacific, Pty Ltd. 451/175 2ND FLOOR NEWINGTON NSW 2111 AUSTRALIA P (02) 389424 F (02) 9992424 sales@dioxide.com www.dioxide.com		HERO/ACLE PRODUCTION UNLESS SPECIFIED OTHERWISE DIMENSIONS IN MILLIMETERS UNLESS OTHERWISE STATED ANGULAR ± 1mm (DASH) SURF FINISH AS PER DRAWING FINISHES AS PER DRAWING		CLIENT: DIOXIDE PACIFIC PROJECT: D5168 LOCATION: SEAWATER CREATION DATE: 14/08/2015 DATE: 14/08/2015	
REVISIONS		DESCRIPTION		REVISIONS			
NO.	DATE	BY	APPD.	DATE	DESCRIPTION		
1	14/08/2015	RAJ	TK	14/08/2015	REPLACED WITH NEW CA-2 FOR CONSTRUCTION		
2	14/08/2015	RAJ	TK	14/08/2015	REPLACED WITH NEW CA-2 FOR CONSTRUCTION		
UTILITIES: WATER: MAINS QUALITY - 238L/HR (12.5 GPH) - MINIMUM 3 BAR (45PSI) POWER: 400-480V - 50/60 HZ - 4A PER PHASE CONNECT 15A SUPPLY ELECTRICITY: P-1 IN 1000L [264GAL] TOTE - CONSUMPTION : MAX 2.5L/HR [0.66 GPH]		NOTES: 1. TOTAL APPROXIMATE WEIGHT: 650kg [1433lb] 2. APPROXIMATE SHIPPING SIZE: 1225x250x2260mm [48 2x66 6x89 0incht]		REVISIONS			
REVISIONS		DESCRIPTION		REVISIONS			
NO.	DATE	BY	APPD.	DATE	DESCRIPTION		
1	14/08/2015	RAJ	TK	14/08/2015	REPLACED WITH NEW CA-2 FOR CONSTRUCTION		
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2	14/08/2015	RAJ	TK	14/08/2015	REPLACED WITH NEW CA-2 FOR CONSTRUCTION		

Clearlake Oaks County Water District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2017



June 1, 2018

Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2017, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearlake Oaks County Water District as of June 30, 2017, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

Pehling & Pehling, CPA's
An Accountancy Corporation

Clearlake Oaks County Water District

**Audit Report
June 30, 2017**

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Clearlake Oaks County Water District

Statement of Net Position June 30, 2017

ASSETS

Current Assets:

Cash	\$ 569,111
CRP Restricted Cash	366,911
Accounts Receivable	104,748
Deposits & Prepaid Expenses	<u>21,752</u>
Total Current Assets	<u>1,062,522</u>

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	13,611,682
Construction in Progress	1,582,413
Less: Accumulated Depreciation	<u>(8,409,030)</u>
Total Capital Assets	<u>7,084,835</u>

TOTAL ASSETS 8,147,357

DEFERRED OUTFLOW

GASB 68 Pension 175,212

TOTAL DEFERRED OUTFLOW 175,212

TOTAL ASSETS AND DEFERRED OUTFLOWS 8,322,569

LIABILITIES

Current Liabilities:

Accounts Payable	181,772
Current Portion	-
Accrued Compensated Absences	<u>43,011</u>
Total Current Liabilities	<u>224,783</u>

Long-term Liabilities:

Note Payable	466,000
Net Pension Liability	<u>726,113</u>
Total Long-term Liabilities	<u>1,192,113</u>

TOTAL LIABILITIES 1,416,896

DEFERRED INFLOWS

GASB 68 Pension 117,564

TOTAL DEFERRED INFLOWS 117,564

TOTAL LIABILITIES AND DEFERRED INFLOWS 1,534,460

NET POSITION

Net Investment in Capital Assets	6,618,835
Unrestricted	<u>169,274</u>
TOTAL NET POSITION	<u>\$ 6,788,109</u>

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Activities
For the Year-Ended
June 30, 2017

	Operating Revenues			
Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)	
<u>Governmental Activities</u>				
Water	851,254	1,362,369	263,336	774,451
Sewer	1,803,878	1,537,133	143,785	(122,960)
Admin	770,904	-	-	(770,904)
Total Governmental Activities				(119,413)
General Revenues:				
Tax Revenue				205,389
Interest & Investment Earnings				2,206
Total General Revenues				207,595
NET CHANGE IN NET POSITION				88,182
NET POSITION, BEGINNING OF YEAR				6,699,927
NET POSITION, END OF YEAR				\$ 6,788,109

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District

**Statement of Revenues, Expenses & Change in Fund Net Position
For the Year Ended
June 30, 2017**

<u>OPERATING REVENUE</u>	<u>Water</u>	<u>Sewer</u>	<u>Admin</u>	<u>Total</u>
Charges for Service	\$ 1,059,808	\$ 919,809	\$ -	\$ 1,979,617
CRP Charges	265,466	273,385	-	538,851
Connection Fee	9,028	9,592	-	18,620
Misc Revenue	28,067	62	-	28,129
Storm Disaster	-	334,285	-	334,285
Grants & Contributions	263,336	143,785	-	407,121
TOTAL OPERATING REVENUE	1,625,705	1,680,918	-	3,306,623
<u>OPERATING EXPENSES</u>				
Depreciation	184,487	147,218	-	331,705
Insurance	32,277	32,277	-	64,554
Repairs & Maintenance	77,150	64,040	4,309	145,499
Salaries and Employee Benefits	247,872	301,016	586,207	1,135,095
Services, Supplies and Refunds	194,023	197,260	125,456	516,739
Professional Fees	10,533	17,404	50,971	78,908
Storm Disaster Expense	-	979,374	-	979,374
Utilities	100,271	65,289	3,961	169,521
TOTAL OPERATING EXPENSES	846,613	1,803,878	770,904	3,421,395
OPERATING INCOME (Loss)	779,092	(122,960)	(770,904)	(114,772)
<u>NON-OPERATING REVENUES/EXPENSES</u>				
Interest Income	-	-	2,206	2,206
Property Taxes	110,378	95,011	-	205,389
Interest Expense	(4,641)	-	-	(4,641)
TOTAL NON-OPERATING REVENUES/EXPENSES	105,737	95,011	2,206	202,954
<u>CHANGE IN NET POSITION</u>	\$ 884,829	\$ (27,949)	\$ (768,698)	\$ 88,182

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Cash Flows
For the Year-Ended
June 30, 2017

	Water	Sewer	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Cash Received from Charges for Service	\$ 1,323,708	\$ 1,178,923	\$ 2,502,631
Cash Received from Grants & Contributions	263,336	143,785	407,121
Cash Received from Other Income	28,067	334,347	362,414
Deduct: Cash paid for Operating Expenses	(1,045,956)	(1,921,305)	(2,967,261)
NET CASH FLOWS FROM OPERATING ACTIVITIES	569,155	(264,250)	304,905
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Interest Expense	(4,641)	-	(4,641)
Line of Credit	446,000	-	446,000
Notes Payable	(27,127)	(27,127)	(27,127)
Purchase of Capital Assets	(226,893)	(658,513)	(885,406)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	187,339	(685,640)	(498,301)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Property Tax Receipts	110,378	95,011	205,389
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	110,378	95,011	205,389
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest Receipts	1,103	1,103	2,206
NET CASH FLOWS FROM INVESTING ACTIVITIES	1,103	1,103	2,206
<u>NET INCREASE (DECREASE) IN CASH</u>	867,975	(853,776)	14,199
<u>CASH, BEGINNING OF YEAR</u>	939,753	(17,930)	921,823
<u>CASH, END OF YEAR</u>	\$ 1,807,728	\$ (871,706)	\$ 936,022
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>			
Operating Income (Loss)	\$ 393,640	\$ (508,412)	\$ (114,772)
Adjustments to reconcile operating income to net cash provided by operating activities			
Add back depreciation	184,487	147,218	331,705
(Increase) Decrease in Operating Accounts Receivable	(13,268)	(26,537)	(39,805)
(Increase) Decrease in Prepaid	1,337	1,337	2,674
Increase (Decrease) in Accounts Payable	-	119,185	119,185
Increase (Decrease) in Pension Obligation	3,704	3,704	7,408
Increase (Decrease) in Current Liabilities	(745)	(745)	(1,490)
Net Cash Provided by Operating Activities	\$ 569,155	\$ (264,250)	\$ 304,905

The accompanying notes to the financial statements are an integral part of this statement.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Clearlake Oaks County Water District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of the Reporting Entity

The District was established in 1960, under the California State Government Code. The District currently provides water and sewer services throughout the un-incorporated area of the Clearlake Oaks Community in Lake County.

The District is a governed entity administered by a Board of Directors (Board) that acts as the authoritative and legislative body of the entity. The Board is comprised of five board members who are elected by voters living within the District's boundaries. Elections are held within the Board to appoint the President. The President's responsibilities are to preside at all meetings of the Board; be the chief officer of the District; perform all duties commonly incident to the position of presiding officer of a board, commission, or business organization; and exercise supervision over the business of the District, its officers, and its employees.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Basis of Accounting/Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues, expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

C. Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Revenues, Expenses and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column. These statements are presented on an "economic resources" measurement focus and the accrual basis of

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Revenues, Expenses and Changes presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as operating revenues for the District are reported as charges for services.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

Operating revenues include (1) charges paid by the recipients of services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements if a particular program. Revenues that are not classified as program revenues, including taxes are presented instead as non-operating revenues.

Enterprise Funds – The enterprises funds are used to account for all the financial resources of the District. The enterprise net assets is available to the District for any purpose, provided it is expended or transferred according to the general laws of California and the bylaws of the District. The District maintains separate funds for Water, and Sewer.

Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses - On an accrual basis of accounting, expenses are recognized at the time they are incurred.

D. Funds on Deposit, County and Bank

The District maintains its cash in a pool managed by the County Treasury. The County Treasury, in turn, invests its cash with the State of California in the local agency investment fund as well as other banking institutions. The District does not own any specific identifiable investments in the pool. The risk of loss is minimal.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

As of June 30, 2017, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	\$27,097	Unrated	NA
Cash in Local Bank	\$425,930	FDIC ins.	NA
Cash in LAIF	\$482,694	Unrated	NA
Petty Cash	\$300		
Total Cash	\$936,022		

Interest rate risk. - The District does not currently have a policy regarding interest rate risk.

Credit risk. - The District does not have a formal policy regarding credit risk

Custodial credit risk. -The District's investment in the State and County Treasurer's investment pools represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk. Cash in local bank is covered by federal depository insurance.

Concentration of credit risk. - The District does not have a policy for concentration of credit risk.

E. Accounts Receivable

Accounts receivable are recorded at their gross value, where appropriate are reduced by the portion that is considered uncollectable. Accounts receivable consists primarily of service fees that have been billed but not paid as of year-end. Management believes its receivables to be fully collectable due to the ability to place a lien against property for unpaid receivables and, accordingly no allowance for doubtful accounts is necessary.

F. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods are recorded as prepaid items.

G. Fixed Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received. The current capitalization threshold is \$2,500 for an individual item.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

H. Accounts Payable

On an accrual basis, expenses are recognized in the fiscal year in which the goods or services are received. Payables are liabilities of the District based upon current year charges for goods or services received but not paid in the current year.

I. Accrued Expenses

The District's employees accrue PTO after 90 days of employment at varying levels depending on years of service. Employees are allowed to accumulate up to 320 hours of PTO hours. Any accumulated PTO leave is paid-out to employees at their most recent rate of pay upon termination. The District records a liability for compensated absences based upon total PTO.

J. Line of Credit

The District took out a line of credit from West America Bank to assist it in paying for engineering costs in anticipation of a future loan from USDA. The District was approved for a loan amount of \$500,000. As of the audit date the District had drawn on the Line of Credit in the amount of \$466,000. Beginning November 30, 2015 the District will begin making monthly interest-only payments for all accrued interest charges. The interest rate is variable with a rate of .750% over the index. At the time of the audit that rate is currently 6%.

K. Property Tax Revenue

The County, through the Auditor-Controller's Office and the Treasury-Tax Collector, is responsible for collecting and distributing property taxes according to the alternative method of distributing known as the Teeter Plan. Under the Teeter Plan, the current year's secured property tax levy is distributed to participating agencies with the County without consideration of whether the tax has been collected.

L. Net Position

The District's net position represents the difference between its assets and liabilities in the statement of net position. Net position is reported as restricted when there are legal limitations imposed on their use by their source. Portions of the unreserved net assets or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies, purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

	Water	Sewer
Net Position 6/30/16	\$2,780,100	\$ 3,919,827
Net Change in Net Position	<u>500,480</u>	<u>(412,298)</u>
Net Position 6/30/17	<u>\$3,280,580</u>	<u>\$ 3,507,529</u>

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 3: DEFINED BENEFIT PENSION PLAN

The District entered into the Public Employees Retirement System (PERS). Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. Employees are members of the Public Employees' Retirement System.

Plan Description: The District contributes to the PERS, an agent multiple- employer public employee defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and district ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Summary of Significant Accounting Policies

For Purposes of Measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this Purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used.

Validation Date (VD)	June 30, 2015
Measurement Date (MD)	June 30, 2016
Measurement Period (MP)	July 1, 2015 to June 30, 2016

General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2014 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For Public agency cost-sharing plans covered by either the Miscellaneous, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees
Actuarial Methods and Assumptions Used to determine Total Pension Liability

For the measurement period ending June 30, 2016 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability. Both the June 30, 2015 total pension liability and the June 30, 2016 total pension liability were based on the following actuarial methods and assumptions:

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**NOTES TO FINANCIAL STATEMENTS
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Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table ¹	Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report call the "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate was resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Public Agency Cost-Sharing Multi-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their own financial reporting purposes.

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CalPERS is Scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations though at least the 2017-2018 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10¹	Real Return Years 11+²
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

¹An expected inflation of 2.5% used for this period

²An expected inflation of 3.0% used for this period

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. First, for the

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**NOTES TO FINANCIAL STATEMENTS
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accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

Allocation of Net Pension Liability and Pension Expense to Individual Plans

A key aspect of GASB 68 pertaining to cost-sharing employers is the establishment of an approach to allocate the net pension liability and pension expense to the individual employers within the risk pool. Paragraph 49 of GASB 68 indicates that for pools where contribution rates within the pool are based on separate relationships, the proportional allocation should reflect those relationships. The allocation method utilized by CalPERS determines the employer's share by reflecting these relationships through the plans they sponsor within the risk pool. Plan liability and asset-related information are used where available, and proportional allocations if individual plan amounts as of the valuation date are used where not available.

- (1) In determining a cost-sharing plans proportionate share, total amounts of liabilities and assets are first calculated for the Miscellaneous Risk Pool (risk pool) as a whole on the valuation date (2013). The risk pool's fiduciary net position (FNP) subtracted from its total pension liability (TPL) determines the net position liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2014). Risk Pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date.

Note: for purposes of FNP in this step (2) and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2015 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2014-15).

- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4).

The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

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Please refer to the CalPERS Public Agency Cost-Sharing Allocation Methodology Report that can be obtained at CalPERS' website under the GASB 68 section, and see Appendix D of this report for the calculation of the plan's proportionate share of the TPL and FNP.

The plan's proportion of aggregate employer contributions is equal to the plan's proportion of FNP calculated in (4).

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

The first amortized amounts are recognized in pension expense for the year gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of participants (active, inactive and retired) in PERF C.

The EARSL for the 2013-14 measurement period is 3.8 years, which was obtained by dividing to total service years 460,700 (the sum of remaining service lifetimes of the active employees) by 122,789 (the total number of participants: active, inactive, and retired). Note that inactive employees are retirees have remaining service lifetimes equal to 0. Also, note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

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**NOTES TO FINANCIAL STATEMENTS
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At 6/30/2017, proportionate shares of net pension liability by plan(s):				
	Proportionate Share of Net Pension Liability			
Miscellaneous	726,113			
Safety	-			
Total	726,113			
At 6/30/2016, proportionate share of the net pension liability for the Plan as of 6/30/2015 and 6/30/2016:				
	Miscellaneous	Safety	Total	
Proportion - June 30, 2015	0.01895%	0.00000%	0.01895%	
Proportion - June 30, 2016	0.02090%	0.00000%	0.02090%	
Change - Increase/(Decrease)	0.00195%	0.00000%	0.00195%	
Note: Due to the nature of calculating proportionate share of the net pension liability, total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %				
Pension Expense/(Credit) as of 6/30/2017	107,530			
6/30/2017 reported deferred outflows of resources and deferred inflows of resources related to pensions:				
	Deferred Outflows of Resources	Deferred Inflows of Resources		
Differences between Expected and Actual Experience	1,161	-		
Changes of Assumptions	-	14,253		
Differences between Projected and Actual Investment Earnings	74,180	-		
Differences between Employer's Contributions and Proportionate Share of Contributions	-	69,218		
Change in Employer's Proportion	28,286	34,093		
Pension Contributions Made Subsequent to Measurement Date	71,585	-		
	<u>175,212</u>	<u>117,564</u>		
Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:				
	Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
	2018	\$ (30,794)	\$ -	\$ (30,794)
	2019	(25,435)	-	(25,435)
	2020	23,079	-	23,079
	2021	19,213	-	19,213
	2022	-	-	-
	Thereafter	-	-	-
		<u>(13,937)</u>	<u>-</u>	<u>\$ (13,937)</u>
Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:				
	Discount Rate -1%	Current Discount Rate	Discount Rate +1%	
	6.65%	7.65%	8.65%	
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,159,912	726,113	367,600	
Employer's Net Pension Liability/(Asset) - Safety	-	-	-	
Employer's Net Pension Liability/(Asset) - Total	1,159,912	726,113	367,600	

NOTE 3: USE OF RESTRICTED/UNRESTRICTED NET POSITION

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

NOTE 4: COMPARATIVE DATA AND RECLASSIFICATIONS

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be

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FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

consistent with current year's presentation.

NOTE 5 JOINT POWERS INSURANCE AUTHORITY

The District participates in a joint venture under a joint agreement (JPA) with the Association of California Water Agencies (ACWA). The relationship between the District and the JPA is such that is not a component unit of the District and the JPA is not a component unit of the District for financial reporting purposes.

The JPA'S purpose is to jointly fund and develop programs to provide comprehensive and economical funding of property, workers compensation and employers liability coverage's for bodily injury by accident or by disease, including resulting from death, arising out of and in the course of an employee's employment with the District. This program is provided through collective self-insurance; the purchase of insurance benefit's; or a combination thereof. Copies of ACWA annual financial reports may be obtained from their executive office at 25620 Birdcage Street, Suite 200, Citrus Heights, CA.

NOTE 6: CONTIGENCIES

As of June 30, 2017, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 7: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through June 1, 2018, which is the date the financial statements were available to be issued. As of that date the original loan from Westamerica had been paid in full. Additionally, a second line of credit was opened for sewer engineering in the amount of \$500,000 of which \$433,126 had been drawn.