

**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

**July 19, 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    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. ~~General Manager~~
2. **Financial Reports for review and approval**
  - a. June 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 06-21-18
  - b. Minutes of Special Meeting 06-27-18

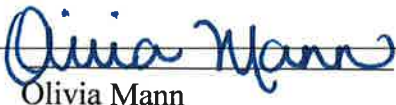


**Clearlake Oaks County Water District**  
**Billing Department**  
**July 13, 2018**

**Billing Department / Front Office**

- ❖ We have officially begin implementation of our new billing system, UMS! This process will continue over the next 2-3 months. We are eager for this upgrade and confident that it will be successful!
- ❖ 2018-2019 Rates have been processed and are now effective, July's upcoming billing cycle will reflect the new base rate of \$109.71
- ❖ Liens are due to the County of Lake prior to August 10, 2018. I anticipate to prepare 38 liens to be filed following the July 2018 billing cycle for final charges.
- ❖ Discussion and Consideration of a new refund policy has been added to this month's agenda as follows: If a payment is processed after an account his been final billed and closed; resulting in a credit, a refund check will be issued for any remaining credit. This refund will be coded Miscellaneous Customer Refund and charged against the appropriate department. I.E. Water or Sewer.
- ❖ Susie and I have begun sorting through the storage shed for files that can be shredded under the retention guidelines. Shred-It will be coming to the district in the coming weeks for about 40+ boxes. We will then be organizing the shed by year for easier access to documents.

Respectfully,



Olivia Mann

Customer Service Lead

**Clearlake Oaks County Water District**  
**Administrative Services Manager**  
**July 19, 2018**

**Administration / Grants**

- ❖ State Water Resources Control Board (SWRCB) Wastewater Infrastructure Rehabilitation is moving forward. Because winter is not the best time to work on lift stations, boots on the ground will be Spring 2019. Please see attached status report.
- ❖ Highway 20 Waterline Project: MC Engineering continues to move forward with plans and designs. 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 a month until completion. I will be scheduling tours of the new clarifier between the General Manager and Board Members.
- ❖ I am still patiently awaiting notice on the USBR Smart Water Grant application for AMI meters that I applied for. 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.
- ❖ 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 June, provided to me by Lead D/C
- ❖ Employee evaluations have been completed, payroll and CALPers have been updated.
- ❖ I am currently working on updating our IIPP (Injury and Illness Prevention Plan) that hasn't been updated since 2009. I just emailed it out to the field staff for their updates and comments
- ❖ .Quarterly Clean-up and Abatement Order has been sent to Guy Childs

Respectfully Submitted,

Dianna Mann

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RECORDING REQUESTED BY  
Clearlake Oaks County Water District  
AND WHEN RECORDED MAIL TO:

Name CLOCWD  
Street Address P.O. Box 709  
City & State Clearlake Oaks CA 95423

Doc # 2018006616  
Page 1 of 1  
Date: 05/23/2018 12:00 PM  
Filed: CLEARLAKE OAKS WATER DISTRICT  
Recorded in Official Records of  
CLEARLAKE OAKS COUNTY  
RICHARD A. FORD  
COUNTY RECORDER  
Fee: \$0.00

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

NO FEE PER C.C. SECTION 24383

### NOTICE OF COMPLETION

Notice is hereby given that:

- The undersigned is owner or corporate officer of the owner of the interest or estate stated below in the property hereinafter described:
- The full name of the owner is Clearlake Oaks County Water District (CLOCWD)
- The full address of the owner is 12952 E. Hwy 20 Clearlake Oaks, California 95423
- The nature of the interest or estate of the owner is in fee.

(If other than fee, strike "In Fee" and insert, for example, "purchase under contract of purchase," or "lease")

- The full names and full addresses of all persons, if any, who hold title with the undersigned as joint tenants or as tenants in common are:

NAMES	ADDRESSES

- A work of improvement on the property hereinafter described was completed on 05/09/2018. The work done was: Installation of a Forcemain from Lift Station 7 to Wastewater Plant

- The name of the contractor, if any, for such work of improvement was T&S Construction Inc.

(If no contractor for work of improvement as a whole, insert "none")

(Date of Contract)

- The property on which said work of improvement was completed is in the city of Clearlake Oaks, County of Lake, State of California, and is described as follows: Completion of work as shown and specified within the Contract Documents of the LS7 Forcemain Project (SWRCB Project C-01-8056-10)

- The street address of said property is none

(If no street address has been officially assigned, insert "none")

Dated: 5-23-18

Signature of owner or corporate officer of owner named in paragraph 2 or his agent

### VERIFICATION

I, the undersigned, say: I am the General Manager of the CLOCWD, Alan Gardner the declarant of the foregoing

(President of, "Manager of," "A partner of," "Owner of," etc.)

notice of completion; I have read said notice of completion and know the contents thereof; the same is true of my own knowledge.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 23, 20 18 at Clearlake Oaks, California.

(Date of signature)

(City where signed)

(Personal signature of the individual who is swearing that the contents of the notice of completion are true)

**Report Date:** July 9, 2018

**To:** Alan Gardner, CLOCWD General Manager

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

**RE:** CLOCWD SWRCB Funded Sewer Infrastructure Project

**Billing Period:** June, 2018

**I. Project Status Update**

Work on the project during June included the following:

- LS 7 pump station wetwell design and site layout
- Rehab work on prior lift stations (modified electrical plans from prior USDA plans)
- Coordinated with contractors for CCTV work and drafted scope for CLOCWD and SWRCB approval
- Received approval for additional CCTV work and cleaning prior to rehab work
- Continued refinement of sewer rehab work
- Monthly invoicing and reporting

**II. Budget Status Update**

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

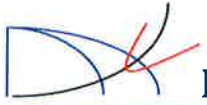
**This Invoice:** \$28,085.81

**Cost to Date:** \$115,463.93

**Cost to Complete:** \$540,521.87

**III. Projected Tasks for July, 2018**

- CEPs drawings (90%)
- LS-2 drawings (70%)
- Refine drawings from prior USDA lift station plans
- Refinement of Rehab related work
- 50% drawings LS-7
- Investigate need for use permit for LS7 site
- Electrical design coordination for SEPS pumps and LS-2, LS-7 and other lift stations



**Report Date:** July 9, 2018

**To:** Alan Gardner, CLOCWD General Manager

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

**RE: CLOCWD Highway 20 Waterline Project**

**Billing Period:** June, 2018

**I. Project Status Update**

Work on the project during April included the following:

- John and Jose had an additional design review meeting with Jason to get his design comments
- Finalized plans based on Jason's 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:** \$2,680.00

**Cost to Date:** \$99,327.36

**Cost to Complete:** \$96,407.24

**II. Projected Tasks for July 2018**

- Submit 100% plans to CLOCWD
- 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

**Report Date:** July 9, 2018

**To:** Alan Gardner, CLOCWD General Manager

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

**RE: CLOCWD USDA Wastewater Facility Improvements Project Monthly Status Update and Projected Tasks**  
**Billing Period:** June, 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:
  - Pouring of clarifier weir/laundrer and trough
  - Additional details completed for return pump station
  - 10" bypass near clarifier
  - RAS and WAS lines near clarifier
  - Electrical building and equipment installation
  - Submittal and RFI processing with emphasis on electrical MCC and related work
  - Placement of weir for oxidation ditch

**II. Construction Budget Status Update**

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

**This Invoice:** \$30,760.88

**Cost to Date:** \$311,517.26 (construction only)

**Cost to Complete:** \$116,110.81

**USDA amount Remaining:** 52,122.92

**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 July, 2018**

- Attend weekly construction meetings and daily field reporting
- Finalize submittal/RFI review and responses as needed (primarily electrical and controls)
- Review clarifier and oversee equipment placement at clarifier
- Review tie-ins proposed at clarifier
- Coordinate with Joe Matella of Southport and Larry Smithey (electrical designer) of EDEA
- Process change order sludge drying bed and refine design
- Oversee overall work toward completion of the project include schedule coordination and startup coordination

## Plumbing repairs made (where and what type leak)

- 5-24-18 - Shoreview leaking service line 2 G.P.M.
- 5-25-18 - Shoreview broken service line. 70 G.P.M.
- 6-1-18 - Foot Hill bld, broken service line due to Granite. 1 G.P.M. 4pm - 5:30 pm.
- 6-7-18 - Island, saddle broke off main 40 G.P.M.
- 6-13-18 - Widgeon / meter gaskets 1 G.P.M.
- 6-15-18 - Hwy 20 / hole to copper service line. 20 G.P.M.
- 6-19-18 - Ebbtide / service line 2 G.P.M.
- 6-21-18 - 17978 4<sup>th</sup> / service line 4 G.P.M.

# 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](http://www.clocwd.org) website [d.sherron@clocwd.org](mailto:d.sherron@clocwd.org) e-mail

Greetings Board Members,

The Water Plant has been running well, but as the hot weather stays with us, the algae blooms are creating some challenges with the treatment process. My operators and I are on top of things and are still producing the best water we have in the year that I've been here operating the plant, but it does require keeping a much closer eye on the treatment process as the lake water parameters can change quite quickly

The new GAC media in our carbon contactors is really working well. We are currently disinfecting the two small filters, they will be ready to put into service before the end of the month as backup should we experience any issues with filter #1.

I am happy to report our internal/external cross training has begun to pay off, David Valerga Has successfully passed his level two water treatment certification exam. David has been shadowing the operators and learning the treatment processes specific to our plant. We expect to see his T2 Certificate within the month of July 2018 which will allow David once fully trained to operate the plant without direct supervision and take part in the plant duty rotating schedule.

I am still working on compiling the extra data you requested concerning the addition of chlorine dioxide to our treatment process. I hope to have an updated proposal completed for your review before your scheduled August meeting.

Thank you for taking the time to review the above information.

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

**CLEARLAKE OAKS COUNTY WATER DISTRICT**  
**Wastewater Treatment Plant Report**  
**JULY 2018**

Reporting Period: June 2018  
From: Francisco Castro, CPO

To: Clearlake Oaks County Water District Board of Directors

July 13, 2018

For the month of June the plant received a total of 8.569MG averaging 276,000 gallons a day. A total of 7.289MG were treated averaging 235,000 gallons a day. All BOD and Coliforms were none detect for the month. All of our discharging met our WDR. We are beginning to see the adverse affects that the Water Plant causes. The amount of algae that this plant receives is so noticeable that are Inhofe cone (influent settable) is completely blue green. Turbidities, PH and our settling capability are affected in great ways. These negative effects will start reflecting in our coliforms and BOD testing but will continue to do what is in our hands to be under compliance. It would be in the Districts interest to begin thinking about how the Water Plant can handle their Backwash. This will become even more important once we begin producing reclamation water.

The clarifier construction is still underway. We are beginning to see the final stages of the project. The mechanical part of this structure is beginning to be assembled as we speak. The electrical phase is under way. After today Gary will no longer be at the waste plant. He has accumulated his hours and will move forward. It was much help for us having the extra set of hands. He will be missed. Sludge handling and drying continues to achieve less weight and volume cutting down sludge disposal cost.

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

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Thank you,  
Francisco Castro  
CPO

July 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**

- Principle construction essentially completed. Other cleanup and final construction work at the plant is progressing. No change.

**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.
- Operational review by Helio week of 7/23.
- Nave is now in discussions with Hayden and its counsel.

**Sidewalks:**

- Granite has proceeded. We have had some facilities damaged. We are keeping track of the repair costs.
- We expect to have the 7 hydrants changed by the meeting. Will update then.
- All hydrants at issue are 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

8:13 AM

07/12/18

Accrual Basis

**Clearlake Oaks County Water District**  
**Summary Balance Sheet**  
As of June 30, 2018

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	<u>Jun 30, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	2,610,008.41
Accounts Receivable	-6.00
Other Current Assets	<u>781,636.84</u>
<b>Total Current Assets</b>	3,391,639.25
<b>Fixed Assets</b>	<u>9,580,981.23</u>
<b>TOTAL ASSETS</b>	<b><u>12,972,620.48</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	970,225.53
Credit Cards	-851.19
Other Current Liabilities	<u>992,467.94</u>
<b>Total Current Liabilities</b>	<u>1,961,842.28</u>
<b>Total Liabilities</b>	1,961,842.28
<b>Equity</b>	<u>11,010,778.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,972,620.48</u></b>

Clearlake Oaks County Water District  
Balance Sheet  
As of June 30, 2018

	Jun 30, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102.001 · GL - 9122 (Old Acct. # 053420019)	666,110.10
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...	1,079,694.37
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013...</b>	<b>1,268,694.37</b>
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA ...	88.98
102.02 · CRP Water - 6990	432,359.03
102.03 · CRP Sewer - 3745	242,555.93
<b>Total Checking/Savings</b>	<b>2,610,008.41</b>
<b>Accounts Receivable</b>	
CUSI Accounts Receivable	-6.00
<b>Total Accounts Receivable</b>	<b>-6.00</b>
<b>Other Current Assets</b>	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	119,234.21
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199...	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199...	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1...	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
<b>Total Other Current Assets</b>	<b>781,636.84</b>
<b>Total Current Assets</b>	<b>3,391,639.25</b>
<b>Fixed Assets</b>	
128 · Sewer Infrstrcture & Rehab Proj (Grant to repair/replace sewer In...	87,378.12
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of ...	
121.1 · Sidewalk Project - District Exp	111,967.46
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation o...	118,477.93
<b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installati...</b>	<b>230,445.39</b>
131 · Waste Water Plant	
131.1 · Pumps/Equipment	541.40
131 · Waste Water Plant - Other	3,054.37
<b>Total 131 · Waste Water Plant</b>	<b>3,595.77</b>
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85
123 · USDA - Sewer Plant Cap Imprvmt	1,365,378.07
127 · Water Plant	159,737.58
120 · District General CIP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATE...	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
<b>Total 120 · District General CIP (EQUIPMENT - WAS 1011181)</b>	<b>1,952,935.63</b>
122 · Bldgs/Grounds Cap Improvements	8,533,557.59
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	47,665.07

8:15 AM

## Clearlake Oaks County Water District

## Balance Sheet

As of June 30, 2018

07/12/18

Accrual Basis

	<u>Jun 30, 18</u>
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 - SEW...)	3,160,781.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - S...)	3,298,092.19
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,604,123.46
Total Fixed Assets	9,580,981.23
<b>TOTAL ASSETS</b>	<b><u>12,972,620.48</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 20972...)	970,225.53
Total Accounts Payable	970,225.53
Credit Cards	
210 · Cal Card	
210.06 · Cal Card - Jason 3879	-5,190.11
210.04 · Cal Card - Alan - 7397	4,042.71
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,326.53
Total 210 · Cal Card	-851.19
Total Credit Cards	-851.19
Other Current Liabilities	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a fe...)	-322.01
280 · Loan	
280.07 · Bridge Loan for Forced Main (install of Forced Main u...)	496,126.20
280.05 · USDA Bridge Loan (Bridge loan until USDA funds bec...)	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 Med...)	734.97
221 · Health Ins - EE Portion - Other	2,722.46
Total 221 · Health Ins - EE Portion	3,457.43
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - ...)	1,895.77
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - O...	-5,694.50
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	-3,798.73
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PA...)	-340.88
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - ...)	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAY...)	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL ...)	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYA...)	-1,283.73
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUC...)	-2,704.06
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAY...)	695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATE...)	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts wit...)	-16,649.90
Total Other Current Liabilities	992,467.94
Total Current Liabilities	<u>1,961,842.28</u>

14

8:15 AM

07/12/18

Accrual Basis

# Clearlake Oaks County Water District

## Balance Sheet

As of June 30, 2018

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	<u>Jun 30, 18</u>
Total Liabilities	1,961,842.28
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to...	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporat...	706,876.63
Net Income	<u>3,967,573.65</u>
Total Equity	<u>11,010,778.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,972,620.48</u></b>

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## Clearlake Oaks County Water District

07/11/18

## Profit and Loss

Accrual Basis

July 2017 through June 2018

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
<b>Income</b>						
<b>Income</b>						
410 · Client Reg Pmt	0.00	0.00	973,257.17	1,135,733.52	2,108,990.69	2,108,990.69
430 · Penalty & Interest						
430.1 · Condemnation Fu...	0.00	0.00	182.91	0.00	182.91	182.91
430 · Penalty & Interest - ...	0.00	0.00	17,279.04	17,737.26	35,016.30	35,016.30
<b>Total 430 · Penalty &amp; Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>17,461.95</b>	<b>17,737.26</b>	<b>35,199.21</b>	<b>35,199.21</b>
440 · Misc Revenue	0.00	0.00	774.19	13,159.93	13,934.12	13,934.12
450 · Other - Non S/W Rev	0.00	0.00	71,778.71	71,778.71	143,557.42	143,557.42
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1,063,272.02</b>	<b>1,238,409.42</b>	<b>2,301,681.44</b>	<b>2,301,681.44</b>
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1,063,272.02</b>	<b>1,238,409.42</b>	<b>2,301,681.44</b>	<b>2,301,681.44</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>1,063,272.02</b>	<b>1,238,409.42</b>	<b>2,301,681.44</b>	<b>2,301,681.44</b>
<b>Expense</b>						
<b>Salaries &amp; EE Benefits</b>						
505 · Salaries & Wages	377,234.79	73,900.72	149,769.03	191,808.82	792,713.36	792,713.36
510 · Contract Labor	0.00	0.00	9,000.00	0.00	9,000.00	9,000.00
520 · FICA - District Share	27,942.34	5,192.65	10,862.45	14,435.77	58,433.21	58,433.21
530 · Medical Ins - Dist Share	82,758.01	22,253.50	52,988.32	22,220.48	180,220.31	180,220.31
540 · PERS - District Share	29,495.17	7,062.69	11,721.35	12,152.53	60,431.74	60,431.74
550 · Unemployment	7,113.88	0.00	0.00	0.00	7,113.88	7,113.88
560 · Workers Comp Ins	5,170.89	10,165.75	10,044.81	15,841.65	41,223.10	41,223.10
<b>Total Salaries &amp; EE Benefits</b>	<b>529,715.08</b>	<b>118,575.31</b>	<b>244,385.96</b>	<b>256,459.25</b>	<b>1,149,135.60</b>	<b>1,149,135.60</b>
<b>Services &amp; Supplies</b>						
610 · Bank Fees	13,688.80	0.00	0.00	0.00	13,688.80	13,688.80
620 · Communications & Int...	7,008.28	308.94	4,724.07	3,168.94	15,210.23	15,210.23
622 · Board Exp	8,667.47	0.00	0.00	0.00	8,667.47	8,667.47
625 · Equip - Field (\$300-\$4...	0.00	579.28	321.94	0.00	901.22	901.22
630 · Equip - Office	1,261.43	0.00	530.12	994.00	2,785.55	2,785.55
640 · Fuel & Oil	149.80	5,227.50	4,545.78	3,586.54	13,509.62	13,509.62
645 · Insurance	0.00	0.00	19,299.50	19,299.50	38,599.00	38,599.00
657 · Lab	0.00	0.00	15,385.68	26,783.94	42,169.62	42,169.62
660 · Memberships & Subs...	3,349.74	0.00	24,734.92	14,761.74	42,846.40	42,846.40
665 · Mileage Reimb	4,600.15	0.00	0.00	147.70	4,747.85	4,747.85
670 · Postage & Shipping	13,686.09	28.79	0.00	0.00	13,714.88	13,714.88
675 · Professional Services	57,251.96	0.00	11,598.16	12,056.81	80,906.93	80,906.93
685 · Rents	7,835.19	0.00	49,872.49	0.00	57,707.68	57,707.68
690 · Safety & Security	1,962.96	10,070.50	6,293.63	2,925.34	21,252.43	21,252.43
700 · Tools & Instruments	0.00	4,313.50	1,211.89	1,107.19	6,632.58	6,632.58
703 · Supplies - Clothing & ...	310.81	1,384.03	601.54	781.20	3,077.58	3,077.58
705 · Supplies - Office	11,327.91	642.27	1,687.20	1,644.40	15,301.78	15,301.78
715 · Supplies-Chemicals-O...	0.00	0.00	42,581.17	73,265.92	115,847.09	115,847.09
720 · Supplies - Inventory - ...	0.00	5,884.81	19,453.96	7,584.31	32,923.08	32,923.08
735 · Training/Classes/Cert...	1,876.12	1,333.43	5,076.01	2,606.15	10,891.71	10,891.71
745 · Travel / Lodging	911.06	124.12	371.28	5.00	1,411.46	1,411.46
750 · Utilities	4,862.84	0.00	114,145.69	120,555.99	239,564.52	239,564.52
760 · Waste Disposal	426.48	0.00	58,844.37	0.00	59,270.85	59,270.85
795 · Yolo Co	0.00	0.00	0.00	47,333.05	47,333.05	47,333.05
798 · Reconciliation Discre...	0.01	0.00	0.00	0.00	0.01	0.01
799 · Misc						
799.1 · Customer Refund ...	108.75	0.00	314.18	1,651.60	2,074.53	2,074.53
799 · Misc - Other	10.00	0.00	0.00	0.00	10.00	10.00
<b>Total 799 · Misc</b>	<b>118.75</b>	<b>0.00</b>	<b>314.18</b>	<b>1,651.60</b>	<b>2,084.53</b>	<b>2,084.53</b>
<b>Total Services &amp; Supplies</b>	<b>139,295.85</b>	<b>29,897.17</b>	<b>381,593.58</b>	<b>340,259.32</b>	<b>891,045.92</b>	<b>891,045.92</b>
<b>Repairs &amp; Replacement</b>						
810 · R&R Buildings & Grou...	1,544.18	176.50	4,358.62	3,359.09	9,438.39	9,438.39
830 · R&R Equipment	0.00	284.32	321.65	419.44	1,025.41	1,025.41

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07/11/18

Accrual Basis

# Clearlake Oaks County Water District

## Profit and Loss

July 2017 through June 2018

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	<u>Admin</u> <u>(GL)</u>	<u>DC</u> <u>(GL)</u>	<u>Sewer</u> <u>(GL)</u>	<u>Water</u> <u>(GL)</u>	<u>Total GL</u>	<u>TOTAL</u>
832 · R&R Mains and Sewer...	0.00	0.00	2,424.66	0.00	2,424.66	2,424.66
840 · R&R Vehicles	316.65	477.39	1,750.80	256.88	2,801.72	2,801.72
<b>Total Repairs &amp; Replacement</b>	<u>1,860.83</u>	<u>938.21</u>	<u>8,855.73</u>	<u>4,035.41</u>	<u>15,690.18</u>	<u>15,690.18</u>
<b>Total Expense</b>	<u>670,871.76</u>	<u>149,410.69</u>	<u>634,835.27</u>	<u>600,753.98</u>	<u>2,055,871.70</u>	<u>2,055,871.70</u>
<b>Net Income</b>	<u><b>-670,871.76</b></u>	<u><b>-149,410.69</b></u>	<u><b>428,436.75</b></u>	<u><b>637,655.44</b></u>	<u><b>245,809.74</b></u>	<u><b>245,809.74</b></u>

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

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Target % > **100%**

Thru End of June Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,134,732	1,134,732	1,238,410	109%	998,247	998,247	1,063,089	106%
<b>Total Operating Expenses</b>	986,807	986,807	1,009,197	102%	1,018,868	1,018,868	1,044,665	103%
<b>Operating Balance (loss)</b>	<b>147,925</b>	<b>147,925</b>	<b>229,213</b>		<b>(20,621)</b>	<b>(20,621)</b>	<b>18,424</b>	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	96,000	71,779	75%	85,000	85,000	71,779	84%
Depreciation Exp	164,168	164,168	150,487	92%	105,786	105,786	96,971	92%
<b>Net Change In Net Position (loss)</b>	<b>79,757</b>	<b>79,757</b>	<b>150,505</b>		<b>(41,407)</b>	<b>(41,407)</b>	<b>(6,768)</b>	

**Current Revenue Notes:**

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

440-W Bulk Water

**Past Revenue Notes**

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

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

Thru End of June 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	1,104,732	1,135,734	103%	984,747	984,747	973,257	99%
430 Penalty & Interest	30,000	30,000	17,737	59%	13,500	13,500	17,279	128%
440 Misc	0	0	13,160	0%	0	0	774	0%
<b>Total Revenue &gt;</b>	<b>1,134,732</b>	<b>1,134,732</b>	<b>1,238,410</b>	<b>109%</b>	<b>998,247</b>	<b>998,247</b>	<b>1,063,089</b>	<b>106%</b>

Thru End of June Operating Expenses	Budget				Actual			
	Annual	YTD	YTD	% Spent	YTD	% Spent	YTD	% Spent
505 Salaries & Wages	356,310	356,310	417,377	117%	362,901	362,901	375,337	103%
510 Contracted Labor	-	-	-	0%	12,000	12,000	9,000	75%
520 FICA - District Share	29,633	29,633	31,004	105%	29,919	29,919	27,430	92%
530 Medical Ins - District Share	73,068	73,068	74,726	102%	113,120	113,120	105,494	93%
540 PERS - District Share	55,358	55,358	30,432	55%	45,286	45,286	30,000	66%
550 Unemployment	9,000	9,000	3,557	40%	9,000	9,000	3,557	40%
560 Workers Comp Ins	15,053	15,053	23,511	156%	12,218	12,218	17,714	145%
<b>Salaries and Employee Benefits &gt;</b>	<b>538,422</b>	<b>538,422</b>	<b>580,606</b>	<b>108%</b>	<b>584,443</b>	<b>584,443</b>	<b>568,531</b>	<b>97%</b>
605 Advertising	200	200	-	0%	200	200	-	0%
610 Bank Fees	2,810	2,810	6,845	244%	2,800	2,800	6,845	244%
620 Communications & Internet	10,000	10,000	6,828	68%	9,500	9,500	8,383	88%
622 Board Exp	10,000	10,000	4,334	43%	10,000	10,000	4,334	43%
625 Equip - Field (\$300-\$4999)	1,250	1,250	290	23%	2,750	2,750	612	22%
630 Equip - Office	3,000	3,000	1,575	52%	3,500	3,500	1,161	33%
640 Fuel & Oil	8,500	8,500	6,276	74%	4,000	4,000	7,235	181%
645 Insurance	40,000	40,000	19,300	48%	40,000	40,000	19,300	48%

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650	Interest	-	-	-	0%	-	-	-	0%
657	Lab	16,000	16,000	26,784	167%	25,000	25,000	15,386	62%
660	Memberships & Subscription:	28,500	28,500	16,437	58%	25,500	25,500	26,410	104%
665	Mileage Reimb	2,500	2,500	2,448	98%	2,500	2,500	2,300	92%
670	Postage & Shipping	4,800	4,800	6,858	143%	4,750	4,750	6,858	144%
675	Professional Services	20,000	20,000	40,683	203%	20,000	20,000	40,224	201%
685	Rents	5,700	5,700	3,918	69%	3,700	3,700	53,790	1454%
690	Safety & Security	4,625	4,625	8,942	193%	10,625	10,625	12,311	116%
700	Tools & Instruments	3,875	3,875	3,264	84%	6,875	6,875	3,369	49%
703	Supplies - Clothing & Persona	1,675	1,675	1,629	97%	2,175	2,175	1,450	67%
705	Supplies - Office	4,250	4,250	7,629	180%	4,750	4,750	7,672	162%
715	Treatment Chemicals	52,000	52,000	73,266	141%	53,000	53,000	42,581	80%
720	Supplies - Operating - Other	15,000	15,000	10,527	70%	26,500	26,500	22,397	85%
730	Taxes - Licenses	1,500	1,500	-	0%	2,300	2,300	-	0%
735	Training/Classes/Certs/Books	2,750	2,750	4,211	153%	3,250	3,250	6,681	206%
745	Travel	1,750	1,750	523	30%	1,750	1,750	889	51%
750	Utilities	135,650	135,650	122,988	91%	97,750	97,750	116,578	119%
760	Waste Disposal	550	550	213	39%	52,250	52,250	59,057	113%
795	Yolo Co	52,000	52,000	47,333	91%				
799	Misc	-	-	60	0%	-	-	60	0%
	<b>Services and Supplies &gt;</b>	<b>428,885</b>	<b>428,885</b>	<b>423,155</b>	<b>99%</b>	<b>415,425</b>	<b>415,425</b>	<b>465,877</b>	<b>112%</b>
810	R&R Buildings & Grounds	8,750	8,750	4,220	48%	8,750	8,750	5,220	60%
815	R & R Damage Claims	5,000	5,000	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,500	2,500	562	22%	6,000	6,000	464	8%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	2,425	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	3,250	655	20%	4,250	4,250	2,149	51%
	<b>Repairs &amp; Replacement &gt;</b>	<b>19,500</b>	<b>19,500</b>	<b>5,436</b>	<b>28%</b>	<b>19,000</b>	<b>19,000</b>	<b>10,257</b>	<b>54%</b>
	<b>Total Expenses &gt;</b>	<b>986,807</b>	<b>986,807</b>	<b>1,009,197</b>	<b>102%</b>	<b>1,018,868</b>	<b>1,018,868</b>	<b>1,044,665</b>	<b>103%</b>

## Administration - Budget Variance Report Jul 2017

Target % &gt; 100.0%

Thru End of June		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	386,991	386,991	377,235	97.5%	9,756
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	32,024	32,024	27,942	87.3%	4,082
530	Medical Ins - District Share	86,993	86,993	82,758	95.1%	4,235
540	PERS-District Share (incl unfunded Liab, 35k)	42,535	42,535	29,495	69.3%	13,040
550	Unemployment	18,000	18,000	7,114	39.5%	10,886
560	Workers Comp Ins	8,683	8,683	5,171	59.6%	3,512
Salaries and Employee Benefits >		575,226	575,226	529,715	<b>92.1%</b>	45,511
605	Advertising	400	400	-	0.0%	400
610	Bank Fees	5,600	5,600	13,689	244.4%	(8,089)
620	Communications & Internet	7,000	7,000	7,008	100.1%	(8)
622	Board Exp	20,000	20,000	8,667	43.3%	11,333
625	Equip - Field (up to \$4999)	0	0	-	0.0%	0
630	Equip - Office	2,500	2,500	1,261	50.4%	1,239
640	Fuel & Oil	0	0	150	0%	(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	1,000	3,350	335.0%	(2,350)
665	Mileage Reimb	3,500	3,500	4,600	131.4%	(1,100)
670	Postage & Shipping	9,400	9,400	13,686	145.6%	(4,286)
675	Professional Services (Legal, IT, etc)	20,000	20,000	57,252	286.3%	(37,252)
685	Rents	7,400	7,400	7,835	105.9%	(435)
690	Safety & Security (boots)	3,500	3,500	1,963	56.1%	1,537
700	Tools & Instruments	0	0	-	0.0%	0
703	Supplies - Clothing & Personal	600	600	311	51.8%	289
705	Supplies - Office	6,250	6,250	11,328	181.2%	(5,078)
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	2,000	1,876	93.8%	124
745	Travel / Lodging	1,500	1,500	911	60.7%	589
750	Utilities	5,500	5,500	4,863	88.4%	637
760	Waste Disposal	500	500	426	85.2%	74
795	Yolo Co	0	0	-	0.0%	0
799	Misc includes customer refunds	0	0	119	0.0%	(119)
Services and Supplies >		96,650	96,650	139,295	<b>144.1%</b>	(42,645)
810	R&R Buildings & Grounds	7,500	7,500	1,544	20.6%	5,956
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
830	R&R Equipment	2,000	2,000	-	0.0%	2,000
832	R&R Mains/Service Lines	0	0	-	0.0%	0
840	R&R Vehicles (\$2k/vehicle)	500	500	317	63.4%	183
Repairs & Replacement >		10,000	10,000	1,861	<b>18.6%</b>	8,139
<b>Total Expenses &gt;</b>		<b>681,876</b>	<b>681,876</b>	<b>670,871</b>	<b>98.4%</b>	<b>11,005</b>

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

705 Additional envelopes, paper, etc for new billing format

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## D\C - Budget Variance Report Jul 2017

Target % &gt;

100.0%

Thru End of June		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	45,460	45,460	73,901	162.6%	(28,441)
510	Contracted Labor	-	-	-		-
520	FICA - District Share	3,723	3,723	5,193	139.5%	(1,470)
530	Medical Ins - District Share	18,502	18,502	22,254	120.3%	(3,752)
540	PERS - District Share	11,381	11,381	7,063	62.1%	4,318
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	2,454	2,454	10,166	414.3%	(7,712)
Salaries and Employee Benefits >		81,521	81,521	118,577	145.5%	(37,056)
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	2,500	579	23.2%	1,921
630	Equip - Office	0	0		0.0%	0
640	Fuel & Oil	5,000	5,000	5,228	104.6%	(228)
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	3,750	10,071	268.6%	(6,321)
700	Tools & Instruments	3,750	3,750	4,314	115.0%	(564)
703	Supplies - Clothing & Personal	750	750	1,384	184.5%	(634)
705	Supplies - Office	250	250	642	256.8%	(392)
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	13,000	13,000	5,885	45.3%	7,115
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training/Classes/Certs/Books	1,500	1,500	1,333	88.9%	167
745	Travel / Lodging	1,000	1,000	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	31,500	29,898	94.9%	1,602
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	113,021	149,414	132.2%	(36,394)

## Expense Notes

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

810 Mosquito Abatement

## Sewer - Budget Variance Report Jul 2017

Target % > **100.0%**

Thru End of June		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	146,675	146,675	149,769	108.2%	(3,094)
510	Contracted Labor	12,000	12,000	9,000		3,000
520	FICA - District Share	12,045	12,045	10,862	90.2%	1,183
530	Medical Ins - District Share	60,372	60,372	52,988	87.8%	7,384
540	PERS - District Share	18,328	18,328	11,721	64.0%	6,607
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,650	6,650	10,045	151.1%	(3,395)
Salaries and Employee Benefits >		256,070	256,070	244,385	<b>95.4%</b>	11,685
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,500	3,500	4,724	135.0%	(1,224)
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,500	322	21.5%	1,178
630	Equip - Office	1,000	1,000	530	53.0%	470
640	Fuel & Oil (Schaeffers)	1,500	1,500	4,546	303.1%	(3,046)
645	Insurance	40,000	40,000	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	25,000	25,000	15,386	61.5%	9,614
660	Memberships & Subscriptions	25,000	25,000	24,735	98.9%	265
665	Mileage Reimb	500	500		0.0%	500
670	Postage & Shipping	50	50		0.0%	50
675	Professional Services (SCADA)	10,000	10,000	11,598	116.0%	(1,598)
685	Rents	0	0	49,872	0.0%	(49,872)
690	Safety & Security (boots)	7,000	7,000	6,294	89.9%	706
700	Tools & Instruments	5,000	5,000	1,212	24.2%	3,788
703	Supplies - Clothing & Personal	1,500	1,500	602	40.1%	898
705	Supplies - Office	1,500	1,500	1,687	112.5%	(187)
715	Treatment Chemicals	53,000	53,000	42,581	80.3%	10,419
720	Supplies-Operating-Other-Titan Tubes	20,000	20,000	19,454	97.3%	546
730	Taxes - Licenses	2,300	2,300	-	0.0%	2,300
735	Training/Classes/Certs/Books	1,500	1,500	5,076	338.4%	(3,576)
745	Travel / Lodging	500	500	371	74.2%	129
750	Utilities	95,000	95,000	114,146	120.2%	(19,146)
760	Waste Disposal	52,000	52,000	58,844	113.2%	(6,844)
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund			314		
Services and Supplies >		347,350	347,350	381,594	<b>109.9%</b>	(34,244)
810	R&R Buildings & Grounds	5,000	5,000	4,359	87.2%	641
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	5,000	322	6.4%	4,678
832	R&R Mains/Service Lines	0	0	2,425	0.0%	(2,425)
840	R&R Vehicles (\$2k/vehicle)	4,000	4,000	1,751	43.8%	2,249
Repairs & Replacement >		14,000	14,000	8,857	<b>63.3%</b>	5,143
<b>Expense Notes Total Expenses &gt;</b>		<b>617,420</b>	<b>617,420</b>	<b>634,836</b>	<b>102.8%</b>	<b>(17,416)</b>

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

2A

12	Water - Budget Variance Report July 2017			Target % >	100.0%	
	Thru End of June	2017-2018 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	140,085	140,085	191,809	136.9%	(51,724)
510	Contracted Labor	0	0	-		0
520	FICA - District Share	11,759	11,759	14,436	122.8%	(2,677)
530	Medical Ins - District Share	20,320	20,320	22,220	109.3%	(1,900)
540	PERS - District Share	28,400	28,400	12,153	42.8%	16,247
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	9,484	9,484	15,842	167.0%	(6,358)
	Salaries and Employee Benefits >	210,049	210,049	256,460	122.1%	(46,411)
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	4,000	3,169	79.2%	831
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	500	944	188.8%	(444)
640	Fuel & Oil	6,000	6,000	3,587	59.8%	2,413
645	Insurance	40,000	40,000	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outside Lab / Internal Lab	16,000	16,000	26,784	167.4%	(10,784)
660	Memberships & Subscriptions	28,000	28,000	14,762	52.7%	13,238
665	Mileage Reimb	500	500	148	29.6%	352
670	Postage & Shipping	100	100	-	0.0%	100
675	Professional Services (SCADA)	10,000	10,000	12,057	120.6%	(2,057)
685	Rents	2,000	2,000	-	0.0%	2,000
690	Safety & Security (boots)	1,000	1,000	2,925	292.5%	(1,925)
700	Tools & Instruments	2,000	2,000	1,107	55.4%	893
703	Supplies - Clothing & Personal	1,000	1,000	781	78.1%	219
705	Supplies - Office	1,000	1,000	1,644	164.4%	(644)
715	Treatment Chemicals	52,000	52,000	73,266	140.9%	(21,266)
720	Supplies - Operating - Other	8,500	8,500	7,584	89.2%	916
730	Taxes - Licenses	1,500	1,500	-	0.0%	1,500
735	Training/Classes/Certs/Books	1,000	1,000	2,606	260.6%	(1,606)
745	Travel / Lodging	500	500	5	1.0%	495
750	Utilities	132,900	132,900	120,556	90.7%	12,344
760	Waste Disposal	300	300		0.0%	300
795	Yolo Co	52,000	52,000	47,333	91.0%	4,667
799	Misc	0	0	-	0.0%	0
799.1	Customer Refund			1,652		
	Services and Supplies >	360,800	360,800	340,210	94.3%	20,590
810	R&R Buildings & Grounds	5,000	5,000	3,359	67.2%	1,641
815	R & R Damage Claims	5,000	5,000	-	0.0%	5,000
820	R&R Lift Stations	0	0	-		0
830	R&R Equipment	1,500	1,500	420	28.0%	1,080
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	3,000	257	8.6%	2,743
	Repairs & Replacement >	14,500	14,500	4,036	27.8%	10,464
	<b>Total Expenses &gt;</b>	<b>585,349</b>	<b>585,349</b>	<b>600,706</b>	<b>102.6%</b>	<b>(15,357)</b>

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

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## Clearlake Oaks County Water District

## CRP/CIP Profit and Loss

07/11/18

July 2017 through June 2018

Accrual Basis

	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
<b>Income</b>				
<b>Income</b>				
<b>425 · CRP (Capital Replacment Plan)</b>				
425.2 · Sewer	0.00	136.96	136.96	136.96
425 · CRP (Capital Replacment Plan) - ...	313,628.08	324,618.85	638,246.93	638,246.93
<b>Total 425 · CRP (Capital Replacment Plan)</b>	313,628.08	324,755.81	638,383.89	638,383.89
430 · Penalty & Interest	5,493.96	7,037.95	12,531.91	12,531.91
<b>Total Income</b>	319,122.04	331,793.76	650,915.80	650,915.80
<b>Total Income</b>	319,122.04	331,793.76	650,915.80	650,915.80
<b>Gross Profit</b>	319,122.04	331,793.76	650,915.80	650,915.80
<b>Expense</b>				
<b>Salaries &amp; EE Benefits</b>				
505 · Salaries & Wages	43,815.85	62,880.29	106,696.14	106,696.14
520 · FICA - District Share	3,351.90	4,786.25	8,138.15	8,138.15
530 · Medical Ins - Dist Share	9,098.37	9,904.73	19,003.10	19,003.10
540 · PERS - District Share	4,819.22	5,908.80	10,728.02	10,728.02
560 · Workers Comp Ins	2,333.12	2,449.00	4,782.12	4,782.12
<b>Total Salaries &amp; EE Benefits</b>	63,418.46	85,929.07	149,347.53	149,347.53
<b>Services &amp; Supplies</b>				
620 · Communications & Internet	623.96	623.99	1,247.95	1,247.95
625 · Equip - Field (\$300-\$4999)	63.64	253.64	317.28	317.28
640 · Fuel & Oil	6,630.59	5,921.30	12,551.89	12,551.89
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	16,009.89	10,264.17	26,274.06	26,274.06
799 · Misc	0.00	24.85	24.85	24.85
<b>Total Services &amp; Supplies</b>	35,512.46	21,154.18	56,666.64	56,666.64
<b>Repairs &amp; Replacement</b>				
810 · R&R Buildings & Grounds	5,810.26	22,951.08	28,761.34	28,761.34
820 · R&R Lift Stations	0.00	2,157.99	2,157.99	2,157.99
830 · R&R Equipment	9,583.51	8,273.00	17,856.51	17,856.51
832 · R&R Mains and Sewer Lines	7,233.13	3,712.26	10,945.39	10,945.39
840 · R&R Vehicles	9,385.24	8,440.58	17,825.82	17,825.82
<b>Total Repairs &amp; Replacement</b>	32,012.14	45,534.91	77,547.05	77,547.05
<b>Total Expense</b>	130,943.06	152,618.16	283,561.22	283,561.22
<b>Net Income</b>	<b>188,178.98</b>	<b>179,175.60</b>	<b>367,354.58</b>	<b>367,354.58</b>

Clearlake Oaks Co Water District  
**Budget Variance Report 2017-2018**

Target % > **100.0%**

Thru End of June Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
<b>WATER CRP Revenue</b>	337,932	337,932	319,122	94.4%
<b>WATER CRP Expenses</b>	190,772	190,772	130,944	68.6%
Reimburs Eng fees prior to grant funding	75,000	75,000		
Previous Year Balance 6/30/17	10,469			
<b>Operating Balance</b>	<b>82,629</b>	<b>82,629</b>	<b>188,178</b>	

Expenses	2016 - 2017 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	46,964	46,964	43,816	93.3%	3,148
510 Contracted Labor	0	0			0
520 FICA - District Share	3,955	3,955	3,352	84.8%	603
530 Medical Ins - District Share	18,502	18,502	9,098	49.2%	9,404
540 PERS - District Share	2,547	2,547	4,819	189.2%	(2,272)
550 Unemployment	0	0	-	0.0%	0
560 Workers Comp Ins	2,554	2,554	2,333	91.3%	221
<b>Salaries and Employee Benefits &gt;</b>	<b>74,522</b>	<b>74,522</b>	<b>63,418</b>	<b>85.1%</b>	<b>11,104</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	5,000	624	12.5%	4,376
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	1,250	64	5.1%	1,186
630 Equip - Office	2,500				
640 Fuel & Oil	2,500	2,500	6,631	265.2%	(4,131)
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	8,500	16,010	188.4%	(7,510)
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
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>17,250</b>	<b>35,514</b>	<b>179.8%</b>	<b>(15,764)</b>
810 R&R Buildings & Grounds	15,000	15,000	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	5,000	9,584	191.7%	(4,584)
832 R&R Mains/Service Lines	50,000	50,000	7,233	14.5%	42,767
840 R&R Vehicles (\$2k/vehicle)	26,500	26,500	9,385	35.4%	17,115
<b>Repairs &amp; Replacement &gt;</b>	<b>96,500</b>	<b>96,500</b>	<b>32,012</b>	<b>33.2%</b>	<b>64,488</b>
<b>Total Expenses &gt;</b>	<b>190,772</b>	<b>188,272</b>	<b>130,944</b>	<b>68.6%</b>	<b>59,828</b>

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

12 SEWER-CRP Target % > 100.0%

Thru End of June

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
SEWER CRP Revenue	347,769	347,769	308,426	88.7%	0%
SEWER CRP Expenses	218,423	218,423	152,619	69.9%	0%
I & I/Lift Station Rehab Improvements	42,000	42,000	-		
USDA Annual Payment	129,000	129,000	4,240		
Reimbuseable fees for Eng Cost prior to grant	95,000	95,000			
Short term depreciation reserve	30,000	30,000	27,500		
Previous Year Balance 6/30/17	362,837				
<b>Operating Balance (loss)</b>	<b>196,183</b>	<b>196,183</b>	<b>128,307</b>		

Expenses	2016 - 2017 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	43,711	43,711	62,880	143.9%	(19,169)
510 Contracted Labor	-	-	-		-
520 FICA - District Share	3,578	3,578	4,786	133.8%	(1,208)
530 Medical Ins - District Share	10,160	10,160	9,905	97.5%	255
540 PERS - District Share	2,374	2,374	5,909	248.9%	(3,535)
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	2,350	2,350	2,449	104.2%	(99)
<b>Salaries and Employee Benefits &gt;</b>	<b>62,173</b>	<b>62,173</b>	<b>85,929</b>	<b>138.2%</b>	<b>(23,756)</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	5,000	624	12.5%	4,376
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	1,250	254	20.3%	996
630 Equip - Office	2,500	2,500	-	0.0%	2,500
640 Fuel & Oil	2,500	2,500	5,921	236.8%	(3,421)
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	8,500	10,264	120.8%	(1,764)
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)
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>19,750</b>	<b>21,155</b>	<b>107.1%</b>	<b>(1,405)</b>
810 R&R Buildings & Grounds	35,000	35,000	22,951	65.6%	12,049
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	20,000	2,158	10.8%	17,842
830 R&R Equipment	5,000	5,000	8,273	165.5%	(3,273)
832 R&R Mains/Service Lines	50,000	50,000	3,712	7.4%	46,288
840 R&R Vehicles (\$2k/vehicle)	26,500	26,500	8,441	31.9%	18,059
<b>Repairs &amp; Replacement &gt;</b>	<b>136,500</b>	<b>136,500</b>	<b>45,535</b>	<b>33.4%</b>	<b>90,965</b>
<b>Total Expenses &gt;</b>	<b>218,423</b>	<b>218,423</b>	<b>152,619</b>	<b>69.9%</b>	<b>65,804</b>

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

07/12/18

As of June 30, 2018

Accrual Basis

Date	Name	Memo	Class	Amount
<b>130 - Const In Progress - Studies</b>				
07/21/2017	MC Engineering, Inc	Tanks & Distribution	Loan/Grant:Ta...	2,413.86
07/21/2017	MC Engineering, Inc	Tanks & Distributions	Loan/Grant:Ta...	2,183.75
07/21/2017	MC Engineering, Inc	WTP Meters/ Backflow	Loan/Grant:W...	2,170.00
07/21/2017	MC Engineering, Inc	WWTP Reclamation	Loan/Grant:W...	25,619.75
08/01/2017	CASH	Reclamation Study - P...	Loan/Grant:W...	6.65
08/10/2017	MC Engineering, Inc		Loan/Grant:Ha...	784.00
08/10/2017	MC Engineering, Inc		Loan/Grant:Ta...	784.70
08/10/2017	MC Engineering, Inc		Loan/Grant:W...	8,655.66
08/10/2017	MC Engineering, Inc		Loan/Grant:W...	831.49
08/31/2017	MC Engineering, Inc		Loan/Grant:W...	503.45
08/31/2017	MC Engineering, Inc		Loan/Grant:Ta...	3,351.26
08/31/2017	MC Engineering, Inc		Loan/Grant:Ta...	2,161.89
08/31/2017	MC Engineering, Inc		Loan/Grant:Infl...	18,877.98
08/31/2017	MC Engineering, Inc		Loan/Grant:Infl...	9,464.07
08/31/2017	MC Engineering, Inc		Loan/Grant:US...	16,730.11
08/31/2017	MC Engineering, Inc		Loan/Grant:W...	7,029.93
09/30/2017	MC Engineering, Inc		Loan/Grant:W...	7,518.75
09/30/2017	MC Engineering, Inc		Loan/Grant:Ta...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech	Loan/Grant:W...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech time	Loan/Grant:Ta...	27.50
10/27/2017	ABC Plumbing	smoke testing of lines	Loan/Grant:Infl...	3,000.00
10/31/2017	MC Engineering, Inc	Reclamation Study	Loan/Grant:W...	450.00
11/30/2017	MC Engineering, Inc		Loan/Grant:W...	23,801.24
11/30/2017	MC Engineering, Inc	Smoke Testing	CRP:Sewer	1,695.00
11/30/2017	MC Engineering, Inc		Loan/Grant:Ta...	2,242.26
12/31/2017	MC Engineering, Inc		Loan/Grant:Ta...	2,385.00
12/31/2017	MC Engineering, Inc		Loan/Grant:W...	17,242.91
01/03/2018	Badger Meter	Orion Cellular Meter	Loan/Grant:W...	33.00
01/25/2018		Reclamation Study Fu...	Loan/Grant:W...	-23,480.00
01/31/2018	Badger Meter	Orion Cellular Meter	Loan/Grant:W...	33.00
02/20/2018		Last reclamation pay...	Loan/Grant:W...	-17,503.00
02/28/2018	Badger Meter		Loan/Grant:W...	33.00
03/30/2018	Badger Meter	keep in 130 until "work...	GL:Water	33.00
05/08/2018	Badger Meter	keep in 130 until "work...	GL:Water	33.00
05/30/2018	Badger Meter	Service units for May ...	GL:Water	33.00
06/19/2018	Badger Meter	Services for June 2018	GL:Water	33.00

Total 130 - Const In Progress - Studies

119,234.21

**126 - Forcemain (phase 1) Cap. Imprv.**

07/21/2017	MC Engineering, Inc		Loan/Grant:Infl...	30,820.05
07/21/2017	MC Engineering, Inc	II	Loan/Grant:Infl...	9,824.59
08/10/2017	MC Engineering, Inc		Loan/Grant:Infl...	13,495.32
08/10/2017	MC Engineering, Inc		Loan/Grant:Infl...	3,003.58
08/31/2017	MC Engineering, Inc	I & I Construction forc...	Loan/Grant:Infl...	24,566.66
09/30/2017	MC Engineering, Inc		Loan/Grant:Infl...	29,283.64
09/30/2017	Geo Legal	Construction Easeme...	CRP:Sewer	4,425.00
10/03/2017	HD Excavating	Potholing for pipe size...	CRP:Sewer	1,448.00
10/03/2017	HD Excavating	Potholing - Prep for F...	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 Forc...	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 for For...	CRP:Sewer	380.39
10/27/2017	Action Sanitary, Inc	Forcemain Work - Ap...	CRP:Sewer	5,200.00
10/31/2017	Clearlake Lava	I & I Construction	Loan/Grant:Infl...	592.05
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:Infl...	2,276.83
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:Infl...	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/Grant:US...	27,978.78
11/30/2017	MC Engineering, Inc		Loan/Grant:Infl...	648.33
12/04/2017	T & S Construction Co...	Forcemain - 1st Paym...	Loan/Grant:Infl...	328,669.78

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## Clearlake Oaks County Water District

07/12/18

## Capital Improvements

Accrual Basis

As of June 30, 2018

Date	Name	Memo	Class	Amount
12/14/2017	T & S Construction Co....		Loan/Grant:Infl...	132,422.18
12/28/2017	Pace	Force Main Project	Loan/Grant:Infl...	349.64
12/31/2017	MC Engineering, Inc		Loan/Grant:Infl...	19,104.35
01/19/2018	T & S Construction Co....	Forcemain USDA pay...	GL:Sewer	237,424.04
01/31/2018	MC Engineering, Inc		GL:Sewer	23,288.07
02/20/2018	T & S Construction Co....		GL:Sewer	176,621.25
02/28/2018	MC Engineering, Inc		GL:Sewer	19,383.48
05/12/2018	T & S Construction Co....	#6 Retention From Fo...	GL:Sewer	46,187.35
05/12/2018	T & S Construction Co....	#5 April Final Billing	GL:Sewer	2,422.50
Total 126 · Forcemain (phase 1) Cap. Imprv.				1,232,175.30
<b>123 · USDA - Sewer Plant Cap Imprvmt</b>				
07/17/2017	Adams Ashby	USDA WWTP	Loan/Grant:US...	2,880.00
07/21/2017	MC Engineering, Inc	USDA WWTP Loan	Loan/Grant:US...	4,273.22
08/01/2017	Adams Ashby		Loan/Grant:US...	4,050.00
08/10/2017	MC Engineering, Inc		Loan/Grant:US...	19,127.62
08/24/2017	USDA WWTP	Bond Counsel - The ...	Loan/Grant:US...	-97,850.00
08/24/2017	USDA WWTP	District reimbursement...	Loan/Grant:US...	-8,163.05
08/24/2017	USDA WWTP	District payoff of Bridg...	Loan/Grant:US...	-468,282.35
08/24/2017	USDA WWTP	District reimbursement...	Loan/Grant:US...	-41,905.73
09/01/2017	Adams Ashby		Loan/Grant:US...	2,520.00
09/19/2017	T & S Construction Co....	payment on Outlay re...	Loan/Grant:US...	204,012.50
09/30/2017	MC Engineering, Inc		Loan/Grant:US...	33,455.63
10/02/2017	Adams Ashby	General Admin/Labor ...	Loan/Grant:US...	1,800.00
10/19/2017	T & S Construction Co....	USDA Outlay #3	Loan/Grant:US...	75,466.27
10/31/2017	MC Engineering, Inc	WWTP USDA	Loan/Grant:US...	27,679.39
11/07/2017	Adams Ashby	WWTP USDA LOAN	Loan/Grant:US...	2,790.00
11/30/2017	MC Engineering, Inc		Loan/Grant:US...	19,722.70
12/01/2017	Adams Ashby		Loan/Grant:US...	2,250.00
12/04/2017	USDA Rural Developm...	Auto out #1	CRP:Sewer	4,240.15
12/14/2017	T & S Construction Co....	USDA WWTP Improv...	Loan/Grant:US...	251,221.95
12/14/2017	T & S Construction Co....		Loan/Grant:US...	302,100.00
12/31/2017	MC Engineering, Inc		Loan/Grant:US...	11,838.31
01/01/2018	Adams Ashby		Loan/Grant:US...	2,970.00
01/19/2018	T & S Construction Co....	USDA WWTP payme...	Loan/Grant:US...	381,425.00
01/31/2018	MC Engineering, Inc		Loan/Grant:US...	31,905.66
02/01/2018	Adams Ashby		Loan/Grant:US...	1,260.00
02/06/2018		reimbursement for As...	Loan/Grant:US...	-2,970.00
02/06/2018		reimbursement for MC...	Loan/Grant:US...	-11,838.31
02/06/2018		funds to be paid to T&...	Loan/Grant:US...	-381,425.00
02/20/2018	T & S Construction Co....		GL:Sewer	375,118.97
02/28/2018	MC Engineering, Inc		GL:Sewer	45,771.30
03/02/2018	Adams Ashby		Loan/Grant:US...	2,115.00
03/08/2018	Action Sanitary, Inc	use of 10 wheeler vac...	CRP:Sewer	1,200.00
03/14/2018	T & S Construction Co....	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 Construction Co....		GL:Sewer	138,225.00
05/02/2018	Adams Ashby		GL:Sewer	2,700.00
05/08/2018	MC Engineering, Inc	USDA Wastewater En...	GL:Sewer	21,964.16
05/23/2018	USDA Rural Developm...	Partial pymt. of outlay ...	GL:Sewer	-2,597.71
05/30/2018	T & S Construction Co....	4/27/18 thru 5/31/2018...	GL:Sewer	452,200.00
05/31/2018	MC Engineering, Inc	USDA WASTEWATE...	GL:Sewer	25,206.62
06/01/2018	USDA Rural Developm...	USDA - Payment #2 f...	CRP:Sewer	34,337.64
06/04/2018	USDA Rural Developm...	Remaining pymt. of ou...	GL:Sewer	-161,228.97
06/22/2018	T & S Construction Co....	WWTP Improvements...	GL:Sewer	282,548.31
06/26/2018	USDA Rural Developm...	Reimb for Adams Ash...	GL:Sewer	-2,700.00
06/26/2018		Reimb MC Inv. #1623	GL:Sewer	-21,964.16
06/26/2018		T & S Payment Applic...	GL:Sewer	-452,200.00
Total 123 · USDA - Sewer Plant Cap Imprvmt				1,365,378.07
<b>127 · Water Plant</b>				
10/23/2017	Pace	Bypass to pump at W...	CRP:Sewer	374.57
11/30/2017	Telstar Instruments	Mag Meter Replacem...	CRP:Water	5,540.00
12/15/2017	Pace	capital improvements t...	GL:Water	498.48
12/28/2017	Pace	Replaced injection ma...	CRP:Water	31.50
12/28/2017	Pace	Replaced injection ma...	CRP:Water	653.99

## Clearlake Oaks County Water District

07/12/18

## Capital Improvements

Accrual Basis

As of June 30, 2018

Date	Name	Memo	Class	Amount
01/04/2018	Pace	parts for improvement ...	CRP:Water	438.16
01/11/2018	Kelseyville Lumber	water heater replacem...	GL:Water	235.94
01/19/2018	Mendo Mill	stainless steel faucets...	GL:Water	21.08
01/22/2018	Mendo Mill	pump well for WTP (a...	GL:Water	237.34
01/23/2018	Pace	parts for NTU pump (p...	GL:Water	232.26
01/30/2018	Cal-Tech Pump	purchase of new pum...	GL:Water	799.54
01/31/2018	B&B Industrial Supply	4" black pipe for WTP ...	CRP:Water	272.31
02/19/2018	Swan Analytical Instru...	Turbidimeters	CRP:Water	8,965.00
03/07/2018	Swan Analytical Instru...	SHIPPING COST ON...	GL:Water	240.05
03/19/2018	Electrical Junk	Eaton Starter - asset t...	GL:Water	825.00
03/23/2018	Mendo Mill	cord/drill bit/sleeve for ...	GL:Water	40.16
04/03/2018	Platt Electric Supply	outdoor lighting for W...	GL:Water	1,167.82
04/05/2018	Swan Analytical Instru...	Bal due freight and ins...	GL:Water	27.25
04/06/2018	Swan Analytical Instru...	calibration/verification ...	GL:Water	1,065.00
04/16/2018	Vineyard Technical Sal...	Chemtrac Model LCA-...	GL:Water	14,846.88
06/11/2018	Koflo	SS Hybrid Static Mixer	CRP:Water	7,592.00
06/19/2018	ERS Industrial Service...	Media filters @ Water ...	CRP:Water	115,633.25
Total 127 · Water Plant				159,737.58
<b>120 · District General CIP (EQUIPMENT - WAS 1011181)</b>				
<b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>				
08/31/2017	ERS Industrial Service...	main water treatment f...	CRP:Water	52,972.45
09/07/2017	Air Technology West	WTP Compressor	CRP:Water	8,064.75
09/11/2017	Air Technology West	reconditioned control ...	CRP:Water	2,236.23
01/22/2018	Hach	colorimeter assembly ...	GL:Sewer	1,065.71
01/25/2018	HomeDepot	Dewalt 20 Volt Max C...	GL:Sewer	460.10
01/26/2018	Mendo Mill	tiedowns for V-28 - pe...	GL:DC	31.86
02/14/2018	GME Supply	various safety cables/...	GL:DC	2,496.84
02/17/2018	Best Buy	plug in memory for A. ...	GL:Admin	84.81
02/22/2018	Simplified Safety	safety harnesses - lon...	GL:DC	1,641.75
03/09/2018	Mendo Mill	wheelbarrow and "no f...	GL:DC	186.48
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 10...				69,240.98
<b>120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)</b>				
07/12/2017	Quill	JM Printer/ ink for WTP	GL:Water	342.97
07/27/2017	Quill	Keurig	GL:Water	139.99
07/27/2017	Quill	Keurig (split with GL:...	GL:Sewer	139.99
08/01/2017	Quill	Osgood Chair	GL:Admin	152.99
08/15/2017	Quill	Clear plastic 9x13 clip...	GL:Admin	107.24
09/21/2017	Webstaurant Store	3 stainless steel mixer...	GL:Water	628.97
09/28/2017	Quill	lateral file 2 drawers - ...	GL:Water	477.25
10/23/2017	Lake Mattress	printer table for WTP -...	GL:Water	170.53
11/10/2017	Quill	Parsons desk	GL:Admin	83.64
01/05/2018	Quill	whiteboard for Ops M...	GL:Water	192.28
01/05/2018	Quill	new speakerphones fo...	GL:Sewer	144.18
01/11/2018	Quill	Timeclock Timers for ...	GL:DC	364.53
01/11/2018	Quill		GL:Water	364.53
01/19/2018	Bill Fredriksson	admin desktop workst...	GL:Admin	1,371.48
01/22/2018	Bill Fredriksson	virus removal and upg...	GL:Sewer	30.00
01/22/2018	Quill	speakers for D/C com...	GL:DC	24.22
01/22/2018	Quill	speakers for Admin	GL:Admin	12.11
01/23/2018	Quill	4 drawer lateral filing c...	GL:DC	178.73
01/23/2018	Quill	4 drawer lateral filing c...	GL:Water	178.73
01/24/2018	Mendo Mill	equipment to make an ...	GL:Water	16.65
01/24/2018	CLEARLAKE TV & AP...	Answering Machine fo...	GL:Water	32.61
01/25/2018	CLEARLAKE TV & AP...	answering machine for...	GL:Sewer	32.61
01/31/2018	Atlantic Time Systems	time card slot holder f...	GL:DC	51.00
01/31/2018	Atlantic Time Systems	time card slot holder f...	GL:Water	51.00
02/13/2018	Quill	electric stapler - office ...	GL:Admin	85.79
02/14/2018	Quill	2 line speakerphones	GL:Water	144.18
03/20/2018	Quill	filing cabinet for Admi...	GL:Admin	214.49
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				5,732.69
<b>120.75 · SCADA</b>				
08/11/2017	Southport Control Solu...	SCADA assistance; M...	CRP:Water	1,630.50
08/11/2017	Southport Control Solu...	Install and Commissio...	CRP:Water	1,123.00

## Clearlake Oaks County Water District

07/12/18

## Capital Improvements

Accrual Basis

As of June 30, 2018

Date	Name	Memo	Class	Amount
09/09/2017	Southport Control Solu...	programming - updates	CRP:Water	1,703.00
02/05/2018	Southport Control Solu...	upgrade to Scada (as...	GL:Water	580.00
Total 120.75 · SCADA				5,036.50
<b>120.90 · Vehicles/Generators/Trailers</b>				
01/22/2018	Acme Rigging & Suppl...	purchase to improve o...	CRP:Sewer	88.38
01/26/2018	Mendo Mill	drop cloth for Vaccon ...	GL:DC	47.98
02/05/2018	B&B Industrial Supply	metal for rack set up - ...	GL:DC	28.73
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for V-...	GL:Admin	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for V-...	GL:DC	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for V-...	GL:Sewer	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for V-...	GL:Water	71.83
02/19/2018	Meridian Utility	safety glass for excav...	CRP:Sewer	365.84
02/23/2018	Leete Generators Inc	Feb inspection w/ repa...	CRP:Sewer	950.29
02/23/2018	Leete Generators Inc	Feb inspection w/ repa...	CRP:Water	246.47
02/23/2018	Leete Generators Inc	Feb inspection w/ repa...	CRP:Sewer	246.47
02/23/2018	Leete Generators Inc	Feb inspection w/ repa...	CRP:Water	418.16
02/23/2018	Leete Generators Inc	Feb inspection w/ repa...	CRP:Sewer	418.16
02/26/2018	CLEARLAKE TV & AP...	relay for Vaccon (asset	CRP:Sewer	26.10
02/27/2018	Mendo Mill	clamps to hold tarp on...	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, bala...	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/protection...	GL:DC	508.99
Total 120.90 · Vehicles/Generators/Trailers				5,234.23
<b>120 · District General CIP (EQUIPMENT - WAS 1011181) - Other</b>				
10/05/2017	Mendo Mill	materials for installatio...	GL:Sewer	12.59
10/11/2017	Jeff Pasquetti	Emergency purchase ...	CRP:Water	6,000.00
10/11/2017	Jeff Pasquetti	Purchase of a Genera...	CRP:Sewer	6,000.00
01/22/2018	Bill Fredriksson	set up new software / ...	GL:Water	261.25
01/22/2018	Bill Fredriksson	general repairs/trouble...	GL:Admin	809.74
01/22/2018	Bill Fredriksson	troubleshoot and fix va...	CRP:Water	261.25
01/22/2018	Bill Fredriksson	server upgrade project...	GL:Admin	3,245.80
Total 120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				16,590.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)				101,835.03
<b>122 · Bldgs/Grounds Cap Improvements</b>				
08/22/2017	Performance Mechanical	add additional supply ...	CRP:Water	1,350.00
09/17/2017	Clearlake Lava	Installation of loading r...	GL:Sewer	7,372.65
09/19/2017	Mendo Mill	CIP - valve box build a...	GL:Water	49.39
09/19/2017	Mendo Mill	CIP - valve box build a...	GL:Water	32.50
09/25/2017	Mendo Mill	Improvement CIP exp...	GL:Sewer	43.93
09/26/2017	Mendo Mill	stationary desk for Dis...	GL:DC	102.80
09/27/2017	Mendo Mill	installation of new outl...	GL:Sewer	20.00
10/03/2017	HD Excavating	Capital Improvement t...	CRP:Sewer	11,968.00
10/03/2017	HD Excavating	Capital Improvement t...	CRP:Sewer	21,411.00
10/03/2017	HD Excavating	WTP electrical ditch - ...	CRP:Water	2,919.00
10/03/2017	Hydra-Stop Holdings L...	Repair approved - CS...	CRP:Water	3,534.96
10/03/2017	Hydra-Stop Holdings L...	Repair approved - CS...	CRP:Sewer	3,534.96
11/13/2017	Pace	Rebuilt manifold in chl...	CRP:Water	109.09
11/16/2017	Coastal Mountain Elect...	Trouble call power to ...	CRP:Sewer	754.00
03/07/2018	Amazon	Dianna blinds for wind...	GL:Admin	94.00
03/07/2018	Amazon	rod	GL:Admin	23.87
03/11/2018	Northwestern Indepen...	asset to building - inst...	GL:Admin	3,500.00
03/16/2018	Barco Products	permanent outdoor ta...	GL:Water	549.72
03/16/2018	Barco Products		GL:DC	549.72
Total 122 · Bldgs/Grounds Cap Improvements				57,919.59

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9:05 AM

07/12/18

Accrual Basis

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2018**

Date	Name	Memo	Class	Amount
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>				
<b>124.30 · Lift Stations</b>				
<b>124.31 · Lift Station 7 Bypass</b>				
Total 124.31 · Lift Station 7 Bypass				
<b>124.30 · Lift Stations - Other</b>				
02/12/2018	High Country Security	installation and purcha...	GL:Sewer	1,400.59
Total 124.30 · Lift Stations - Other				1,400.59
Total 124.30 · Lift Stations				1,400.59
<b>124.50 · Mains</b>				
08/27/2017	Clearlake Lava	Road Base	CRP:Sewer	150.15
Total 124.50 · Mains				150.15
<b>124.60 · Meters</b>				
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
08/22/2017	Aqua-Tech Company	tank diving for repair t...	CRP:Water	2,750.00
Total 124.90 · Water Tanks				2,750.00
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
11/17/2017	Mendo Mill	Wood box for Lamperti	GL:DC	78.12
01/25/2018	HD Excavating	Potholing to locate 12"...	CRP:Water	15,522.00
02/01/2018	HD Excavating	of bill approved RM 1/...	CRP:Water	2,478.00
02/01/2018	HD Excavating	approval of GM on 2/1...	CRP:Water	6,266.00
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS...				24,344.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 10...				28,644.86
<b>125 · Land - Dist. Cap. Improvements</b>				
11/13/2017	Lagerlof, Senecal, Gos...	675A & 589 Keys Blvd.	GL:Admin	615.50
Total 125 · Land - Dist. Cap. Improvements				615.50
<b>129 · ALLOW. FOR DEPRECIATION</b>				
07/10/2017	Greenbergs Quality M...	2008 Chevrolet Silver...		25,700.00
06/13/2018	Quality Machinery Cen...	JCB Model 3cx-15 Su...	CRP:Water	46,713.27
06/13/2018	Quality Machinery Cen...	Approved RM 2/15/18	CRP:Sewer	46,713.27
06/27/2018	CUSI	Updated Billing Syste...	CRP:Water	11,960.00
06/27/2018	CUSI		CRP:Sewer	11,960.00
Total 129 · ALLOW. FOR DEPRECIATION				143,046.54
<b>210 · Cal Card</b>				
07/20/2017	US Bank		GL:Water	849.03
08/02/2017	WRANGLER			-509.25
11/01/2017	US Bank	Credit from previous p...	GL:Admin	-667.97
Total 210 · Cal Card				-328.19
<b>280 · Loan</b>				
<b>280.07 · Bridge Loan for Forced Main (will be reimbursed from State grant)</b>				
11/20/2017	West America Bank	Reimbursement for M...	Loan/Grant:Infl...	-80,000.00
12/21/2017	West America Bank	To cover expenses T ...	Loan/Grant:Infl...	-356,648.56
12/28/2017	West America Bank	Principal Balance \$79,...	Loan/Grant:Infl...	555.04
01/18/2018	West America Bank	Principal balance \$43...	Loan/Grant:Infl...	2,967.32
03/14/2018		Reimbursement to GL...	Loan/Grant:Infl...	-63,000.00
Total 280.07 · Bridge Loan for Forced Main (will be reimbursed from State grant)				-496,126.20
Total 280 · Loan				-496,126.20
<b>TOTAL</b>				<b>2,712,132.29</b>



Menu



Accounts

Transfers

Bill Pay

### Accounts

TransferSettings

#### CRP SEWER \*3745

Current \$256,827.37  
 Available \*\*\$256,827.37

#### GENERAL LEDGER \*9122

Current \$183,187.46  
 Available \*\*\$204,454.05

#### CRP WATER \*6990

Current \$451,229.18  
 Available \*\*\$451,229.18

#### Credit Line \*1999

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

#### Note \*1001

Balance \$0.00

Pay

#### BALANCE TOTALS

Total Deposit Accounts \$891,244.01  
 Total Tiered Commercial Loans \$0.00

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

### Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

Sign up for payments

### Purchase Rewards

You currently have no rewards available. Check back soon.



CRP SEWER [change account](#) ▼

[How does this work?](#)

### Mobile Banking Is Here!

Our mobile banking app makes it simple for you to manage your money any time so you can safeguard your finances and enjoy peace of mind knowing your money is always at your fingertips.

Download the mobile apps to your device from the following stores:

- 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

< July 2018

Su	Mo	Tu	We	Th	Fr
1	2	3	4	5	6
8	9	10	11	12	13
15	16	17	18	19	20
22	23	24	25	26	27
29	30	31	1	2	3

### Money Management

## Budgets made easy!



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

Start now

### Outside Accounts



No outside accounts added.

3A

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

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
July 16, 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

June 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
6/13/2018	6/12/2018	RD	1572636	DIANNA MANN	13,000.00

Account Summary

Total Deposit:	13,000.00	Beginning Balance:	1,262,332.97
Total Withdrawal:	0.00	Ending Balance:	1,275,332.97

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**Aged Accounts Receivable**  
**As of 7/16/2018**

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<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>
63,111.38	21,150.21	6,280.05	3,952.99	86,632.52	<u>\$181,127.15</u>

**Total number of accounts with open balances: 785**

These totals include all accounts on the Tax Roll

**Clearlake Oaks County Water District**  
**Payroll Summary**  
 June 2018

	Hours	Rate	Jun 18
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
Bereavement	40	14.50	580.00
CTO Saved	-22	27.36	-844.44
CTO Used	2	18.24	36.48
Holiday	95	18.50	2,281.00
Holiday Worked (x2.5)	9	36.25	440.70
Overtime (x1.5)	215.5	48.75	8,388.51
PTO	238.21	32.50	5,653.10
Straight	2,021.75	32.50	51,644.08
Board			1,700.00
Duty Pay			4,305.00
<b>Total Gross Pay</b>	<b>2,599.46</b>		<b>74,184.43</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-2,165.12
AFLAC (pre-tax)			-322.44
AFLAC (taxable) AFTER TAX			-347.52
CALPers 457			-150.00
CALPers EE (Pretax)			-3,163.77
<b>Total Deductions from Gross Pay</b>			<b>-6,148.85</b>
<b>Adjusted Gross Pay</b>	<b>2,599.46</b>		<b>68,035.58</b>
<b>Taxes Withheld</b>			
Federal Withholding			-3,890.00
Medicare Employee			-1,039.60
Social Security Employee			-4,445.18
CA - Withholding			-1,574.48
CA - Disability			-716.97
<b>Total Taxes Withheld</b>			<b>-11,666.23</b>
<b>Deductions from Net Pay</b>			
Wage Garnishment			764.79
<b>Total Deductions from Net Pay</b>			<b>764.79</b>
<b>Net Pay</b>	<b>2,599.46</b>		<b>57,134.14</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			1,039.60
Social Security Company			4,445.18
<b>Total Employer Taxes and Contributions</b>			<b>5,484.78</b>

9:19 AM

07/12/18

Accrual Basis

# Clearlake Oaks County Water District

## Trial Balance

As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
102.001 · GL - 9122	666,110.10	
102.04 · DWR - CHECKING	200.00	
101 · LAIF - CASH IN BANK	1,079,694.37	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	432,359.03	
102.03 · CRP Sewer - 3745	242,555.93	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	119,234.21	
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 Infstrcture & Rehab Proj	87,378.12	
121 · Wtr Dist & Wtr Storage Projects	118,477.93	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Proje...	111,967.46	
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	1,365,378.07	
USDA Project	0.00	
127 · Water Plant	159,737.58	
120 · District General CIP	16,590.63	
120 · District General CIP:120.01 · General Equipment/Tools	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/Trailers	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 Stations:12...	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		7,604,123.46
200 · ACCOUNTS PAYABLE		970,225.53
210 · Cal Card	1,326.53	
210 · Cal Card:210.06 - Cal Card - Jason 3879	5,190.11	
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - Atan - 7397		4,042.71
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		2,722.46
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Me...		734.97
222 · Direct Deposit Liabilities	0.00	

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Clearlake Oaks County Water District

Trial Balance

As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	5,694.50	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT ...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE C...		1,895.77
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation T...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	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	2,704.06	
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	16,649.90	
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		859,296.00
500 · 2017 Storms:500.4 · CalOES Payment		236,305.00
500 · 2017 Storms:500.3 · JPIA Payment		434,484.29
Income:410 · Client Reg Pmt		2,111,911.54
Income:425 · CRP		639,161.14
Income:425 · CRP:425.2 · Sewer		136.96
Income:430 · Penalty & Interest		47,548.21
Income:430 · Penalty & Interest:430.1 · Condemnation Fund (...)		240.33
Income:435 · Loans/Grants:435-7 · Water Master Plan:435-7....		7.70
Income:435 · Loans/Grants:435-6 · Inflow & Infiltration Const...		1,205,811.00
Income:435 · Loans/Grants:435-4 · USDA Contruction Loan		1,286,461.24
Income:435 · Loans/Grants:435-3 · WWTP Reclamation Study		93,212.00
Income:440 · Misc Revenue		13,934.12
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	899,409.51	
Salaries & EE Benefits:510 · Contract Labor	9,000.00	
Salaries & EE Benefits:520 · FICA - District Share	66,571.36	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	199,223.41	
Salaries & EE Benefits:540 · PERS - District Share	76,942.87	
Salaries & EE Benefits:550 · Unemployment	7,113.88	
Salaries & EE Benefits:560 · Workers Comp Ins	46,005.22	
Services & Supplies:667 · Medical Reimbursement	215.00	
Services & Supplies:610 · Bank Fees	13,688.80	
Services & Supplies:620 · Communications & Internet	16,458.18	

9:19 AM

07/12/18

Accrual Basis

**Clearlake Oaks County Water District**  
**Trial Balance**  
**As of June 30, 2018**

	Jun 30, 18	
	Debit	Credit
Services & Supplies:622 · Board Exp	8,667.47	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	1,218.50	
Services & Supplies:630 · Equip - Office	2,785.55	
Services & Supplies:640 · Fuel & Oil	26,061.51	
Services & Supplies:645 · Insurance	38,599.00	
Services & Supplies:657 · Lab	42,169.62	
Services & Supplies:660 · Memberships & Subscription	42,846.40	
Services & Supplies:665 · Mileage Reimb	4,747.85	
Services & Supplies:670 · Postage & Shipping	13,714.88	
Services & Supplies:675 · Professional Services	92,943.93	
Services & Supplies:675 · Professional Services:675-6 · Info...	503,898.05	
Services & Supplies:685 · Rents	63,333.68	
Services & Supplies:690 · Safety & Security	22,513.14	
Services & Supplies:700 · Tools & Instruments	6,781.97	
Services & Supplies:703 · Supplies - Clothing & Personal	3,077.58	
Services & Supplies:705 · Supplies - Office	15,470.90	
Services & Supplies:715 · Supplies-Chemicals-Operating	115,847.09	
Services & Supplies:720 · Supplies - Inventory - Other	59,270.67	
Services & Supplies:735 · Training/Classes/Certs/ClassB	10,891.71	
Services & Supplies:745 · Travel / Lodging	1,411.46	
Services & Supplies:750 · Utilities	239,564.52	
Services & Supplies:760 · Waste Disposal	59,270.85	
Services & Supplies:795 · Yolo Co	47,333.05	
Services & Supplies:798 · Reconciliation Discrepancies	0.01	
Services & Supplies:799 · Misc	34.85	
Services & Supplies:799 · Misc:799.2 · Cust. Refund - Escro...	861.48	
Services & Supplies:799 · Misc:799.1 · Customer Refund - A...	2,074.53	
Repairs & Replacement:810 · R&R Buildings & Grounds	38,294.73	
Repairs & Replacement:820 · R&R Lift Stations	2,157.99	
Repairs & Replacement:830 · R&R Equipment	18,881.92	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	13,370.05	
Repairs & Replacement:840 · R&R Vehicles	20,627.54	
9000 · Administration Labor:7057050 · ADMIN - CLERICAL L...	0.00	
66000 · Payroll Expenses	626.25	
<b>TOTAL</b>	<b><u>23,715,425.58</u></b>	<b><u>23,715,425.58</u></b>

11:41 AM

07/16/18

Clearlake Oaks County Water District  
A/P Aging Summary  
All Transactions

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adams Ashby	2,520.00	0.00	0.00	0.00	0.00	2,520.00
ERS Industrial Services, Inc.	117,553.25	0.00	0.00	0.00	0.00	117,553.25
MC Engineering, Inc	61,529.19	0.00	0.00	0.00	0.00	61,529.19
PG&E	0.00	0.00	0.00	0.00	13,905.41	13,905.41
T & S Construction Co. Inc.	282,548.31	0.00	0.00	0.00	0.00	282,548.31
West America Bank	0.00	0.00	0.01	-0.01	0.00	0.00
<b>TOTAL</b>	<b>464,150.75</b>	<b>0.00</b>	<b>0.01</b>	<b>-0.01</b>	<b>13,905.41</b>	<b>478,056.16</b>

US Bank Credit Card #9,951.93  
ACWA/IPIA Health # 21,043,48

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## Account Payable Breakdown

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Date: 7/16/2018

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$143,953.83	\$183,187.46	\$204,454.05
CRP Water	\$451,182.23	\$451,229.18	\$451,229.18
CRP Sewer	\$256,827.37	\$256,827.37	\$256,827.37
Current A/P Aging	\$478,056.16		
NOTES:	ACWA/JPIA Ins.		\$21,043.48
	US Bank Credit Card		\$9,957.93

**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: Motion to accept consent items  
BOUCHER/ARCHACKI M/S/C  
MOTION PASSED UNANIMOUSLY**

**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 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: Motion to purchase with tablets not to exceed \$30,000  
BOUCHER/ARCHACKI  
MOTION PASSED UNANIMOUSLY**

- e. Discussion and review of draft Ord. 83

**Action Taken: No Action**

**6. Agenda (New Business)**

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

**Action Taken: No Action, Board would like to know all Districts involved with agreement**

- 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: No Action**

- 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: No Action, no new purchase, pump can be repaired**

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

**Action Taken: Motion to purchase Propack 9890 Coagulant for \$8,606.88  
ARCHACKI/BOUCHER  
MOTION PASSED UNANIMOUSLY**

- 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: Motion to approve the replacement of four fire hydrants.  
HOSIER/HIGMAN  
MOTION PASSED UNANIMOUSLY**

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

**Action Taken: No Action**

Closed Session                      Time: 5:34 p.m.

- 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: 7:24 p.m.

**Action Taken in Closed Session: In closed session, Counsel and the Board discussed the Luna case and one case of anticipated litigation. Discussed General Manager's performance evaluation. No action was taken**

**Director Boucher made a motion to adjourn at 7:26, seconded by Director Hosier**

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

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

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

**June 27, 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.

**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

**AGENDA**

**Call to Order – 2 p.m.**

**Pledge of Allegiance**

**Roll Call**

- √ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President
- Mrs. Barbara Higman, Dir., ABSENT. √ Mr. Samuel Boucher, Dir. √ Mr. Stanley Archacki, Dir.
- √ Mr. Alan Gardner – General Manager □ Mr. Jason Mitchell – Operations Manager, ABSENT
- √ Mrs. Dianna Mann - Secretary to the Board, Mrs. Olivia Mann, in training

**Old Business**

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

**Action Taken: Motion to approve 2017-18 audit**

**HOSIER/BOUCHER M/S/C**

**AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI**

**ABSENT: HIGMAN**

- 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: No Action**

c. Consideration of General Manager's compensation

**Action Taken: Motion to give the General Manager an 8% raise**  
**ARCHACKI/HOSIER M/S/C**  
**AYES: MEDEIROS/HOSIER/ARCHACKI**  
**NOES: BOUCHER**  
**ABSENT: HIGMAN**

**Motion to adjourn by Director Archacki, seconded by Director Hosier at 3:12 p.m.**

**SIGNED: \_\_\_\_\_**  
**Margaret Medeiros, Board President**

**ATTESTED TO: \_\_\_\_\_**  
**Dianna Mann, Board Secretary**



# MC Engineering, Inc.

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
07/07/2018	1633

### Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	08/06/2018	Sewer Infrastructure and Design	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	25.5	165.00	4,207.50	
Engineering Tech, Jose Diaz-Mendez	33	105.00	3,465.00	
Engineering Tech	60.5	65.00	3,932.50	
Operations Management Engineer, John Pedri, PE	18.5	160.00	2,960.00	
Project Engineer 2, Richard Relyea	46	120.00	5,520.00	
Administrative Support	3	65.00	195.00	
Mileage	250	0.545	136.25	
250 Mi 6/4/18 Jose Diaz				
Shell Oil - Meal John and Jose		15.93	15.93	
OV Copy Inv 29557 07/02/2018		9.87	9.87	
EDEA Inv 991 7/2/18		7,646.26	7,646.26	
Total Reimbursable Expenses			7,672.06	
<i>128-GLS</i>			<b>ENTERED</b> <i>7/11/18</i> <i>[Signature]</i>	
<b>Total</b>			<b>\$28,088.31</b>	
<b>Payments/Credits</b>			<b>\$0.00</b>	
<b>Balance Due</b>			<b>\$28,088.31</b>	

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 #
07/07/2018	1634

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	08/06/2018	USDA Wastewater Engineering Services	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	22	139.05	3,059.10	
Assistant Engineer, Jared P. Nelson	184	97.85	18,004.40	
Mileage 2 trips 166 mi each	332	0.535	177.62	
Administrative Support	3	56.65	169.95	
326 mi @ \$0.545 / mi ( odometer start: 144230, odometer end: 144556 ) - 2/12-2/14		177.67	177.67	
RGH Consultants Inv 0518048 5/31/18		5,164.95	5,164.95	
PG&E Pine Dell 5.31.18		180.96	180.96	
160 mi @ \$0.545 / mi - Accord (6-24) to (6-28)		87.20	87.20	
330 mi @ \$0.545 / mi - Accord to CL (6-17) to (6-22)		179.85	179.85	
340 mi @ \$0.545 / mi - Accord to CL (6-10) to (6-15)		185.30	185.30	
345 mi @ \$0.545 / mi - Accord to CL (6-3) to (6-8)		188.03	188.03	
130 mi @ \$0.545 / mi - Accord from CL (6-1)		70.85	70.85	
July 2018 Pine Dell		400.00	400.00	
Per Diem 24 days @\$51		1,224.00	1,224.00	
EDEA Inv 993 7/2/18		791.00	791.00	
Total Reimbursable Expenses			8,649.81	
Trailer Rental	1	700.00	700.00	

ENTERED  
7/17/18  
*[Signature]*

123-GLS *[Signature]*

Total	\$30,760.88
Payments/Credits	\$0.00
Balance Due	\$30,760.88

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



July 6, 2018

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

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Clearlake Oaks County Water District for the year ended June 30, 2018. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Clearlake Oaks County Water District as of and for the year ended June 30, 2018.

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

- Management's Discussion and Analysis

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

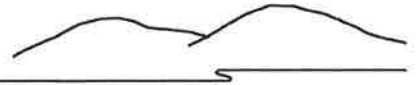
**Objective**

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

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

- page 1 of 4 -





**Audit Procedures**

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

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

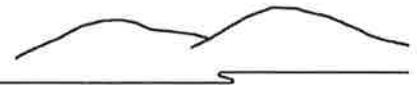
In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the Clearlake Oaks County Water District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not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

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

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

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

- page 2 of 4 -



**Responsibilities of Management and Those Charged with Governance**

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

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

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

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

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

- page 3 of 4 -



**Written Report**

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

**Other Matters**

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed \$7520 for the audit for this contract. An initial deposit of \$3760 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

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

Very truly yours,

\_\_\_\_\_  
Pehling & Pehling CPAs

**RESPONSE:**

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

**APPROVED:**

\_\_\_\_\_  
Clearlake Oaks County Water District

\_\_\_\_\_  
Date

**Pehling & Pehling, CPAs**



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

Phone: (707)279-4259

E-mail: Zach@PehlingCPA.com

Web: www.PehlingCPA.com

Invoice: 869

Date: 07/31/2018

Due Date: 07/31/2018

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

For professional service rendered as follows:

Assurance

3,760.00

Billed Time & Expenses

\$3,760.00

Invoice Total

\$3,760.00

Beginning Balance

\$3,614.00

Invoices

3,760.00

Receipts

(3,614.00)

Adjustments

0.00

Service Charges

0.00

Amount Due

\$3,760.00

Please return this portion with payment.

Invoice: 869

Date: 07/31/2018

Due Date: 07/31/2018

ID: CLOCWD

Clearlake Oaks County Water District

Amount Due: \$3,760.00

Amount Enclosed: \$ \_\_\_\_\_

SA

**Proposal for:**  
**Clearlake Oaks CWD Wastewater Infiltration Rehab Project**  
from



Bid Date: 6/15/2018  
Time: 5:00PM

**Nor-Cal Pipeline Services**  
5050 Business Center Dr, #200, , Fairfield, CA 94534  
Phone: (916) 442-5400 Fax: (707) 759-2374  
License: 935878 A Type: GENERAL ENGINEERING

Clearlake Oaks County Water District

Item	Description	Quantity	Unit	Unit Price	Total Price
01	Mobilization/Demobilization - Per Call Out	1	LS	3,100.0000	3,100.00
02	Provide Sewer Line Cleaning & CCTV Inspections	4.50	DAY	6,175.0000	27,787.50
				Total:	<u>30,887.50</u>

6/15/2018 2:05 pm

Attachment Enclosed

Estimator: Larry Lopes

**Nor-Cal Pipeline Services**  
**Job Conditions - Attachment 'A'**

Clearlake Oaks CWD Wastewater Infiltration Rehab Project

1. Nor-Cal Pipeline Services is a signatory union contractor.
2. Based on 8 hours per day, 5 days per week. Night work is not included. Overtime (after 8 hours) will be charged at a rate of \$887.51 per hour.
3. This quote does not cover removal of obstructions that cannot be removed with standard hydro cleaning methods and equipment, including hanging gaskets.
4. No SWPPP.
5. No notification of residents and businesses.
6. No flow diversion or bypassing.
7. No phasing of work.
8. No major traffic control, including but not limited to, permits, signage, flaggers, traffic control plans, protection barricades/barriers, traffic cones, flashing arrow signs, light towers, changeable message signs, police officers, notifications, and/or detours.
9. All access for openings and right of way provided to Nor-Cal.
10. On site water provided by others.
11. Not used.
12. Price does not include any cutting of protruding taps..
13. Area for disposal must be provided at no cost.
14. Prime Contractor to provide a secured staging area within a reasonable distance from the job site at no cost to Nor-Cal.
15. No permits, fee's or bonds.
16. Pricing is good for a period of 90 days from the date of this proposal.
17. No excavation or regrading of flow lines of existing channels.
18. No clearing of brush, trees or debris out side of pipe.

---

6/15/2018 2:09PM

Estimator: Larry Lopes

For Job: Clearlake Oaks CWD Wastewater Infiltration Rehab Project



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# CLEARLAKE OAKS COUNTY WATER DISTRICT

## POLICY PERTAINING TO A CLOSED ACCOUNT REFUND

Clearlake Oaks County Water District Board of Directors hereby rescinds, repeals and revokes district policy pertaining to customer refunds along with all authorizations empowered by the adoption and enactment of said policy and all other policies, or parts of policies, in conflict herewith are, to the extent of such conflict, hereby repealed.

If a payment is processed after an account has been final billed and closed; resulting in a credit, a refund check will be issued for any remaining credit. This refund will be coded Miscellaneous Customer Refund and charged against the appropriate department. I.E. Water or Sewer.

The above policy is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 19th day of July, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: \_\_\_\_\_  
Karl Hosier, Vice President

Attest: \_\_\_\_\_  
Dianna Mann, Board Secretary

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