

**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

JANUARY 17, 2019

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

- Mrs. Dianna Mann – General Manager Mrs. Olivia Mann - Secretary of 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. Lead Distribution Operator
 - c. Water Plant Chief Operator
 - d. Wastewater Plant Chief Operator
 - e. General Manager
2. **Financial Reports for review and approval**
 - a. December 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 12-20-18

Action Taken: _____

4. Agenda (Old Business)

- a. Discussion and update from CSA 16 committee regarding annexation progress

Action Taken: _____

5. Agenda (New Business)

- a. Discussion and consideration of amending Resolution 17-06 to eliminate the 5/8" x 3/4" and 3/4" service line options

Action Taken: _____

- b. Discussion and consideration of paying T & S Construction out of LAIF account to cover USDA expenses until Government is reopened, not to exceed \$249,228.00

Action Taken: _____

- c. Discussion and consideration of appointing an Ad Hoc Committee for the 2019-2020 Budget

Action Taken: _____

- d. Discussion and consideration of General Manager cashing out 100 hours of PTO

Action Taken: _____

- f. Discussion and consideration of approving the District to surplus the 1990 Chevy 3500 utility truck, 1996 Chevy 3500 utility truck, 2008 F150 Ford, and the chemical sprayer

Action Taken: _____

- g. Discussion and consideration to trade in the Focus and purchase three used mid-size service trucks (2 for D/C, 1 for Water)

Action Taken: _____

- h. Discussion and consideration of appeal request for 538 Keys Boulevard

Action Taken: _____

- i. Discussion and consideration of eliminating legal counsel representation during Regular Meetings

Action Taken: _____

Adjournment

Time: _____

Clearlake Oaks County Water District

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

January 17, 2019 - Board Letter

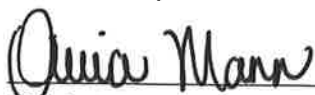
Billing Department

- ∂ We have faced some unexpected delays with our new billing system, unfortunately we will not be going live until *hopefully* the end of *this* month. I am working with our conversion specialist every step of the way to dissolve all problems that come up.
- ∂ Received \$1855.00 in payments towards our <120 Aged Receivables this past month, this stems from past due accounts reported to the County of Lake, payment arrangements, and closed accounts (Payments from escrow).
- ∂ The audit of the mobile home parking billing is completed, only 1 account was found to have an error, I have since corrected the error and the customer has been notified and received their bill adjustment.
- ∂ We will be receiving our 2018-2019 Assessment Disbursement shortly, these funds will be applied to the past due accounts that were reported to the County of Lake property tax collector in August.

Front Office

- ∂ Dianna and I are both enrolled in Distribution & Collection Advanced courses for the spring semester.
- ∂ Our Lake County Sherriff's Office permits have been approved and are updated in their system as of 01/03/2019
- ∂ All updates to our website have been made and are 2019 compliant, we not have an "Agenda" button on our home page that will take customers to the current month's agenda hassle free!

Respectfully,



Olivia Mann

Customer Service Lead

**Clearlake Oaks County Water District
Distribution & Collection**

January 8, 2019

Boil Water Notices:

*Boil water notice was given out to 13815 Peach Cir. On 1/17/18, after they notified us of a water quality complaint. Boil water lift was made on 12/21/18.

Leaks Repaired:

- *12/2/18- Surf Ln.-main repair, 30 G.P.M.
- *12/13/18- 9850 E. Hwy 20 -service line, 3 G.P.M.
- *12/31/18- 12322 Lakeview -service line, 3 G.P.M.

Miscellaneous:

- *Moyses Ramos passed his class b driving test.
- *D/C crew helped David Valerga with the install of the new flash mixer.
- *Used the push camera to locate sewer laterals on the highway, with traffic control help from Dan Larson.
- *55 Door hangers were handed out.
- *10 Shut-offs.
- *86 Work orders completed.

CIWOS:

- *A no-spill sewer report was made for Dec. 2018. Certification Confirmation # is 2535287

Respectfully,

Jeremy Backus
Chief Distribution & Collection Operator

A

WATER TREATMENT PLANT

We have closed out 2018 with some real progress at the treatment plant with regard to technical and regulatory deficiencies. We have addressed and satisfied the majority of the State's list of compliance issues and are diligently progressing toward a blank slate. We have addressed and completed, or in the process of correcting, all of the mechanical/technical issues found at the plant last August. This process has progressed at a slower pace than I had hoped but we are somewhat at the mercy of our vendors and their lag times for providing the equipment and/or materials, their scheduling to do the work, and unanticipated equipment failures not part of the original repair or upgrade.

As well as addressing the mechanical issues we have also begun to address operational protocols, material/equipment handling (ie. Inventory, documentation, accountability), and the aesthetics at the plant.

In the following paragraphs I have summarized where we are in the process of correcting the deficiencies brought to light last August, some of which have been partially completed and noted in previous Board letters. We will also describe some notable future projects.



OZONE GENERATOR:

The new Ozone generator is installed and producing ozone. The old Ozone generator is at Pacific Ozone's facility being repaired and reconditioned. Coastal Mountain Electric has installed the electrical for the second generator so it can be installed and operational when we receive it in a couple of weeks. The

new Controller will be installed at the towers and connected to our SCADA system before the end of the month bringing this project to fruition.

FLASH MIXER:

The New Flash Mixer is installed and working great. The cooperation between DC and plant personnel made this project an amazing success. I have included an attachment with additional photographs and we will be putting a short video on our website.



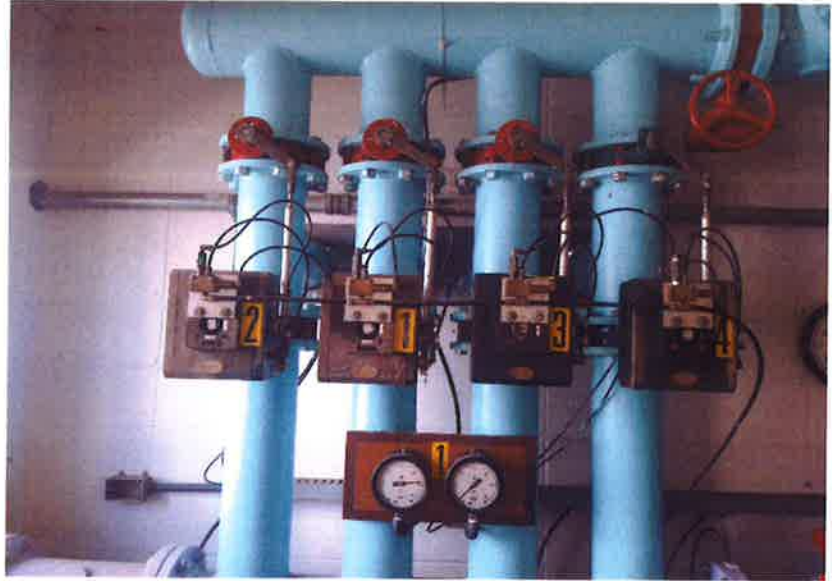
HIGH SERVICE PUMP #1:

CPM did a phenomenal job reconditioning both the pump and drive motor. The VFD and cabinet have been ordered and will be installed by Coastal Mountain Electric towards the end of the month. In the background you will notice HSP #2 is again missing, the motor was over heating and burning up

Starters. The original contractor who had reconditioned the motor previously was not cooperating with our attempts to have the problem resolved so CPM agreed to evaluate the motor for a nominal fee. We are in the meantime operating with HSP #3.

FILTER #1 ACTUATORS:

TelStar has all the parts inhouse to do this project but we have had to put it on hold until we are able to replace the flowmeters for Filters #2 & #3. TelStar tells me the Flowmeters are still a couple of weeks out. They will do the install for the Flowmeters as soon as the meters come-in.



OTHER PROJECTS

- SWAN AMI Turbiwells: The final installation and connection to SCADA is scheduled to be completed by the end of the month. This means the turbidity in the Clarifiers will no-longer be monitored by the Hach 1720E and SC200. I also received permission from Amy Little to remove the monitoring for the Filter's individual cells freeing up space in the SCADA system and removing three additional Hach 1720Es from the monitoring configuration. We will do grab samples at the filters and record this information for trouble shooting and statistical data. Some of this equipment will be re-purposed to the WWTP.
- HARVEY VAULT: All the parts are inhouse less the tank which we have a temporary we can use until the ordered tank comes-in.
- TANK INSPECTIONS: The divers are scheduled to do this work the first couple weeks of February, I will be informed of a firm date towards the end of the month.

- TANK INSPECTION and MAINTENANCE PROTOCOLS: We are working on protocols to be incorporated in our DISTRIBUTION OPERATIONAL PLAN.
- BAKER TANK: With the new Clarifier operational at the Waste Water Treatment Plant we have called-off Baker tank, Rain for Rent is scheduled to pick the tank up Monday January 14th.
- CHEMICAL and SAMPLE TUBING: Replace all tubing and hoses from chemical storage tanks to Day Tanks, all sampling supply line to monitoring equipment and lab, lines from Day tanks to injection ports.

I am looking forward to being available to address any concerns or answer any questions you may have.

Daniel Larson

Chief Plant Operator

Clearlake Oaks County Water District

ADDITIONAL PICTURES OF FLASH-MIXER INSTALL



CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
JANUARY 2019

Reporting Period: December 2018

From: Francisco Castro, CPO

To: Clearlake Oaks County Water District Board of Directors

January 11, 2019

The total flows the plant received during the month of December were 7.606 MG averaging 245,000 gallons a day. The total gallons that were treated for the month were a total of 6.552 MG averaging 211,000 gallons a day. This flow averaged 146 gallons per minute. There was a total of 2.90" of rain which brought the lake level average to 1.19' Rumsey Gauge. Even though we have experienced a spike on our BOD results do the change in process with this new clarifier we are still meeting our WDR permit. We will continue to monitor and make the proper changes to our process to continue being in compliance.

Ground Water Monitoring 4th Quarter results was received. There was no detection of coliform on either well. As stated on Novembers letter well #2 was not sampled due to lack of water. Our effluent pipe line was inspected. We found many issues that need to be addressed. I have submitted along with this letter some pictures that shows the condition in which the Air Valves and the valves are in. Picture #1 shows the overall condition of the valves. Picture #2 shows one of a valve that needs to be replaced. Picture #3 shows the valve that we will replace due to some seepage through the air valve. I have ordered this valve and it is on the way. As soon as we receive this valve we will be coordinating with Special Districts so we do the replacement. I will continue to prioritize the fixes and gradually work toward getting this pipeline back to good condition during this year. I will keep updating on this matter in the future.

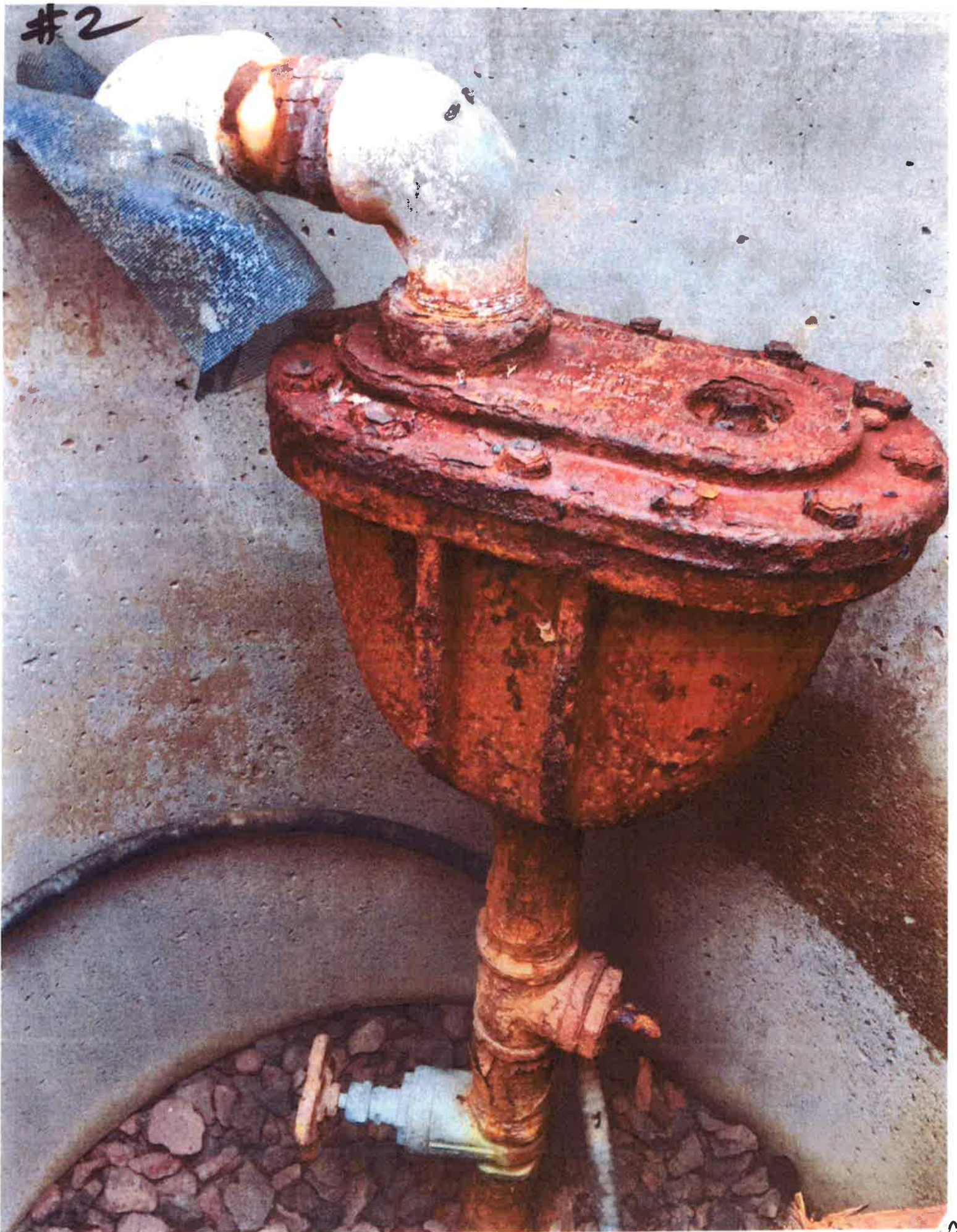
Thank you,
Francisco Castro/CPO



#1

11

#2





13

13

Clearlake Oaks County Water District

January 17, 2019

I hope everyone had an amazing holiday season, however, I for one, am glad they are over.

I hate it when the months go by so fast because I am so busy, yet when I sit down to write this letter, my mind goes blank. I keep telling myself to take notes throughout the month, however, I don't.

So here it is from memory.

First, a job well done to D/C and Water for the installation of the flash mixer. So happy Staff was able to receive great "on the job training".

The District should be proud of the fact our Water Plant is in compliance more now than in the past ten years. Congratulations to the Water Department!!

D/C is slowly but surely crossing off some of their major projects. The projects that require road closures, tearing up part of the roads, and running cameras have been completed.

It has been decided by Francisco that the Baker Tank is no longer needed for backwashes (now that we have that big, beautiful, new clarifier), saving the District \$12,000 per year.

Please refer to the individual department letters for more details.

CSA 16 has made slow progress this month, however, an extension was requested to LAFCo. Maybe Stan can elaborate more with LAFCo meeting on January 16th.

I have been working with MC Engineering to supply the District with a complete, current set of drawings that will be available on a drawing rack here in the board room for future use.

Auditor is scheduled to start January 14, 2019, Admin has been busy pulling all requested information

Staff wide CRP/first aid training will be Feb. 1, with confined space – competent person training on Feb 7th.

I should be receiving the bid to repair Jenson Road any time and it will appear on next months' agenda.

GRANTS:

- ❖ Notice to proceed was issued to T& S Construction for the Lift Station Project and an Award of Bid was issued to T & S Construction for the Infrastructure Rehabilitation Project. A tentative construction schedule has been submitted with some work on LS 7 starting in the next month.
- ❖ USDA Wastewater Treatment Project: Per MC Engineer, the punch list has been completed and T & S is now qualified to receive their final payment.
- ❖ Due to the Government shutdown, all USDA payments have stopped. Please refer to item 5.b on the agenda.

All and all, things are running smoothly. When the day to day little fires erupt, I am grateful to have such a supportive team giving me the tools to put them out in a timely manner.

Respectfully Submitted,

Dianna Mann

General Manager



Report Date: January 8, 2019

To: Dianna Mann, CLOCWD General Manager

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

RE: CLOCWD SWRCB Funded Sewer Infrastructure Project

Billing Period: December, 2018

I. Project Status Update

Work on the project during **December** included the following:

- Processed paperwork for SWRCB grant related reimbursements
- Received and processed various submittals (see submittal list)
- Conducted a site visit at the WWTP to review SEPS with plant operator
- Coordinated with T&S on schedule
- Analyzed hydraulics for pumps and evaluated a VFD drive on the small SEPS pump
- Drafted a section of the O&M manual related to the SEPs pumps and overall hydraulics associated therewith

II. Budget Status Update

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

This Invoice: \$6,227.90

Cost to Date: \$331,895.50

Cost to Complete: \$324,090.30 (see Narrative below for possible exception)

Narrative Update: MC Engineering originally budgeted \$23,405.80 for Bidding Services which was exhausted by the end of October, 2018. As a result of the slightly higher bid for the lift station project, adjustments were made to the rehab design so it could be constructed for the budget remaining. At this time, MC Engineering is not requesting additional funds to re-design and re-bid the collection system rehabilitation work and will endeavor to complete the project for the budget remaining. The attached budget spreadsheet shows a cost overage for re-designing and re-bidding of (\$12,671.97) which is approximately what was spent re-designing and re-bidding the collection system work and assisting with the SWRCB paperwork. To the extent there is insufficient budget remaining toward the end of the project, MC Engineering would like to reserve the right to request additional funds associated with having to re-bid the rehab work. Meanwhile, we will endeavor to keep costs within the allotted budget while presenting the overage in the attached budget spreadsheet as a negative cost to complete value.

III. Projected Tasks for January, 2019

- Shop Drawing and submittal review
- Preconstruction Meeting
- Investigate need for use permit for LS7 site
- Encroachment Permit with Caltrans
- Continued coordination with PG&E for new lift station electrical services

Report Date: January 8, 2019

To: Diann Mann, 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: December, 2019

I. Project Status Update

Work on the project during **December** included the following:

- Updated O&M Manual
- Gathered information for USDA
- Worked on Record Drawings
- Follow-up site visit
- Coordinated with plant operator
- Misc. correspondence with T&S Construction

Narrative Update:

The project was substantially completed in November. In December there were some miscellaneous punchlist items and repairs completed by T&S. Although preparing an update to the CH2M Hill O&M manual was not in our contract, we were able to update portions of it with the minimal budget remaining and will advise CLOCWD of any anticipated budget shortfalls to complete it as the work progresses.

II. Construction Budget Status Update

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

This Invoice: \$2,165.58

Cost to Date: \$3,88,360.18 (construction only)

Cost to Complete: \$39,267.89 (See Note below for clarification)

USDA amount Remaining: \$-24,720.00 (without consideration of available contingencies)

Note: Due to shortfall in USDA Engineering budget, the entire MCE contract amount is not available from USDA. It was agreed last month that T&S would provide a credit for paving and an additional \$20,000 reduction in the change order for the drying beds. Prior to the September billing, we estimated a need for \$36,144.24 to close the job. Since then we have billed \$35,558.18. The project is essentially complete with an estimated \$589.06 remaining to coordinate final paperwork with USDA.

III. Projected Tasks for January, 2019

- Complete items in USDA list for final payment

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	1,767,540.42
Accounts Receivable	-6.00
Other Current Assets	784,386.84
Total Current Assets	<u>2,551,921.26</u>
Fixed Assets	<u>9,828,011.14</u>
TOTAL ASSETS	<u>12,379,932.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	49,981.40
Credit Cards	6,714.56
Other Current Liabilities	993,817.22
Total Current Liabilities	<u>1,050,513.18</u>
Total Liabilities	<u>1,050,513.18</u>
Equity	<u>11,329,419.22</u>
TOTAL LIABILITIES & EQUITY	<u>12,379,932.40</u>

Clearlake Oaks County Water District

Balance Sheet

01/08/19

As of December 31, 2018

Accrual Basis

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.001 · GL - 9122 (Old Acct. # 053420019)	45,312.78
102.04 · DWR - CHECKING	200.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Ot...	978,002.27
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	1,167,002.27
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK ...	88.98
102.02 · CRP Water - 6990	240,418.63
102.03 · CRP Sewer - 3745	314,517.76
Total Checking/Savings	1,767,540.42
Accounts Receivable	
CUSI Accounts Receivable	-6.00
Total Accounts Receivable	-6.00
Other Current Assets	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	121,984.21
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
Total Other Current Assets	784,386.84
Total Current Assets	2,551,921.26
Fixed Assets	
128 · Sewer Infstrcture & Rehab Proj (Phase 1 was the installation of the Fo...	250,855.92
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water d...	
121.1 · Sidewalk Project - District Exp	126,933.30
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wate...	131,979.77
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of w...	258,913.07
131 · Waste Water Plant	
131.1 · Pumps/Equipment	10,431.31
131 · Waste Water Plant - Other	3,432.59
Total 131 · Waste Water Plant	13,863.90
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85
123 · USDA - Sewer Plant Cap Imprvmt	1,172,650.65
127 · Water Plant	
127.2 · Harvy Vault Chlor Inject Proj	4,089.51
127.1 · Repair of Major Equipment	34,006.87
127 · Water Plant - Other	258,569.26
Total 127 · Water Plant	296,665.64
120 · District General CIP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WA...	1,929,753.03
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	9,906.16
120.75 · SCADA	5,036.50
120.90 · Vehicles/Generators/Trailers	5,234.23
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other	18,090.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)	1,968,020.55

Clearlake Oaks County Water District

Balance Sheet

01/08/19

As of December 31, 2018

Accrual Basis

	Dec 31, 18
122 · Bldgs/Grounds Cap Improvements	8,539,547.59
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WA...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	47,665.07
Total 124.30 · Lift Stations	113,707.30
124.50 · Mains	14,938.73
124.60 · Meters	2,175.08
124.90 · Water Tanks	7,965.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	3,165,315.72
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER ...	3,304,101.87
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,530,592.40
Total Fixed Assets	9,828,011.14
TOTAL ASSETS	12,379,932.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	49,981.40
Total Accounts Payable	49,981.40
Credit Cards	
210 · Cal Card	
210.13 · WAB - Jeremy - 2499	627.81
210.12 · WAB- Francisco - 2481	907.11
210.11 · WAB - Dan - 2507	1,462.97
210.10 · WAB - Dianna - 2473	3,716.67
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,622.74
Total 210 · Cal Card	6,714.56
Total Credit Cards	6,714.56
Other Current Liabilities	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal t...	-322.01
280 · Loan	
280.07 · Bridge Loan for Forced Main (will be reimbursed from State...	496,126.20
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become a...	466,000.00
280.01 · Kansas State Bk - VACON	2,820.08
280.03 · Kansas State Bk - Camera Traile	-12.79
Total 280 · Loan	964,933.49
221 · Health Ins - EE Portion	
221.1 · EE Cobra Payments - Medical (Cobra Payments for Medical ...	5,436.57
221 · Health Ins - EE Portion - Other	880.60
Total 221 · Health Ins - EE Portion	6,317.17
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAK...	1,895.77
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-5,694.50
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	-3,798.73
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABL...	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2...	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL...	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX ...	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - ...	-1,283.73

2:49 PM

01/08/19

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION ...	-3,374.02
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE ...	695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMP...	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld ...	-17,490.40
Total Other Current Liabilities	<u>993,817.22</u>
Total Current Liabilities	<u>1,050,513.18</u>
Total Liabilities	<u>1,050,513.18</u>
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this a...	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - E...	4,679,258.91
Net Income	313,832.39
Total Equity	<u>11,329,419.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,379,932.40</u></u>

12:07 PM

Clearlake Oaks County Water District

Profit and Loss

01/08/19

July through December 2018

Accrual Basis

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
Income					
Income					
410 · Client Reg Pmt	0.00	0.00	469,245.32	600,905.14	1,070,150.46
430 · Penalty & Interest	0.00	0.00	14,282.98	14,961.75	29,244.73
440 · Misc Revenue	0.00	0.00	2,607.05	9,013.62	11,620.67
450 · Other - Non S/W Rev	0.00	0.00	23,128.70	23,316.05	46,444.75
Total Income	0.00	0.00	509,264.05	648,196.56	1,157,460.61
Total Income	0.00	0.00	509,264.05	648,196.56	1,157,460.61
Gross Profit	0.00	0.00	509,264.05	648,196.56	1,157,460.61
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	186,978.15	59,177.42	95,395.72	92,685.41	434,236.70
520 · FICA - District Share	16,008.12	4,312.60	6,960.85	7,078.79	34,360.36
530 · Medical Ins - Dist Share	31,540.29	9,393.02	25,381.17	11,359.48	77,673.96
540 · PERS - District Share	19,672.51	9,313.37	15,854.76	10,104.35	54,944.99
560 · Workers Comp Ins	2,989.02	4,140.46	6,330.42	7,675.80	21,135.70
Total Salaries & EE Benefits	257,188.09	86,336.87	149,922.92	128,903.83	622,351.71
Services & Supplies					
610 · Bank Fees	9,162.54	0.00	0.00	0.00	9,162.54
620 · Communications & Internet	3,868.47	0.00	4,342.93	3,972.95	12,184.35
622 · Board Exp	5,017.01	0.00	0.00	0.00	5,017.01
630 · Equip - Office	1,224.29	229.28	171.82	722.56	2,347.95
640 · Fuel & Oil	0.00	640.52	2,446.44	1,468.40	4,555.36
645 · Insurance	0.00	0.00	22,272.50	22,272.50	44,545.00
657 · Lab	0.00	0.00	7,002.08	11,532.40	18,534.48
660 · Memberships & Subscription	774.34	0.00	26,742.94	9,995.89	37,513.17
665 · Mileage Reimb	585.67	0.00	0.00	0.00	585.67
670 · Postage & Shipping	6,460.56	0.00	56.19	155.18	6,671.93
675 · Professional Services	23,968.34	0.00	3,061.74	2,670.00	29,700.08
685 · Rents	5,222.21	0.00	6,829.13	0.00	12,051.34
690 · Safety & Security	1,060.87	2,939.32	4,249.49	5,148.78	13,398.46
700 · Tools & Instruments	0.00	510.92	214.64	1,446.72	2,172.28
703 · Supplies - Clothing & Personal	183.35	1,186.06	1,841.79	1,355.45	4,566.65
705 · Supplies - Office	3,397.45	254.43	1,124.49	1,191.89	5,968.26
715 · Supplies-Chemicals-Operating	0.00	0.00	17,229.16	44,362.65	61,591.81
720 · Supplies - Inventory - Other	0.00	1,238.45	1,849.71	934.63	4,022.79
735 · Training/Classes/Certs/ClassB	882.10	1,209.35	1,186.35	4,015.66	7,293.46
745 · Travel / Lodging	298.14	1,453.56	581.62	1,038.04	3,371.36
750 · Utilities	2,498.25	0.00	36,594.77	68,750.21	107,843.23
760 · Waste Disposal	263.60	0.00	31,025.79	352.69	31,642.08
795 · Yolo Co	0.00	0.00	0.00	22,887.12	22,887.12
Total Services & Supplies	64,867.19	9,661.89	168,823.58	204,273.72	447,626.38
Repairs & Replacement					
810 · R&R Buildings & Grounds	1,767.96	0.00	696.10	833.85	3,297.91
840 · R&R Vehicles	10.00	1,092.81	3,382.77	1,625.87	6,111.45
Total Repairs & Replacement	1,777.96	1,092.81	4,078.87	2,459.72	9,409.36
Total Expense	323,833.24	97,091.57	322,825.37	335,637.27	1,079,387.45
Net Income	-323,833.24	-97,091.57	186,438.68	312,559.29	78,073.16

**Clearlake Oaks Co Water District
PROJECTED BUDGET 2018-2019**

6

Target % > **50%**

As of December 2018 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,197,975	598,988	648,234	54%	1,027,946	513,973	509,309	50%
Total Operating Expenses	1,042,052	521,026	545,309	52%	1,065,195	532,597	532,796	50%
Operating Balance (loss)	155,923	77,962	102,925		(37,249)	(18,624)	(23,487)	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	48,000	23,316	24%	85,000	42,500	23,129	27%
Depreciation Exp	125,000	62,500	62,500	50%	80,000	40,000	40,000	50%
Net Change In Net Position (loss)	126,923	63,462	63,741		(32,249)	(16,124)	(40,358)	

Past Revenue Notes:

440- Misc Water = Bulk Water - We have stopped selling bulk wtr as of Sept.
 450 - Other - Non S/W Rev: ATT Lease & Tax Roll
 440 Surplus of old back hoe

WestAmer Op	\$	140,476
WestAmer CRP		544,087
LAIF		1,280,046
Total	\$	1,964,609

Current Revenue Notes

As of December 2018 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,137,975	568,988	600,942	53%	1,014,446	507,223	469,291	46%
430 Penalty & Interest	30,000	15,000	14,962	50%	13,500	6,750	14,282	106%
440 Misc	30,000	15,000	9,014	30%	0	0	2,607	0%
Total Revenue >	1,197,975	598,988	624,918	52%	1,027,946	513,973	486,180	47%

As of December 2018 Operating Expenses	<u>Budget</u>				<u>Actual</u>			
	Annual		YTD		YTD		Spent	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
505 Salaries & Wages	403,406	201,703	215,763	53%	411,575	205,788	218,474	53%
510 Contracted Labor	-	-	-	0%	-	-	-	0%
520 FICA - District Share	31,879	15,939	17,240	54%	32,719	16,360	17,122	52%
530 Medical Ins - District Share	79,544	39,772	31,826	40%	108,002	54,001	45,848	42%
540 PERS - District Share	46,151	23,075	24,597	53%	48,788	24,394	30,348	62%
550 Unemployment	2,500	1,250	-	0%	2,500	1,250	-	0%
560 Workers Comp Ins	27,587	13,794	11,241	41%	22,985	11,493	9,895	43%
Salaries and Employee Benefits >	591,067	295,533	300,665	51%	626,570	313,285	321,685	51%
605 Advertising	200	100	-	0%	200	100	-	0%
610 Bank Fees	9,010	4,505	3,791	42%	9,000	4,500	3,791	42%
620 Communications & Internet	10,000	5,000	5,907	59%	9,500	4,750	6,277	66%
622 Board Exp	5,000	2,500	2,509	50%	5,000	2,500	2,509	50%
625 Equip - Field (\$300-\$4999)	2,500	1,250	-	0%	4,000	2,000	-	0%
630 Equip - Office	3,000	1,500	1,450	48%	3,500	1,750	899	26%
640 Fuel & Oil	6,500	3,250	1,790	28%	4,000	2,000	2,767	69%
645 Insurance	40,000	20,000	22,273	56%	40,000	20,000	22,273	56%
650 Interest	-	-	-	0%	-	-	-	0%

657	Lab	20,000	10,000	11,532	58%	25,000	12,500	7,002	28%
660	Memberships & Subscriptions	28,500	14,250	10,383	36%	25,500	12,750	27,130	106%
665	Mileage Reimb	2,250	1,125	293	13%	2,250	1,125	293	13%
670	Postage & Shipping	6,100	3,050	3,386	56%	6,050	3,025	3,287	54%
675	Professional Services	20,000	10,000	14,654	73%	20,000	10,000	15,046	75%
685	Rents	5,700	2,850	2,611	46%	15,700	7,850	9,440	60%
690	Safety & Security	4,125	2,063	7,149	173%	8,125	4,063	6,249	77%
700	Tools & Instruments	2,250	1,125	1,703	76%	5,250	2,625	471	9%
703	Supplies - Clothing & Personal	2,175	1,088	2,040	94%	2,175	1,088	2,527	116%
705	Supplies - Office	4,625	2,313	3,018	65%	5,125	2,563	2,950	58%
715	Treatment Chemicals	52,000	26,000	44,363	85%	53,000	26,500	17,229	33%
720	Supplies - Operating - Other	9,250	4,625	1,554	17%	20,750	10,375	2,469	12%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	7,250	3,625	5,062	70%	10,250	5,125	2,232	22%
745	Travel	2,000	1,000	1,914	96%	2,000	1,000	1,458	73%
750	Utilities	135,650	67,825	69,999	52%	97,750	48,875	38,144	39%
760	Waste Disposal	550	275	485	88%	52,250	26,125	31,158	60%
795	Yolo Co	54,600	27,300	22,887	42%				
799	Misc	-	-	-	0%	-	-	-	0%
	Services and Supplies >	433,235	216,618	240,748	56%	426,375	213,188	205,597	48%
810	R&R Buildings & Grounds	7,500	3,750	1,718	23%	7,500	3,750	1,580	21%
815	R & R Damage Claims	5,000	2,500	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,000	1,000	-	0%	500	250	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	1,625	2,178	67%	4,250	2,125	3,935	93%
	Repairs & Replacement >	17,750	8,875	3,896	22%	12,250	6,125	5,515	45%
	Total Expenses >	1,042,052	521,026	545,309	52%	1,065,195	532,597	532,796	50%

As of December 2018

Expenses	2018-2019 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	478,396	239,198	186,978	39.1%	291,418
510 Contracted Labor	-	-	-	-	-
520 FICA - District Share	36,932	18,466	16,008	43.3%	20,924
530 Medical Ins - District Share	99,404	49,702	31,540	31.7%	67,864
540 PERS-District Share (incl unfunded Liab, 14.5K)	51,119	25,559	19,673	38.5%	31,446
550 Unemployment	5,000	2,500	-	0.0%	5,000
560 Workers Comp Ins	17,202	8,601	2,989	17.4%	14,213
Salaries and Employee Benefits >	688,053	344,026	257,188	37.4%	430,865
605 Advertising	400	200	-	0.0%	400
610 Bank Fees	18,000	9,000	7,581	42.1%	10,419
620 Communications & Internet	7,000	3,500	3,868	55.3%	3,132
622 Board Exp	10,000	5,000	5,017	50.2%	4,983
625 Equip - Field (up to \$4999)	0	0	-	0.0%	0
630 Equip - Office	2,500	1,250	1,224	49.0%	1,276
640 Fuel & Oil	0	0	-	0.0%	0
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	500	774	77.4%	226
665 Mileage Reimb	3,000	1,500	586	19.5%	2,414
670 Postage & Shipping	12,000	6,000	6,461	53.8%	5,539
675 Professional Services (Legal, IT, etc)	20,000	10,000	23,968	119.8%	(3,968)
685 Rents	7,400	3,700	5,222	70.6%	2,178
690 Safety & Security (boots)	2,500	1,250	1,061	42.4%	1,439
700 Tools & Instruments	0	0	-	0.0%	0
703 Supplies - Clothing & Personal	600	300	183	30.5%	417
705 Supplies - Office	7,000	3,500	3,397	48.5%	3,603
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, Certs (Classes, books)	3,500	1,750	882	25.2%	2,618
745 Travel / Lodging	2,000	1,000	298	14.9%	1,702
750 Utilities	5,500	2,750	2,498	45.4%	3,002
760 Waste Disposal	500	250	264	52.8%	236
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	-	0.0%	0
Services and Supplies >	102,900	51,450	63,284	61.5%	39,616
810 R&R Buildings & Grounds	5,000	2,500	1,768	35.4%	3,232
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	-	-	-	0.0%	-
830 R&R Equipment	1,000	500	-	0.0%	1,000
832 R&R Mains/Service Lines	0	0	-	0.0%	0
840 R&R Vehicles (\$2k/vehicle)	500	250	10	2.0%	490
Repairs & Replacement >	6,500	3,250	1,778	27.4%	4,722
Total Expenses >	797,453	398,726	322,250	40.4%	475,203

622 Legal fees for Solar, GM, board mtgs. Secretary Training

675 Legal Fees 589/Personnel

705 Billing Envelopes, checks and deposit slips

2A

D\C - Budget Variance Report July 1, 2018 though June 30, 2019

Target % >

50.0%

As of December 2018

2018-2019 Budget

Actual

% Spent

Total

Expenses	Annual	YTD	YTD		Total Remaining
505 Salaries & Wages	110,068	55,034	59,177	53.8%	50,891
510 Contracted Labor	-	-	-		-
520 FICA - District Share	9,036	4,518	4,313	47.7%	4,723
530 Medical Ins - District Share	29,843	14,921	9,393	31.5%	20,450
540 PERS - District Share	21,143	10,571	9,313	44.0%	11,830
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	11,194	5,597	4,140	37.0%	7,054
Salaries and Employee Benefits >	181,282	90,641	86,336	47.6%	94,946
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	0	0	-	0.0%	0
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	0	0	-	0.0%	0
630 Equip - Office	0	0	229	0.0%	(229)
640 Fuel & Oil	1,500	750	641	42.7%	859
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	-	0.0%	0
685 Rents	0	0	-	0.0%	0
690 Safety & Security (boots)	3,750	1,875	2,939	78.4%	811
700 Tools & Instruments	3,750	1,875	511	13.6%	3,239
703 Supplies - Clothing & Personal	750	375	1,186	158.1%	(436)
705 Supplies - Office	250	125	254	101.6%	(4)
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	1,500	750	1,238	82.5%	262
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training, Classes, Certs, Class B	3,000	1,500	1,209	40.3%	1,791
745 Travel / Lodging	1,000	500	1,454	145.4%	(454)
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 >	15,500	7,750	9,661	62.3%	5,839
810 R&R Buildings & Grounds	-	-	-	0.0%	-
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	-	-	-	0.0%	-
830 R&R Equipment	-	-	-	0.0%	-
832 R&R Mains/Service Lines	-	-	-	0.0%	-
840 R&R Vehicles (\$2k/vehicle)	2,500	1,250	1,093	0.0%	1,407
Repairs & Replacement >	2,500	1,250	1,093	43.7%	1,407
Total Expenses >	199,282	99,641	97,090	48.7%	102,192

Expense Notes

505 Salaries & Wages

Lift Station 7 24/monitoring also 3 pay periods is Aug, will even out over time, continual rag clogging at LS 7

690 Safety and Security

Boots and Hep B shots for all new hires

703 Supplies Clothing & Personal

B4 resigning previous Ops Mgr ordered 8 pairs of pants for each staff

735 Training

Supv. Training, backflow, certification, hydrant valving

25

6	Water - Budget Variance Report July 1, 2018 through June 30, 2019	Target % >	50.0%		
	As of December 2018	2018-2019 Budget	Actual	%	Total
	Expenses	Annual	YTD	Spent	Remaining
505	Salaries & Wages	164,208	82,104	92,685	71,523
510	Contracted Labor	0	0	56.4%	0
520	FICA - District Share	13,413	6,706	7,079	6,334
530	Medical Ins - District Share	29,843	14,921	11,359	18,484
540	PERS - District Share	20,591	10,296	10,104	10,487
550	Unemployment	0	0	0.0%	0
560	Workers Comp Ins	18,986	9,493	7,676	11,310
	Salaries and Employee Benefits >	247,040	123,520	128,903	118,137
605	Advertising	0	0	0.0%	0
610	Bank Fees	0	0	0.0%	0
620	Communications & Internet	4,000	2,000	3,973	27
622	Board Exp	0	0	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	0.0%	0
630	Equip - Office	500	250	723	(223)
640	Fuel & Oil	4,000	2,000	1,469	2,531
645	Insurance	40,000	20,000	22,273	17,727
650	Interest	0	0	0.0%	0
657	Outside Lab / Internal Lab	20,000	10,000	11,532	8,468
660	Memberships & Subscriptions	28,000	14,000	9,996	18,004
665	Mileage Reimb	500	250	0.0%	500
670	Postage & Shipping	100	50	155	(55)
675	Professional Services (SCADA)	10,000	5,000	2,670	7,330
685	Rents	2,000	1,000	0.0%	2,000
690	Safety & Security (boots)	1,000	500	5,149	(4,149)
700	Tools & Instruments	2,000	1,000	1,447	553
703	Supplies - Clothing & Personal	1,500	750	1,355	145
705	Supplies - Office	1,000	500	1,192	(192)
715	Treatment Chemicals	52,000	26,000	44,363	7,637
720	Supplies - Operating - Other	8,500	4,250	935	7,565
730	Taxes - Licenses	0	0	-	0
735	Training, Classes, Certs, Class B	4,000	2,000	4,016	(16)
745	Travel / Lodging	500	250	1,038	(538)
750	Utilities	132,900	66,450	68,750	64,150
760	Waste Disposal	300	150	353	(53)
795	Yolo Co	54,600	27,300	22,887	31,713
799	Misc	0	0	0.0%	0
	Services and Supplies >	367,400	183,700	204,276	163,124
810	R&R Buildings & Grounds	5,000	2,500	834	4,166
815	R & R Damage Claims	0	0	0.0%	0
820	R&R Lift Stations	0	0		0
830	R&R Equipment	1,500	750	-	1,500
832	R&R Mains/Service Lines	0	0	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	1,500	1,626	1,374
	Repairs & Replacement >	9,500	4,750	2,460	7,040
	Total Expenses >	623,940	311,970	335,639	288,302
690	Safety & Security	Purchase of Abestos storage bin for disposal of all old water pipes \$1,989.42			
840	R & R Vehicles	V-27 brakes and rotors			
620	Communications - Internet	I pads for new billing software			
690	Safety & Security	Abestos Storage, new locks for plant doors			

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

	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Income				
Income				
425 · CRP (Capital Replacment Plan)	183,700.49	173,562.92	357,263.41	357,263.41
430 · Penalty & Interest	3,262.20	3,794.69	7,056.89	7,056.89
Total Income	186,962.69	177,357.61	364,320.30	364,320.30
Total Income	186,962.69	177,357.61	364,320.30	364,320.30
Gross Profit	186,962.69	177,357.61	364,320.30	364,320.30
Expense				
Salaries & EE Benefits				
505 · Salaries & Wages	36,803.67	25,314.78	62,118.45	62,118.45
520 · FICA - District Share	2,815.47	1,936.59	4,752.06	4,752.06
530 · Medical Ins - Dist Share	4,224.51	4,224.51	8,449.02	8,449.02
540 · PERS - District Share	4,813.52	4,833.48	9,647.00	9,647.00
560 · Workers Comp Ins	2,070.23	2,070.20	4,140.43	4,140.43
Total Salaries & EE Benefits	50,727.40	38,379.56	89,106.96	89,106.96
Services & Supplies				
620 · Communications & Internet	201.59	201.57	403.16	403.16
625 · Equip - Field (\$300-\$4999)	647.80	27.60	675.40	675.40
640 · Fuel & Oil	3,795.83	3,748.90	7,544.73	7,544.73
675 · Professional Services	9,586.54	0.00	9,586.54	9,586.54
685 · Rents	1,262.88	0.00	1,262.88	1,262.88
690 · Safety & Security	763.11	331.97	1,095.08	1,095.08
700 · Tools & Instruments	2.17	2.17	4.34	4.34
720 · Supplies - Inventory - Other	7,863.60	3,057.78	10,921.38	10,921.38
Total Services & Supplies	24,123.52	7,369.99	31,493.51	31,493.51
Repairs & Replacement				
810 · R&R Buildings & Grounds	154.58	40.75	195.33	195.33
820 · R&R Lift Stations	0.00	386.54	386.54	386.54
830 · R&R Equipment	9,552.55	861.52	10,414.07	10,414.07
832 · R&R Mains and Sewer Lines	3,481.20	983.41	4,464.61	4,464.61
840 · R&R Vehicles	4,819.61	4,811.55	9,631.16	9,631.16
Total Repairs & Replacement	18,007.94	7,083.77	25,091.71	25,091.71
Total Expense	92,858.86	52,833.32	145,692.18	145,692.18
Net Income	94,103.83	124,524.29	218,628.12	218,628.12

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2018 through June 30, 2019

6 **SEWER-CRP** Target % > **50.0%**

As of December 2018

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
SEWER CRP Revenue	392,097	196,049	177,358	45.2%
SEWER CRP Expenses	202,488	101,244	52,836	26.1%
USDA Annual Payment	129,000	64,500		
Short term depreciation reserve	30,000	15,000	15,000	
Operating Balance (loss)	30,609	15,305	109,522	

Expenses		2018 - 2019 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	45,929	22,965	25,315	55.1%	20,614
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	3,762	1,881	1,937	51.5%	1,825
530	Medical Ins - District Share	10,571	5,286	4,225	40.0%	6,346
540	PERS - District Share	2,629	1,315	4,833	183.8%	(2,204)
550	Unemployment	-	-	-	0.0%	-
560	Workers Comp Ins	4,596	2,298	2,070	45.0%	2,526
	Salaries and Employee Benefits >	67,488	33,744	38,380	56.9%	29,108
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	2,500	202	4.0%	4,798
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	2,500	1,250	28	1.1%	2,472
630	Equip - Office	2,500	1,250	-	0.0%	2,500
640	Fuel & Oil	5,000	2,500	3,749	75.0%	1,251
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%	-
690	Safety & Security (boots)	0	0	332	0.0%	(332)
700	Tools & Instruments	0	0	2	0.0%	(2)
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	4,250	3,058	36.0%	5,442
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training, Certs (classes, books)	0	0	-	0.0%	0
745	Travel / Lodging	0	0	-	0.0%	0
750	Utilities	0	0	-	0.0%	0
760	Waste Disposal	0	0	-	0.0%	0
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0	-	0.0%	0
	Services and Supplies >	23,500	11,750	7,371	31.4%	16,129
810	R&R Buildings & Grounds	35,000	17,500	41	0.1%	34,959
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	10,000	387	1.9%	19,613
830	R&R Equipment	5,000	2,500	862	17.2%	4,138
832	R&R Mains/Service Lines	25,000	12,500	983	3.9%	24,017
840	R&R Vehicles (\$2k/vehicle)	26,500	13,250	4,812	18.2%	21,688
	Repairs & Replacement >	111,500	55,750	7,085	6.4%	104,415
	Total Expenses >	202,488	101,244	52,836	26.1%	149,652

690 Safety Cones for road work

830 Replacement of Rotors 1 & 2 bearings

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Clearlake Oaks Co Water District
Budget Variance Report July 1, 2018 through June 30, 2019

6

Target % > 50.0%

As of December 2018		<u>WATER - CRP</u>				
Summary	Annual	Budget YTD		Actual YTD		
				Amount	%	
WATER CRP Revenue	394,332	197,166	186,963	47.4%	0%	
WATER CRP Expenses	166,911	83,456	92,862	55.6%	0%	
Short term depreciation reserve	30,000	15,000	12,500			
Operating Balance	197,421	98,710	81,601			
	Expenses	2018 - 2019 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	41,508	20,754	36,804	88.7%	4,704
510	Contracted Labor	0	0			0
520	FICA - District Share	3,396	1,698	2,815	82.9%	581
530	Medical Ins - District Share	10,571	5,286	4,225	40.0%	6,346
540	PERS - District Share	2,327	1,163	4,814	206.9%	(2,487)
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	4,110	2,055	2,070	50.4%	2,040
	Salaries and Employee Benefits >	61,911	30,956	50,728	81.9%	11,183
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	2,500	202	4.0%	4,798
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	2,500	1,250	648	25.9%	1,852
630	Equip - Office	2,500				
640	Fuel & Oil	5,000	2,500	3,796	75.9%	1,204
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 Leak Chk	10,000	5,000	9,587	0.0%	413
685	Rents	0	0	1,263	0.0%	(1,263)
690	Safety & Security (boots)	0	0	763	0.0%	(763)
700	Tools & Instruments	0	0	2	0.0%	(2)
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	4,250	7,864	92.5%	636
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	0	0		0.0%	0
745	Travel / Lodging	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
799	Misc	0	0		0.0%	0
	Services and Supplies >	33,500	15,500	24,125	72.0%	9,375
810	R&R Buildings & Grounds	15,000	7,500	155	1.0%	14,845
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	2,500	9,553	191.1%	(4,553)
832	R&R Mains/Service Lines	25,000	12,500	3,481	13.9%	21,519
840	R&R Vehicles (\$2k/vehicle)	26,500	13,250	4,820	18.2%	21,680
	Repairs & Replacement >	71,500	35,750	18,009	25.2%	53,491
	Total Expenses >	166,911	82,206	92,862	55.6%	74,049
675	Professional Services					
685	Rents					
690	Safety & Security					
830	R & R Equipment					
830	R & R Equipment					

Leak Detection
 Scaffolding for Flash Mixer Repair
 safety harnesses for all water tanks & Cones for road work
 Mtc & calibration of all eqpmnt/not been done since 2011
 Mtc on all Leete Generators

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

Date	Name	Memo	Class	Amount
130 - Const In Progress - Studies				
07/31/2018	Badger Meter	22759	GL:Water	33.00
08/31/2018	Badger Meter	22759	GL:Water	33.00
09/29/2018	Badger Meter		GL:Water	33.00
10/31/2018	Badger Meter	22759	GL:Water	33.00
10/31/2018	AES - Analytical Envir...	Water Reclamation ...	CRP:Sewer	962.50
11/30/2018	Badger Meter		GL:Water	33.00
11/30/2018	Badger Meter	3 additional meter p...	GL:Water	216.00
12/15/2018	AES - Analytical Envir...	Services thru 11/30/18	CRP:Sewer	1,157.50
12/27/2018	Badger Meter	Pilot mtr units	GL:Water	249.00
Total 130 - Const In Progress - Studies				2,750.00
131 - Waste Water Plant				
131.1 - Pumps/Equipment				
07/05/2018	Southwest Products	Water pump, fan pull...	CRP:Sewer	572.16
08/13/2018	MROSUPPLY	ROTOR #1 TAPER ...	CRP:Sewer	2,017.24
09/04/2018	ECS House Industries...	Replace rotor #2 bea...	CRP:Sewer	1,017.85
11/09/2018	Industrial Electric Mot...	Dredging pump - em...	CRP:Sewer	6,282.66
Total 131.1 - Pumps/Equipment				9,889.91
131 - Waste Water Plant - Other				
12/11/2018	Pace	Misc SS fittings - in...	CRP:Sewer	773.40
12/14/2018	Pace	Misc SS fittings	CRP:Sewer	-392.86
12/19/2018	Pace		CRP:Sewer	-2.32
Total 131 - Waste Water Plant - Other				378.22
Total 131 - Waste Water Plant				10,268.13
126 - Forcemain (phase 1) Cap. Imprv.				
Total 126 - Forcemain (phase 1) Cap. Imprv.				
123 - USDA - Sewer Plant Cap Imprvmt				
07/02/2018	Adams Ashby	May - General admin...	GL:Sewer	540.00
07/02/2018	Adams Ashby	USDA SEWER - JU...	GL:Sewer	1,980.00
07/07/2018	MC Engineering, Inc	USDA Wastewater E...	GL:Sewer	30,760.88
07/18/2018		USDA Payment M...	GL:Sewer	-25,206.62
07/18/2018		USDA Payment T&...		-282,548.31
07/24/2018	T & S Construction Co...		GL:Sewer	301,356.68
08/01/2018	Adams Ashby	Payment Processing...	GL:Sewer	810.00
08/03/2018	MC Engineering, Inc		GL:Sewer	24,600.66
08/20/2018		USDA Payment	GL:Sewer	-272,986.20
08/24/2018	T & S Construction Co...	Payment #12	GL:Sewer	91,627.50
09/01/2018	Adams Ashby	August 2018	GL:Sewer	945.00
09/07/2018		BAL DUE - USDA T...	GL:Sewer	-61,651.36
09/17/2018	MC Engineering, Inc	USA Wastewater En...	GL:Sewer	16,687.10
09/20/2018		Adams Ashby Inv. 2...	GL:Sewer	-117,038.16
09/30/2018	T & S Construction Co...	Pymt #13	GL:Sewer	261,292.60
10/01/2018	Adams Ashby	September chgs	GL:Sewer	765.00
10/01/2018	T & S Construction Co...		GL:Sewer	249,460.76
10/05/2018	MC Engineering, Inc	USDA Wastewater E...	GL:Sewer	11,883.67
11/01/2018	Adams Ashby	October service	GL:Sewer	1,080.00
11/03/2018	MC Engineering, Inc	USDA Wastewater E...	GL:Sewer	10,398.38
11/19/2018		T&S Inv 13 & 14 = \$...		-510,753.36
11/19/2018		REIMB MC ENG IN...		-28,570.77
11/19/2018		ADAMS ASHBY INV...		-1,710.00
11/27/2018	T & S Construction Co...	10/27/18 thru 11/27/...	GL:Sewer	57,237.50
12/01/2018	USDA Rural Develop...	USDA - Payment #3 ...	GL:Sewer	33,764.08
12/01/2018	Adams Ashby	Nov 2018 service for...	GL:Sewer	1,440.00
12/04/2018	MC Engineering, Inc	USDA -Sewer Plant ...	GL:Sewer	11,107.55
Total 123 - USDA - Sewer Plant Cap Imprvmt				-192,727.42
127 - Water Plant				
127.1 - Repair of Major Equipment				
07/06/2018	Williams Radiator	New core for 25K Ge...	CRP:Sewer	612.68
07/11/2018	Amazon	113-0986928-61450...	CRP:Water	369.06
07/12/2018	ECS House Industries...	Stubshaft, plate seal	CRP:Sewer	484.61

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

Date	Name	Memo	Class	Amount
07/12/2018	ECS House Industries...	Over pay check #32...	CRP:Sewer	-152.65
07/12/2018	Santa Clara Systems	Replacement drive ...	CRP:Water	2,409.34
08/03/2018	EASA Industrial Electr...	Rebuild motor WTP	CRP:Water	3,992.59
08/21/2018	Pace	P.O. #4543 - WELL ...	CRP:Water	467.21
09/05/2018	CineMeade Engineering	Repair of Flsh mixer	CRP:Water	619.00
09/12/2018	J&J Pumps	Pump Inspection- R...	CRP:Water	800.00
09/28/2018	J&J Pumps	Hi Service PP #1 scr...	CRP:Water	800.00
10/17/2018	Lake County Electric ...	VFP for high service ...	CRP:Water	3,785.93
10/17/2018	Lake County Electric ...	Starter	CRP:Water	1,627.83
10/18/2018	Ozone Water System...	Repair/Service AirSe...	CRP:Water	12,465.02
11/09/2018	Lake County Electric ...	Starter transformer ...	CRP:Water	1,809.43
12/04/2018	USA BlueBook	Colormeter Assembl...	GL:Sewer	549.62
12/06/2018	Pace	Adapter, bolt, gasket...	CRP:Water	820.56
12/12/2018	Williamson Engineering	Neptune motor - pol...	CRP:Water	818.32
12/13/2018	Lake County Electric ...	Shady VFO-Electric...	CRP:Water	1,362.08
12/17/2018	Mendo Mill	Flashmixer	CRP:Water	174.78
12/18/2018	Mendo Mill	Tools for flashmixer ...	CRP:Water	130.65
12/18/2018	Mendo Mill	Flashmixer	CRP:Water	60.81
Total 127.1 · Repair of Major Equipment				34,006.87
127 · Water Plant - Other				
11/26/2018	Pacific Ozone	Approved SM 9/6/18	CRP:Water	1,481.80
11/27/2018	Pacific Ozone	Ozone Sam Photom...	CRP:Water	451.53
11/30/2018	Pace	Install flash mixer	CRP:Water	220.55
12/03/2018	Muniquip, LLC	Flash Mixer	CRP:Water	26,598.00
Total 127 · Water Plant - Other				28,751.88
Total 127 · Water Plant				62,758.75
120 · District General CIP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
09/29/2018	Verizon Wireless	X2 Ipads, cases, pro...	GL:Water	1,281.94
09/29/2018	Verizon Wireless	X2 Ipads, cases, pro...	GL:Water	1,165.41
09/29/2018	Verizon Wireless	X2 Ipads, cases, pro...	GL:Sewer	1,165.41
09/29/2018	Verizon Wireless	X1 Ipad, cases, prot...	GL:Water	510.67
10/02/2018	Verizon Wireless	842219116-00001	GL:Water	-225.30
10/02/2018	Verizon Wireless	842219116-00001	GL:Sewer	-225.29
10/15/2018	Grainger	Cerrito surge tank co...	CRP:Water	1,396.93
12/13/2018	Pace	Pipe cutting system f...	CRP:Water	4,341.68
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				9,411.45
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
09/28/2018	Nor-Cal Telecom	New phone system	GL:Admin	3,411.49
10/09/2018	Quill	General manager - ...	GL:Admin	761.98
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				4,173.47
120.75 · SCADA				
Total 120.75 · SCADA				
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				
10/12/2018	CUSI	Additional field and a...	GL:Sewer	750.00
10/12/2018	CUSI		GL:Water	750.00
Total 120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				1,500.00
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)				15,084.92
122 · Bldgs/Grounds Cap Improvements				
10/20/2018	Frontier Farm and Lan...	Landscaping Admin ...		5,990.00
Total 122 · Bldgs/Grounds Cap Improvements				5,990.00
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.30 · Lift Stations				

2:51 PM

01/08/19

Accrual Basis

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

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
124.31 · Lift Station 7 Bypass				
Total 124.31 · Lift Station 7 Bypass				
124.30 · Lift Stations - Other				
Total 124.30 · Lift Stations - Other				
Total 124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
09/21/2018	National Meter	18 Meters- Inventory	CRP:Water	1,475.08
Total 124.60 · Meters				
1,475.08				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
08/14/2018	Pace	WELL HEAD REPL...	CRP:Water	2,543.55
09/28/2018	Pollard Water	20 - Hydrant locks	CRP:Water	1,991.05
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
4,534.60				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
6,009.68				
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
09/28/2018	Pacific Ozone	Approved SM 9/6/18...	CRP:Water	50,279.26
10/24/2018	Instrumart	Ultrasonic Flow Mete...	CRP:Water	9,523.80
12/04/2018	HOLT AG SOLUTIONS	KUBOTA 4WD Utilit...	CRP:Sewer	13,728.00
Total 129 · ALLOW. FOR DEPRECIATION				
73,531.06				
210 · Cal Card				
08/30/2018		Funds Transfer		3,080.42
08/30/2018		Funds Transfer		8,345.43
09/30/2018				-11,129.64
Total 210 · Cal Card				
296.21				
TOTAL				
-16,038.67				



Accounts

Transfers

Bill Pay

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Accounts

Transfer Settings

CRP SEWER *3745

Current	\$321,727.33
Available	**\$321,727.33

GENERAL LEDGER *9122

Current	\$140,476.13
Available	**\$149,510.36

CRP WATER *6990

Current	\$222,359.68
Available	**\$222,359.68

BALANCE TOTALS

Total Deposit Accounts	\$684,563.14
------------------------	--------------

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

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January 2019						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

Outside Accounts



No outside accounts added.

[Add account](#)

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CRP SEWER [change account](#) ▼

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

January 14, 2019

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

Agency Confirmation as of 01/14/19

<u>FISCAL QUARTER</u>	<u>QUARTER DATE</u>	<u>BALANCE</u>	<u>INTEREST</u>
1st	09/30/18	\$1,280,046.38	\$6,955.89

Total Interest is : \$6,955.89

Balance as of 01/14/19 is : \$1,167,002.27

The funds deposited in the Local Agency Investment Fund are invested in accordance with Government Code Sections 16430 and 16480, the stated investment authority for the Pooled Money Investment Account. Interest is posted to the LAIF account quarterly on the 15th of the month following the quarter end. Please go to our website www.treasurer.ca.gov/pmia-laif/laif.asp for more program information and reporting documents.

3A

Aged Accounts Receivable

As of 01/14/2019

<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>
\$93,203.40	\$35,759.67	\$10,053.03	\$9,200.35	\$111,345.35	<u>\$259,561.80</u>

Total number of accounts with open balances: 965

These totals include all accounts on the Tax Roll

Clearlake Oaks County Water District
Payroll Summary
December 2018

	<u>Hours</u>	<u>Rate</u>	<u>Dec 18</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-21	20.42	-813.55
Holiday	183.25	18.02	4,073.36
Holiday Worked (x2.5)	24.75	38.75	1,610.72
Overtime (x1.5)	213.75	27.03	7,043.48
PTO	182	22.94	3,605.51
Straight	1,794.75	18.02	45,690.69
Board			1,400.00
Duty Pay			4,305.00
Total Gross Pay	<u>2,377.5</u>		<u>66,915.21</u>
Deductions from Gross Pay			
ACWA (pre-tax)			-1,539.68
AFLAC (pre-tax)			-254.16
AFLAC (taxable) AFTER TAX			-235.20
CALPers 457			-450.00
CALPers EE (Pretax)			-3,197.25
Total Deductions from Gross Pay			<u>-5,676.29</u>
Adjusted Gross Pay	<u>2,377.5</u>		<u>61,238.92</u>
Taxes Withheld			
Federal Withholding			-4,037.00
Medicare Employee			-944.25
Social Security Employee			-4,037.51
CA - Withholding			-1,553.05
CA - Disability			-651.21
Total Taxes Withheld			<u>-11,223.02</u>
Net Pay	<u>2,377.5</u>		<u>50,015.90</u>
Employer Taxes and Contributions			
Medicare Company			944.25
Social Security Company			4,037.51
Total Employer Taxes and Contributions			<u>4,981.76</u>

Clearlake Oaks County Water District

Trial Balance

01/08/19

As of December 31, 2018

Accrual Basis

	Dec 31, 18	
	Debit	Credit
102.001 · GL - 9122	45,312.78	
102.04 · DWR - CHECKING	200.00	
101 · LAIF - CASH IN BANK	978,002.27	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	240,418.63	
102.03 · CRP Sewer - 3745	314,517.76	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	121,984.21	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CIP SEWER	366,081.00	
132 · CIP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CIP WATER	74,033.00	
135 · CIP WATER:135.02 · Aircon Project	0.00	
135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CIP WATER:135.10 · High Valley Project 2013	0.00	
135 · CIP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	155.04	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
128 · Sewer Infrstrcture & Rehab Proj	250,855.92	
121 · Wtr Dist & Wtr Storage Projects	131,979.77	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project -...	126,933.30	
131 · Waste Water Plant	3,432.59	
131 · Waste Water Plant:131.1 · Pumps/Equipment	10,431.31	
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85	
123 · USDA - Sewer Plant Cap Imprvmt	1,172,650.65	
USDA Project	0.00	
127 · Water Plant	258,569.26	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	4,089.51	
127 · Water Plant:127.1 · Repair of Major Equipment	34,006.87	
120 · District General CIP	18,090.63	
120 · District General CIP:120.01 · General Equipment/Tools	1,929,753.03	
120 · District General CIP:120.60 · Office	9,906.16	
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	8,539,547.59	
124 · D/C System Cap Improvements	3,165,315.72	
124 · D/C System Cap Improvements:124.30 · Lift Stations	47,665.07	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124....	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,938.73	
124 · D/C System Cap Improvements:124.60 · Meters	2,175.08	
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		7,530,592.40
200 · ACCOUNTS PAYABLE		49,981.40
210 · Cal Card	1,622.74	
210 · Cal Card:210.13 · WAB - Jeremy - 2499		627.81
210 · Cal Card:210.12 · WAB- Francisco - 2481		907.11
210 · Cal Card:210.11 · WAB - Dan - 2507		1,462.97
210 · Cal Card:210.10 · WAB - Dianna - 2473		3,716.67
210 · Cal Card:210-09 · Cal Card - Francisco - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - Dan - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card - Jeremy - 5863	0.00	
210 · Cal Card:210.06 · Cal Card - Jason 3879	0.00	
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - Alan - 7397	0.00	
210 · Cal Card:210.01 · Cal Card - Iris - 2083	0.00	
210 · Cal Card:210.02 · Cal Card - Larry - 0010	0.00	
210 · Cal Card:210.03 · Cal Card - Matt - 9988		1,622.74

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Clearlake Oaks County Water District

Trial Balance

01/08/19

As of December 31, 2018

Accrual Basis

	Dec 31, 18	
	Debit	Credit
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		880.60
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medi...		5,436.57
222 · Direct Deposit Liabilities	0.00	
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 DE...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO S...		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 Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	1,283.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	3,374.02	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	17,490.40	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		326,612.31
306 · Retained Earnings - OLD		4,679,258.91
Income:410 · Client Reg Pmt		1,069,989.84
Income:425 · CRP		359,231.41
Income:430 · Penalty & Interest		36,329.15
Income:435 · Loans/Grants:435-6 · Inflow & Infiltration Construct		67,858.00
Income:440 · Misc Revenue		11,620.67
Income:450 · Other - Non S/W Rev		46,444.75
134 · WTP Meter & X-Connection Proj.	3,143.34	
133 · Harvey Storage Tank - Water	3,293.33	
Salaries & EE Benefits:507 · Severence Pay	26,640.00	
Salaries & EE Benefits:545 · CALPers 457		150.00
Salaries & EE Benefits:505 · Salaries & Wages	496,355.15	
Salaries & EE Benefits:520 · FICA - District Share	39,112.42	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	86,122.98	
Salaries & EE Benefits:540 · PERS - District Share	64,591.99	
Salaries & EE Benefits:560 · Workers Comp Ins	25,276.13	
Services & Supplies:610 · Bank Fees	9,162.54	
Services & Supplies:620 · Communications & Internet	12,587.51	
Services & Supplies:622 · Board Exp	5,017.01	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	675.40	
Services & Supplies:630 · Equip - Office	2,347.95	
Services & Supplies:640 · Fuel & Oil	12,100.09	
Services & Supplies:645 · Insurance	44,545.00	

2:53 PM

01/08/19

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of December 31, 2018

	Dec 31, 18	
	Debit	Credit
Services & Supplies:657 · Lab	18,534.48	
Services & Supplies:660 · Memberships & Subscription	37,513.17	
Services & Supplies:665 · Mileage Reimb	585.67	
Services & Supplies:670 · Postage & Shipping	6,671.93	
Services & Supplies:675 · Professional Services	39,286.62	
Services & Supplies:685 · Rents	13,314.22	
Services & Supplies:690 · Safety & Security	14,493.54	
Services & Supplies:700 · Tools & Instruments	2,176.62	
Services & Supplies:703 · Supplies - Clothing & Personal	4,566.65	
Services & Supplies:705 · Supplies - Office	5,968.26	
Services & Supplies:715 · Supplies-Chemicals-Operating	61,591.81	
Services & Supplies:720 · Supplies - Inventory - Other	14,944.17	
Services & Supplies:735 · Training/Classes/Certs/ClassB	7,293.46	
Services & Supplies:745 · Travel / Lodging	3,371.36	
Services & Supplies:750 · Utilities	107,843.23	
Services & Supplies:760 · Waste Disposal	31,642.08	
Services & Supplies:795 · Yolo Co	22,887.12	
Services & Supplies:799 · Misc	11,129.64	
Services & Supplies:799 · Misc:799.1 · Customer Refund - Acct...	1,444.44	
Repairs & Replacement:810 · R&R Buildings & Grounds	3,493.24	
Repairs & Replacement:820 · R&R Lift Stations	386.54	
Repairs & Replacement:830 · R&R Equipment	15,915.10	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	5,088.74	
Repairs & Replacement:840 · R&R Vehicles	16,038.50	
66000 · Payroll Expenses	640.00	
TOTAL	21,219,084.64	21,219,084.64

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9:24 AM

01/14/19

Clearlake Oaks County Water District
A/P Aging Summary
As of January 14, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
CASH	24.96	6.70	0.00	0.00	0.00	31.66
TOTAL	<u>24.96</u>	<u>6.70</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31.66</u>

Account Payable Breakdown

Date: 1/14/2019

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$89,616.16	\$140,476.13	\$149,510.36
CRP Water	\$222,359.68	\$222,359.68	\$222,359.68
CRP Sewer	\$321,727.33	\$321,727.33	\$321,727.33
Current A/P Aging	\$31.66		
LAIF Balance	\$1,167,002.27		

NOTES:

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

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

DECEMBER 20, 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

√ Mrs. Dianna Mann – Interim General Manager √ Mrs. Olivia Mann - Secretary of 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. Lead Distribution Operator
 - c. Water Plant Chief Operator
 - d. Wastewater Plant Chief Operator
 - e. General Manager
2. **Financial Reports for review and approval**
 - a. November 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 11-15-18
4. **Bills**
 - a. MC Engineering Invoice No. 1686, dated 12/05/18, in the amount of \$15,129.66 for the Sewer Infrastructure and Design
 - b. MC Engineering Invoice No. 1689, dated 12/05/18, in the amount of \$11,107.55 for the USDA Project

Action Taken: Motion to approve consent items
ARCHACKI/BOUCHER
AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN
NOES: NONE
ABSENT:

Agenda (Old Business)

- c. Discussion and update from CSA 16 committee regarding annexation progress

Action Taken: No Action

5. Agenda (New Business)

- a. Discussion and consideration of opening two additional bank accounts for Paradise Cove, one for escrow and the other for their CRP

Action Taken: Motion to open two additional bank accounts for Paradise Cove escrow and CRP
HIGMAN/ARCHACKI
AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN
NOES: NONE
ABSENT: NONE

- b. Discussion and consideration of implementing an elevation rate

Action Taken: No Action

- c. Discussion and consideration of purchasing Pro-Pac 9890 Polymer Coagulant/ Filter Aid from NTU Technologies in the amount of \$8,279.04

Action Taken: Motion to approve purchase of Pro-Pac 9890 from NTU Technologies in the amount of \$8,279.04
HOSIER/BOUCHER
AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN
NOES: NONE
ABSENT: NONE

- d. Discussion and consideration of purchasing two (2) flow meters for Filters #2 and #3 from Telstar Instruments in the amount of \$9,793.66

Action Taken: Motion to approve purchase of two (2) flow meters for Filters #2 & #3 from Telstar Instruments in the amount of \$9,793.66
HOSIER/BOUCHER
AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN
NOES: NONE
ABSENT: NONE

d. Discussion and consideration of mobile home park billing tier allotments

Action Taken: No Action

e. Discussion and consideration of Resolution 18-13 to amend the Employee Handbook

Action Taken: Motion to approve Resolution 18-13 to amend the Employee Handbook

HOSIER/BOUCHER

AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN

NOES: NONE

ABSENT: NONE

f. Discussion and consideration of Policy Pertaining to Restoration of Services (For Delinquent Accounts)

Action Taken: Motion to add policy pertaining to restoration of services as Page 4 of Delinquent Account Policy to have one policy pertaining to Delinquent Accounts

BOUCHER/ HIGMAN

AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN

NOES: NONE

ABSENT: NONE

g. Discussion and consideration of Resolution 18-14 adopting a policy for installment payments for delinquent accounts

Action Taken: Motion to approve Resolution 18-14 adopting a policy for Delinquent Accounts

BOUCHER/ARCHACKI

AYES: MEDEIROS/HOSIER/BOUCHER/ARCHACKI/HIGMAN

NOES: NONE

ABSENT: NONE

h. Discussion and consideration of nominations and elections of Board President and Vice President

Action Taken: Director Hosier nominated Director Medeiros for Board President and Director Archacki nominated Directed Karl Hosier for Vice President, no other nominations were made. Motion was to made to accept nominations

Closed Session

Time: 4:49 Pm

a. Personnel Appointment: General Manager

b. Anticipated Litigation: One Case

Open Session

Time: 5:22 Pm

Action Taken in Closed Session: The board voted unanimously to appoint Dianna Mann as the permanent General Manager effective immediately. The board also discussed one case of potential litigation, no other items were discussed.

Adjournment

Time: 5:23 Pm

Motioned to adjourn at 5:23 p.m. by Vice President Hosier, seconded by Director Boucher

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

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

Water Service Capital Expansion Fees

Meter Size	GPM	Connection Fee
5/8" x 3/4"	20	\$3,673
3/4"	30	\$5,510
1"	50	\$9,182
1 1/2"	100	\$18,365
2"	160	\$29,384
3"	300	\$55,095
4"	500	\$91,825
6"	1000	\$183,650
Service Inspection Fee:		\$96

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

Clearlake Oaks County Water District

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

Name: Debbie Smith

Mailing Address: P.O. Box 713

Property Address
(If different than above): 538 Keys Blvd.

JAN 14 2018

ADK

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: _____

Date of the charge that you are appealing: 3-15-2017

Please describe below in detail the reason for your appeal:

In February of 2017 our meters couldn't be read due to flooding. A notice was on our bill stating we would be billed the same amount in the month of March 2017. Enclosed you find my checking account showing the bill payments are identical. The charge for 2-2017 is the same as 3-2017. Although a credit adjustment was to take place in April, I called about the credit and was told it was too late to receive. I would like to receive it now.
Thank you for your quick response.

Debbie Smith 1-14-2018
Signature Date

Acct # 0657
Location # 12570

AN