

**CLEARLAKE OAKS COUNTY WATER DISTRICT
AGENDA, CALL AND NOTICE
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

November 16, 2016

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

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

Public comment on non-agenda items

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

Consent Items

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

1. **Staff Written Operational Reports**
 - a. Grants/Administration
 - b. Customer Service
 - c. Water Plant Operator
 - d. Waste Treatment Plant Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. Oct. 2016 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable and check register
 - 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 10-20-16

4. Bills

- a. MC Engineering Invoice No. 1415, dated 10/31/16, in the amount of \$10,544.76, for the Wastewater Treatment Plant Reclamation Study
- b. MC Engineering Invoice No. 1417, dated 10/31/16, in the amount of \$25,927.72, for the Water Distribution Study (Water Master Plan)
- c. MC Engineering Invoice No. 1416, dated 10/31/16, in the amount of \$12,915.59, for USDA Wastewater

Action Taken: _____

5. Agenda (Old Business)

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

Action Taken: _____

- b. Discussion and update of CSA 16 Annexation progress

Action Taken: _____

- c. Discussion and approval of Addendum 1 for General Manager's contract

Action Taken: _____

6. Agenda (New Business)

- a. Discussion and consideration to purchase the ignition SCADA system software using CRP Water

Action Taken: _____

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

Action Taken: _____

- c. Discussion and consideration of Resolution 16-13, Authorizing Agent for the financial agreement with SWRCB for the Harvey Tank Installation

Action Taken: _____

- d. Discussion and consideration of purchase and installation of video equipment for Board Room

Action Taken: _____

- e. Discussion and consideration of State Approved CLOCWD Spill Procedures

Action Taken: _____

Adjournment

Time: _____

J.A.

**Clearlake Oaks County Water District
Administrative Services Manager
November 16, 2016**

Administration/Grant Status:

- **State Water Resources Control Board (SWRCB) Wastewater Collection System Mapping and Infiltration and Inflow Construction** – Environmental packet has now been approved by the State. A big thank you to John Pedri for all his work on getting this approved. Currently, the State is working on the Technical and Financial part of the application, which should go fairly quick. If all goes well, we are hoping to be funded sometime in the beginning of next year. Please see attached progress report
- **Department of Water Resources (DWR), Distribution System Study**
Amount Approved: \$400,000.00. MC Engineering is approx 93% complete as of the end of October, with status report attached.
- **State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study** **Amount Requested: \$299,640.** MC Engineering is approx 54% complete, and we are at 45% of the time allotment. Status report is attached.
- **USDA Waste Water Treatment Plant (loan) \$2.8M,** MC and staff will hold a meeting the afternoon of November 16 to discuss progress. Two board members were invited to attend. Status report is attached.
- **USDA Waste Water Treatment Plant (grant) \$1M,** this grant will become available once the loan has been disbursed.
- **Yearend** audit is complete and will submit audit when District receives it
- **Attended H/R training** at JPIA and will be submitting recommended changes to our District handbook in the near future

Respectfully submitted,
Dianna Mann

STATUS REPORT

Date: November 9, 2016

**SUBJECT: Wastewater Rehabilitation and Infrastructure Project-
SWRCB Project No. C-01-8056-10**

Current Items Completed and Approved for and by the SWRCB:

- 1. Project Report and Environmental Impact, including NOD- October 2016
- 2. General Application Package: October 2016

Items Yet to be Completed:

- 1. Technical Application- Completed and to be submitted SWRCB by November 20, 2016
- 2. Financial Application- Completed and to be submitted to SWRCB by November 20, 2016.

Proposed time schedule following Design and Construction 100% Grant Award:

- ✓ Grant Contract Approval by CLOCWD (February 2017)
- ✓ Design Contract Approval by CLOCWD (February 2017)
- ✓ Design Completion by June 20th 2017
- ✓ Bid Opening by August 1, 2017
- ✓ Contract Award and NOP by August 20, 2017
- ✓ Construction completion by December 30, 2018

The total project budget is \$3,303,601. MC Engineering has been working closely with the SWRCB, and it has been confirmed, that of as of August 2016, the project has become 100% grant eligible. It should be noted that the CLOCWD has established a "Debt Service" line item in their FY 2016/17 Wastewater CRP budget, in the amount of \$42,000. This proposed debt service line item was in anticipation of a 75% grant and a 25% loan. If a **100%** SWRCB Small Community Design and Construction Grant is approved for the "Wastewater Rehabilitation and Infrastructure Project", it should allow the CLOCWD to *re-allocate* those "debt service" funds, as shown above, for other wastewater grant/loan projects.

The current and proposed I/I budget is as noted on **EXHIBIT A**

EXHIBIT A
(Table 7-5, Project Report)

Recommended Project Costs

| Budget Line Items | Cost |
|---|--------------------|
| Collection System Repairs | \$754,140 |
| Lift Station 2 | \$238,000 |
| Lift Station 7 | \$914,500 |
| Big Oaks | \$145,280 |
| Geotech Investigation and Reporting | \$40,000 |
| Subtotal | \$2,091,920 |
| Mobilization/De-mobilization (10%) | \$209,192 |
| Estimated Construction Cost Subtotal | \$2,301,112 |
| Engineering, Administration, and Legal Costs (20% of Const. Cost) | \$460,222 |
| Estimated Construction Cost | \$2,761,334 |
| Contingency (20%) | \$552,267 |
| Total Project Cost | \$3,313,601 |



Report Date: November 6, 2016

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

Billing Period: October, 2016

I. Project Status Update and Work Accomplished to Date

- Work during July included items under Task A, 1.1, 1.3 through 4.1, 4.2, 4.3 and 5.1. These are addressed separately below.
- Task A related work included invoicing, summary reporting and workshop and meeting preparation and coordinating various subs and design disciplines
- Task 1.3 through 4.1 related work included a variety of tasks in each respective task associated with minor revisions to accommodate the preparation of the Final Water Master Plan and CIP. Specific work associated with the WTP Facility Operations Evaluation included a separate jar test study and preliminary layout of proposed chemical feed systems and post ozonation disinfection piping options to mitigate DBP formation. The DBP mitigation work was accomplished with the advice and participation of Hydros Consulting, including input from Fred Fahlen, the original WTP designer from the 1970s. Fred's input identified several cost effective measures for mitigating DBP formation at the source (WTP) in order to potentially minimize costs for mitigation at off-site reservoirs in the future. Additional work was also accomplished related to corrosion protection needs and related tank coatings.
- Task 4.3 related work included preparing and submitting a draft of Chapter 5 and corresponding cost estimates for review by the District. Chapter 5 includes all the recommended projects, drawings, etc. A meeting is proposed for November 16th to review this CIP and funding prioritization with staff.
- Task 5.1 related work completed in September included:
 - Continued work on Engineer's report in conjunction with master plan document to meet State guidelines with one comprehensive document. Anticipated submittal to CLOWD is the week of 11/7/16.

Budget Status Update

Total Budget: \$400,000
This Invoice: \$25,927.72
Cost to Date: \$369,394.36

Cost to Complete: \$30,605.64

II. Projected Tasks for July, 2016

- Submit Water Master Plan report
- Refine and finalize initial cost estimates and incorporate into Sections 6 and 7 of the project report
- Continue to coordinate with environmental consultants
- Facilitate workshop to solicit staff comments on priority projects (11/16/16)
- Prepare final draft report and recommended CIP program
- Present draft report to staff
- Present final report to staff



Report Date: November 3, 2016

RE: CLOCWD SWRCD Wastewater Reclamation Study Planning Grant Status Report

I. Project Status Update and Work Accomplished to Date: Work completed this period was focused on the improvements at the WWTP needed to for both the USDA related improvements and future reclamation plant. Specific tasks included misc. Project Management functions (Task A), Task 2.2 , 2.3, 2.4, 5.1, 6.3, and 6.6. Specific work associated with these tasks is summarized below:

- Project Management and Administration included invoicing reporting, meeting attendance and coordination. This included a meeting with the RWQCB to discuss permitting issues.
- Tasks 2.2, Process Analysis and Lab Testing: A review of the process analysis in TM 1 was prepared by EDEA. They noted that the loading appeared low based on the number of service connections. Subsequent to this, we requested that Stantec revise their process analysis reflecting the new loading for the overall planning process on both the USDA related improvements and ultimate reclamation facility.
- Task 2.3, Process Data Collection, Analysis and Modeling: Stantec prepared an additional process model run based on higher projected loadings as recommended by EDEA.
- Task 2.4, Base Map and Technical Memo: Revised TM 1 for the Phase I improvements based on changes described above. Submitted TM 1 to District staff for review.
- Task 5.1, Cost Estimating: EDEA prepared cost estimates for electrical and SCADA at the WWTP and provided a peer review of the cost estimates reflected in TM 1 by MCE for civil/process work. MCE revised costs for various Phase I improvements and developed a list of bid alternatives.
- Task 5.2, Draft Report: Prepared TM 1 and submitted to CLOCWD to define proposed clarifier and related Phase I facilities.
- Task 6.3, Additional Process Analysis: Prepared summary of TMs for RWQCB and reviewed various permitting requirements. Prepared estimates for required ROWD and solicited pricing from Stantec to support MCE on various sub-tasks.
- Task 6.5, Alternatives Analysis: Investigated options for future filtration needs including Dynasand filters and Aqua Aerobics cloth filters.
- Task 6.6, Recommended Project Description: Revised TM as it relates to WWTP process
- See USDA Monthly Summary Report for additional detail.

II. Budget Status Update

Total Budget: \$299,640.00

This Invoice: \$10,544.76

Cost to Date: \$162,010.87

Cost to Complete: \$137,629.13

III. Projected Tasks for October, 2016

- Meet with representatives from Shannon Ranches to discuss offsite reclamation
- Layout proposed reclamation facilities with consideration of Phase 1 USDA improvements
- Continue to investigate filtration and disinfection alternatives
- Continue to develop site plan for future process needs for full Title 22 reclamation (filtration and disinfection)
- Estimate costs for pipeline and storage to serve Shannon Ranch and High Valley
- Evaluate other offsite reclamation areas
- Solicit review from Stantec on Water Balance
- Investigate implications of possible new ROWD with RWQCB

Report Date: November 3, 2016

To: Alan Gardner, CLOCWD General Manager

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

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

I. Project Status Update

MC Engineering submitted a more refined Scope of Work for District review on October 10, 2016 in the form of an Excel spreadsheet. The scope and revised fee was reviewed in a meeting with the District at CLOCWD on October 11, 2016. The need for a revised scope and fee was agreed upon in advance as a condition of the current USDA MC Engineering/CLOCWD contract. The original design fee was preliminary based on a percent of construction cost only. The revised MCE Scope of Work includes much more detail based on completion of the predesign report in October for the lift stations and WWTP as well as our receipt of various proposals to support the design including materials testing by RGH in Santa Rosa, technical support by Southport Controls on various electrical and SCADA related tasks, electrical design and technical specification preparation by El Dorado Engineering and Architecture, and structural design of the clarifier and lift stations. The revised Scope and Fee also provided updates to projections for construction related services which were, as stated previously, much too low initially due in part to the assumption that only one construction contract would be conducted over a 6 month period and District staff would provide some of the CM services.

Collectively, projections indicate increases in the original MCE contract, due in large to anticipated increases in costs for design services during construction, resident engineer/Project Representative services, a much longer anticipated construction period, multiple intermediate designs to date, etc. It is also anticipated that additional costs will be incurred by the District for support to prepare a new Report of Waste Discharge (ROWD) being required by the RWQCB. MC Engineering is currently preparing estimates for the cost of preparing a new ROWD for the District as directed by the RWQCB. Minor revisions to our rates are included in the new Scope and Fee estimate in accordance with our original agreement. It should be noted that the rates reflected in the revised estimate are still much less than our current rates and far below industry standards.

During our October 11, 2016 meeting it was agreed that MC Engineering would continue with the design of the lift station and WWTP/clarifier improvements at this time and costs for construction related services would be re-visited after the design is completed. The current design work is well under the MC Engineering contract amount when considering the budgeted cost for contingencies and additional services as discussed so a new, revised total contract amount is being deferred until such time that more detail can be developed for construction related services.

The attached revised budget reflects anticipated costs for MC Engineering design services up to the completion of bidding documents. Once more clarity is developed with respect to construction services we will re-visit this as directed during our October 11, 2016 meeting. We have left the total cost out of the current status report and will be tracking the design related costs from our October 10, 2016 proposal until such time that construction related services can be defined further. At that time we have learned that the USDA may be able to provide additional grant funding for up to 45% (vs. 28%+/-) of project costs as previously agreed. It is possible that these additional funds may mitigate any anticipated increases in our fees, or the construction related costs as listed in our predesign summary dated September 29, 2016.

Work accomplished on this project in October, as reflected in our invoice and the attached spreadsheet includes:

- Met with staff to review predesign summarized in memo dated September 29, 2016
- Staff agreed to proceed with design for all the projects identified in the predesign summary, TM 1 related to the WWTP, and TM 2 related to the lift stations
- Conducted internal meeting with Southport Controls and EDEA to review electrical design requirements at the lift stations
- Following the internal meeting, EDEA and Southport conducted additional site visits to review proposed electrical, controls, and panel requirements at the various lift stations
- Coordinated with RGH for initial geotechnical investigations at the WWTP which included test trenches using a District backhoe so they could characterize the soils in the existing ponds at the WWTP
- Met with RWQCB and CLOCWD GM to review the project and related permitting needs with the RWQCB staff
- Met with structural engineer for design of lift stations and solicited a proposal from Stantec for structural design of the clarifier. Stantec recently completed a similar clarifier structural design and we anticipate having them provide details and structural design on the clarifier to minimize re-work and capitalize on their recent work.

II. Budget Status Update

The total billed by MC Engineering for October was

Total Design Budget: \$351,303.54

This Invoice: \$12,915.59

Cost to Date: \$12,915.59

Cost to Complete Design: \$338,387.95

III. Projected Tasks for November

- Continue with design of clarifier and yard piping at the WWTP based on the predesign layout in TM 1
- Coordinate with USA to have the lift station site utilities marked by them prior to a field survey
- Conduct field survey with support from Geo-Legal (Chris Johnson) to prepare lift station site plans
- Submit application to PG&E for various electrical service re-locations associated with the new control panels
- Prepare initial structural design for proposed lift station access improvements and new hatches
- Finalize Scope and Fee for proposed ROWD and submit for District review and approval
- Meet with CLOCWD District staff to review status of the project on November 16, 2016

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**Clearlake Oaks County Water District
Customer Service Report**

November 10, 2016

To: Clearlake Oaks County Water District, Board of Directors

From: Magen Estep, Customer Service Rep III

RE: November 2016 Meeting Update

Current: A round of collection letters has gone out and we are in the process of reviewing over 120 accounts for possible liens, further collections and/or write offs. As we did not apply any direct charges to the Lake County Tax Roll this year, it has been much easier to reconcile the tax apportionments and lien releases.

Upcoming: We will continue to work on collections and office cleanup as time allows.

Magen Estep
Customer Service Rep III

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Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709

Clearlake Oaks, CA 95423

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

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

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

A Plant Report to SWRCB was completed, and was sent to Amy Little @ SWRCB via EDT on November 1, 2016. A copy was filed at the water plant

Water produced in the month of September 2016 was 17.529mg; at this time last year the production was 17.927mg. This month's production is .398 mg lower than last year, or a 2% decrease in production.

Our chemical consumption for this period was 10 1/2% lower last year. Most of the decrease in usage was for our disinfectant (Sodium Hypochlorite) The lake conditions this year are greatly improved from last year at this time. There was no late algal event as in the past and the temperature has been much cooler which translates into less demand.

There were no Plant alarms this month and we had no major mechanical failures so there are no other issues that come to mind at this time concerning plant operations.

Below is the chemical inventory in monetary value that is available.

| | |
|-------------------------|-------------------|
| 9800 Primary Couagulant | \$5885.12 |
| 9890 Coagulant Aid | \$1444.80 |
| Zinc Corrosion Control | \$3709.44 |
| NaOCL Disinfection | <u>\$1,594.10</u> |
| Total value | \$12633.46 |

Thank you,


 Frank Trujillo, Chief Operator

CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
NOVEMBER 2016

l.d

Reporting Period: October, 2016

From: Pam Parker, Supervisor/Lead Plant Operator WWTP

To: Clearlake Oaks County Water District Board of Directors

November 8, 2016

Influent flows to the Wastewater Treatment Plant averaged 251,000 gallons per day in the month of October. With the daily recordings, the current lake level is 1.60 feet at the Rumsey Gauge. We received 6.1" of rain and the average lake level was 1.39 feet at the Rumsey Gauge, however October 2015; the monthly average was .73 feet at Rumsey.

We had a catastrophic failure with one of the brush rotors. The tail shaft assembly on Rotor #1 failed and was only a year old. I contacted the company where it was purchased and they replaced it no charge. They have had other issues with this design and are working on improvements. The Rotor was out of service about a week.

We completed removal of all bio-solids from dredge season on October 20th.

All routine maintenance has been performed; emergency alarms checked and verified operating correctly.

Thank you,
Pam Parker
Supervisor/Lead Operator

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Clearlake Oaks County Water District

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

November 14, 2016

Dear Board of Directors,

I hope this letter find you well.

This past month has been calm and there is not much to report on.

The leak study ended on 11/9 and it appears to have produced. We will have repaired two leaks that due to their locations were and would not reveal themselves. One on the lake side between Swanson and Olson. The other was at the intersection of Schindler and 4th St. there are some other leaks that are now on the schedule to be repaired. As for the Harvey area it was very difficult to narrow down any one area due to all of the noise, we will continue to pot hole in the area and see what we come up with to repair the contractor was able to point us in a direction but nothing exact due to access issues.

There was also a main break in Anchor Village, it was repaired without issue and the area cleaned up. This area is starting to look like a good candidate for main replacement, we have done several main repairs here in the last few years, and it would be the last 150 feet of the main in the village.

There were no sewer spills to report in the last month. The owner of the Big Oaks Shopping Center has been contacted and we are looking to install a small berm much like a speed bump to divert any future spills from possibly entering the storm drain inlets that are nearest the manhole.

We are collecting resumes and applications for Eric's replacement and hope to find a replacement in a timely manner.

Water loss appears to have dropped off to somewhere just above 40%.

Thank you,
Jason Mitchell
Operations Manager
CLOCWD

Mary Margaret
Medeiros
President

Karl Hosier
Vice President

Judith Heeszal
Director

Dena Barron
Director

Richard Kuehn
Director

13

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October 10, 2016

General Manager's Board Letter

Loans/Grants/ Accounting:

See Dianna's Report

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the rate changes and forfeiture agreements.
- **Staff changes:** E. Luna is no longer with the District. Frank has returned full time.

Water Plant Generator:

- The initial test of the new generator is expected to be completed this month. We are scheduling that final work.
- We have another 4 months of testing the generator before filing for our final permit with the Air Board.

Sidewalks:

- The County ran into a potential Native American site and a site survey is being done. If they find anything we will benefit when it's our turn to work in the area since our costs of investigation should be minimal. Additionally, despite several calls to the County, as of the date of this letter we have still not been advised whether our suggested resolution of using dragon's teeth to eliminate infrastructure conflicts for the south side has been accepted.

Backflows:

- No change since last month. MC's memo of August 9 was provided suggesting we include it with the meters in one grant. The current estimated cost of the backflow program is \$708,606.

Solar:

- Pursuing review of the contract and obtaining an opinion letter.

Alan Gardner, GM

14

2.a.1

11:49 AM
11/08/16
Accrual Basis

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 1,089,948.38 |
| Other Current Assets | 662,241.00 |
| Total Current Assets | <u>1,752,189.38</u> |
| Fixed Assets | <u>6,112,308.89</u> |
| TOTAL ASSETS | <u><u>7,864,498.27</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 44,298.88 |
| Credit Cards | 2,055.23 |
| Other Current Liabilities | 140,949.87 |
| Total Current Liabilities | <u>187,303.98</u> |
| Total Liabilities | 187,303.98 |
| Equity | <u>7,677,194.29</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>7,864,498.27</u></u> |

11:50 AM
11/08/16
Accrual Basis

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

2.9.2

| | Oct 31, 16 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.04 · DWR - CHECKING | 400.00 |
| 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) | |
| CIP Deposits 2014 | 189,000.00 |
| 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other | 292,142.51 |
| Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) | 481,142.51 |
| 102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECKING - ...) | 111,123.33 |
| 102.02 · WAB SAVINGS - CRP WATER | 231,733.34 |
| 102.03 · WAB SAVINGS - CRP SEWER | 265,549.20 |
| Total Checking/Savings | 1,089,948.38 |
| Other Current Assets | |
| 103 · PETTY CASH (PETTY CASH - WAS 1013200) | 300.00 |
| 104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201) | 21,680.00 |
| 132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200) | 366,081.00 |
| 135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100) | 74,033.00 |
| 114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010) | 176,790.00 |
| 115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840) | 23,357.00 |
| Total Other Current Assets | 662,241.00 |
| Total Current Assets | 1,752,189.38 |
| Fixed Assets | |
| 120 · EQUIPMENT (EQUIPMENT - WAS 1011181) | |
| 120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190) | 1,851,100.60 |
| Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181) | 1,851,100.60 |
| 122 · Buildings (OFFICE BUILDING - WAS 1011180) | 8,475,638.00 |
| 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) | |
| 124.30 · Lift Stations | |
| 124.31 · Lift Station 7 Bypass | 66,042.23 |
| 124.30 · Lift Stations - Other | 46,264.48 |
| Total 124.30 · Lift Stations | 112,306.71 |
| 124.50 · Mains | 5,526.58 |
| 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other | 3,136,437.00 |
| Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) | 3,254,270.29 |
| 125 · Land | 278,470.00 |
| 129 · ALLOW. FOR DEPRECIATION | -7,747,170.00 |
| Total Fixed Assets | 6,112,308.89 |
| TOTAL ASSETS | 7,864,498.27 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200) | 44,298.88 |
| Total Accounts Payable | 44,298.88 |

11:50 AM
11/08/16
Accrual Basis

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

2,193

| | Oct 31, 16 |
|--|---------------------|
| Credit Cards | |
| 210 · Cal Card | |
| 210.05 · Cal Card - Dan - 4075 | -0.12 |
| 210.04 · Cal Card - Alan - 4000 | 2,055.35 |
| Total 210 · Cal Card | 2,055.23 |
| Total Credit Cards | 2,055.23 |
| Other Current Liabilities | |
| 280 · Loan | |
| 280.05 · USDA Bridge Loan (Bridge loan until USDA funds become available to cove... | 60,000.00 |
| 280.01 · Kansas State Bk - VACON | 28,697.13 |
| 280.03 · Kansas State Bk - Camera Traile | -12.79 |
| Total 280 · Loan | 88,684.34 |
| 221 · Health Ins - EE Portion | 2,682.51 |
| 223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABLE - WAS 2097110) | -106.92 |
| 223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2097112) | -105.39 |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX WITHHOL... | -138.00 |
| 223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX WITHHOLDING ... | -18.44 |
| 223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2097122) | -7.76 |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS CO-PAY -... | -653.99 |
| 223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS 2097195) | 496.12 |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE BENEF... | 49,102.00 |
| 24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but... | 1,015.40 |
| Total Other Current Liabilities | 140,949.87 |
| Total Current Liabilities | 187,303.98 |
| Total Liabilities | 187,303.98 |
| Equity | |
| 302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300) | 6,009,715.61 |
| 304 · Opening Balance Equity (Opening balances during setup post to this account. The ba... | 328,889.15 |
| 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011) | 1,075,137.51 |
| Net Income | 263,452.02 |
| Total Equity | 7,677,194.29 |
| TOTAL LIABILITIES & EQUITY | 7,864,498.27 |

18

2:06 PM

Clearlake Oaks County Water District

11/08/16

Profit and Loss

Accrual Basis

July 2016 through October 2016

2.9.4

| | Admin (GL) | DC (GL) | Sewer (GL) | Water (GL) | Total GL | TOTAL |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Income | | | | | | |
| Income | | | | | | |
| 410 · Client Reg Pmt | 0.00 | 0.00 | 305,244.73 | 372,177.63 | 677,422.36 | 677,422.36 |
| 420 · Connection Fees | 0.00 | 0.00 | 1,896.00 | 1,673.00 | 3,569.00 | 3,569.00 |
| 430 · Penalty & Interest | 0.00 | 0.00 | 3,405.51 | 9,127.98 | 12,533.49 | 12,533.49 |
| 440 · Misc Revenue | 180.96 | 0.00 | 0.00 | 18,098.90 | 18,279.86 | 18,279.86 |
| 450 · Other - Non S/W Rev | 0.00 | 0.00 | 11,281.19 | 26,351.34 | 37,632.53 | 37,632.53 |
| Total Income | 180.96 | 0.00 | 321,827.43 | 427,428.85 | 749,437.24 | 749,437.24 |
| Total Income | 180.96 | 0.00 | 321,827.43 | 427,428.85 | 749,437.24 | 749,437.24 |
| Gross Profit | 180.96 | 0.00 | 321,827.43 | 427,428.85 | 749,437.24 | 749,437.24 |
| Expense | | | | | | |
| Salaries & EE Benefits | | | | | | |
| 505 · Salaries & Wages | 111,706.83 | 22,354.96 | 55,607.20 | 40,034.07 | 229,703.06 | 229,703.06 |
| 510 · Contract Labor | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 |
| 520 · FICA - District Share | 8,300.16 | 1,694.22 | 4,060.61 | 3,037.07 | 17,092.06 | 17,092.06 |
| 530 · Medical Ins - Dist Share | 26,085.56 | 2,914.68 | 14,930.25 | 5,829.37 | 49,759.86 | 49,759.86 |
| 540 · PERS - District Share | 9,790.88 | 742.12 | 2,943.52 | 3,689.95 | 17,166.47 | 17,166.47 |
| 550 · Unemployment | 1,301.97 | 0.00 | 0.00 | 0.00 | 1,301.97 | 1,301.97 |
| 560 · Workers Comp Ins | 1,906.12 | 1,296.67 | 3,387.48 | 3,426.40 | 10,016.67 | 10,016.67 |
| Total Salaries & EE Benefits | 159,091.52 | 29,002.65 | 83,929.06 | 56,016.86 | 328,040.09 | 328,040.09 |
| Services & Supplies | | | | | | |
| 610 · Bank Fees | 168.00 | 0.00 | 0.00 | 0.00 | 168.00 | 168.00 |
| 620 · Communications & Internet | 1,767.51 | 0.00 | 1,091.36 | 1,146.91 | 4,005.78 | 4,005.78 |
| 625 · Equip - Field (\$300-\$4999) | 0.00 | 0.00 | 857.70 | 0.00 | 857.70 | 857.70 |
| 630 · Equip - Office | 75.51 | 0.00 | 14.36 | 0.00 | 89.87 | 89.87 |
| 640 · Fuel & Oil | 0.00 | 2,241.80 | 214.39 | 2,338.25 | 4,794.44 | 4,794.44 |
| 645 · Insurance | 0.00 | 0.00 | 25,660.80 | 25,660.80 | 51,321.60 | 51,321.60 |
| 650 · Interest | 0.00 | 261.72 | 1,035.71 | -23.33 | 1,274.10 | 1,274.10 |
| 657 · Lab | 0.00 | 0.00 | 4,874.12 | 5,532.56 | 10,406.68 | 10,406.68 |
| 660 · Memberships & Subscription | 170.39 | 0.00 | 4,370.00 | 17,712.29 | 22,252.68 | 22,252.68 |
| 665 · Mileage Reimb | 1,254.17 | 167.94 | 0.00 | 0.00 | 1,422.11 | 1,422.11 |
| 670 · Postage & Shipping | 2,729.50 | 1.20 | 7.30 | 0.00 | 2,738.00 | 2,738.00 |
| 675 · Professional Services | 18,987.81 | 0.00 | 2,613.33 | 1,155.60 | 22,756.74 | 22,756.74 |
| 685 · Rents | 1,868.68 | 0.00 | 0.00 | 0.00 | 1,868.68 | 1,868.68 |
| 690 · Safety & Security | 534.44 | 897.32 | 2,214.84 | 11,348.88 | 14,995.48 | 14,995.48 |
| 700 · Tools & Instruments | 0.00 | 64.26 | 1,288.35 | 2,076.48 | 3,429.09 | 3,429.09 |
| 703 · Supplies - Clothing & Personal | 577.99 | 537.18 | 305.55 | 203.70 | 1,624.42 | 1,624.42 |
| 705 · Supplies - Office | 1,999.43 | 0.00 | 194.08 | 686.72 | 2,880.23 | 2,880.23 |
| 715 · Supplies-Chemicals-Operating | 0.00 | 0.00 | 20,405.26 | 4,784.96 | 25,190.22 | 25,190.22 |
| 720 · Supplies - Inventory - Other | 0.00 | 3,368.12 | 3,502.17 | 3,487.78 | 10,358.07 | 10,358.07 |
| 730 · Taxes - Licenses | 0.00 | 73.00 | 460.00 | 160.57 | 693.57 | 693.57 |
| 735 · Training (Classes, books, etc) | 169.00 | 385.00 | 430.00 | 0.00 | 984.00 | 984.00 |
| 745 · Travel / Lodging | 191.83 | 331.51 | 297.73 | 0.00 | 821.07 | 821.07 |
| 750 · Utilities | 1,942.06 | 0.00 | 23,877.49 | 47,706.31 | 73,525.86 | 73,525.86 |
| 760 · Waste Disposal | 145.16 | 0.00 | 26,548.17 | 0.00 | 26,693.33 | 26,693.33 |
| 795 · Yolo Co | 0.00 | 0.00 | 0.00 | 16,768.85 | 16,768.85 | 16,768.85 |
| Total Services & Supplies | 32,581.48 | 8,329.05 | 120,262.71 | 140,747.33 | 301,920.57 | 301,920.57 |
| Repairs & Replacement | | | | | | |
| 810 · R&R Buildings & Grounds | 1,183.50 | 0.00 | 453.89 | 3,887.19 | 5,524.58 | 5,524.58 |
| 830 · R&R Equipment | 0.00 | 0.00 | 4,625.14 | 677.89 | 5,303.03 | 5,303.03 |
| 840 · R&R Vehicles | 100.46 | 0.00 | 299.71 | 2,085.33 | 2,485.50 | 2,485.50 |
| Total Repairs & Replacement | 1,283.96 | 0.00 | 5,378.74 | 6,650.41 | 13,313.11 | 13,313.11 |
| Total Expense | 192,956.96 | 37,331.70 | 209,570.51 | 203,414.60 | 643,273.77 | 643,273.77 |
| Net Income | -192,776.00 | -37,331.70 | 112,256.92 | 224,014.25 | 106,163.47 | 106,163.47 |

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Clearlake Oaks Co Water District
APPROVED BUDGET 2016-2017

2, a. 5

Target % > **33%**

| Thru End of October 2016 Summary | <u>WATER</u> | | | | <u>SEWER</u> | | | |
|--|----------------|---------------|----------------|-----|-----------------|----------------|-----------------|-----|
| | Budget | | Actual YTD | | Budget | | Actual YTD | |
| | Annual | YTD | Amount | % | Annual | YTD | Amount | % |
| Total Operating Revenue | 1,067,122 | 355,707 | 427,429 | 40% | 969,433 | 323,144 | 321,828 | 33% |
| Total Operating Expenses | 906,028 | 302,009 | 318,567 | 35% | 948,617 | 316,206 | 324,715 | 34% |
| Operating Balance (loss) | 161,094 | 53,698 | 108,861 | | 20,816 | 6,939 | (2,887) | |
| 420 Connection Rev | | | 1,673 | | | | 1,896 | |
| 435 Loan/Grant Rev | | - | - | | | - | | |
| 450 Other - Non S/W Rev | 96,000 | 32,000 | 26,351 | 27% | 85,000 | 28,333 | 11,281 | 13% |
| Depreciation Exp | 194,168 | 64,723 | 64,723 | 33% | 135,786 | 45,262 | 45,262 | 33% |
| Net Change In Net Position (loss) | 62,926 | 20,975 | 72,162 | | (29,970) | (9,990) | (34,972) | |

Current Revenue Notes:

| | | |
|--------------|-----------|------------------|
| WestAmer Op | \$ | 180,747 |
| WestAmer CRP | | 533,812 |
| LAIF | | 481,874 |
| Total | \$ | 1,196,433 |

Past Revenue Notes

450-W \$11,491.27 from Tax Roll, and \$14,117.91 from tower lease

450-S \$11,281 from Tax Roll

440-W Bulk Water Sales

| Thru End of October 2016 Operating Revenue | <u>WATER</u> | | | | <u>SEWER</u> | | | |
|---|------------------|----------------|----------------|------------|----------------|----------------|----------------|------------|
| | Budget | | Actual YTD | | Budget | | Actual YTD | |
| | Annual | YTD | Amount | % | Annual | YTD | Amount | % |
| 410 Client Reg Pmt | 1,037,122 | 345,707 | 372,178 | 36% | 955,933 | 318,644 | 305,245 | 32% |
| 430 Penalty & Interest | 30,000 | 10,000 | 9,128 | 30% | 13,500 | 4,500 | 3,406 | 25% |
| 440 Misc | 0 | 0 | 18,099 | | 0 | 0 | - | 0% |
| Total Revenue > | 1,067,122 | 355,707 | 399,405 | 37% | 969,433 | 323,144 | 308,651 | 32% |

| Thru End of October 2016 Operating Expenses | <u>WATER</u> | | | | <u>SEWER</u> | | | |
|--|----------------|----------------|----------------|------------|----------------|----------------|----------------|------------|
| | Budget | | Actual | | Budget | | Actual | |
| | Annual | YTD | YTD | % Spent | Annual | YTD | YTD | % Spent |
| 505 Salaries & Wages | 337,881 | 112,627 | 107,065 | 32% | 364,297 | 121,432 | 122,638 | 34% |
| 510 Contracted Labor | - | - | - | 0% | 28,000 | 9,333 | 3,000 | 11% |
| 520 FICA - District Share | 28,024 | 9,341 | 8,034 | 29% | 29,977 | 9,992 | 9,058 | 30% |
| 530 Medical Ins - District Share | 65,762 | 21,921 | 20,330 | 31% | 94,430 | 31,477 | 29,431 | 31% |
| 540 PERS - District Share | 36,003 | 12,001 | 8,957 | 25% | 29,324 | 9,775 | 8,211 | 28% |
| 550 Unemployment | 6,000 | 2,000 | 651 | 11% | 6,000 | 2,000 | 651 | 11% |
| 560 Workers Comp Ins | 17,599 | 5,866 | 5,027 | 29% | 15,288 | 5,096 | 4,988 | 33% |
| Salaries and Employee Benefits > | 491,268 | 163,756 | 150,063 | 31% | 567,317 | 189,106 | 177,977 | 31% |

| | | | | | | | | |
|----------------------------------|--------|--------|--------|-----|--------|--------|--------|-----|
| 605 Advertising | 125 | 42 | - | 0% | 125 | 42 | - | 0% |
| 610 Bank Fees | 2,810 | 937 | 84 | 3% | 2,800 | 933 | 84 | 3% |
| 620 Communications & Internet | 5,650 | 1,883 | 2,031 | 36% | 4,650 | 1,550 | 1,975 | 42% |
| 622 Board Exp | 250 | 83 | - | 0% | 250 | 83 | - | 0% |
| 625 Equip - Field (\$300-\$4999) | 1,250 | 417 | - | 0% | 3,250 | 1,083 | 858 | 26% |
| 630 Equip - Office | 850 | 283 | 38 | 4% | 1,350 | 450 | 52 | 4% |
| 640 Fuel & Oil | 14,000 | 4,667 | 3,459 | 25% | 2,250 | 750 | 1,335 | 59% |
| 645 Insurance | 38,500 | 12,833 | 25,661 | 67% | 38,500 | 12,833 | 25,661 | 67% |

20

20.6

| | | | | | | | | | |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|------------|
| 650 | Interest | 1,175 | 392 | 108 | 9% | 1,925 | 642 | 1,167 | 61% |
| 657 | Lab | 16,000 | 5,333 | 5,533 | 35% | 21,000 | 7,000 | 4,874 | 23% |
| 660 | Memberships & Subscriptions | 28,450 | 9,483 | 17,797 | 63% | 5,450 | 1,817 | 4,455 | 82% |
| 665 | Mileage Reimb | 1,500 | 500 | 712 | 47% | 1,500 | 500 | 712 | 47% |
| 670 | Postage & Shipping | 4,825 | 1,608 | 1,373 | 28% | 4,775 | 1,592 | 1,373 | 29% |
| 675 | Professional Services | 35,000 | 11,667 | 10,650 | 30% | 23,000 | 7,667 | 12,107 | 53% |
| 685 | Rents | 5,950 | 1,983 | 935 | 16% | 3,950 | 1,317 | 935 | 24% |
| 690 | Safety & Security | 3,075 | 1,025 | 12,065 | 392% | 9,075 | 3,025 | 2,931 | 32% |
| 700 | Tools & Instruments | 3,875 | 1,292 | 2,109 | 54% | 4,875 | 1,625 | 1,321 | 27% |
| 703 | Supplies - Clothing & Personal | 1,200 | 400 | 762 | 63% | 1,700 | 567 | 864 | 51% |
| 705 | Supplies - Office | 3,225 | 1,075 | 1,687 | 52% | 3,825 | 1,275 | 1,194 | 31% |
| 715 | Treatment Chemicals | 47,000 | 15,667 | 4,785 | 10% | 65,000 | 21,667 | 20,405 | 31% |
| 720 | Supplies - Operating - Other | 11,525 | 3,842 | 5,172 | 45% | 11,525 | 3,842 | 5,186 | 45% |
| 730 | Taxes - Licenses | 1,750 | 583 | 198 | 11% | 2,550 | 850 | 497 | 19% |
| 735 | Training | 4,250 | 1,417 | 277 | 7% | 4,250 | 1,417 | 707 | 17% |
| 745 | Travel | 2,750 | 917 | 262 | 10% | 2,250 | 750 | 560 | 25% |
| 750 | Utilities | 112,600 | 37,533 | 48,677 | 43% | 72,600 | 24,200 | 24,848 | 34% |
| 760 | Waste Disposal | 550 | 183 | 73 | 13% | 60,250 | 20,083 | 26,621 | 44% |
| 795 | Yolo Co | 42,000 | 14,000 | 16,769 | 40% | | | | |
| 799 | Misc | 5,375 | 1,792 | - | 0% | 5,375 | 1,792 | - | 0% |
| Services and Supplies > | | 395,510 | 131,837 | 161,212 | 41% | 358,050 | 119,350 | 140,717 | 39% |
| 810 | R&R Buildings & Grounds | 7,000 | 2,333 | 4,479 | 64% | 7,000 | 2,333 | 1,046 | 15% |
| 815 | R & R Damage Claims | 5,000 | 1,667 | 678 | 14% | 5,000 | 1,667 | - | 0% |
| 820 | R&R Lift Stations | - | - | - | 0% | - | - | - | 0% |
| 830 | R&R Equipment | 2,000 | 667 | - | 0% | 6,000 | 2,000 | 4,625 | 77% |
| 832 | R&R Mains/Service Lines | - | - | - | 0% | - | - | - | 0% |
| 840 | R&R Vehicles (\$2k/vehicle) | 5,250 | 1,750 | 2,135 | 41% | 5,250 | 1,750 | 350 | 7% |
| Repairs & Replacement > | | 19,250 | 6,417 | 7,292 | 38% | 23,250 | 7,750 | 6,021 | 26% |
| Total Expenses > | | 906,028 | 302,009 | 318,567 | 35% | 948,617 | 316,206 | 324,715 | 34% |

29.7

| 4 Administration - Budget Variance Report Jul 2016 | | 2016 - 2017 Budget | | Actual | Target % > 33.3% | Total |
|--|--|--------------------|----------------|----------------|-------------------------|----------------|
| Thru End of October 2016 | | Annual | YTD | YTD | % Spent | Remaining |
| Expenses | | | | | | |
| 505 | Salaries & Wages | 365,469 | 121,823 | 111,707 | 30.6% | 253,762 |
| 510 | Contracted Labor | - | - | - | | - |
| 520 | FICA - District Share | 30,241 | 10,080 | 8,300 | 27.4% | 21,941 |
| 530 | Medical Ins - District Share | 74,799 | 24,933 | 26,086 | 34.9% | 48,713 |
| 540 | PERS - District Share | 37,160 | 12,387 | 9,791 | 26.3% | 27,369 |
| 550 | Unemployment | 12,000 | 4,000 | 1,302 | 10.9% | 10,698 |
| 560 | Workers Comp Ins | 10,415 | 3,472 | 1,906 | 18.3% | 8,509 |
| Salaries and Employee Benefits > | | 530,085 | 176,695 | 159,092 | 30.0% | 370,993 |
| 605 | Advertising | 250 | 83 | - | 0.0% | 250 |
| 610 | Bank Fees | 5,600 | 1,867 | 168 | 3.0% | 5,432 |
| 620 | Communications & Internet | 3,300 | 1,100 | 1,768 | 53.6% | 1,532 |
| 622 | Board Exp | 500 | 167 | - | 0.0% | 500 |
| 625 | Equip - Field (up to \$4999) | 0 | 0 | - | 0.0% | 0 |
| 630 | Equip - Office | 700 | 233 | 76 | 10.9% | 624 |
| 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 | 900 | 300 | 170 | 18.9% | 730 |
| 665 | Mileage Reimb | 2,000 | 667 | 1,255 | 62.8% | 745 |
| 670 | Postage & Shipping | 9,400 | 3,133 | 2,730 | 29.0% | 6,670 |
| 675 | Professional Services (Legal, IT, etc) | 20,000 | 6,667 | 18,988 | 94.9% | 1,012 |
| 685 | Rents | 7,400 | 2,467 | 1,869 | 25.3% | 5,531 |
| 690 | Safety & Security (boots) | 2,000 | 667 | 534 | 26.7% | 1,466 |
| 700 | Tools & Instruments | 0 | 0 | - | 0.0% | 0 |
| 703 | Supplies - Clothing & Personal | 400 | 133 | 578 | 144.5% | (178) |
| 705 | Supplies - Office | 5,000 | 1,667 | 1,999 | 40.0% | 3,001 |
| 715 | Treatment Chemicals | - | - | - | 0.0% | - |
| 720 | Supplies - Operating - Other | 50 | 17 | - | 0.0% | 50 |
| 730 | Taxes - Licenses | 0 | 0 | - | 0.0% | 0 |
| 735 | Training (Classes, books) | 2,500 | 833 | 169 | 6.8% | 2,331 |
| 745 | Travel / Lodging | 2,500 | 833 | 192 | 7.7% | 2,308 |
| 750 | Utilities | 5,200 | 1,733 | 1,942 | 37.3% | 3,258 |
| 760 | Waste Disposal | 500 | 167 | 145 | 29.0% | 355 |
| 795 | Yolo Co | 0 | 0 | - | 0.0% | 0 |
| 799 | Misc | 500 | 167 | - | 0.0% | 500 |
| Services and Supplies > | | 68,700 | 22,900 | 32,583 | 47.4% | 36,117 |
| 810 | R&R Buildings & Grounds | 4,000 | 1,333 | 1,184 | 29.6% | 2,816 |
| 815 | R & R Damage Claims | 0 | 0 | - | 0.0% | 0 |
| 820 | R&R Lift Stations | - | - | - | 0.0% | - |
| 830 | R&R Equipment | 2,000 | 667 | - | 0.0% | 2,000 |
| 832 | R&R Mains/Service Lines | 0 | 0 | - | 0.0% | 0 |
| 840 | R&R Vehicles (\$2k/vehicle) | 2,500 | 833 | 100 | 4.0% | 2,400 |
| Repairs & Replacement > | | 8,500 | 2,833 | 1,284 | 15.1% | 7,216 |
| Total Expenses > | | 607,285 | 202,428 | 192,959 | 31.8% | 414,326 |

Expense Notes

- 620 Communications & Internet** **Increased speed of internet, increasing expense**
- 665 Mileage** **Multiple required meetings in Sacramento and Lakeport by GM**
- 675 Professional Services** **Attorney Fees for easements concerning Director Kuehn**
- 703 Supplies - Clothing & Personal** **New staff shirts**
- 705 Supplies - Office** **Purchase of new year calendars and bulk envelopes**
- 750 Utilities** **PG&E**

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2,028

D\C - Budget Variance Report Jul 2016

Target % > 33.3%

Thru End of October 2016

2016 - 2017 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

| | | | | | | |
|----------------------------------|--------------------------------|----------------|---------------|---------------|--------------|---------------|
| 505 | Salaries & Wages | 63,954 | 21,318 | 22,355 | 35.0% | 41,599 |
| 510 | Contracted Labor | - | - | - | | - |
| 520 | FICA - District Share | 5,221 | 1,740 | 1,694 | 32.4% | 3,527 |
| 530 | Medical Ins - District Share | 20,000 | 6,667 | 2,915 | 14.6% | 17,085 |
| 540 | PERS - District Share | 3,159 | 1,053 | 742 | 23.5% | 2,417 |
| 550 | Unemployment | 0 | 0 | | 0.0% | 0 |
| 560 | Workers Comp Ins | 3,339 | 1,113 | 1,297 | 38.8% | 2,042 |
| Salaries and Employee Benefits > | | 95,671 | 31,890 | 29,003 | 30.3% | 66,668 |
| 605 | Advertising | - | - | - | 0.0% | - |
| 610 | Bank Fees | - | - | - | 0.0% | - |
| 620 | Communications & Internet | - | - | - | 0.0% | - |
| 622 | Board Exp | - | - | - | 0.0% | - |
| 625 | Equip - Field (up to \$4999) | 2,500 | 833 | - | 0.0% | 2,500 |
| 630 | Equip - Office | - | - | - | 0.0% | - |
| 640 | Fuel & Oil | 4,000 | 1,333 | 2,241 | 56.0% | 1,759 |
| 645 | Insurance | - | - | - | 0.0% | - |
| 650 | Interest | 1,750 | 583 | 262 | 15.0% | 1,488 |
| 657 | Outsource Lab / Internal Lab | - | - | - | 0.0% | - |
| 660 | Memberships & Subscriptions | - | - | - | 0.0% | - |
| 665 | Mileage Reimb | 500 | 167 | 168 | 33.6% | 332 |
| 670 | Postage & Shipping | 50 | 17 | 1 | 2.0% | 49 |
| 675 | Professional Services (SCADA) | - | - | - | 0.0% | - |
| 685 | Rents | 500 | 167 | - | 0.0% | 500 |
| 690 | Safety & Security (boots) | 2,150 | 717 | 897 | 41.7% | 1,253 |
| 700 | Tools & Instruments | 3,750 | 1,250 | 64 | 1.7% | 3,686 |
| 703 | Supplies - Clothing & Personal | 1,500 | 500 | 537 | 35.8% | 963 |
| 705 | Supplies - Office | 250 | 83 | - | 0.0% | 250 |
| 715 | Treatment Chemicals | - | - | - | 0.0% | - |
| 720 | Supplies - Operating - Other | 13,000 | 4,333 | 3,368 | 25.9% | 9,632 |
| 730 | Taxes - Licenses | 500 | 167 | 73 | 0.0% | 427 |
| 735 | Training (classes, books) | 1,500 | 500 | 385 | 25.7% | 1,115 |
| 745 | Travel / Lodging | 1,000 | 333 | 331 | 33.1% | 669 |
| 750 | Utilities | - | - | - | 0.0% | - |
| 760 | Waste Disposal | - | - | - | 0.0% | - |
| 795 | Yolo Co | - | - | - | 0.0% | - |
| 799 | Misc | 250 | 83 | - | 0.0% | 250 |
| Services and Supplies > | | 33,200 | 11,067 | 8,327 | 25.1% | 24,873 |
| 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) | - | - | - | 0.0% | - |
| Repairs & Replacement > | | 0 | 0 | - | 0.0% | 0 |
| Total Expenses > | | 128,871 | 42,957 | 37,330 | 29.0% | 91,541 |

Expense Notes

703 Supplies - Clothing & Personal

New Pants for DC Crew

735 Training

Eric Luna T-2, Jeremy Backus Wtr Dist Trtment Review

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| Thru End of October 2016 | | 2016 - 2017 Budget | | Actual | % | Total |
|----------------------------------|--------------------------------|--------------------|----------------|----------------|--------------|----------------|
| Expenses | | Annual | YTD | YTD | Spent | Remaining |
| 505 | Salaries & Wages | 149,586 | 49,862 | 55,607 | | 93,979 |
| 510 | Contracted Labor | 28,000 | 9,333 | 3,000 | 39.2% | 25,000 |
| 520 | FICA - District Share | 12,246 | 4,082 | 4,061 | 33.2% | 8,185 |
| 530 | Medical Ins - District Share | 47,030 | 15,677 | 14,930 | 31.7% | 32,100 |
| 540 | PERS - District Share | 9,165 | 3,055 | 2,944 | 32.1% | 6,221 |
| 550 | Unemployment | 0 | 0 | | 0.0% | 0 |
| 560 | Workers Comp Ins | 8,411 | 2,804 | 3,387 | 40.3% | 5,024 |
| Salaries and Employee Benefits > | | 254,439 | 84,813 | 83,929 | 33.0% | 170,509 |
| 605 | Advertising | 0 | 0 | | 0.0% | 0 |
| 610 | Bank Fees | 0 | 0 | | 0.0% | 0 |
| 620 | Communications & Internet | 3,000 | 1,000 | 1,091 | 36.4% | 1,909 |
| 622 | Board Exp | 0 | 0 | - | 0.0% | 0 |
| 625 | Equip - Field (up to \$4999) | 2,000 | 667 | 858 | 42.9% | 1,142 |
| 630 | Equip - Office | 1,000 | 333 | 14 | 1.4% | 986 |
| 640 | Fuel & Oil (Schaeffers) | 250 | 83 | 214 | 85.6% | 36 |
| 645 | Insurance | 38,500 | 12,833 | 25,661 | 66.7% | 12,839 |
| 650 | Interest | 1,050 | 350 | 1,036 | 98.7% | 14 |
| 657 | Outsource Lab / Internal Lab | 21,000 | 7,000 | 4,874 | 23.2% | 16,126 |
| 660 | Memberships & Subscriptions | 5,000 | 1,667 | 4,370 | 87.4% | 630 |
| 665 | Mileage Reimb | 500 | 167 | | 0.0% | 500 |
| 670 | Postage & Shipping | 50 | 17 | 7 | 14.0% | 43 |
| 675 | Professional Services (SCADA) | 13,000 | 4,333 | 2,613 | 20.1% | 10,387 |
| 685 | Rents | - | - | - | 0.0% | - |
| 690 | Safety & Security (boots) | 7,000 | 2,333 | 2,215 | 31.6% | 4,785 |
| 700 | Tools & Instruments | 3,000 | 1,000 | 1,289 | 43.0% | 1,711 |
| 703 | Supplies - Clothing & Personal | 1,500 | 500 | 306 | 20.4% | 1,194 |
| 705 | Supplies - Office | 1,200 | 400 | 194 | 16.2% | 1,006 |
| 715 | Treatment Chemicals | 65,000 | 21,667 | 20,405 | 31.4% | 44,595 |
| 720 | Supplies - Operating - Other | 5,000 | 1,667 | 3,502 | 70.0% | 1,498 |
| 730 | Taxes - Licenses | 2,300 | 767 | 460 | 20.0% | 1,840 |
| 735 | Training (classes, books) | 3,000 | 1,000 | 430 | 14.3% | 2,570 |
| 745 | Travel / Lodging | 1,000 | 333 | 298 | 29.8% | 702 |
| 750 | Utilities | 70,000 | 23,333 | 23,877 | 34.1% | 46,123 |
| 760 | Waste Disposal | 60,000 | 20,000 | 26,548 | 44.2% | 33,452 |
| 795 | Yolo Co | 0 | 0 | - | 0.0% | 0 |
| 799 | Misc | 5,000 | 1,667 | | 0.0% | 5,000 |
| Services and Supplies > | | 309,350 | 103,117 | 120,262 | 38.9% | 189,088 |
| 810 | R&R Buildings & Grounds | 5,000 | 1,667 | 454 | 9.1% | 4,546 |
| 815 | R & R Damage Claims | 5,000 | 1,667 | - | 0.0% | 5,000 |
| 820 | R&R Lift Stations | - | - | - | 0.0% | - |
| 830 | R&R Equipment | 5,000 | 1,667 | 4,625 | 92.5% | 375 |
| 832 | R&R Mains/Service Lines | - | - | - | 0.0% | - |
| 840 | R&R Vehicles (\$2k/vehicle) | 4,000 | 1,333 | 300 | 7.5% | 3,700 |
| Repairs & Replacement > | | 19,000 | 6,333 | 5,379 | 28.3% | 13,621 |
| Total Expenses > | | 582,789 | 194,263 | 209,570 | 36.0% | 373,218 |

Expense Notes

| | |
|------------------------------------|--|
| 625 Equip - Field (\$399 - \$4999) | Needle valves for effluent pps 1 & 3 |
| 645 Insurance | Annual Auto/General Liability to JPIA |
| 660 Memberships & Subscriptions | Association of California Water Agencies Dues |
| 690 Safety and Security | Multiple months of Protective Gloves |
| 715 Supplies - Chemicals | Plymer |
| 720 Supplies - Operating - Other | Gate Valve, materials to rebuild Chlorine Feed Pumps |
| 750 Utilities | Monthly PG&E bill averages \$2,200 with Hayden Solar equalling \$5,743 |
| 760 Waste Disposal | Sludge Season |
| 830 R&R Equipment | Sewer Tractor Cameras, Chlorine Feed Pump |

2.9.10

4 Water - Budget Variance Report July 2016 Target % > 33.3%

Thru End of October 2016

2016 - 2017 Budget

| Expenses | Annual | YTD | Actual YTD | % Spent | Total Remaining |
|------------------------------------|----------------|----------------|----------------|--------------|-----------------|
| 505 Salaries & Wages | 123,169 | 41,056 | 40,034 | 32.5% | 83,135 |
| 510 Contracted Labor | - | - | - | - | - |
| 520 FICA - District Share | 10,293 | 3,431 | 3,037 | 29.5% | 7,256 |
| 530 Medical Ins - District Share | 18,362 | 6,121 | 5,829 | 31.7% | 12,533 |
| 540 PERS - District Share | 15,844 | 5,281 | 3,690 | 23.3% | 12,154 |
| 550 Unemployment | 0 | 0 | - | 0.0% | 0 |
| 560 Workers Comp Ins | 10,722 | 3,574 | 3,426 | 32.0% | 7,296 |
| Salaries and Employee Benefits > | 178,390 | 59,463 | 56,016 | 31.4% | 122,374 |
| 605 Advertising | 0 | 0 | - | 0.0% | 0 |
| 610 Bank Fees | 0 | 0 | - | 0.0% | 0 |
| 620 Communications & Internet | 4,000 | 1,333 | 1,147 | 28.7% | 2,853 |
| 622 Board Exp | 0 | 0 | - | 0.0% | 0 |
| 625 Equip - Field (\$300 - \$4999) | 0 | 0 | - | 0.0% | 0 |
| 630 Equip - Office | 500 | 167 | - | 0.0% | 500 |
| 640 Fuel & Oil | 12,000 | 4,000 | 2,338 | 19.5% | 9,662 |
| 645 Insurance | 38,500 | 12,833 | 25,661 | 66.7% | 12,839 |
| 650 Interest | 300 | 100 | (23) | -7.7% | 323 |
| 657 Outside Lab / Internal Lab | 16,000 | 5,333 | 5,533 | 34.6% | 10,467 |
| 660 Memberships & Subscriptions | 28,000 | 9,333 | 17,712 | 63.3% | 10,288 |
| 665 Mileage Reimb | 500 | 167 | - | 0.0% | 500 |
| 670 Postage & Shipping | 100 | 33 | 7 | 7.0% | 93 |
| 675 Professional Services (SCADA) | 25,000 | 8,333 | 1,156 | 4.6% | 23,844 |
| 685 Rents | 2,000 | 667 | - | 0.0% | 2,000 |
| 690 Safety & Security (boots) | 1,000 | 333 | 11,349 | 1134.9% | (10,349) |
| 700 Tools & Instruments | 2,000 | 667 | 2,077 | 103.9% | (77) |
| 703 Supplies - Clothing & Personal | 1,000 | 333 | 204 | 20.4% | 796 |
| 705 Supplies - Office | 600 | 200 | 687 | 114.5% | (87) |
| 715 Treatment Chemicals | 47,000 | 15,667 | 4,785 | 10.2% | 42,215 |
| 720 Supplies - Operating - Other | 5,000 | 1,667 | 3,488 | 69.8% | 1,512 |
| 730 Taxes - Licenses | 1,500 | 500 | 161 | 10.7% | 1,339 |
| 735 Training (classes, books) | 3,000 | 1,000 | - | 0.0% | 3,000 |
| 745 Travel / Lodging | 1,500 | 500 | - | 0.0% | 1,500 |
| 750 Utilities | 110,000 | 36,667 | 47,706 | 43.4% | 62,294 |
| 760 Waste Disposal | 300 | 100 | - | 0.0% | 300 |
| 795 Yolo Co | 42,000 | 14,000 | 16,769 | 39.9% | 25,231 |
| 799 Misc | 5,000 | 1,667 | - | 0.0% | 5,000 |
| Services and Supplies > | 346,800 | 115,600 | 140,757 | 40.6% | 206,043 |
| 810 R&R Buildings & Grounds | 5,000 | 1,667 | 3,887 | 77.7% | 1,113 |
| 815 R & R Damage Claims | 5,000 | 1,667 | 678 | 13.6% | 4,322 |
| 820 R&R Lift Stations | - | - | - | - | - |
| 830 R&R Equipment | 1,000 | 333 | - | 0.0% | 1,000 |
| 832 R&R Mains/Service Lines | - | - | - | 0.0% | - |
| 840 R&R Vehicles (\$2k/vehicle) | 4,000 | 1,333 | 2,085 | 52.1% | 1,915 |
| Repairs & Replacement > | 15,000 | 5,000 | 6,650 | 44.3% | 8,350 |
| Total Expenses > | 540,190 | 180,063 | 203,423 | 37.7% | 336,767 |

Expense Notes:

- 645 Insurance Annual Auto/General Liability to JPIA
- 660 Memberships and Subscriptions Large Water System Fees 7/1/15 thru 6/30/16
- 690 Safety and Security Upgrade security system \$9,429, approved 7/21/16 Regular Board Mtg ,New Fire Extinguishers \$780.00
- 700 Tools & Instruments Ozone Leak Detector and microscope \$1,478
- 705 Supplies - Office Toner for new printer
- 720 Supplies - Inventory Rebuild kits for Oxygen Generator \$1,255
- 750 Utilities Monthly PG&E bill is averaging \$11,900, until September Bill \$12,828
- 810 R&R Buildings & Grounds Tank Rental (\$1,324) Clear PVC piping (\$794) Generator Oil
- 840 R&R Vehicles Pwr steering pp, A/C, whl algnmnt for Ford Ranger & new tires for Chevy

25

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July through October 2016

2.9.11

| | Water (CRP) | Sewer (CRP) | Total CRP | TOTAL |
|---|-------------------------|-------------------------|--------------------------|--------------------------|
| Income | | | | |
| Income | | | | |
| 425 · CRP (Capital Replacment Plan) | 90,544.13 | 91,371.82 | 181,915.95 | 181,915.95 |
| 430 · Penalty & Interest | 436.57 | 400.18 | 836.75 | 836.75 |
| Total Income | 90,980.70 | 91,772.00 | 182,752.70 | 182,752.70 |
| Total Income | 90,980.70 | 91,772.00 | 182,752.70 | 182,752.70 |
| Gross Profit | 90,980.70 | 91,772.00 | 182,752.70 | 182,752.70 |
| Expense | | | | |
| Salaries & EE Benefits | | | | |
| 505 · Salaries & Wages | 13,643.72 | 11,061.15 | 24,704.87 | 24,704.87 |
| 520 · FICA - District Share | 942.17 | 846.18 | 1,788.35 | 1,788.35 |
| 530 · Medical Ins - Dist Share | 5,426.85 | 1,454.99 | 6,881.84 | 6,881.84 |
| 540 · PERS - District Share | 539.86 | 543.01 | 1,082.87 | 1,082.87 |
| 560 · Workers Comp Ins | 1,296.67 | 1,296.66 | 2,593.33 | 2,593.33 |
| Total Salaries & EE Benefits | 21,849.27 | 15,201.99 | 37,051.26 | 37,051.26 |
| Services & Supplies | | | | |
| 625 · Equip - Field (\$300-\$4999) | 0.00 | 810.17 | 810.17 | 810.17 |
| 640 · Fuel & Oil | 269.80 | 269.80 | 539.60 | 539.60 |
| 650 · Interest | 120.89 | 140.82 | 261.71 | 261.71 |
| 675 · Professional Services | 2,750.00 | 0.00 | 2,750.00 | 2,750.00 |
| 690 · Safety & Security | 121.98 | 121.96 | 243.94 | 243.94 |
| 720 · Supplies - Inventory - Other | 3,204.60 | 606.18 | 3,810.78 | 3,810.78 |
| Total Services & Supplies | 6,467.27 | 1,948.93 | 8,416.20 | 8,416.20 |
| Repairs & Replacement | | | | |
| 810 · R&R Buildings & Grounds | 7,093.92 | 622.55 | 7,716.47 | 7,716.47 |
| 820 · R&R Electronics | 0.00 | 3,428.01 | 3,428.01 | 3,428.01 |
| 830 · R&R Equipment | 7,034.04 | 0.00 | 7,034.04 | 7,034.04 |
| 832 · R&R D/C | 16,097.91 | 0.00 | 16,097.91 | 16,097.91 |
| 840 · R&R Vehicles | 1,214.67 | 1,253.53 | 2,468.20 | 2,468.20 |
| Total Repairs & Replacement | 31,440.54 | 5,304.09 | 36,744.63 | 36,744.63 |
| Total Expense | 59,757.08 | 22,455.01 | 82,212.09 | 82,212.09 |
| Net Income | <u>31,223.62</u> | <u>69,316.99</u> | <u>100,540.61</u> | <u>100,540.61</u> |

Clearlake Oaks Co Water District

Budget Variance Report August 2016

SEWER-CRP

Target % > 33.3%

2.9.12

Thru End of October 2016

| Summary | Budget Annual | YTD | Actual YTD Amount % |
|---------------------------------------|---------------|---------------|---------------------|
| SEWER CRP Revenue | 297,440 | 99,147 | 91,372 30.7% |
| Penalty & Interest | | | 400 |
| SEWER CRP Expenses | 164,686 | 54,895 | 22,456 13.6% |
| (1/2 Vac all Camera) Debt Service Exp | 47,961 | 15,987 | 15,987 |
| USDA Annual Payment | 129,000 | 43,000 | |
| I & I/Lift Station Rehab Improvements | 42,000 | 14,000 | |
| Short term depreciation reserve | 30,000 | 10,000 | 10,000 |
| Previous Year Balance | 208,351 | | |
| Operating Balance (loss) | 92,144 | 30,715 | 43,329 |

Revenue is down 2% due to rate increase did not reflect until August, with billing being a month behind

| | | 2016 - 2017 Budget | | Actual | % | Total |
|--|--------------------------------|--------------------|---------------|---------------|--------------|----------------|
| Expenses | | Annual | YTD | YTD | Spent | Remaining |
| 505 | Salaries & Wages | 31,977 | 10,659 | 11,061 | 34.6% | 20,916 |
| 510 | Contracted Labor | - | - | - | - | - |
| 520 | FICA - District Share | 2,610 | 870 | 846 | 32.4% | 1,764 |
| 530 | Medical Ins - District Share | 10,000 | 3,333 | 1,455 | 14.6% | 8,545 |
| 540 | PERS - District Share | 1,580 | 527 | 543 | 34.4% | 1,037 |
| 550 | Unemployment | - | - | - | 0.0% | - |
| 560 | Workers Comp Ins | 1,669 | 556 | 1,297 | 77.7% | 372 |
| Salaries and Employee Benefits > | | 47,836 | 15,945 | 15,202 | 31.8% | 32,634 |
| 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) | 1,250 | 417 | 810 | 64.8% | 440 |
| 630 | Equip - Office | - | - | - | 0.0% | - |
| 640 | Fuel & Oil | 2,000 | 667 | 270 | 13.5% | 1,730 |
| 645 | Insurance | - | - | - | 0.0% | - |
| 650 | Interest | 875 | 292 | 141 | 16.1% | 734 |
| 657 | Outsource Lab / Internal Lab | - | - | - | 0.0% | - |
| 660 | Memberships & Subscriptions | - | - | - | 0.0% | - |
| 665 | Mileage Reimb | - | - | - | 0.0% | - |
| 670 | Postage & Shipping | 25 | 8 | - | 0.0% | 25 |
| 675 | Professional Services (SCADA) | - | - | - | 0.0% | - |
| 685 | Rents | 250 | 83 | - | 0.0% | 250 |
| 690 | Safety & Security (boots) | 1,075 | 358 | 122 | 11.3% | 953 |
| 700 | Tools & Instruments | 1,875 | 625 | - | 0.0% | 1,875 |
| 703 | Supplies - Clothing & Personal | - | - | - | 0.0% | - |
| 705 | Supplies - Office | 125 | 42 | - | 0.0% | 125 |
| 715 | Treatment Chemicals | - | - | - | 0.0% | - |
| 720 | Supplies - Operating - Other | 6,500 | 2,167 | 606 | 9.3% | 5,894 |
| 730 | Taxes - Licenses | 250 | 83 | - | 0.0% | 250 |
| 735 | Training (classes, books) | - | - | - | 0.0% | - |
| 745 | Travel / Lodging | - | - | - | 0.0% | - |
| 750 | Utilities | - | - | - | 0.0% | - |
| 760 | Waste Disposal | - | - | - | 0.0% | - |
| 795 | Yolo Co | - | - | - | 0.0% | - |
| 799 | Misc | 125 | 42 | - | 0.0% | 125 |
| Services and Supplies > | | 14,350 | 4,783 | 1,949 | 13.6% | 12,401 |
| 810 | R&R Buildings & Grounds | 25,000 | 8,333 | 623 | 2.5% | 24,377 |
| 815 | R & R Damage Claims | - | - | - | 0.0% | - |
| 820 | R&R Lift Stations | 10,000 | 3,333 | 3,428 | 34.3% | 6,572 |
| 830 | R&R Equipment | 5,000 | 1,667 | - | 0.0% | 5,000 |
| 832 | R&R Mains/Service Lines | 50,000 | 16,667 | - | 0.0% | 50,000 |
| 840 | R&R Vehicles (\$2k/vehicle) | 12,500 | 4,167 | 1,254 | 10.0% | 11,246 |
| Repairs & Replacement > | | 102,500 | 34,167 | 5,305 | 5.2% | 97,195 |
| Total Expenses > | | 164,686 | 54,895 | 22,456 | 13.6% | 142,230 |

Expense Notes

625 Field Equip
820 R&R Lift Stations

Down hole roller for camera trailer
LS # 10 Repairs to Action \$2,100, Check Valves for LS 10 \$1,188

27

Clearlake Oaks Co Water District
Budget Variance Report August 2016

4

Target % > 33.3%

2.9.13

| Thru End of October 2016 Summary | WATER - CRP Budget | | Actual YTD | |
|-------------------------------------|-----------------------|---------------|---------------|-------|
| | Annual | YTD | Amount | % |
| WATER CRP Revenue | 287,532 | 95,844 | 90,544 | 31.5% |
| Penalty & Interest | | | 437 | |
| WATER CRP Expenses | 164,686 | 54,895 | 59,758 | 36.3% |
| (1/2 Vac Con) Debt Service Exp | 26,079 | 8,693 | 8,693 | |
| **Previous Year Balance | 167,406 | | | |
| Operating Balance (loss) | 264,173 | 88,058 | 22,530 | |

**** this amount reflects \$40,000 taken from last years CRP for Generator**

Revenue is down 2% due to rate increase did not reflect until August, with billing being a month behind

| Expenses | 2016 - 2017 Budget | | Actual YTD | % Spent | Total Remaining |
|--|--------------------|---------------|---------------|--------------|-----------------|
| | Annual | YTD | | | |
| 505 Salaries & Wages | 31,977 | 10,659 | 13,644 | 42.7% | 18,333 |
| 510 Contracted Labor | - | - | - | - | - |
| 520 FICA - District Share | 2,610 | 870 | 942 | 36.1% | 1,668 |
| 530 Medical Ins - District Share | 10,000 | 3,333 | 5,427 | 54.3% | 4,573 |
| 540 PERS - District Share | 1,580 | 527 | 540 | 34.2% | 1,040 |
| 550 Unemployment | - | - | - | 0.0% | - |
| 560 Workers Comp Ins | 1,669 | 556 | 1,297 | 77.7% | 372 |
| Salaries and Employee Benefits > | 47,836 | 15,945 | 21,850 | 45.7% | 25,986 |
| 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) | 1,250 | 417 | - | 0.0% | 1,250 |
| 640 Fuel & Oil | 2,000 | 667 | 270 | 13.5% | 1,730 |
| 645 Insurance | - | - | - | 0.0% | - |
| 650 Interest | 875 | 292 | 121 | 13.8% | 754 |
| 657 Outsource Lab / Internal Lab | - | - | - | 0.0% | - |
| 660 Memberships & Subscriptions | - | - | - | 0.0% | - |
| 665 Mileage Reimb | - | - | - | 0.0% | - |
| 670 Postage & Shipping | 25 | 8 | - | 0.0% | 25 |
| 675 Professional Services (SCADA) | - | - | 2,750 | 0.0% | (2,750) |
| 685 Rents | 250 | 42 | - | 0.0% | 250 |
| 690 Safety & Security (boots) | 1,075 | 358 | 122 | 11.3% | 953 |
| 700 Tools & Instruments | 1,875 | 625 | - | 0.0% | 1,875 |
| 703 Supplies - Clothing & Personal | - | - | - | 0.0% | - |
| 705 Supplies - Office | 125 | 42 | - | 0.0% | 125 |
| 715 Treatment Chemicals | - | - | - | 0.0% | - |
| 720 Supplies - Operating - Other | 6,500 | 2,167 | 3,204 | 49.3% | 3,296 |
| 730 Taxes - Licenses | 250 | 83 | - | 0.0% | 250 |
| 735 Training (classes, books) | - | - | - | 0.0% | - |
| 745 Travel / Lodging | - | - | - | 0.0% | - |
| 750 Utilities | - | - | - | 0.0% | - |
| 760 Waste Disposal | - | - | - | 0.0% | - |
| 795 Yolo Co | - | - | - | 0.0% | - |
| 799 Misc | 125 | 21 | - | 0.0% | 125 |
| Services and Supplies > | 14,350 | 4,721 | 6,467 | 45.1% | 7,883 |
| 810 R&R Buildings & Grounds | 25,000 | 8,333 | 7,094 | 28.4% | 17,906 |
| 815 R & R Damage Claims | - | - | - | 0.0% | - |
| 820 R&R Lift Stations | 10,000 | 3,333 | - | 0.0% | 10,000 |
| 830 R&R Equipment | 5,000 | 1,667 | 7,034 | 140.7% | (2,034) |
| 832 R&R Mains/Service Lines | 50,000 | 16,667 | 16,098 | 32.2% | 33,902 |
| 840 R&R Vehicles (\$2k/vehicle) | 12,500 | 4,167 | 1,215 | 9.7% | 11,285 |
| Repairs & Replacement > | 102,500 | 34,167 | 31,441 | 30.7% | 71,059 |
| Total Expenses > | 164,686 | 54,833 | 59,758 | 36.3% | 104,928 |

Expense Notes

- 675 Professional Services Leak Repair in Redwood Wtr Tnk
- 720 Supplies - inventory 18 meters for inventory \$1,393,
- 830 R&R Equipment Controller and Reactor Replacement for 03 Generator, approved at 7-21-16 RM
- 832 R&R mains / Service Lines Clay Valves, \$14,855 Board approved

28

3:39 PM

11/08/16

Accrual Basis

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

2.0.14

| <u>Date</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|---|-----------------|--|------------------|
| 120 · EQUIPMENT (EQUIPMENT - WAS 1011181) | | | |
| 120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190) | | | |
| 08/08/2016 | Power Plus | 2016 Cummins 250 kw Tier 3 Generator | 29,876.14 |
| Total 120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 10... | | | 29,876.14 |
| Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181) | | | 29,876.14 |
| 122 · Buildings (OFFICE BUILDING - WAS 1011180) | | | |
| Total 122 · Buildings (OFFICE BUILDING - WAS 1011180) | | | |
| 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) | | | |
| 124.30 · Lift Stations | | | |
| 124.31 · Lift Station 7 Bypass | | | |
| 07/12/2016 | Pace | Returned PVC pipe | -1,275.84 |
| Total 124.31 · Lift Station 7 Bypass | | | -1,275.84 |
| 124.30 · Lift Stations - Other | | | |
| 09/19/2016 | Shape Inc. | 2 pumps for Lift Station #10 - Approved Eme... | 23,581.98 |
| Total 124.30 · Lift Stations - Other | | | 23,581.98 |
| Total 124.30 · Lift Stations | | | 22,306.14 |
| 124.50 · Mains | | | |
| Total 124.50 · Mains | | | |
| 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other | | | |
| Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other | | | |
| Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) | | | 22,306.14 |
| 125 · Land | | | |
| 09/13/2016 | TERESA FEDERIGI | Final pymt. for Harvey Blvd. tank easement | 1,000.00 |
| Total 125 · Land | | | 1,000.00 |
| TOTAL | | | 53,182.28 |

2,6

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

www.treasurer.ca.gov/pmia-laif/laif.asp
November 14,
2016

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

PMIA Average Monthly Yields

Account Number:
90-17-001

Tran Type Definitions

October 2016 Statement

| Effective Date | Transaction Date | Tran Type | Confirm Number | Authorized Caller | Amount |
|----------------|------------------|-----------|----------------|-------------------|--------|
| 10/14/2016 | 10/13/2016 | QRD | 1516994 | SYSTEM | 731.07 |

Account Summary

| | | | |
|-------------------|--------|--------------------|------------|
| Total Deposit: | 731.07 | Beginning Balance: | 481,142.51 |
| Total Withdrawal: | 0.00 | Ending Balance: | 481,873.58 |

30

MY ACCOUNTS

BILL PAY

TRANSFER FUNDS

MANAGE MONEY

2.6.1

(LAUNCHAPP?APPCODE=MY+ACCOUNTS)

(LAUNCHAPP?APPCODE=BILL+PAY)

ADDITIONAL SERVICES

CREDIT CARD APPLICATION

ESTATEMENTS

My Accounts

[Manage mobile alerts](#)

Make a transfer

DEPOSIT ACCOUNTS

PUBLIC REGULAR CHK [Quick peek](#) **\$288,038.89**
 Checking *3745 ****Available \$288,038.89**

PUBLIC REGULAR CHK [Quick peek](#) **\$200.00**
 Checking *3786 ****Available \$200.00**

PUBLIC REGULAR CHK [Quick peek](#) **\$167,855.99**
 Checking *0019 ****Available \$180,747.24**

REGULAR SAVINGS [Quick peek](#) **\$245,773.15**
 Savings *6990 ****Available \$245,773.15**

TOTAL DEPOSIT ACCOUNTS **\$701,868.03**

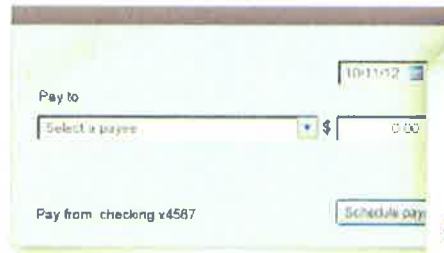
TIERED COMMERCIAL LOANS

Credit Line [Quick peek](#) **\$0.00**
 TCL Credit Line *1999 Available credit **\$440,000.00**

Note [Quick peek](#) **\$60,000.00**
 TCL Note *1001 **\$262.50 due 11/30/2016**
 pay

TOTAL TIERED COMMERCIAL LOANS **\$60,000.00**

Make a Payment



Make paying bills fast and easy

Pay your bills on one screen with one password in seconds.

[Signup for payments](#)

View My Spending

All categories

Last 30 days



- Uncategorized \$170,068.89 74%
- Household \$38,501.77 17%
- Tax Payment \$20,113.24 9%
- Bank Fee \$24.00 < 1%

[Go to FinanceWorks](#)

Outside Accounts

MY FINANCIAL INSTITUTION

Checking

[Quick peek](#)

Savings

[Quick peek](#)

Add Outside Accounts

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

2,6.7

Aged Accounts Receivable
As of 11/14/16

| <u>0-30 Days</u> | <u>31-60 Days</u> | <u>61-90 Days</u> | <u>91-120 Days</u> | <u>Over 120 Days</u> | <u>Total Balance</u> |
|------------------|-------------------|-------------------|--------------------|----------------------|----------------------|
| \$104,475.69 | \$6,624.79 | \$9,030.60 | \$8,186.01 | \$14,173.51 | <u>\$142,490.60</u> |

Total number of accounts with open balances: 945

These totals include all accounts on the Tax Roll

216.3

Clearlake Oaks County Water District

11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|-------------------------|---------------------------|-----------------|-----------|---|-----------|------------|
| 10/01/2016 | | | -split- | Deposit | | X | 364.61 | 80,778.33 |
| 10/02/2016 | | | -split- | Deposit | | X | 225.76 | 81,004.09 |
| 10/03/2016 | | | -split- | Deposit | | X | 4,355.10 | 85,359.19 |
| 10/03/2016 | | | -split- | Deposit | | X | 2,514.81 | 87,874.00 |
| 10/03/2016 | | | -split- | Deposit | | X | 4,870.46 | 92,744.46 |
| 10/03/2016 | | | -split- | Deposit | | X | 8,089.14 | 100,833.60 |
| 10/03/2016 | | | -split- | Deposit | | X | 3,539.95 | 104,373.55 |
| 10/03/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 85.00 | 104,458.55 |
| 10/03/2016 | | | Income:435 · Loans/Gr... | Deposit | | X | 64,527.90 | 168,986.45 |
| 10/03/2016 | | Bluefin | Services & Supplies:61... | | 975.38 | X | | 168,011.07 |
| 10/04/2016 | | | -split- | Deposit | | X | 1,512.52 | 169,523.59 |
| 10/04/2016 | | | -split- | Deposit | | X | 6,455.26 | 175,978.85 |
| 10/04/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 3,328.90 | 179,307.75 |
| 10/04/2016 | 30893 | ACWA/JPIA - W/C ... | 200 · ACCOUNTS PA... | | 63,931.60 | X | | 115,376.15 |
| 10/04/2016 | 30894 | Air Technology West | 200 · ACCOUNTS PA... | | 483.09 | X | | 114,893.06 |
| 10/04/2016 | 30895 | Alan Gardner | 200 · ACCOUNTS PA... | | 178.20 | X | | 114,714.86 |
| 10/04/2016 | 30896 | Alpha Analytical Labs | 200 · ACCOUNTS PA... | | 845.00 | X | | 113,869.86 |
| 10/04/2016 | 30897 | Brelje and Race Labo... | 200 · ACCOUNTS PA... | | 105.00 | X | | 113,764.86 |
| 10/04/2016 | 30898 | EEL River Fuels Inc | 200 · ACCOUNTS PA... | | 596.09 | X | | 113,168.77 |
| 10/04/2016 | 30899 | Grainger | 200 · ACCOUNTS PA... | 810132118 | 134.23 | X | | 113,034.54 |
| 10/04/2016 | 30900 | Hasa Inc | 200 · ACCOUNTS PA... | IN31153 | 3,151.93 | X | | 109,882.61 |
| 10/04/2016 | 30901 | Hayden Solar, LLC | 200 · ACCOUNTS PA... | | 4,691.11 | X | | 105,191.50 |
| 10/04/2016 | 30902 | Independant Busines... | 200 · ACCOUNTS PA... | 171500 | 647.84 | X | | 104,543.66 |
| 10/04/2016 | 30903 | John Hopkins. | 200 · ACCOUNTS PA... | | 1,000.00 | X | | 103,543.66 |
| 10/04/2016 | 30904 | John Lambirth Truck... | 200 · ACCOUNTS PA... | | 2,000.00 | X | | 101,543.66 |
| 10/04/2016 | 30905 | Kansas State Bank - ... | 200 · ACCOUNTS PA... | 3343293 | 6,519.87 | X | | 95,023.79 |
| 10/04/2016 | 30906 | Kansas State Bank (... | 200 · ACCOUNTS PA... | 3343907 Came... | 21,881.03 | X | | 73,142.76 |
| 10/04/2016 | 30907 | Mark Freeman, MD | 200 · ACCOUNTS PA... | | 176.00 | X | | 72,966.76 |
| 10/04/2016 | 30908 | Mendo Mill | 200 · ACCOUNTS PA... | | 417.00 | X | | 72,549.76 |
| 10/04/2016 | 30909 | Nave & Cortell, LLP | 200 · ACCOUNTS PA... | | 120.00 | X | | 72,429.76 |
| 10/04/2016 | 30910 | Quill | 200 · ACCOUNTS PA... | C4111118 | 139.00 | X | | 72,290.76 |
| 10/04/2016 | 30911 | Shape Inc. | 200 · ACCOUNTS PA... | | 23,581.98 | X | | 48,708.78 |
| 10/04/2016 | 30912 | Terminix | 200 · ACCOUNTS PA... | | 73.00 | X | | 48,635.78 |
| 10/04/2016 | 30913 | Tire Pro | 200 · ACCOUNTS PA... | | 401.82 | X | | 48,233.96 |
| 10/05/2016 | | | -split- | Deposit | | X | 15,218.93 | 63,452.89 |
| 10/05/2016 | | | -split- | Deposit | | X | 3,466.66 | 66,919.55 |
| 10/05/2016 | | | -split- | Deposit | | X | 6,220.91 | 73,140.46 |
| 10/05/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 854.40 | 73,994.86 |
| 10/05/2016 | EFT | CalPers | -split- | 4751900248 | 2,935.56 | X | | 71,059.30 |
| 10/06/2016 | | | -split- | Deposit | | X | 1,170.18 | 72,229.48 |

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Clearlake Oaks County Water District

2.6.4
11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|-------------------------|----------------------------|-------------------|-----------|---|-----------|------------|
| 10/06/2016 | | | -split- | Deposit | X | | 1,692.39 | 73,921.87 |
| 10/06/2016 | | | -split- | Deposit | X | | 2,556.20 | 76,478.07 |
| 10/06/2016 | | | -split- | Deposit | X | | 3,084.96 | 79,563.03 |
| 10/06/2016 | | | Income:410 · Client Re... | Deposit | X | | 50.00 | 79,613.03 |
| 10/07/2016 | | | -split- | Deposit | X | | 1,324.89 | 80,937.92 |
| 10/07/2016 | | | -split- | Deposit | X | | 2,841.54 | 83,779.46 |
| 10/07/2016 | | | -split- | Deposit | X | | 103.00 | 83,882.46 |
| 10/07/2016 | | | Income:440 · Misc Rev... | Deposit | X | | 10.00 | 83,892.46 |
| 10/07/2016 | | | -split- | Deposit | X | | 4,996.31 | 88,888.77 |
| 10/08/2016 | | | -split- | Deposit | X | | 404.90 | 89,293.67 |
| 10/09/2016 | | | -split- | Deposit | X | | 198.77 | 89,492.44 |
| 10/10/2016 | | | -split- | Deposit | X | | 735.60 | 90,228.04 |
| 10/11/2016 | | | -split- | Deposit | X | | 2,391.89 | 92,619.93 |
| 10/11/2016 | | | -split- | Deposit | X | | 12,397.77 | 105,017.70 |
| 10/11/2016 | | | -split- | Deposit | X | | 5,821.55 | 110,839.25 |
| 10/11/2016 | | | -split- | Deposit | X | | 2,583.89 | 113,423.14 |
| 10/11/2016 | | | -split- | Deposit | X | | 3,982.49 | 117,405.63 |
| 10/11/2016 | | | -split- | Deposit | X | | 5,585.67 | 122,991.30 |
| 10/11/2016 | | | -split- | Deposit | X | | 2,737.17 | 125,728.47 |
| 10/12/2016 | | | -split- | Deposit | X | | 4,348.92 | 130,077.39 |
| 10/12/2016 | | | -split- | Deposit | X | | 2,898.60 | 132,975.99 |
| 10/12/2016 | | | Income:410 · Client Re... | Deposit | X | | 50.00 | 133,025.99 |
| 10/12/2016 | | | Income:435 · Loans/Gr... | Deposit | X | | 22,722.00 | 155,747.99 |
| 10/12/2016 | | | -split- | Deposit | X | | 2,279.44 | 158,027.43 |
| 10/12/2016 | | QuickBooks Payroll ... | 222 · Direct Deposit Li... | Created by Pay... | 21,354.49 | X | | 136,672.94 |
| 10/12/2016 | | | 102.02 · WAB SAVIN... | Funds Transfer | 22,131.26 | X | | 114,541.68 |
| 10/12/2016 | | | 102.03 · WAB SAVIN... | Funds Transfer | 22,223.04 | X | | 92,318.64 |
| 10/12/2016 | 3 | | 102.02 · WAB SAVIN... | Funds Transfer | | X | 25,459.12 | 117,777.76 |
| 10/12/2016 | 3 | | 102.03 · WAB SAVIN... | Funds Transfer | | X | 7,468.10 | 125,245.86 |
| 10/13/2016 | | | -split- | Deposit | X | | 2,759.44 | 128,005.30 |
| 10/13/2016 | | | -split- | Deposit | X | | 4,736.22 | 132,741.52 |
| 10/13/2016 | | | -split- | Deposit | X | | 4,748.24 | 137,489.76 |
| 10/13/2016 | 4 | | 102.02 · WAB SAVIN... | Deposit | | X | 2,637.90 | 140,127.66 |
| 10/13/2016 | 4 | | 102.03 · WAB SAVIN... | Deposit | | X | 1,346.89 | 141,474.55 |
| 10/13/2016 | 30915 | Advanced Electronic ... | 200 · ACCOUNTS PA... | | 451.00 | X | | 141,023.55 |
| 10/13/2016 | 30916 | Alan Gardner | 200 · ACCOUNTS PA... | | 31.32 | X | | 140,992.23 |
| 10/13/2016 | 30917 | Alpha Analytical Labs | 200 · ACCOUNTS PA... | | 341.00 | X | | 140,651.23 |
| 10/13/2016 | 30918 | Best Best & Krieger | 200 · ACCOUNTS PA... | Matter #30714.... | 759.00 | X | | 139,892.23 |
| 10/13/2016 | 30919 | Hach | 200 · ACCOUNTS PA... | 109564 | 652.16 | X | | 139,240.07 |
| 10/13/2016 | 30920 | Lake County Waste ... | 200 · ACCOUNTS PA... | | 259.28 | X | | 138,980.79 |

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Clearlake Oaks County Water District

2.6.5
11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|--------------------------|---------------------------|-------------------|-----------|---|----------|-----------|
| 10/13/2016 | 30921 | MC Engineering, Inc | 200 · ACCOUNTS PA... | | 53,379.10 | X | | 85,601.69 |
| 10/13/2016 | 30922 | Mediacom - WWTP ... | 200 · ACCOUNTS PA... | 8384 80 003 00... | 149.34 | X | | 85,452.35 |
| 10/13/2016 | 30923 | Mendo Mill | 200 · ACCOUNTS PA... | | 36.00 | X | | 85,416.35 |
| 10/13/2016 | 30924 | Municipal Maintenanc... | 200 · ACCOUNTS PA... | 01-CLEAR | 273.71 | X | | 85,142.64 |
| 10/13/2016 | 30925 | Napa Auto Parts | 200 · ACCOUNTS PA... | | 58.92 | X | | 85,083.72 |
| 10/13/2016 | 30926 | National Meter | 200 · ACCOUNTS PA... | | 1,393.20 | X | | 83,690.52 |
| 10/13/2016 | 30927 | Pace | 200 · ACCOUNTS PA... | | 2,298.48 | X | | 81,392.04 |
| 10/13/2016 | 30928 | Pitney Bowes, Inc | 200 · ACCOUNTS PA... | 9299158 | 452.33 | X | | 80,939.71 |
| 10/13/2016 | 30929 | Quill | 200 · ACCOUNTS PA... | | 412.83 | X | | 80,526.88 |
| 10/13/2016 | 30930 | Tri-Cities Answering... | 200 · ACCOUNTS PA... | | 193.70 | | | 80,333.18 |
| 10/13/2016 | 30931 | United States Post Of... | 200 · ACCOUNTS PA... | | 500.00 | X | | 79,833.18 |
| 10/13/2016 | 30932 | Yolo County Flood ... | 200 · ACCOUNTS PA... | | 4,187.19 | X | | 75,645.99 |
| 10/13/2016 | 30933 | US Bank | 210 · Cal Card:210.04 ... | 4246 0445 556... | 324.83 | X | | 75,321.16 |
| 10/13/2016 | DD1585 | Dena Barron | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1586 | Judith A Heeszel | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1587 | Karl L Hosier | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1588 | Mary M Medeiros | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1589 | Alan J Gardner | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1590 | Dan Hodem | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1591 | David Valerga | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1592 | Dianna L Mann | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1593 | Eric W Luna | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1594 | Francisco J Castro | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1595 | Francisco Trujillo | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1596 | Jason Mitchell | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1597 | Jeremy J Backus | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1598 | Mary Johnson | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1599 | Pamela J Parker | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1600 | Rachel A Schainblatt | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1601 | Steve R Bonge | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1602 | Dan Hodem | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | DD1603 | Francisco Trujillo | -split- | Direct Deposit | | X | | 75,321.16 |
| 10/13/2016 | 30914 | Richard A Kuehn | -split- | | 91.45 | X | | 75,229.71 |
| 10/14/2016 | | | -split- | Deposit | | X | 4,840.13 | 80,069.84 |
| 10/14/2016 | | | Income:410 · Client Re... | Deposit | | X | 50.00 | 80,119.84 |
| 10/14/2016 | | | -split- | Deposit | | X | 5,487.16 | 85,607.00 |
| 10/14/2016 | | | -split- | Deposit | | X | 8,021.46 | 93,628.46 |
| 10/15/2016 | | | -split- | Deposit | | X | 1,119.02 | 94,747.48 |
| 10/16/2016 | | | -split- | Deposit | | X | 348.69 | 95,096.17 |
| 10/17/2016 | | | -split- | Deposit | | X | 1,636.94 | 96,733.11 |

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2.6.6

Clearlake Oaks County Water District

11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|---------------------------|---------------------------|-------------------|----------|---|-----------|------------|
| 10/17/2016 | | | -split- | Deposit | | X | 8,020.22 | 104,753.33 |
| 10/17/2016 | | | -split- | Deposit | | X | 14,119.57 | 118,872.90 |
| 10/17/2016 | | | -split- | Deposit | | X | 3,157.24 | 122,030.14 |
| 10/17/2016 | | | Income:410 · Client Re... | Deposit | | X | 50.00 | 122,080.14 |
| 10/18/2016 | | | -split- | Deposit | | X | 1,215.53 | 123,295.67 |
| 10/18/2016 | | | -split- | Deposit | | X | 591.75 | 123,887.42 |
| 10/18/2016 | | | -split- | Deposit | | X | 172.64 | 124,060.06 |
| 10/18/2016 | | | Income:425 · CRP | | 0.10 | X | | 124,059.96 |
| 10/19/2016 | | | -split- | Deposit | | X | 2,430.78 | 126,490.74 |
| 10/19/2016 | | | -split- | Deposit | | X | 3,298.76 | 129,789.50 |
| 10/19/2016 | | Returned Item | -split- | | 338.66 | X | | 129,450.84 |
| 10/19/2016 | | Returned Deposit Fee | Services & Supplies:61... | | 12.00 | X | | 129,438.84 |
| 10/19/2016 | | Returned Item | -split- | | 50.00 | X | | 129,388.84 |
| 10/19/2016 | | Returned Deposit Fee | Services & Supplies:61... | | 12.00 | X | | 129,376.84 |
| 10/20/2016 | | | -split- | Deposit | | X | 2,375.61 | 131,752.45 |
| 10/20/2016 | | | -split- | Deposit | | X | 5,179.99 | 136,932.44 |
| 10/20/2016 | | | -split- | Deposit | | X | 366.38 | 137,298.82 |
| 10/20/2016 | 30934 | Alan Gardner | 200 · ACCOUNTS PA... | | 122.00 | X | | 137,176.82 |
| 10/20/2016 | 30935 | Alpha Analytical Labs | 200 · ACCOUNTS PA... | Sample 10/12/16 | 159.00 | X | | 137,017.82 |
| 10/20/2016 | 30936 | Aqualitec | 200 · ACCOUNTS PA... | | 500.00 | | | 136,517.82 |
| 10/20/2016 | 30937 | AT&T 555 6 | 200 · ACCOUNTS PA... | 960 739 5348 5... | 105.96 | X | | 136,411.86 |
| 10/20/2016 | 30938 | Brelje and Race Labo... | 200 · ACCOUNTS PA... | Sample 10/4/16 | 105.00 | X | | 136,306.86 |
| 10/20/2016 | 30939 | Canon Financial Serv... | 200 · ACCOUNTS PA... | 200-5029691-0... | 329.03 | X | | 135,977.83 |
| 10/20/2016 | 30940 | CUSI | 200 · ACCOUNTS PA... | | 3,146.00 | X | | 132,831.83 |
| 10/20/2016 | 30941 | David C Valerga | 200 · ACCOUNTS PA... | | 73.00 | X | | 132,758.83 |
| 10/20/2016 | 30942 | Deeper Cleaning | 200 · ACCOUNTS PA... | September | 320.00 | | | 132,438.83 |
| 10/20/2016 | 30943 | Jason Mitchell. | 200 · ACCOUNTS PA... | | 200.00 | X | | 132,238.83 |
| 10/20/2016 | 30944 | John Lambirth Truck... | 200 · ACCOUNTS PA... | | 1,500.00 | X | | 130,738.83 |
| 10/20/2016 | 30945 | Mendo Mill | 200 · ACCOUNTS PA... | VOID: | | X | | 130,738.83 |
| 10/20/2016 | 30946 | Napa Auto Parts | 200 · ACCOUNTS PA... | | 65.20 | X | | 130,673.63 |
| 10/20/2016 | 30947 | Pace | 200 · ACCOUNTS PA... | | 244.28 | X | | 130,429.35 |
| 10/20/2016 | 30948 | People Services Inc | 200 · ACCOUNTS PA... | | 97.50 | X | | 130,331.85 |
| 10/20/2016 | 30949 | Petty Cash - Rachel ... | 200 · ACCOUNTS PA... | | 52.32 | X | | 130,279.53 |
| 10/20/2016 | 30950 | Potrero Hills Landfill... | 200 · ACCOUNTS PA... | | 5,433.87 | | | 124,845.66 |
| 10/20/2016 | 30951 | Rachel Schainblatt | 200 · ACCOUNTS PA... | | 193.43 | X | | 124,652.23 |
| 10/20/2016 | 30952 | Steve Bonge. | 200 · ACCOUNTS PA... | | 87.16 | X | | 124,565.07 |
| 10/20/2016 | 30953 | US Cellular | 200 · ACCOUNTS PA... | 957131516 | 154.27 | X | | 124,410.80 |
| 10/20/2016 | 30954 | USA BlueBook | 200 · ACCOUNTS PA... | 20397 | 281.22 | X | | 124,129.58 |
| 10/21/2016 | | | -split- | Deposit | | X | 880.92 | 125,010.50 |
| 10/21/2016 | | | -split- | Deposit | | X | 2,081.57 | 127,092.07 |

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2.6.7

Clearlake Oaks County Water District

11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|--------------------------|----------------------------|-------------------|-----------|---|----------|------------|
| 10/21/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 4,373.30 | 131,465.37 |
| 10/21/2016 | | | -split- | Deposit | | X | 217.22 | 131,682.59 |
| 10/21/2016 | | | -split- | Deposit | | X | 173.70 | 131,856.29 |
| 10/24/2016 | | | -split- | Deposit | | X | 2,203.01 | 134,059.30 |
| 10/24/2016 | | | -split- | Deposit | | X | 82.21 | 134,141.51 |
| 10/24/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 218.00 | 134,359.51 |
| 10/24/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 1,443.00 | 135,802.51 |
| 10/24/2016 | EFT | CalPers | -split- | 4751900248 | 3,036.35 | X | | 132,766.16 |
| 10/24/2016 | E-pay | United States Treasury | -split- | 94-6050430 Q... | 6,229.26 | X | | 126,536.90 |
| 10/24/2016 | E-pay | EDD - Payroll Liabili... | -split- | 925-0185-7 Q... | 762.21 | X | | 125,774.69 |
| 10/25/2016 | | | -split- | Deposit | | X | 975.39 | 126,750.08 |
| 10/25/2016 | | | -split- | Deposit | | X | 275.77 | 127,025.85 |
| 10/26/2016 | | | -split- | Deposit | | X | 767.65 | 127,793.50 |
| 10/26/2016 | | | -split- | Deposit | | X | 1,251.31 | 129,044.81 |
| 10/26/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 502.00 | 129,546.81 |
| 10/26/2016 | 30955 | Eric W Luna | -split- | VOID: | | X | | 129,546.81 |
| 10/26/2016 | 30956 | Alan Gardner | 200 · ACCOUNTS PA... | | 202.50 | X | | 129,344.31 |
| 10/26/2016 | 30957 | Alpha Analytical Labs | 200 · ACCOUNTS PA... | | 100.00 | | | 129,244.31 |
| 10/26/2016 | 30958 | Aqua-Tech Company | 200 · ACCOUNTS PA... | | 2,750.00 | | | 126,494.31 |
| 10/26/2016 | 30959 | Aristotle Select - CUSI | 200 · ACCOUNTS PA... | 57160 | 18.00 | | | 126,476.31 |
| 10/26/2016 | 30960 | Association of Califo... | 200 · ACCOUNTS PA... | | 8,740.00 | | | 117,736.31 |
| 10/26/2016 | 30961 | Brelje and Race Labo... | 200 · ACCOUNTS PA... | | 81.00 | | | 117,655.31 |
| 10/26/2016 | 30962 | Clearlake Machine S... | 200 · ACCOUNTS PA... | | 70.01 | | | 117,585.30 |
| 10/26/2016 | 30963 | CLEARLAKE TV &... | 200 · ACCOUNTS PA... | 10000715 | 6.46 | | | 117,578.84 |
| 10/26/2016 | 30964 | County of Lake - Lak... | 200 · ACCOUNTS PA... | 1047 | 55.57 | | | 117,523.27 |
| 10/26/2016 | 30965 | Dean A Enderlin, P.G. | 200 · ACCOUNTS PA... | | 945.57 | | | 116,577.70 |
| 10/26/2016 | 30966 | EEL River Fuels Inc | 200 · ACCOUNTS PA... | | 1,026.89 | | | 115,550.81 |
| 10/26/2016 | 30967 | John Lambirth Truck... | 200 · ACCOUNTS PA... | | 1,000.00 | | | 114,550.81 |
| 10/26/2016 | 30968 | Mediacom - Admin 0... | 200 · ACCOUNTS PA... | 838480003009... | 295.94 | X | | 114,254.87 |
| 10/26/2016 | 30969 | Napa Auto Parts | 200 · ACCOUNTS PA... | | 319.81 | | | 113,935.06 |
| 10/26/2016 | 30970 | Pace | 200 · ACCOUNTS PA... | | 486.26 | | | 113,448.80 |
| 10/26/2016 | 30971 | Petty Cash - Rachel ... | 200 · ACCOUNTS PA... | | 36.74 | X | | 113,412.06 |
| 10/26/2016 | 30972 | Tire Pro | 200 · ACCOUNTS PA... | | 696.00 | | | 112,716.06 |
| 10/26/2016 | 30973 | US Standard Products | 200 · ACCOUNTS PA... | | 882.94 | | | 111,833.12 |
| 10/26/2016 | 30974 | USA BlueBook | 200 · ACCOUNTS PA... | 20397 | 1,225.11 | | | 110,608.01 |
| 10/26/2016 | 30975 | West America Bank | 200 · ACCOUNTS PA... | 353 000 0312-... | 271.25 | X | | 110,336.76 |
| 10/26/2016 | | QuickBooks Payroll ... | 222 · Direct Deposit Li... | Created by Pay... | 20,300.03 | X | | 90,036.73 |
| 10/27/2016 | | | -split- | Deposit | | X | 1,116.11 | 91,152.84 |
| 10/27/2016 | | | -split- | Deposit | | X | 3,924.87 | 95,077.71 |
| 10/27/2016 | | | -split- | Deposit | | X | 522.82 | 95,600.53 |

37

Clearlake Oaks County Water District

2,6.8
11/8/2016 3:40 PM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 10/01/2016 through 10/31/2016

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|--------------------------|---------------------------|------------------|-----------|---|----------|------------|
| 10/27/2016 | | Eric W Luna | -split- | VOID: Direct ... | | X | | 95,600.53 |
| 10/27/2016 | E-pay | United States Treasury | -split- | 94-6050430 Q... | 6,558.64 | X | | 89,041.89 |
| 10/27/2016 | E-pay | EDD - Payroll Liabili... | -split- | 925-0185-7 Q... | 891.70 | X | | 88,150.19 |
| 10/27/2016 | DD1604 | Alan J Gardner | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1605 | David Valerga | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1606 | Dan Hodem | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1607 | Dianna L Mann | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1608 | Eric W Luna | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1609 | Francisco J Castro | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1610 | Francisco Trujillo | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1611 | Jason Mitchell | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1612 | Jeremy J Backus | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1613 | Magen E Estep | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1614 | Mary Johnson | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1615 | Pamela J Parker | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1616 | Rachel A Schainblatt | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | DD1617 | Steve R Bonge | -split- | Direct Deposit | | X | | 88,150.19 |
| 10/27/2016 | 30976 | Eric W Luna | -split- | | 1,383.45 | | | 86,766.74 |
| 10/28/2016 | | | -split- | Deposit | | X | 1,457.10 | 88,223.84 |
| 10/28/2016 | | | -split- | Deposit | | X | 3,791.23 | 92,015.07 |
| 10/28/2016 | | | Income:440 · Misc Rev... | Deposit | | X | 0.20 | 92,015.27 |
| 10/28/2016 | EFT | CalPers | Salaries & EE Benefits... | | 2,281.65 | X | | 89,733.62 |
| 10/29/2016 | | | -split- | Deposit | | X | 958.28 | 90,691.90 |
| 10/30/2016 | | | -split- | Deposit | | | 113.85 | 90,805.75 |
| 10/30/2016 | | | -split- | Deposit | | | 726.97 | 91,532.72 |
| 10/31/2016 | | | -split- | Deposit | | | 3,150.53 | 94,683.25 |
| 10/31/2016 | | | -split- | Deposit | | | 2,847.76 | 97,531.01 |
| 10/31/2016 | | | -split- | Deposit | | | 6,646.16 | 104,177.17 |
| 10/31/2016 | | | -split- | Deposit | | | 6,946.16 | 111,123.33 |
| 10/31/2016 | | ACWA/JPIA - Healt... | -split- | 233 | 17,586.95 | | | 93,536.38 |

Clearlake Oaks County Water District
Payroll Summary
 October 2016

2.0

| | <u>Hours</u> | <u>Rate</u> | <u>Oct 16</u> |
|---|------------------------|-------------|-------------------------|
| Employee Wages, Taxes and Adjustments | | | |
| Gross Pay | | | |
| CTO Saved | -6 | 35.60 | -213.60 |
| CTO Used | 7 | 23.73 | 166.11 |
| Holiday | 82 | 15.00 | 1,802.24 |
| Holiday Worked (x2.5) | 14 | 44.38 | 747.26 |
| Overtime (x1.5) | 131 | 22.50 | 4,700.61 |
| PTO | 240.03 | 15.30 | 5,353.26 |
| Straight | 1,905.75 | 15.00 | 41,991.86 |
| Board | | | 900.00 |
| Duty Pay | | | 2,870.00 |
| Total Gross Pay | <u>2,373.78</u> | | <u>58,317.74</u> |
| Deductions from Gross Pay | | | |
| ACWA (pre-tax) | | | -1,691.59 |
| AFLAC (pre-tax) | | | -401.96 |
| AFLAC (taxable) AFTER TAX | | | -106.54 |
| CALPers EE (Pretax) | | | -1,947.14 |
| Total Deductions from Gross Pay | | | <u>-4,147.23</u> |
| Adjusted Gross Pay | <u>2,373.78</u> | | <u>54,170.51</u> |
| Taxes Withheld | | | |
| Federal Withholding | | | -4,713.00 |
| Medicare Employee | | | -815.26 |
| Social Security Employee | | | -3,485.90 |
| CA - Withholding | | | -1,230.92 |
| CA - Disability | | | -506.01 |
| Total Taxes Withheld | | | <u>-10,751.09</u> |
| Deductions from Net Pay | | | |
| Miscellaneous Deduction | | | -50.00 |
| Wage Garnishment | | | -240.00 |
| Total Deductions from Net Pay | | | <u>-290.00</u> |
| Net Pay | <u><u>2,373.78</u></u> | | <u><u>43,129.42</u></u> |
| Employer Taxes and Contributions | | | |
| Medicare Company | | | 815.26 |
| Social Security Company | | | 3,485.90 |
| Total Employer Taxes and Contributions | | | <u><u>4,301.16</u></u> |

2.C.1

PAYROLL BREAKDOWN FOR THE MONTH OF OCTOBER 2016

| TITLE | STRAIGHT HOURS | OVERTIME HOURS | DUTY HOURS | GROSS PAY |
|--------------------------|----------------|----------------|------------|------------|
| General Manager | 152 | 0 | | \$5,845.92 |
| Operations Manager | 113 | 11 | 34 | \$5,523.30 |
| Interim WWTP Chief Op | 152 | 0.25 | 22 | \$4,371.14 |
| WTP Chief Op | 72 | 0 | 0 | \$1,966.32 |
| Op III WTP - Dan | 145 | 2.75 | 12 | \$3,965.95 |
| Op II WWTP - Francisco | 152 | 0.5 | 18 | \$3,406.36 |
| Op II WWTP - Steve | 152 | 0.25 | 6.75 | \$2,611.41 |
| Op II D/C - Eric | 176.5 | 8.25 | 4 | \$3,459.10 |
| Op I D/C David | 146 | 0.75 | 0 | \$2,206.88 |
| Op I D/C - Jeremy | 144.25 | 4 | 4 | \$2,492.23 |
| Admin Srves Mgr/Bd Sec | 152 | 2.5 | | \$3,893.76 |
| Customer Service Rep III | 66 | | | \$1,650.66 |
| Customer Service Rep II | 139.5 | 0 | | \$3,103.88 |
| Customer Service Rep I | 143.5 | 0 | | \$2,195.56 |
| Temporary | 0 | 0 | | \$0.00 |
| Board Director | | | | \$100.00 |
| Board Director | | | | \$100.00 |
| Board Director | | | | \$100.00 |
| Board Director | | | | \$100.00 |
| Board Director | | | | \$100.00 |
| | 1905.75 | 30.25 | 100.75 | |
| 131 | | | | |

Higher straight hours and gross pay due to three pay days in the month of September instead of only 2

Overtime contributed to:

Water Plant monitoring due to lake conditions, one man short in the field, Lift Station 10

40

3:43 PM

11/08/16

Accrual Basis

Clearlake Oaks County Water District
Trial Balance
As of October 31, 2016

2.d

| | Oct 31, 16 | |
|--|--------------|--------------|
| | Debit | Credit |
| 102.04 · DWR - CHECKING | 400.00 | |
| 101 · LAIF - CASH IN BANK | 292,142.51 | |
| 101 · LAIF - CASH IN BANK:CIP Deposits 2014 | 189,000.00 | |
| 102.01 · WEST AMERICA - REGULAR CHECKING | 93,536.38 | |
| 102.02 · WAB SAVINGS - CRP WATER | 231,733.34 | |
| 102.03 · WAB SAVINGS - CRP SEWER | 265,549.20 | |
| CUSI Accounts Receivable | 0.00 | |
| 103 · PETTY CASH | 300.00 | |
| 104 · COUNTY TREASURY | 21,680.00 | |
| 130 · CIP | 0.00 | |
| 130 · CIP:130.75 · SCADA | 0.00 | |
| 132 · CIP SEWER | 366,081.00 | |
| 132 · CIP SEWER:132.05 · CIP SEWER LABOR | 0.00 | |
| 135 · CIP WATER | 74,033.00 | |
| 135 · CIP WATER:135.02 · Aircon Project | 0.00 | |
| 135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3 | 0.00 | |
| 135 · CIP WATER:135.10 · High Valley Project 2013 | 0.00 | |
| 135 · CIP WATER:135.20 · CIP WATER LABOR | 0.00 | |
| 111 · INVENTORY - WATER | 0.00 | |
| 114 · ACCOUNTS RECEIVABLE. | 176,790.00 | |
| 115 · PRE-PAID INSURANCE | 23,357.00 | |
| 1890 · ACCOUNTS RECEIVABLE - OTHER | 0.00 | |
| USDA Project | 0.00 | |
| 120 · EQUIPMENT:120.01 · GENERAL EQUIPMENT | 1,851,100.60 | |
| 120 · EQUIPMENT:120.60 · Office | 0.00 | |
| 120 · EQUIPMENT:120.75 · SCADA | 0.00 | |
| 120 · EQUIPMENT:120.90 · Vehicles | 0.00 | |
| 122 · Buildings | 8,475,638.00 | |
| 124 · D/C System | 3,136,437.00 | |
| 124 · D/C System:124.30 · Lift Stations | 46,264.48 | |
| 124 · D/C System:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass | 66,042.23 | |
| 124 · D/C System:124.50 · Mains | 5,526.58 | |
| 125 · Land | 278,470.00 | |
| 129 · ALLOW. FOR DEPRECIATION | | 7,747,170.00 |
| 200 · ACCOUNTS PAYABLE | | 94,946.95 |
| 210 · Cal Card:210.05 · Cal Card - Dan - 4075 | 0.12 | |
| 210 · Cal Card:210.04 · Cal Card - Alan - 4000 | | 2,055.35 |
| 210 · Cal Card:210.01 · Cal Card - Iris - 2083 | 0.00 | |
| 210 · Cal Card:210.02 · Cal Card - Larry - 0010 | 0.00 | |
| 210 · Cal Card:210.03 · Cal Card - Matt - 9988 | 0.00 | |
| 280 · Loan:280.05 · USDA Bridge Loan | | 60,000.00 |
| 280 · Loan:280.01 · Kansas State Bk - VACON | | 28,697.13 |
| 280 · Loan:280.03 · Kansas State Bk - Camera Traile | 12.79 | |
| 220 · Restricted - Expansion Fee's | 0.00 | |
| 221 · Health Ins - EE Portion | | 833.34 |
| 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 | 0.00 | |
| 223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER | 0.00 | |
| 223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF | 0.00 | |
| 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 | 106.92 | |

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3:43 PM

Clearlake Oaks County Water District

11/08/16

Trial Balance

Accrual Basis

As of October 31, 2016

2,161

| | Oct 31, 16 | |
|--|------------|--------------|
| | Debit | Credit |
| 223.50 · MEDICARE TAX PAYABLE | 105.39 | |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING | 138.00 | |
| 223.60 · STATE PAYROLL TAX WITHHOLDING | 18.44 | |
| 223.65 · STATE DISABILITY PAYABLE | 7.76 | |
| 2135 · CALPERS RETIREMENT PAYABLE | 0.00 | |
| 223.70 · WORKERS COMP PAYABLE | 0.00 | |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY | 653.99 | |
| 223.80 · DEFERRED COMP PAYABLE | 0.00 | |
| 223.85 · MISC DEDUCTIONS PAYABLE | | 496.12 |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS | | 49,102.00 |
| 24000 · Payroll Liabilities | | 1,015.40 |
| 281 · BOND PAYABLE | 0.00 | |
| 302 · RETAINED EARNINGS | | 6,009,715.61 |
| 304 · Opening Balance Equity | | 328,889.15 |
| 306 · Retained Earnings - OLD | | 1,075,137.51 |
| Income:410 · Client Reg Pmt | | 677,333.38 |
| Income:420 · Connection Fees | | 3,569.00 |
| Income:425 · CRP | | 182,182.04 |
| Income:430 · Penalty & Interest | | 13,370.24 |
| Income:435 · Loans/Grants:435-4 · USDA Construction Loan:435-4.1 · Bridge Loan | 842.91 | |
| Income:435 · Loans/Grants:435-3 · WWTP Reclamation Study | | 113,629.00 |
| Income:435 · Loans/Grants:435-2 · Water Distribution Study | | 148,077.41 |
| Income:440 · Misc Revenue | | 18,279.86 |
| Income:450 · Other - Non S/W Rev | | 37,632.53 |
| Loans/Grants:920 · Inflow & Infiltration Construct | 2,440.89 | |
| Loans/Grants:915 · USDA Construction Loan:915.1 · Adams and Ashby Group | 675.00 | |
| Loans/Grants:910 · MC USDA Construction Loan | 43,743.27 | |
| Loans/Grants:905 · MC WWTP Reclamation | 84,530.01 | |
| Loans/Grants:900 · MC Water Distribution Study | 126,342.75 | |
| Salaries & EE Benefits:505 · Salaries & Wages | 254,407.93 | |
| Salaries & EE Benefits:510 · Contract Labor | 3,000.00 | |
| Salaries & EE Benefits:520 · FICA - District Share | 18,880.41 | |
| Salaries & EE Benefits:530 · Medical Ins - Dist Share | 56,641.70 | |
| Salaries & EE Benefits:540 · PERS - District Share | 27,379.15 | |
| Salaries & EE Benefits:550 · Unemployment | 1,301.97 | |
| Salaries & EE Benefits:560 · Workers Comp Ins | 12,610.00 | |
| Services & Supplies:610 · Bank Fees | 3,979.71 | |
| Services & Supplies:620 · Communications & Internet | 4,005.78 | |
| Services & Supplies:625 · Equip - Field (\$300-\$4999) | 1,667.87 | |
| Services & Supplies:630 · Equip - Office | 89.87 | |
| Services & Supplies:640 · Fuel & Oil | 5,334.04 | |
| Services & Supplies:645 · Insurance | 51,321.60 | |
| Services & Supplies:650 · Interest | 1,535.81 | |
| Services & Supplies:657 · Lab | 10,406.68 | |
| Services & Supplies:660 · Memberships & Subscription | 22,252.68 | |
| Services & Supplies:665 · Mileage Reimb | 1,422.11 | |
| Services & Supplies:670 · Postage & Shipping | 2,738.00 | |
| Services & Supplies:675 · Professional Services | 25,506.74 | |
| Services & Supplies:685 · Rents | 1,868.68 | |
| Services & Supplies:690 · Safety & Security | 15,239.42 | |
| Services & Supplies:700 · Tools & Instruments | 3,429.09 | |
| Services & Supplies:703 · Supplies - Clothing & Personal | 1,624.42 | |
| Services & Supplies:705 · Supplies - Office | 2,880.23 | |
| Services & Supplies:715 · Supplies-Chemicals-Operating | 25,190.22 | |
| Services & Supplies:720 · Supplies - Inventory - Other | 14,168.85 | |
| Services & Supplies:730 · Taxes - Licenses | 693.57 | |
| Services & Supplies:735 · Training (Classes, books, etc) | 984.00 | |
| Services & Supplies:745 · Travel / Lodging | 821.07 | |
| Services & Supplies:750 · Utilities | 73,525.86 | |
| Services & Supplies:760 · Waste Disposal | 26,698.41 | |
| Services & Supplies:795 · Yolo Co | 16,768.85 | |
| Repairs & Replacement:810 · R&R Buildings & Grounds | 13,241.05 | |
| Repairs & Replacement:820 · R&R Electronics | 3,428.01 | |
| Repairs & Replacement:830 · R&R Equipment | 12,337.07 | |

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3:43 PM

11/08/16

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of October 31, 2016

2.d.2

| | Oct 31, 16 | |
|--|----------------------|----------------------|
| | Debit | Credit |
| Repairs & Replacement:832 · R&R D/C | 16,097.91 | |
| Repairs & Replacement:840 · R&R Vehicles | 4,953.70 | |
| TOTAL | 16,592,132.02 | 16,592,132.02 |

43

8:50 AM

11/14/16

Clearlake Oaks County Water District

A/P Aging Summary

All Transactions

J.E

| | <u>Current</u> | <u>1 - 30</u> | <u>31 - 60</u> | <u>61 - 90</u> | <u>> 90</u> | <u>TOTAL</u> |
|--|-------------------------|----------------------|--------------------|--------------------|--------------------|-------------------------|
| Alpha Analytical Labs | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| Brelje and Race Laboratories, Inc. | 105.00 | 0.00 | 0.00 | 0.00 | 0.00 | 105.00 |
| EDD - Unemployment | 3,408.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,408.00 |
| Lagerlof, Senecal, Gosney & Kruse, ... | 381.50 | 0.00 | 0.00 | 0.00 | 0.00 | 381.50 |
| Mediacom - WWTP 1294 | 149.10 | 0.00 | 0.00 | 0.00 | 0.00 | 149.10 |
| Napa Auto Parts | 0.00 | -35.95 | 0.00 | 0.00 | 0.00 | -35.95 |
| Petty Cash - Rachel Schainblatt | 13.99 | 0.00 | 0.00 | 0.00 | 0.00 | 13.99 |
| Potrero Hills Landfill Inc | 6,520.15 | 0.00 | 0.00 | 0.00 | 0.00 | 6,520.15 |
| TOTAL | <u>10,777.74</u> | <u>-35.95</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>10,741.79</u> |

44

2.e.1

Account Payable Breakdown

Date: 11/14/2016

| | <u>QuickBooks</u> | <u>WAB Balance</u> | <u>WAB Available</u> |
|-------------------|-------------------|--------------------|----------------------|
| General Checking | \$45,551.90 | \$167,855.99 | \$180,747.24 |
| Water CRP | \$245,773.15 | \$245,773.15 | \$245,773.15 |
| Sewer CRP | \$288,038.89 | \$288,038.89 | \$288,038.89 |
| DWR Checking | \$400.00 | \$200.00 | \$200.00 |
| Current A/P Aging | \$10,741.79 | | |

NOTES:

DWR Checking account: We are looking into the surcharges with this account and the overall history to find the discrepancies. Should be \$200.00 will check with Accountant to adjust.

**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

October 20, 2016

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

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

Director Barron and Director Kuehn excused themselves at 5:36 p.m.

Public comment on non-agenda items

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

Consent Items

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

1. **Staff Written Operational Reports**
 - a. Grants/Administration
 - b. Customer Service
 - c. Water Plant Operator
 - d. Waste Treatment Plant Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. Sept. 2016 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable and check register
 - 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 09-15-16
- b. Minutes of Special Meeting 09-29-16

4. Bills

- a. MC Engineering Invoice No. 1406, dated 09/30/16, in the amount of \$15,057.50, for the Wastewater Treatment Plant Reclamation Study
- b. MC Engineering Invoice No. 1408, dated 09/30/16, in the amount of \$35,886.53, for the Water Distribution Study (Water Master Plan)

Action Taken: (16:34) Motion to approve consent items

BARRON/KUEHN M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

5. Agenda (Old Business)

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

Action Taken: No Action

- b. Discussion and update of CSA 16 Annexation progress

Action Taken: No Action

6. Agenda (New Business)

- a. **(1:37:00)** Annual evaluation of General Manager, General Manager has requested evaluation be held in Open Session

Action Taken: (1:59:52) Motion to give General Manager, Alan Gardner, a 2% raise

HOSIER/HEESZEL M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL

NOES: NONE

ABSENT: BARRON/KUEHN

- b. **(1:02:11)** Discussion and consideration of General Manager taking vacation the week of October 31st through November 4th

Action Taken: Motion to approve vacation

HOSIER/HEESZEL M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

- c. **(1:07:28)** Discussion and consideration of paying for General Manager's private health insurance in-lieu of District issued health insurance

Action Taken: Carried Forward

- d. **(1:18:05)** Discussion and consideration of Consumer Claim for 13823 Lemon Circle

Action Taken: Motion to deny claim

BARRON/KUEHN

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

3.0.2

- e. (1:26:47) Discussion and consideration of approving Resolution 16-11 for adoption of an additional deferred compensation plan that is strictly employee funded, no expense to the District

Action Taken: (1:30:22) Motion to approve Resolution 16-11 with the addition to the Resolution to include no expense to the District

**BARRON/HEESZEL M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE**

- f. (1:04:00) Discussion and consideration of approving Resolution 16-12 to amend the Employee handbook

Action Taken: (1:06:50) Motion to approve Resolution 16-12 with changes to reflect notifying the board along with who will be acting General Manager in his absence

**BARRON/HEESZEL M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE**

- g. (1:32:08) Discussion and consideration of payment of \$17,266.40 for Geo-Technical Report, to be paid out of CRP-S account

Action Taken: (1:34:58) Motion to accept this payment for Geo-Technical Report

**HOSIER/HEESZEL M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL
NOES: BARRON/KUEHN**

- h. (23:44) Discussion and update of spill at BSG

Action Taken: (37:10) General Manager to talk with Guy Childs and report back to board

Adjournment Time: 6:01 p.m.

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

4, a



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

Invoice

| Date | Invoice # |
|------------|-----------|
| 10/31/2016 | 1415 |

Bill To

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

| P.O. No. | Terms | Due Date | Account # | Project |
|---|--------|------------|--------------------|---------------------|
| | Net 30 | 11/30/2016 | | Reclamation Eval... |
| Description | Qty | Rate | Amount | |
| Project Manager, Mark Carey, PE | 13 | 150.00 | 1,950.00 | |
| Operations Specialist, Doyle Champlain | 2.5 | 90.00 | 225.00 | |
| Administrative Support | 1 | 55.00 | 55.00 | |
| OV Copy Inv 25042 09/30/16 | | 299.12 | 299.12 | |
| Travel mileage 8/10/16 212 miles @.54 - John Pedri | | 114.48 | 114.48 | |
| Travel mileage 10/11/16 218 miles @.54 - John Pedri | | 117.72 | 117.72 | |
| Total Reimbursable Expenses | | | 531.32 | |
| EDEA Inv#847 10/6/16 | | 7,295.28 | 7,295.28 | |
| Stantec Consulting Inv 1110434 for Sept 2016 | | 488.16 | 488.16 | |
| Total Reimbursable Expenses | | | 7,783.44 | |
| Total | | | \$10,544.76 | |
| Payments/Credits | | | \$0.00 | |
| Balance Due | | | \$10,544.76 | |

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

49

H, b



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

Invoice

| Date | Invoice # |
|------------|-----------|
| 10/31/2016 | 1417 |

Bill To

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

| P.O. No. | Terms | Due Date | Account # | Project |
|--|--------|------------|--------------------|-------------------|
| | Net 30 | 11/30/2016 | | Water Master Plan |
| Description | Qty | Rate | Amount | |
| Engineering Tech, Jose Diaz-Mendez | 4 | 85.00 | 340.00 | |
| Operations Management Engineer, John Pedri, PE | 25 | 140.00 | 3,500.00 | |
| Project Manager, Mark Carey, PE | 15.5 | 145.00 | 2,247.50 | |
| Assistant Engineer, Jared P. Nelson | 160 | 95.00 | 15,200.00 | |
| Administrative Support | 1 | 55.00 | 55.00 | |
| OV Copy Inv 24895 9/13/16 | | 11.60 | 11.60 | |
| Hydros Consulting Inv# 375 | | 4,573.62 | 4,573.62 | |
| Total | | | \$25,927.72 | |
| Payments/Credits | | | \$0.00 | |
| Balance Due | | | \$25,927.72 | |

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

50

4.c



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

Invoice

| Date | Invoice # |
|------------|-----------|
| 10/31/2016 | 1416 |

Bill To

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

| P.O. No. | Terms | Due Date | Account # | Project |
|---|--------|------------|--------------------|------------------|
| | Net 30 | 11/30/2016 | | USDA Wastewat... |
| Description | Qty | Rate | Amount | |
| Operations Management Engineer, John Pedri, PE | 25 | 139.05 | 3476.25 | |
| Project Manager, Mark Carey, PE | 25 | 139.05 | 3,476.25 | |
| Administrative Support | 1 | 56.65 | 56.65 | |
| OV Copy Inv 24816 9/2/16 | | 21.90 | 21.90 | |
| OV Copy Inv 24902 9/14/16 | | 53.70 | 53.70 | |
| OV Copy Inv 24915 9/15/16 | | 80.68 | 80.68 | |
| OV Copy Inv 25031 9/29/16 | | 34.63 | 34.63 | |
| Total Reimbursable Expenses | | | 190.91 | |
| Southport Control Solutions 10/31/16 Inv 161012 | | 1,444.00 | 1,444.00 | |
| El Dorado Engineering & Architecture Inv#850, Services Oct 2016 | | 4,147.33 | 4,147.33 | |
| Total Reimbursable Expenses | | | 5,591.33 | |
| Travel mileage 10/11/16 230 miles @.54 - Mark Carey | | 124.20 | 124.20 | |
| Total | | | \$12,915.59 | |
| Payments/Credits | | | \$0.00 | |
| Balance Due | | | \$12,915.59 | |

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

51

AMENDMENT 1 TO GENERAL MANAGER'S EMPLOYMENT CONTRACT

Whereas, Clearlake Oaks County Water District entered into a contract with Alan Gardner ("Employee") to be the District's General Manager; and

Whereas, the District and Employee desire to amend the employment contract regarding health insurance benefits;

Now, therefore, the parties agree as follows:

1. Amendment to Section Two, Compensation, Hours, and Benefits.

Section Two is amended to add the following provision:

"2.7 Medical Insurance: District shall provide, pursuant to the terms and conditions of the District policy, vision and dental insurance through District's insurer. Employee is no longer eligible for health insurance through JPIA and will provide health insurance through an insurer chosen by Employee, paid by the District, at a cost not to exceed the amount allowed to all employees."

2. Other.

Except as expressly provided herein, the employment contract shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment 1 to the General Manager's Contract on November 16, 2016.

Clearlake Oaks County Water District

Employee

By _____
Mary Margaret Medeiros, President
Board of Directors

Alan Gardner, General Manager

6. a

Comments regarding Southport Control proposal # P2016110 and Inductive Automation Quote # 107981.

Our SCADA package relies on Java software to operate correctly. To keep costs down when we were forced to replace our obsolete system a couple of year ago we chose the most affordable option. This option does not allow us to update and it is starting to become an issue as Java is a important part of the software. Our IT expert has been able to work around this but it is becoming more and more difficult.

The reinstatement fee is a onetime only cost and the annual fee of \$2464.00 + tax and will be unchanged as it was based on our initial purchase.

Southport Controls fee will be onetime only for this ability to update automatically, test the equipment and staff training.

Jan

53

6.a.1

Southport Control Solutions

1683 Chinook Rd.

West Sacramento, CA 95691

(916)742-3795

Proposal P20161102

November 10, 2016

Mr. Dan Hodem
Clearlake Oaks County Water District
12545 E Highway 20
PO Box 709
Clearlake Oaks, CA 95423

Dear Dan:

This is a proposal to provide a support contract from Inductive Automation for the ignition SCADA system software. The main reason for obtaining the software support contract is to be able to maintain your SCADA system with the latest upgrades to the software. The main reason that I recommend this is to keep the software compatible with the latest operating systems and third party software that is required for your system, such as Java. As Java software is upgraded with security features, for example, your ignition SCADA software will not be compatible with it and your IT professional will have to put patches and bypasses in the configuration of your system to keep it working.

The "Basic Care" support option is the lowest cost option that will allow for software upgrades to your system. Inductive Automation's description of the Basic Care, "This option is best for customers who want access to technical support reps via email, but don't require issues expedited via phone support. Includes email support and free upgrades to any modules purchased. Cost is **16% Annually** | Support contract price is based on the retail price of software at time of purchase."

The second part of this proposal is for me to make a one day trip to the Water Treatment Plant in order to install the latest ignition upgrades to your Ignition SCADA server computer. I will also update the backup Ignition server computer and bring the backup SCADA computer to the Wastewater Treatment Plant in order to test and train the operators on running the Wastewater Plant SCADA system on the backup server, which will be necessary in the case of a communication link outage between the water and wastewater treatment plants.

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6.9.2

ITEM 1: COST OF INDUCTIVE AUTOMATION'S SUPPORT CONTRACT

The "Basic Care" support cost is **16% Annually** | Support contract price is based on the retail price of software at time of purchase. See attached quote from Inductive Automation. It may be best if you purchase this directly from them so that they will be able to invoice you annually to renew.

Basic Care Annual Fee - \$2464.

Total Care Reinstatement Fee - \$2860.60 (Reinstatement fee when Total Care contract lapses)

Inductive Automation Software Support Contract Subtotal \$5324.60

ITEM 2: Control Engineering Services

Cost for Southport Control Solutions, LLC to travel to Clearlake Oaks County Water District's facilities to provide the following services:

- Install and test the latest Ignition software upgrades onto the main SCADA server.
- Install and test the latest Ignition software upgrades onto the backup SCADA server.
- Back up the main Ignition server's application and install it onto the backup Ignition SCADA server so that it will have the same revision of the project as the main Ignition server.
- Train operators on installing the backup server at the Wastewater Treatment Plant.

Control Engineering Services Price - Subtotal \$1,800

Total Cost For Software Support and Control Engineering Services \$7124.60

Very truly yours,

SOUTHPORT CONTROL SOLUTIONS

Joe Matella, Project Manager/Controls Engineer

55

6.a.3



340 Palladio Parkway #540
Folsom, CA 95630
(800) 266-7798
(916) 932-1194 (Fax)

QUOTE

Taken: October 4, 2016
Expires: November 3, 2016
Quote #1079981

| Bill To: |
|---|
| Southport Control Solutions Joe Matella 1683 Chinook Road West Sacramento, CA 95691 USA |

| Ship To: |
|---|
| Southport Control Solutions Joe Matella 1683 Chinook Road West Sacramento, CA 95691 USA |

| Qty | Product | Unit Price | Retail | Price |
|--------------|---|-------------|-----------------|-----------------|
| 1 | Basic Care - Renewal Temp Does not include phone support. Best for customers who want access to technical support reps via email, but don't require issues expedited via phone support. Includes email support and free upgrades to any modules purchased. | \$ 2,464.00 | \$ 2,464.00 | \$ 2,464.00 |
| 1 | Total Care Reinstatement Fee Reinstatement fee when Total Care contract lapses | \$ 2,860.60 | \$ 2,860.60 | \$ 2,860.60 |
| Retail Price | | \$ 5,324.60 | Subtotal | \$ 5,324.60 |
| | | | Sales Tax @ 0.0 | \$ 0.00 |
| | | | Total | USD \$ 5,324.60 |

Comments: For Information about this quote:

Myron Hoertling
Desk: 916-456-1045 x224
Fax: 916-932-5232
mhoertling@inductiveautomation.com
Skype: mhoertling

This is a quote on the product(s) named above.
This item was quoted on October 4, 2016.
Quote expires on November 3, 2016.

Thank you for your business!

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6.C.

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 16-13

AUTHORIZING REPRESENTATIVE FOR FINANCING AGREEMENT WITH THE STATE WATER RESOURCES CONTROL BOARD FOR THE HARVEY TANK INSTALLATION

WHEREAS, per the findings and recommendations from the Water Master Plan Study, the following is resolved by the Clearlake Oaks County Water District Board of Directors:

WHEREAS, The General Manager (“the Authorized Representative”) or his/her designee is hereby authorized and directed to sign and file, for and on behalf of the District, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the design, and construction of Clearlake Oaks County Water District’s (“District’s”) Harvey Tank Installation.

WHEREAS, this Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto; and

BE IT FURTHER RESOLVED, the Authorized Representative, or his/her designee, is designated to represent the District in carrying out the District’s responsibilities under the financing agreement, including certifying disbursements requests on behalf of the District, in compliance with applicable state and federal laws.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Dianna Mann, Board Secretary

58

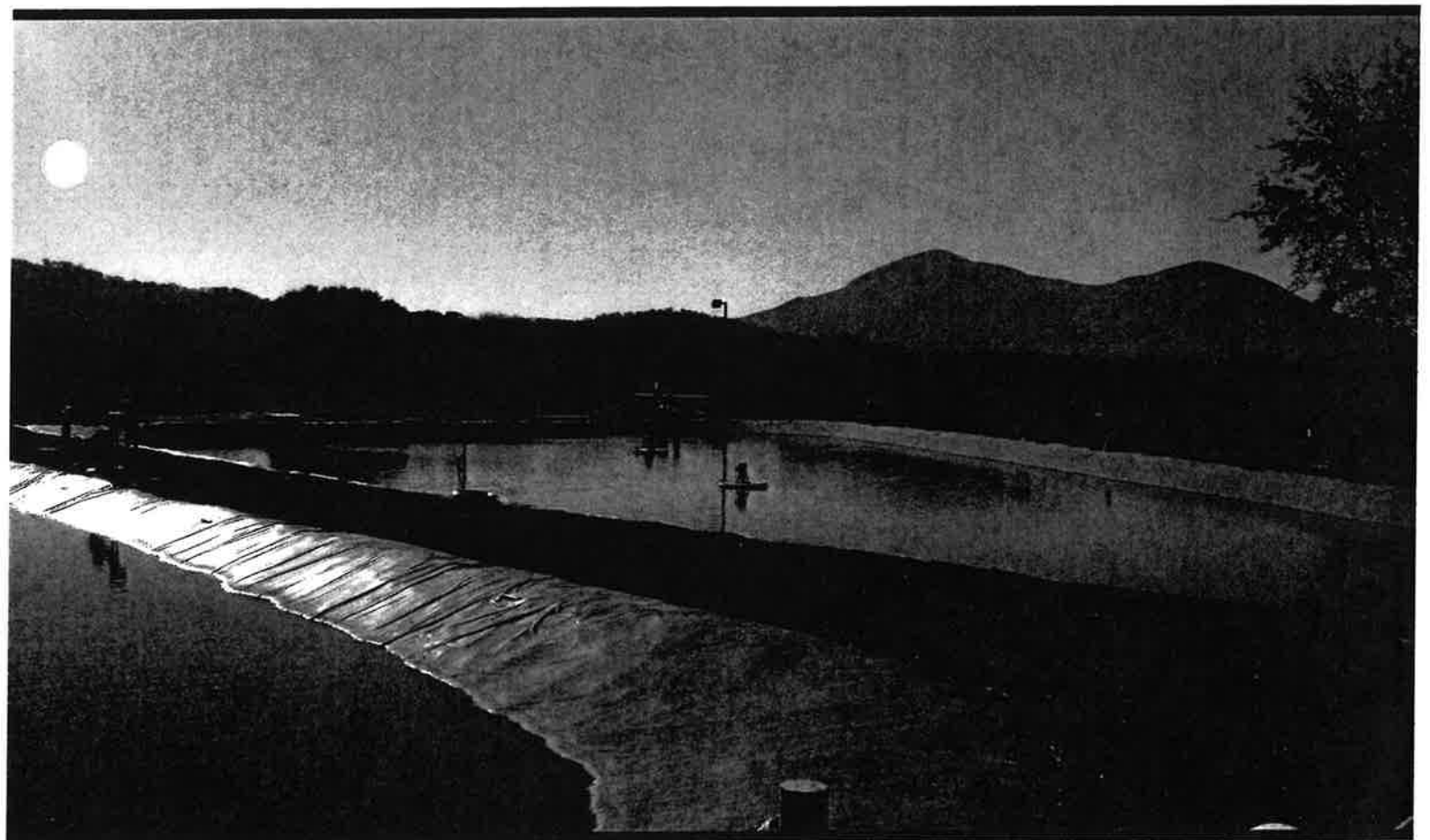


^{b.e}
Discussed w
Guy Childs
Central Regional
Board
week of 10/27/16
and 11/8/16

**Clearlake Oaks County Water District
Sewer System Management Plan**

February 2014

A



6.e.1

Overflow Emergency Response Plan

The following criteria from the General Waste Discharge Requirements have been used to outline the Overflow Emergency Response Plan requirements:

GWDR 2006-003 states: Each Enrollee shall develop and implement an overflow emergency response plan that identifies measures to protect public health and the environment. At a minimum, this plan must include the following:

- (a) Proper notification procedures so that the primary responders and regulatory agencies are informed of all SSOs in a timely manner
- (b) A program to ensure an appropriate response to all overflows
- (c) Procedures to ensure prompt notification to appropriate regulatory agencies and other potentially affected entities (e.g. health agencies, Regional Water Boards, water suppliers, etc.) of all SSOs that potentially affect public health or reach the waters of the State in accordance with the MRP. All SSOs shall be reported in accordance with this MRP, the California Water Code, other State Law, and other applicable Regional Water Board WDRs or NPDES permit requirements. The SSMP should identify the officials who will receive immediate notification
- (d) Procedures to ensure that appropriate staff and contractor personnel are aware of and follow the Emergency Response Plan and are appropriately trained
- (e) Procedures to address emergency operations, such as traffic and crowd control and other necessary response activities
- (f) A program to ensure that all reasonable steps are taken to contain and prevent the discharge of untreated and partially treated wastewater to waters of the United States and to minimize or correct any adverse impact on the environment resulting from the SSOs, including such accelerated or additional monitoring as maybe necessary to determine the nature and impact of the discharge

Overview

The District is committed to a proactive stance in maintaining its sanitary sewer system and developing programs and procedures for preventing the negative effects of Sanitary Sewer Overflows (SSOs) and ensuring compliance with State and Federal Laws and Regulations.

The Districts Overflow Emergency Response Plan is intended to provide staff with effective procedures to follow for SSO response and notification and is in compliance with the SSMP Overflow Emergency Response Plan requirements which are:

- Ensure appropriate response to all SSOs in a timely manner using BMP's.
- Provide proper and prompt notification to appropriate regulatory agencies and other potentially affected entities (e.g. OES, Dept of Health, Regional Water Board, water suppliers, etc.) of all SSOs that potentially affect public health or reach water of the State.
- Ensure District staffs are properly trained and follow the Emergency Response Plan.
- Address ancillary emergency operations such as traffic and crowd control and other necessary response activities.
- Ensure that all reasonable steps are taken to contain and prevent wastewaters from entering waters of the United States.

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- To minimize or correct any adverse impact upon the environment and the public.

Emergency Response Plan Objectives

The key components of the emergency response plan are as follows:

- **Containment** of all SSOs to prevent overflows from reaching waterways and return all spills back into the collection system.
- **Control** of the SSO to remove or relieve the blockage using BMP's.
- **Evaluate** the category of the spill and the level of notification required.
- **Clean-up** and mitigate any damage of the affected areas.
- **Communicate** to regulatory agencies and the public as required by law.

In the event of an SSO, it is important to limit the liability and severity of damage to effectively protect the health and safety of the public and the environment. It is the District's highest priority to stop, contain, and return all SSOs to the collection system as soon as possible. In addition to cleanup procedures, the District is responsible for notifying OES, the State Water Board(s), and all other appropriate agencies.

Initial Complaint and Response Procedures

The first crew responding to a sewer overflow must first and foremost protect public health and the environment from the effects of the spilled sewage by using any and all resources at their disposal.

The initial point of contact, the means by which the District is first notified of a sanitary sewer overflow (SSO), can vary. The notification protocol during working hours and non-working hours will be different.

- **ALL CALLS FROM MEDIA AND OUTSIDE AGENCIES SHOULD BE DIRECTED TO THE GENERAL MANAGER**

Procedures for Calls During Working Hours

A call received by the district regarding a possible overflow may be received by the office or may be directed to staff. This information is immediately routed to the Operations Manager or his staff by radio or cell phone. A work order is logged into the database to track the event.

After Hours Response Procedures

A call received by the District regarding a possible overflow is typically received by the answering service and routed to the "on call" staff. The Manager or other staff may then be contacted depending on the severity or specific need of the potential overflow.

Response & Assessment Procedures

The first responder will promptly investigate all reported sewer overflows and respond with all necessary equipment as directed by the Manager or with the assigned spill response kit.

Note: During emergency response to a reported SSO, it may be necessary to encroach onto the State Hwy 20. The District has a valid and current encroachment permit # 0112-N-UM-0111 issued by State of California, Department of Transportation on May 29, 2012. Based on this permit, the District must comply with all general and special provisions when entering and doing work within the State right of way. All traffic control must be approved by advance notification in accordance with section XVI of this permit. The District uses a private contractor (HD Excavating) that has certified traffic control personnel and equipment that meets compliance with the MUTCD and Caltrans requirements.

Procedures for a Blockage That Does Not Create a Spill

A backup or service interruption may take place that does not result in an SSO. The crew will investigate the type and location of the problem and whether the District is responsible for the event. If so, the proper cleaning equipment will be used to clear the blockage and restore service to the customer. Caution will be exercised not to allow debris or grease to create a new blockage downstream.

Procedures for Unconfirmed Spills

A thorough visual check will be performed of the upstream and downstream manholes. Lateral cleanouts and drain inlets in the immediate area will also be visually inspected. The crew will contact the reporting party to obtain further information as needed. After a thorough check of the sewer system, if the problem does not appear sewer related or is not a District system problem, the site investigation information will be given to the District office and the Manager for follow up. The response crew member will complete the appropriate form for documentation in the work order system. They will also compile any additional information and documentation needed, inform the customer who made the initial complaint, and inform the office staff or dispatcher at the answering service and then depart the scene.

Procedures for an SSO Confirmed by Response Crews

The crew will follow Emergency Response procedures to include but not limited to the following:

a. Site Assessment

The Crew will assess the site for any immediate hazards or safety concerns. Any immediate threat to the safety of the public is the first priority. Proper traffic control shall be established

before any work has begun in the street. Pictures should be taken to help document spill volume estimates and site conditions.

b. Assistance Request

The Crew will contact the District Office or Manager for additional assistance as needed. Outside agencies such as Caltrans, the Fire Department, or Police Department may be needed for assistance with street closures and other needs. Proper chain of command protocol will dictate how these contacts are made.

c. Clear Blockage

Based on the site assessment, the Crew will determine if the SSO is of sufficient size to focus first on redirection of sewage back into another manhole, or instead to first focus on clearing the blockage. Except in the event of a large SSO, which potentially threatens the Waters of the United States, the District's first priority will be to clear the blockage by using BMP's as trained and directed by the District Manager. District crews will work quickly and efficiently to minimize the effects of the SSO and clear the cause of the blockage. Crews will exercise caution to prevent debris or grease from creating a new blockage downstream.

d. Containment

The Crew should redirect the overflow back into the sewage collection system as soon as possible using vacuum equipment, trash pumps, sandbags, temporary dams, and any other tools necessary to effectively manage the overflow. Also, the following steps should be taken to protect the public and environment:

- Close vehicle/pedestrian traffic through spill areas.
- Block, tarp, and/or sandbag all storm drain inlets to prevent sewage from entering.
- Bypass pumps and hoses should be used to divert any sewage flow into a nearby manhole or downstream of a blockage to reduce the volume of the sewage spill.

e. Mitigation and Cleaning the Site

After the sewage at the site has been returned to the collection system, cleaning of the area must be accomplished using approved methods as directed by the District Manager. All wastewater must be captured and returned to the system and additional care must be taken to remove all contamination to ensure the safety of the public and the environment. Pictures should be taken to document mitigation and estimate the volume of wastewater spilled and volume collected. The use of disinfectant should be minimized and environmentally friendly products should be utilized whenever possible.

f. Possible Public Contact

If the overflow occurs in an area where there is potential for pedestrian contact, a diluted chlorine mixture or other approved disinfectant should be spread at the location to disinfect the area. District crews will exercise extreme caution when using any chlorine to prevent its introduction into the storm drains or the environment. After the site has been cleaned, the site must be sprayed with wash down water and recollected by District crews with vacuum equipment or pumps and disposed of into the sewer system.

6.e.5

Notification and Documentation

The amended Monitoring & Reporting Requirements shown in Executive Order NO. WQ 2013-0058-EXEC found in Appendix B shall be followed as of September 2013.

NOTE: This order supersedes previous reporting requirements.

In compliance with this Executive Order, The following documentation and notifications must be made:

Category 1 SSO Description

Discharges of untreated or partially treated wastewater of **any volume** resulting from an enrollee's sanitary sewer system failure or flow condition that:

- Reach surface water and/or reach a drainage channel tributary to a surface water

Or

- Reach a Municipal Separate Storm Sewer System (MS4) and are not fully captured and returned to the sanitary sewer system or not otherwise captured and disposed of properly. Any volume of wastewater not recovered from the MS4 is considered to have reached surface water unless the storm drain system discharges to a dedicated storm water or groundwater infiltration basin (e.g., infiltration pit, percolation pond).

Category 2 SSO Description

Discharges of untreated or partially treated wastewater of **1,000 gallons or greater** resulting from an enrollee's sanitary sewer system failure or flow condition that **do not reach surface water, a drainage channel, or a MS4** unless the entire SSO discharged to the storm drain system is fully recovered and disposed of properly.

Category 3 SSO Description

This category includes all other discharges of untreated or partially treated wastewater resulting from an enrollee's sanitary sewer system failure or adverse flow conditions.

Private Lateral Sewage Spill Description

Discharges of untreated or partially treated wastewater resulting from blockages or other problems **within a privately owned sewer lateral** connected to the enrollee's sanitary sewer system or from other private sewer assets. PLSDs that the enrollee becomes aware of **may be voluntarily reported** to the California Integrated Water Quality System (CIWQS) Online SSO Database.

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6.2.6

Note: Category and reporting requirements previously described in GWDR 2006-003 have changed pursuant to this executive order –please see Appendix B and the following new description of categories.

SSO Report Content

All response calls and spills will be documented by a field report. At a minimum the report will contain the following information: date, time, reporting party, location, cause of spill or problem, did spill enter water course or Clearlake, estimate of volume spilled/collected, nature of sewage treated or untreated, clean up and mitigation efforts, photo documentation, contact list of persons/agencies notified. A spill reporting form is included in Appendix G.

Note: Category and reporting requirements previously described in GWDR 2006-003 have changed pursuant to this executive order –please see Appendix B and the following new description of categories.

Procedures for Category 1 SSO (50,000 Gals or greater)

In the event of a Category 1 SSO in which 50,000 gallons or greater are spilled to surface waters, water quality sampling must be conducted **within 48 hours** after initial SSO notification. Water quality results are required to be uploaded into CIWQS for Category 1 SSOs in which 50,000 gallons or greater are spilled to surface waters. In the event of a 50,000 gallon SSO that reaches the waters of the State, a monitoring program must be implemented in which water quality sampling, at a minimum, must occur for the following constituents:

- Nutrients: total nitrogen, phosphorus, and ammonia
- Bacterial indicators, including total and fecal coliform, enterococcus, and e-coli

Note: The Sewer Crew shall call the Operations Manager to get direction on overall sampling needed.

Procedures for Category 1 SSO (1000 Gals to 50,000 Gals)

Within two hours of becoming aware of any Category 1 SSO greater than or equal to 1,000 gallons discharged to surface water or spilled in a location where it will likely discharge to surface water, notify the California Office of Emergency Services (Cal OES) and obtain a notification control number.

Call Cal OES at: **(800) 852-7550**

Category 1 SSO Reporting Requirements

In the event of a Category 1 SSO the LRO is to submit a draft report using CIWQS website within three business days of becoming aware of the SSO and certify the report within 15 calendar days of the SSO end date.

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6, C.7

Category 2 SSO Reporting Requirements

In the event of a Category 2 SSO the LRO is to submit a draft report within 3 business days of becoming aware of the SSO and certify the report within 15 calendar days of the SSO end date.

Category 3 SSO Reporting Requirements

In the event of a Category 3 SSO the LRO is to submit a certified report within 30 calendar days of the end of month in which the SSO occurred.

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6.e.8

Note: Category and reporting requirements previously described in GWDR 2006-003 have changed pursuant to this executive order –please see Appendix B and the following new description of categories.

Procedures for Category 1 SSO (50,000 Gals or greater)

In the event of a Category 1 SSO in which 50,000 gallons or greater are spilled to surface waters, water quality sampling must be conducted **within 48 hours** after initial SSO notification. Water quality results are required to be uploaded into CIWQS for Category 1 SSOs in which 50,000 gallons or greater are spilled to surface waters. In the event of a 50,000 gallon SSO that reaches the waters of the State, a monitoring program must be implemented in which water quality sampling, at a minimum, must occur for the following constituents:

- Nutrients: total nitrogen, phosphorus, and ammonia
- Bacterial indicators, including total and fecal coliform, enterococcus, and e-coli

Note: The Sewer Crew shall call the Operations Manager to get direction on overall sampling needed.

Procedures for Category 1 SSO (1000 Gals to 50,000 Gals)

Within two hours of becoming aware of any Category 1 SSO greater than or equal to 1,000 gallons discharged to surface water or spilled in a location where it will likely discharge to surface water, notify the California Office of Emergency Services (Cal OES) and obtain a notification control number.
Call Cal OES at: **(800) 852-7550**

Category 1 SSO Reporting Requirements

In the event of a Category 1 SSO the LRO is to submit a draft report using CIWQS website within three business days of becoming aware of the SSO and certify the report within 15 calendar days of the SSO end date.

Category 2 SSO Reporting Requirements

In the event of a Category 2 SSO the LRO is to submit a draft report within 3 business days of becoming aware of the SSO and certify the report within 15 calendar days of the SSO end date.

Category 3 SSO Reporting Requirements

In the event of a Category 3 SSO the LRO is to submit a certified report within 30 calendar days of the end of month in which the SSO occurred.

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RECORD KEEPING REQUIREMENTS

Records shall be maintained by the District for a minimum of five (5) years and shall be made available for review by the Water Boards during an onsite inspection or through an information request. It is also required to maintain records to document compliance with all provisions of the SSS WDRs and this MRP.

SSO Records: The District shall maintain records for each SSO event, including but not limited to: Complaint records documenting how staff responded to all notifications of possible or actual SSOs, both during and after business hours, including complaints that do not result in SSOs. Each complaint record shall, at a minimum, include the following information:

- a. Date, time, and method of notification.
- b. Date and time the complainant or informant first noticed the SSO.
- c. Narrative description of the complaint, including any information the caller was able to provide regarding whether or not the individual was aware if the SSO had reached surface waters, drainage canals, or storm drains.
- d. Follow-up contact information for the complainant or informant for each complaint received, if not reported anonymously.
- e. Final resolution of the complaint.
- f. Records documenting steps and/or remedial actions undertaken by the District. Records documenting how estimate(s) of volume(s) discharged and, volume(s) recovered were calculated.
- g. Records documenting all changes made to the SSMP since its last certification indicating when a subsection(s) of the SSMP was changed and/or updated and who authorized the change or update. These records shall be attached to the SSMP.
- h. Electronic monitoring records relied upon for documenting SSO events and/or estimating the SSO volume discharged, including, but not limited to records from Supervisory Control and Data Acquisition (SCADA) systems, Alarm system(s), and Flow monitoring device(s).

REPORT CERTIFICATION

All information required to be reported into the CIWQS Online SSO Database shall be certified by a District representative designated and known as the Legally Responsible Official (LRO). The District has designated the Operations Manager as the LRO and he has registered with the State Water Board to certify reports in accordance with the CIWQS protocols for reporting.

If authorized by the LRO, a Data Submitter (DS) may report an SSO using the CIWQS database. This person must also be registered with the State Water Board. Only LROs may certify reports

in CIWQS. The District shall maintain continuous coverage by an LRO. Any change of a registered LRO or DS (e.g., retired staff), including deactivation or a change to the LRO's or DS's contact information, shall be submitted to the State Water Board within 30 days of the change.

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FOG Control Program

The following criteria from the General Waste Discharge Requirements have been used to create address the needs for a FOG Control Program.

GWDR 2006-003 states: Each Enrollee shall evaluate its service area to determine whether a FOG control program is needed. If an Enrollee determines that a FOG program is not needed, the Enrollee must provide justification for why it is not needed. If FOG is found to be a problem, the Enrollee must prepare and implement a FOG source control program to reduce the amount of these substances discharged to the sanitary sewer system. This plan shall include the following as appropriate:

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(a) An implementation plan and schedule for a public education outreach program that promotes proper disposal of FOG.

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(b) A plan and schedule for the disposal of FOG generated within the sanitary sewer system service area. This may include a list of acceptable disposal facilities and/or additional facilities needed to adequately dispose of FOG generated within a sanitary sewer system service area.

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(c) The legal authority to prohibit discharges to the system and identify measures to prevent SSOs and blockages caused by FOG.

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(d) Requirements to install grease removal devices (such as traps or interceptors), design standards for the removal devices, maintenance requirements, BMP requirements, record keeping and reporting requirements.

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(e) Authority to inspect grease producing facilities, enforcement authorities, and whether the Enrollee has sufficient staff to inspect and enforce the FOG ordinance.

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(f) An identification of sanitary sewer system sections subject to FOG blockages and establishment of a cleaning maintenance schedule for each section.

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(g) Development and implementation of source control measures for all sources of FOG discharged to the sanitary sewer system for each section identified above.

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The District recognizes the importance of clean water and the necessity of effective wastewater collection and disposal. The District has Authority under Ordinance 31, their NPDES permit, and other CRWQCB requirements to limit the deposits of fats, oils and grease (FOG) into the District's sanitary sewer collection system and Wastewater Treatment Plant.

Food Service Establishments (FSEs) are known to generate increased amounts of grease waste that, if improperly disposed of, may create a threat to the proper operation of the collection system. High amounts of FOG have the potential to create maintenance issues and increase likelihood of SSO's. These FSEs are a major issue of concern and require close monitoring, inspection, and regular maintenance of their traps and interceptors to avoid potential discharges. The proper disposal of FOG by FSEs within the District will ultimately decrease the required maintenance of District sewer lines and pump stations while also decreasing the likelihood of an SSO.