

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

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

**February 15, 2018**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 4:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

- Mrs. Margaret Medeiros, President    Mr. Karl Hosier, Vice President
- Mr. Samuel Boucher, Director    Mr. Stanley Archacki, Director
  
- Mr. Alan Gardner – General Manager    Mr. Jason Mitchell – Operations Manager
- Mrs. Dianna Mann - Secretary to the Board

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

**Public comment on non-agenda items**

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

**Consent Items**

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

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

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

- a. Minutes of Regular Meeting 01-18-18

**4. Bills**

- a. MC Engineering Invoice No. 1599, dated 01/31/18, in the amount of \$23,288.07 for the Forced Main Design and Construction
- b. MC Engineering Invoice No. 1600, dated 01/31/18, in the amount of \$23,646.30 for the Highway 20 Waterline Design and Construction Management
- c. MC Engineering Invoice No. 1603, dated 01/31/18, in the amount of \$31,905.66 for the USDA Project

**Action Taken:** \_\_\_\_\_

**5. Agenda (Old Business)**

- a. Discussion and update of CSA 16 Annexation progress

**Action Taken:** \_\_\_\_\_

- b. Discussion and update of sidewalk project

**Action Taken:** \_\_\_\_\_

- c. Update from MC Engineering on District projects

**Action Taken:** \_\_\_\_\_

**6. Agenda (New Business)**

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

**Action Taken:** \_\_\_\_\_

- b. Discussion and consideration of purchasing a new back hoe from QMC JCB for \$85,604.47, plus tax, tire fee, and delivery.

**Action Taken:** \_\_\_\_\_

- c. Discussion and consideration of appointing a new board member, Barbara Higman, that will fill the vacancy from the resignation of Judith Heeszal, and will serve as Director to the Board until December of 2019

**Action Taken:** \_\_\_\_\_

- d. Administer the Oath of Office to appointed board member, Barbara Higman

**Action Taken:** \_\_\_\_\_

- e. Discussion and consideration to approve Director Higman as a check signer on all District bank accounts

**Action Taken:** \_\_\_\_\_

- f. Discussion and consideration of purchasing two (2) AMI Turbiwell Turbidity Analyzers and one (1) Verification Kit Turbiwell w/LED

**Action Taken:** \_\_\_\_\_

- g. Discussion and consideration of Resolution No. 18-02, to fill a vacancy on the ACWA Board

**Action Taken:** \_\_\_\_\_

- h. Discussion and consideration of District Policy regarding squatters and tenant transfers

**Action Taken:** \_\_\_\_\_

**Closed Session**                      **Time:** \_\_\_\_\_

- a. Anticipated litigation:
  - 1. One case

**Open Session**                      **Time:** \_\_\_\_\_

**Action Taken in Closed Session:** \_\_\_\_\_

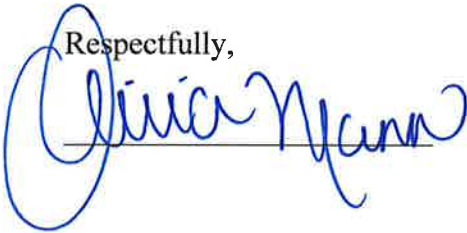
**Adjournment**                      **Time:** \_\_\_\_\_

**Clearlake Oaks County Water District**  
**Billing Department**  
**February 12, 2017**

**Billing Department / Front Office**

- ❖ Continuing to assist AP desk and front desk part time as we are still working with 2 full time people in the front office. We are approaching one full month with our new CSR I, I think she will be a great asset to the district.
- ❖ We are now reaching the end of conducting a billing audit, work orders were made to “Update Status of Service” from prior Delinquent Shut Offs to ensure billing is still correct & to also verify that no tampering has taken place. We have found multiple accounts of tampering, which we have billed accordingly for and stopped the theft of water.
- ❖ Currently working on lowering the amount of returned mail we are getting from billing/delinquencies. We are going through individual files to contact the owner and get updated contact information, this is also a note we are going to add to the monthly bill.
- ❖ Currently reviewing our open balance report in preparation for collection letters of account 0-30 days old.

Respectfully,

  
\_\_\_\_\_

**Clearlake Oaks County Water District**  
**Administrative Services Manager**  
**February 15, 2018**

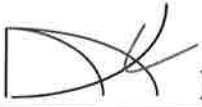
**Administration / Grants**

- ❖ State Water Resources Control Board (SWRCB) Wastewater Infrastructure Rehabilitation Project grant in the amount of \$5,450,000 was approved and has been executed. The first reimbursement has been sent to the State and the bridge loan will be paid off once the District receives the reimbursement. Work on Everglade should be completed within the allotted time. Please see attached status update.
- ❖ Department of Water Resources (DWR), Water Master Plan Study Grant in the amount of \$400,000 is complete and from that study, three grants have been applied for:
  - Harvey Tank Installation
  - Storage Tanks and Distribution System Improvements
  - Water Plant, Meters and Backflow Projects

I have been submitting additional information as it is being requested from SWRCB, and I am looking forward to approval soon. Anticipated approval date for Storage Tanks and Distribution System is April 2018.

- ❖ State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study in the amount of \$299,640 is 100% complete and I have submitted our final Disbursement Request this week. District is waiting for final report from MC Engineering.
- ❖ USDA Wastewater Treatment Project: I am attending the weekly construction meetings and I continue to send weekly construction agendas and minutes to all Board members to keep everyone up to date on the progress. Please see status report attached
- ❖ Continuing to work on the budget every chance I get in preparation for budget committee so we can start projecting 2018-2019 budget
- ❖ I am now working with the CSA-16 committee and hopefully will assist in getting this project done

Respectfully Submitted,  
Dianna Mann



**Report Date:** February 7, 2018

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

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

**RE: SWRCB Forcemain Design and Construction Project Status Update**

**Billing Period:** January 2018

**I. Project Status Update**

Additional construction progress was made during January on the forcemain project. MC Engineering performed the following tasks in support of the efforts by T&S construction:

- Coordinated with County and RGH on AB material in Everglades
- Monitored construction on Everglades
- Conducted and attended weekly construction coordination meetings including meeting agendas, minutes, and project controls

**II. Budget Status Update**

**Total Design and Construction Budget: \$165,097.10**

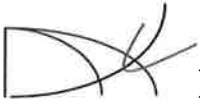
**This Invoice: \$23,288.07**

**Cost to Date: \$149,433.47**

**Cost to Complete Design and Construction: \$15,663.63**

**III. Projected Tasks for February 2018:**

- Inspect and review pipeline construction on Everglades
- Pressure testing of each pipeline
- Oversee pavement and project completion
- Prepare final punchlist
- Prepare record drawings
- Attend weekly construction meetings
- Continue coordination with RGH for compaction testing



**Report Date:** February 8, 2018

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

**I. Project Status Update**

Work on the project during January included the following:

- Attended weekly construction meetings (see meeting minutes for additional detail)
- Responded to and processed RFIs (see RFI list)
- Reviewed and processed submittals (see submittal list)
- Reviewed clarify rebar and coordinated with structural engineer
- Coordinated concrete testing for wall pours and for remaining 5 out of 10 pie sections for the slab and documented test results
- Progress by Contractor Included:
  - Completed foundation
  - Wall forms and pouring of initial sections
  - Submittal and RFI processing

**II. Construction Budget Status Update**

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

**This Invoice:** \$31,905.66

**Cost to Date:** \$164,732.62 (construction only)

**Cost to Complete:** \$262,895.45

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

**III. Projected Tasks for February 2018**

- Attend weekly construction meetings and daily field reporting
- Continue submittal/RFI review and responses as needed
- Check rebar and coordinate with RGH for concrete testing for clarifier pours for walls
- Coordinate proposed 10" bypass piping construction

# Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

(707) 998-3322 Phone (707) 998-1245 Fax

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

Greetings Board Members,

Things at the water plant have been going well this month. Our source water quality has been very good with low turbidities and not much chlorine demand this winter. We participated in a State run sample group of water systems that were affected by the sulphur fire from last fall. They asked us to take samples for constituents that may have leached into the lake after the first rains. I am pleased to announce these samples were tested by Alpha labs and they were all non detect.

We have completed our test period with the Swan Turbidimeters and are very pleased with the results. I have provided Dianna with a request for your consideration to purchase two of these Swan Turbidiwell units to replace two failing Hach turbidimeters. These will be placed on the clarifier sample lines and should ease the workload for operators during the summer months. The swan units are "non contact", so there is no contact between the analyzer eye and the water. The Hach units we currently use have the eye immersed in the sample water and during the summer require daily cleaning, sometimes several times a day, (and night). Not having to clean these swan turbidiwell units should lessen the call outs required during the summer months.

The small filters (#2and #3) are out of service at this time and are in need of media replacement. I have not found any additional companies other than ERS. (the company that rebuilt filter #1 for the district last summer). This is a very specialized field and I may not be able to provide more than one bid for the repairs required. I will continue to search, but if no other companies can be found that service our area by this time next month, I suggest we get scheduled with ERS and have these filters ready for emergency/back up operations before we get into the summer months.

Filter #1 is having issues with the automation for backwashing the filter. The pneumatic valve actuators are very old, (1976?) The manufacturer is long out of business, and we need to get things retrofitted soon. The operator has to use a pry bar currently to assist the cell 3 and 4 actuators during operation of the backwash. There are new valve actuators available from other manufacturers and I will be getting quotes for parts in the next week or so.

Thank you for taking the time to review the above information, please feel free to contact me either by phone or e mail if you have any questions or concerns.

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

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

Reporting Period: January 2018  
From: Francisco Castro, CPO

To: Clearlake Oaks County Water District Board of Directors

February 9, 2018

The influent flows for the month 7.59 million gallons averaging at 245,000 gallons a day. The effluent registered 6.8 million gallons averaging 220,000 gallons a day. The average lake level for the month was 2.65" @ Rumsey. We received a total of 5.2 inches of rain during this month. All coliform and BOD testing came back none detect. All Annual Reporting was submitted to the state during this month.

On a monthly basis we test our back-up generator under load for 15 minutes. On the 26<sup>th</sup> as the generator was being tested it stopped due to a rupture tank alarm. This alarm is activated when a sensor senses liquid within the outer (double wall) tank. Leete generator was called in as an emergency and the technician diagnosed with a possible inner tank leak. The tech eliminated the sensor allowing us to continue using the generator as a back-up for the plant. We have scheduled a pressure test that will be performed by Leete to confirm the diagnosis. I will be working hand to hand with the Operations Manager to address this issue if any major repairs need to be done.

Construction at the plant continues to progress. We are pleased to see that the improvements are beginning to take shape. As these improvements continue please keep in mind the importance of the improvements needed at our SEPS.

As of the 29<sup>th</sup> I am officially a Grade 3 operator. As the CPO I will work hard to comply with our WDR regulations to protect the public and the environment. I will continue to work hand in hand with the operators to bring life back to this plant.

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

Thank you,  
Francisco Castro  
CPO

# Clearlake Oaks County Water District

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

2/10/2017

Dear Board,

The crew has been very busy, between potholing and leaks it's a miracle that the meters get read.

The guys managed to fix approximately 10 GPM in leaks throughout the month. While I would like to seem more excited about this I often feel like we are fighting a losing battle due to the age of the infrastructure.

There were no reportable sewer spills this month; the guys have been very diligent about maintaining problem areas as to not let them become an issue. They also removed grease build up from two remote lift stations as to avoid issues there as well.

I am happy to tell you that it appears that the Everglade portion of the "Forced Main" project looks to be about done, Paving was finished Friday, There is some curb and gutter to be replaced and some valve cans to be installed, but I should be reporting total completion of this end of the project next month.

T&S has started running pipe up towards pond 1 and at the end of this part of the project we should have a complete pipeline from LS7 to pond 1.

The Backhoe has broken down again. This time it is a run issue and well basically it isn't running so well. It appears to be a fuel delivery issue and unfortunately I am not able to find a mechanic to come take a look at it, nor can we just load it onto a trailer and take it to someone.

I have rented a second piece of equipment to aid in the pond abatement and am personally spear heading this project to make sure it is done as soon as possible. I am anticipating having it done by the end of February and hopefully some March rains will allow us to burn the piles and be completely done with this project.

Jason Mitchell  
Operations Manager

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## Board of Directors

Margaret Medeiros  
President

Karl Hosier  
Vice President

Judy Heeszal  
Director

Stanley Archscki  
Director

Samuel Boucher  
Director

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February 9, 2018

## General Manager's Board Letter

### Loans/Grants/ Accounting:

- The Water Board Division of Financial Assistance has signed off on \$5,450,000 for our sewer projects, after your acceptance on 1-9-18 all signatures have been provided to the SWRCB by the District and Dianne is filing the first round of claims to receive funds we already expended for the force main.
- The Water Board has been reviewing the water grants and is expediting all of the grants with estimated approval in April. We have design approval on the sidewalk project.
- Please see Dianna's letter.

### Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the July rate changes, the flood, the fire behind the sewer plant, the Everglade construction, and forfeiture agreements.

### Water Plant:

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

### Sewer Plant

- Construction has been under way. The latest news –concrete work is progressing on the clarifier.
- Staff has made preparations in case we have excess rain and flow through the plant again this year. Note the rain event the week of the 1/8 caused a relatively significant peak inflow. Staff will be initiating a camera test at the suspected source to see if it goes into the sewer or storm drain.

### Force main:

- It is essentially done except for work at each end. Everglade should be paved by the board meeting.

### New Program to cap open cleanouts and remove down spouts that terminate into clean outs.

- All six Mobile Home Parks and Orchard Shores have either directly or through posting been notified of the program. During this phase caps will be provided at NO CHARGE.
- We have completed inspections and capping at LVE and Oasis. We are continuing to work with Island Park. IF an impacted MHP is ready to go and there is a delay in capping due to the District we will not charge for any impacted lots.

### Harvey tank and CSA 16:

- LAFCO extended the time to complete the annexation to January 2019.
- Our committee with CSA 16 had a very good first meeting on the 6<sup>th</sup>. Once we finish gathering information tasked we will have a second meeting to establish a firm outline of remaining work and who should complete it. After that the committee plans to meet with Special Districts.

- The Committee agrees that Harvey tank does not have to be in service to complete the annexation.

**Backflows:**

- They have been submitted in water improvement grant project # 3, which is under active review. Annual required inspections were done. There were a small number of violators and they were all addressed.

**Solar:**

- Currently back in service.
- No other news at this time.
- December/January failure to perform. We will be filing a claim for intentional misconduct if we can accurately estimate our loss.

**Sidewalks:**

- We are making progress. We will advise as significant events occur.

**Recycled Water**

- The study is finished. We are talking about potential placement of facilities, etc. We have been in discussions with a potential customer. This is a long term project.
- We expect MC's study to be submitted to the state board by mid-month.

Alan Gardner, GM

3:06 PM

02/07/18

Accrual Basis

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

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	<u>Jan 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	1,364,394.02
Accounts Receivable	-6.00
Other Current Assets	798,902.19
<b>Total Current Assets</b>	<u>2,163,290.21</u>
<b>Fixed Assets</b>	<u>8,063,335.04</u>
<b>TOTAL ASSETS</b>	<u><u>10,226,625.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	645,364.98
Credit Cards	-7,278.35
Other Current Liabilities	911,117.72
<b>Total Current Liabilities</b>	<u>1,549,204.35</u>
<b>Total Liabilities</b>	<u>1,549,204.35</u>
<b>Equity</b>	<u>8,677,420.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,226,625.25</u></u>

## Clearlake Oaks County Water District

## Balance Sheet

02/07/18

As of January 31, 2018

Accrual Basis

	Jan 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102.001 · GL - 9122 (Old Acct. # 053420019)	147,468.74
102.04 · DWR - CHECKING	200.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	293,694.37
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)</b>	<b>482,694.37</b>
102.02 · CRP Water - 6990	483,646.55
102.03 · CRP Sewer - 3745	250,384.36
<b>Total Checking/Savings</b>	<b>1,364,394.02</b>
<b>Accounts Receivable</b>	
CUSI Accounts Receivable	-6.00
<b>Total Accounts Receivable</b>	<b>-6.00</b>
<b>Other Current Assets</b>	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	136,499.56
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
<b>Total Other Current Assets</b>	<b>798,902.19</b>
<b>Total Current Assets</b>	<b>2,163,290.21</b>
<b>Fixed Assets</b>	
131 · Waste Water Plant	311.76
126 · Forcemain (phase 1) Cap. Imprv.	985,696.20
123 · USDA - Sewer Plant Cap Imprvmt	733,381.46
127 · Water Plant	8,027.38
120 · District General CIP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS ...	1,914,865.99
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	4,165.38
120.75 · SCADA	4,456.50
120.90 · Vehicles/Generators/Trailers	136.36
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other	16,590.63
<b>Total 120 · District General CIP (EQUIPMENT - WAS 1011181)</b>	<b>1,940,214.86</b>
122 · Bldgs/Grounds Cap Improvements	8,528,840.28
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	46,264.48
<b>Total 124.30 · Lift Stations</b>	<b>112,306.71</b>
124.50 · Mains	14,938.73
124.60 · Meters	700.00
124.90 · Water Tanks	7,965.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WA...	3,152,037.12
<b>Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...</b>	<b>3,287,947.60</b>
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,721,470.00

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

	Jan 31, 18
Total Fixed Assets	8,063,335.04
<b>TOTAL ASSETS</b>	<b>10,226,625.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	645,364.98
<b>Total Accounts Payable</b>	645,364.98
<b>Credit Cards</b>	
210 · Cal Card	
210.06 · Cal Card - Jason 3879	-5,276.24
210.04 · Cal Card - Alan - 7397	-2,298.32
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,326.53
<b>Total 210 · Cal Card</b>	-7,278.35
<b>Total Credit Cards</b>	-7,278.35
<b>Other Current Liabilities</b>	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax...	-322.01
280 · Loan	
280.09 · USDA WWTP Loan (USDA WWRP loan for Waste Plant improv...	-4,240.15
280.07 · Bridge Loan for Forced Main (install of Forced Main until state...	433,126.20
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become ava...	466,000.00
280.01 · Kansas State Bk - VACON	2,820.08
280.03 · Kansas State Bk - Camera Traile	-12.79
<b>Total 280 · Loan</b>	897,693.34
221 · Health Ins - EE Portion	
221.1 · EE Cobra Payments - Medical (Cobra Payments for Medical Co...	734.97
221 · Health Ins - EE Portion - Other	2,874.44
<b>Total 221 · Health Ins - EE Portion</b>	3,609.41
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	-24,190.75
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE ...	2,660.56
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-5,694.50
<b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)</b>	-3,033.94
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABLE - ...	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 209...	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL T...	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX WI...	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - W...	-24.73
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - I...	-3,374.02
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - ...	596.12
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPL...	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or ...	-7,975.48
<b>Total Other Current Liabilities</b>	911,117.72
<b>Total Current Liabilities</b>	1,549,204.35
<b>Total Liabilities</b>	1,549,204.35
<b>Equity</b>	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this acc...	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - EN...	706,698.67
Net Income	1,634,394.31
<b>Total Equity</b>	8,677,420.90

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02/07/18

Accrual Basis

**Clearlake Oaks County Water District**

**Balance Sheet**

As of January 31, 2018

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TOTAL LIABILITIES & EQUITY

Jan 31, 18

10,226,625.25

## Clearlake Oaks County Water District

## Profit and Loss

02/07/18

July 2017 through January 2018

Accrual Basis

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
<b>Income</b>					
<b>Income</b>					
410 · Client Reg Pmt	0.00	0.00	539,116.41	655,052.49	1,194,168.90
430 · Penalty & Interest					
430.1 · Condemnation Fund ...	0.00	0.00	48.96	0.00	48.96
430 · Penalty & Interest - Ot...	0.00	0.00	10,028.83	10,752.31	20,781.14
<b>Total 430 · Penalty &amp; Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>10,077.79</b>	<b>10,752.31</b>	<b>20,830.10</b>
440 · Misc Revenue	41.70	0.00	64,877.24	68,812.93	133,731.87
450 · Other - Non S/W Rev	0.00	0.00	7,376.61	7,376.61	14,753.22
<b>Total Income</b>	<b>41.70</b>	<b>0.00</b>	<b>621,448.05</b>	<b>741,994.34</b>	<b>1,363,484.09</b>
<b>Total Income</b>	<b>41.70</b>	<b>0.00</b>	<b>621,448.05</b>	<b>741,994.34</b>	<b>1,363,484.09</b>
<b>Gross Profit</b>	<b>41.70</b>	<b>0.00</b>	<b>621,448.05</b>	<b>741,994.34</b>	<b>1,363,484.09</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	200,657.97	38,608.42	80,912.91	125,930.60	446,109.90
510 · Contract Labor	0.00	0.00	7,000.00	0.00	7,000.00
520 · FICA - District Share	14,803.50	2,688.44	5,845.88	9,466.22	32,804.04
530 · Medical Ins - Dist Share	44,579.19	10,404.05	28,056.27	10,378.13	93,417.64
540 · PERS - District Share	14,930.03	2,423.71	5,130.66	6,283.14	28,767.54
550 · Unemployment	503.81	0.00	0.00	0.00	503.81
560 · Workers Comp Ins	3,777.51	7,814.99	6,874.03	12,200.81	30,667.34
<b>Total Salaries &amp; EE Benefits</b>	<b>279,252.01</b>	<b>61,939.61</b>	<b>133,819.75</b>	<b>164,258.90</b>	<b>639,270.27</b>
<b>Services &amp; Supplies</b>					
610 · Bank Fees	3,573.56	0.00	0.00	0.00	3,573.56
620 · Communications & Internet	3,480.07	142.69	3,054.25	2,421.08	9,098.09
622 · Board Exp	4,253.39	0.00	0.00	0.00	4,253.39
625 · Equip - Field (\$300-\$4999)	0.00	118.78	101.66	0.00	220.44
630 · Equip - Office	620.73	0.00	0.00	828.54	1,449.27
640 · Fuel & Oil	0.00	3,541.61	2,824.84	2,408.72	8,775.17
645 · Insurance	0.00	0.00	13,775.00	13,775.00	27,550.00
657 · Lab	0.00	0.00	9,464.71	14,251.43	23,716.14
660 · Memberships & Subscrip...	562.29	0.00	23,190.73	18,983.64	42,736.66
665 · Mileage Reimb	2,477.55	0.00	0.00	0.00	2,477.55
670 · Postage & Shipping	6,918.49	0.00	0.00	0.00	6,918.49
675 · Professional Services	30,288.54	0.00	5,269.49	10,778.55	46,336.58
685 · Rents	4,183.14	0.00	11,603.19	975.59	16,761.92
690 · Safety & Security	644.00	6,087.02	3,668.64	1,728.99	12,128.65
700 · Tools & Instruments	0.00	2,427.16	482.28	996.27	3,905.71
703 · Supplies - Clothing & Per...	310.81	0.00	0.00	200.00	510.81
705 · Supplies - Office	6,117.70	342.58	563.43	810.59	7,834.30
715 · Supplies-Chemicals-Oper...	0.00	0.00	16,044.17	46,256.97	62,301.14
720 · Supplies - Inventory - Other	0.00	1,151.27	6,742.03	7,227.67	15,120.97
730 · Taxes - Licenses	0.00	0.00	1,080.00	1,216.60	2,296.60
735 · Training (Classes, books,...	33.85	604.58	296.50	780.30	1,715.23
745 · Travel / Lodging	76.34	124.12	0.00	0.00	200.46
750 · Utilities	3,261.76	0.00	38,570.01	79,819.92	121,651.69
760 · Waste Disposal	231.27	0.00	41,075.18	0.00	41,306.45
795 · Yolo Co	0.00	0.00	0.00	27,154.09	27,154.09
799 · Misc					
799.1 · Customer Refund - A...	0.00	0.00	274.90	1,431.77	1,706.67
799 · Misc - Other	10.00	0.00	0.00	0.00	10.00
<b>Total 799 · Misc</b>	<b>10.00</b>	<b>0.00</b>	<b>274.90</b>	<b>1,431.77</b>	<b>1,716.67</b>
<b>Total Services &amp; Supplies</b>	<b>67,043.49</b>	<b>14,539.81</b>	<b>178,081.01</b>	<b>232,045.72</b>	<b>491,710.03</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	1,658.19	0.00	1,152.42	3,444.45	6,255.06
830 · R&R Equipment	0.00	114.92	280.45	0.00	395.37

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02/07/18

Accrual Basis

### Clearlake Oaks County Water District

## Profit and Loss

July 2017 through January 2018

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	<u>Admin</u> <u>(GL)</u>	<u>DC</u> <u>(GL)</u>	<u>Sewer</u> <u>(GL)</u>	<u>Water</u> <u>(GL)</u>	<u>Total GL</u>
832 · R&R Mains and Sewer Li...	0.00	0.00	2,335.91	0.00	2,335.91
840 · R&R Vehicles	54.15	191.50	444.50	0.00	690.15
<b>Total Repairs &amp; Replacement</b>	<u>1,712.34</u>	<u>306.42</u>	<u>4,213.28</u>	<u>3,444.45</u>	<u>9,676.49</u>
<b>Total Expense</b>	<u>348,007.84</u>	<u>76,785.84</u>	<u>316,114.04</u>	<u>399,749.07</u>	<u>1,140,656.79</u>
<b>Net Income</b>	<u><b>-347,966.14</b></u>	<u><b>-76,785.84</b></u>	<u><b>305,334.01</b></u>	<u><b>342,245.27</b></u>	<u><b>222,827.30</b></u>

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

7

Target % > **58%**

Thru End of January Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,134,732	661,927	741,994	65%	998,247	582,311	621,448	62%
<b>Total Operating Expenses</b>	986,807	575,637	610,717	62%	1,018,868	594,340	528,239	52%
<b>Operating Balance (loss)</b>	<b>147,925</b>	<b>86,290</b>	<b>131,277</b>		<b>(20,621)</b>	<b>(12,029)</b>	<b>93,209</b>	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	56,000	7,377	8%	85,000	49,583	7,377	9%
Depreciation Exp	164,168	95,765	95,765	58%	105,786	61,709	61,709	58%
<b>Net Change In Net Position (loss)</b>	<b>79,757</b>	<b>46,525</b>	<b>42,889</b>		<b>(41,407)</b>	<b>(24,154)</b>	<b>38,877</b>	

**Current Revenue Notes:**

440 Misc = ATT Lease and Tax Roll

WestAmer Op	\$	101,700
WestAmer CRP		773,226
LAIF		487,519
<b>Total</b>	<b>\$</b>	<b>1,362,445</b>

**Past Revenue Notes**

Thru End of January Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,104,732	644,427	655,052	59%	984,747	574,436	539,116	55%
430 Penalty & Interest	30,000	17,500	10,752	36%	13,500	7,875	10,078	75%
440 Misc	0	0	68,813	0%	0	0	64,877	0%
<b>Total Revenue &gt;</b>	<b>1,134,732</b>	<b>661,927</b>	<b>734,617</b>	<b>65%</b>	<b>998,247</b>	<b>582,311</b>	<b>614,071</b>	<b>62%</b>

Thru End of January Operating Expenses	Budget				Actual			
	Annual	YTD	YTD	%	YTD	%	Spent	%
505 Salaries & Wages	356,310	207,848	245,564	69%	362,901	211,692	200,546	55%
510 Contracted Labor	-	-	-	0%	12,000	7,000	7,000	58%
520 FICA - District Share	29,633	17,286	18,212	61%	29,919	17,453	14,592	49%
530 Medical Ins - District Share	73,068	42,623	37,870	52%	113,120	65,987	55,548	49%
540 PERS - District Share	55,358	32,292	14,960	27%	45,286	26,417	13,808	30%
550 Unemployment	9,000	5,250	252	3%	9,000	5,250	252	3%
560 Workers Comp Ins	15,053	8,781	17,998	120%	12,218	7,127	12,671	104%
<b>Salaries and Employee Benefits &gt;</b>	<b>538,422</b>	<b>314,079</b>	<b>334,855</b>	<b>62%</b>	<b>584,443</b>	<b>340,925</b>	<b>304,416</b>	<b>52%</b>

605 Advertising	200	117	-	0%	200	117	-	0%
610 Bank Fees	2,810	1,639	1,787	64%	2,800	1,633	1,787	64%
620 Communications & Internet	10,000	5,833	4,233	42%	9,500	5,542	4,866	51%
622 Board Exp	10,000	5,833	2,127	21%	10,000	5,833	2,127	21%
625 Equip - Field (\$300-\$4999)	1,250	729	60	5%	2,750	1,604	162	6%
630 Equip - Office	3,000	1,750	1,140	38%	3,500	2,042	311	9%
640 Fuel & Oil	8,500	4,958	4,180	49%	4,000	2,333	4,596	115%
645 Insurance	40,000	23,333	13,775	34%	40,000	23,333	13,775	34%
650 Interest	-	-	-	0%	-	-	-	0%

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657	Lab	16,000	9,333	14,251	89%	25,000	14,583	9,465	38%
660	Memberships & Subscriptions	28,500	16,625	19,265	68%	25,500	14,875	23,472	92%
665	Mileage Reimb	2,500	1,458	1,239	50%	2,500	1,458	1,239	50%
670	Postage & Shipping	4,800	2,800	3,459	72%	4,750	2,771	3,459	73%
675	Professional Services	20,000	11,667	25,924	130%	20,000	11,667	20,415	102%
685	Rents	5,700	3,325	3,068	54%	3,700	2,158	13,695	370%
690	Safety & Security	4,625	2,698	5,095	110%	10,625	6,198	7,035	66%
700	Tools & Instruments	3,875	2,260	2,210	57%	6,875	4,010	1,696	25%
703	Supplies - Clothing & Personal	1,675	977	356	21%	2,175	1,269	156	7%
705	Supplies - Office	4,250	2,479	4,042	95%	4,750	2,771	3,794	80%
715	Treatment Chemicals	52,000	30,333	46,257	89%	53,000	30,917	16,044	30%
720	Supplies - Operating - Other	15,000	8,750	7,804	52%	26,500	15,458	7,318	28%
730	Taxes - Licenses	1,500	875	1,217	81%	2,300	1,342	1,080	47%
735	Training	2,750	1,604	1,099	40%	3,250	1,896	616	19%
745	Travel	1,750	1,021	100	6%	1,750	1,021	100	6%
750	Utilities	135,650	79,129	81,451	60%	97,750	57,021	40,201	41%
760	Waste Disposal	550	321	116	21%	52,250	30,479	41,191	79%
795	Yolo Co	52,000	30,333	27,154	52%				
799	Misc	-	-	5	0%	-	-	5	0%
<b>Services and Supplies &gt;</b>		<b>428,885</b>	<b>250,183</b>	<b>271,409</b>	<b>63%</b>	<b>415,425</b>	<b>242,331</b>	<b>218,600</b>	<b>53%</b>
810	R&R Buildings & Grounds	8,750	5,104	4,273	49%	8,750	5,104	1,981	23%
815	R & R Damage Claims	5,000	2,917	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	2,336	0%
830	R&R Equipment	2,500	1,458	58	2%	6,000	3,500	339	6%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	1,896	123	4%	4,250	2,479	568	13%
<b>Repairs &amp; Replacement &gt;</b>		<b>19,500</b>	<b>11,375</b>	<b>4,454</b>	<b>23%</b>	<b>19,000</b>	<b>11,083</b>	<b>5,224</b>	<b>27%</b>
<b>Total Expenses &gt;</b>		<b>986,807</b>	<b>575,637</b>	<b>610,717</b>	<b>62%</b>	<b>1,018,868</b>	<b>594,340</b>	<b>528,239</b>	<b>52%</b>

## Administration - Budget Variance Report Jul 2017

Target % > **58.3%**

Thru End of January Expenses	2017-2018 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	386,991	225,745	200,658	51.9%	186,333
510 Contracted Labor	-	-	-	-	-
520 FICA - District Share	32,024	18,681	14,804	46.2%	17,220
530 Medical Ins - District Share	86,993	50,746	44,579	51.2%	42,414
540 PERS-District Share (incl unfunded Liab, 35K)	42,535	24,812	14,930	35.1%	27,605
550 Unemployment	18,000	10,500	504	2.8%	17,496
560 Workers Comp Ins	8,683	5,065	3,778	43.5%	4,905
Salaries and Employee Benefits >	575,226	335,548	279,253	<b>48.5%</b>	295,973
605 Advertising	400	233	-	0.0%	400
610 Bank Fees	5,600	3,267	3,574	63.8%	2,026
620 Communications & Internet	7,000	4,083	3,480	49.7%	3,520
622 Board Exp	20,000	11,667	4,253	21.3%	15,747
625 Equip - Field (up to \$4999)	0	0	-	0.0%	0
630 Equip - Office	2,500	1,458	621	24.8%	1,879
640 Fuel & Oil	0	0	-	0.0%	0
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	1,000	583	562	56.2%	438
665 Mileage Reimb	3,500	2,042	2,478	70.8%	1,022
670 Postage & Shipping	9,400	5,483	6,918	73.6%	2,482
675 Professional Services (Legal, IT, etc)	20,000	11,667	30,289	151.4%	(10,289)
685 Rents	7,400	4,317	4,183	56.5%	3,217
690 Safety & Security (boots)	3,500	2,042	644	18.4%	2,856
700 Tools & Instruments	0	0	-	0.0%	0
703 Supplies - Clothing & Personal	600	350	311	51.8%	289
705 Supplies - Office	6,250	3,646	6,118	97.9%	132
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	0	0	-	0.0%	0
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (Classes, books)	2,000	1,167	34	1.7%	1,966
745 Travel / Lodging	1,500	875	76	5.1%	1,424
750 Utilities	5,500	3,208	3,262	59.3%	2,238
760 Waste Disposal	500	292	231	46.2%	269
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	10	0.0%	(10)
Services and Supplies >	96,650	56,379	67,044	<b>69.4%</b>	29,606
810 R&R Buildings & Grounds	7,500	4,375	1,658	22.1%	5,842
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	-	-	-	0.0%	-
830 R&R Equipment	2,000	1,167	-	0.0%	2,000
832 R&R Mains/Service Lines	0	0	-	0.0%	0
840 R&R Vehicles (\$2k/vehicle)	500	292	54	10.8%	446
Repairs & Replacement >	10,000	5,833	1,712	<b>17.1%</b>	8,288
<b>Total Expenses &gt;</b>	<b>681,876</b>	<b>397,761</b>	<b>348,009</b>	<b>51.0%</b>	<b>333,867</b>

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

705 Additional envelopes, paper, etc for new billing format

## D\C - Budget Variance Report Jul 2017

Target % &gt;

58.3%

Thru End of January		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	45,460	26,518	38,608	84.9%	6,852
510	Contracted Labor	-	-	-		-
520	FICA - District Share	3,723	2,172	2,688	72.2%	1,035
530	Medical Ins - District Share	18,502	10,793	10,404	56.2%	8,098
540	PERS - District Share	11,381	6,639	2,423	21.3%	8,958
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	2,454	1,431	7,815	318.5%	(5,361)
Salaries and Employee Benefits >		81,521	47,554	61,938	76.0%	19,583
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	0	0	143	0.0%	(143)
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	2,500	1,458	119	4.8%	2,381
630	Equip - Office	0	0		0.0%	0
640	Fuel & Oil	5,000	2,917	3,542	70.8%	1,458
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships & Subscriptions	0	0	-	0.0%	0
665	Mileage Reimb	0	0	-	0.0%	0
670	Postage & Shipping	0	0	-	0.0%	0
675	Professional Services (SCADA)	0	0	-	0.0%	0
685	Rents	0	0	-	0.0%	0
690	Safety & Security (boots)	3,750	2,188	6,087	162.3%	(2,337)
700	Tools & Instruments	3,750	2,188	2,427	64.7%	1,323
703	Supplies - Clothing & Personal	750	438	-	0.0%	750
705	Supplies - Office	250	146	343	137.2%	(93)
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	13,000	7,583	1,151	8.9%	11,849
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training (classes, books)	1,500	875	605	40.3%	895
745	Travel / Lodging	1,000	583	124	12.4%	876
750	Utilities	0	0	-	0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
Services and Supplies >		31,500	18,375	14,541	46.2%	16,959
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	-	-	115	0.0%	(115)
832	R&R Mains/Service Lines	-	-		0.0%	-
840	R&R Vehicles (\$2k/vehicle)	-	-	192	0.0%	(192)
Repairs & Replacement >		0	0	307	3070000.0%	(307)
Total Expenses >		113,021	65,929	76,786	67.9%	36,235

## Expense Notes

505 Three Pay Periods for August

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

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## Sewer - Budget Variance Report Jul 2017

Target % > **58.3%**

Thru End of January		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	146,675	85,561	80,913		65,762
510	Contracted Labor	12,000	7,000	7,000	59.9%	5,000
520	FICA - District Share	12,045	7,026	5,846	48.5%	6,199
530	Medical Ins - District Share	60,372	35,217	28,056	46.5%	32,316
540	PERS - District Share	18,328	10,691	5,131	28.0%	13,197
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,650	3,879	6,874	103.4%	(224)
Salaries and Employee Benefits >		256,070	149,374	133,820	<b>52.3%</b>	122,250
605	Advertising	0	<u>0</u>		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,500	2,042	3,054	87.3%	446
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,500	875	102	6.8%	1,398
630	Equip - Office	1,000	583		0.0%	1,000
640	Fuel & Oil (Schaeffers)	1,500	875	2,825	188.3%	(1,325)
645	Insurance	40,000	23,333	13,775	34.4%	26,225
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	25,000	14,583	9,465	37.9%	15,535
660	Memberships & Subscriptions	25,000	14,583	23,191	92.8%	1,809
665	Mileage Reimb	500	292		0.0%	500
670	Postage & Shipping	50	29		0.0%	50
675	Professional Services (SCADA)	10,000	5,833	5,270	52.7%	4,730
685	Rents	0	0	11,603	1160300000.0%	(11,603)
690	Safety & Security (boots)	7,000	4,083	3,669	52.4%	3,331
700	Tools & Instruments	5,000	2,917	482	9.6%	4,518
703	Supplies - Clothing & Personal	1,500	875		0.0%	1,500
705	Supplies - Office	1,500	875	563	37.5%	937
715	Treatment Chemicals	53,000	30,917	16,044	30.3%	36,956
720	Supplies-Operating-Other-Titan Tubes	20,000	11,667	6,742	33.7%	13,258
730	Taxes - Licenses	2,300	1,342	1,080	47.0%	1,220
735	Training (classes, books)	1,500	875	297	19.8%	1,203
745	Travel / Lodging	500	292		0.0%	500
750	Utilities	95,000	55,417	38,570	40.6%	56,430
760	Waste Disposal	52,000	30,333	41,075	79.0%	10,925
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund			275		
Services and Supplies >		347,350	202,621	178,082	<b>51.3%</b>	169,268
810	R&R Buildings & Grounds	5,000	2,917	1,152	23.0%	3,848
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0	2,336	0.0%	(2,336)
830	R&R Equipment	5,000	2,917	281	5.6%	4,719
832	R&R Mains/Service Lines	0	0		0.0%	
840	R&R Vehicles (\$2k/vehicle)	4,000	2,333	445	11.1%	3,555
Repairs & Replacement >		14,000	8,167	4,214	<b>30.1%</b>	9,786
<b>Total Expenses &gt;</b>		<b>617,420</b>	<b>360,162</b>	<b>316,116</b>	<b>51.2%</b>	<b>301,304</b>

## Expense Notes

- 675 Leete Generators 2 Hr Load bank Tst, Leete Generators annual inspection, 2nd quarter WWTP Report  
 685 Baker Tank and Back Hoe Rental  
 660 SWRCB Annual Permit  
 820 Forfeiture Locks

7 Water - Budget Variance Report July 2017		2017-2018 Budget		Target % >	58.3%	
Thru End of January				Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	140,085	81,716	125,931		14,154
510	Contracted Labor	0	0	-	89.9%	0
520	FICA - District Share	11,759	6,860	9,466	80.5%	2,293
530	Medical Ins - District Share	20,320	11,853	10,378	51.1%	9,942
540	PERS - District Share	28,400	16,566	6,283	22.1%	22,117
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	9,484	5,533	12,201	128.6%	(2,717)
Salaries and Employee Benefits >		210,049	122,529	164,259	78.2%	45,790
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	2,333	2,421	60.5%	1,579
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	292	829	165.8%	(329)
640	Fuel & Oil	6,000	3,500	2,409	40.2%	3,591
645	Insurance	40,000	23,333	13,775	34.4%	26,225
650	Interest	0	0	-	0.0%	0
657	Outside Lab / Internal Lab	16,000	9,333	14,251	89.1%	1,749
660	Memberships & Subscriptions	28,000	16,333	18,984	67.8%	9,016
665	Mileage Reimb	500	292	-	0.0%	500
670	Postage & Shipping	100	58	-	0.0%	100
675	Professional Services (SCADA)	10,000	5,833	10,779	107.8%	(779)
685	Rents	2,000	1,167	976	48.8%	1,024
690	Safety & Security (boots)	1,000	583	1,729	172.9%	(729)
700	Tools & Instruments	2,000	1,167	996	49.8%	1,004
703	Supplies - Clothing & Personal	1,000	583	200	20.0%	800
705	Supplies - Office	1,000	583	811	81.1%	189
715	Treatment Chemicals	52,000	30,333	46,257	89.0%	5,743
720	Supplies - Operating - Other	8,500	4,958	7,228	85.0%	1,272
730	Taxes - Licenses	1,500	875	1,217	81.1%	283
735	Training (classes, books)	1,000	583	780	78.0%	220
745	Travel / Lodging	500	292		0.0%	500
750	Utilities	132,900	77,525	79,820	60.1%	53,080
760	Waste Disposal	300	175		0.0%	300
795	Yolo Co	52,000	30,333	27,154	52.2%	24,846
799	Misc	0	0	-	0.0%	0
799.1	Customer Refund			1,432		
Services and Supplies >		360,800	210,467	232,048	64.3%	128,752
810	R&R Buildings & Grounds	5,000	2,917	3,444	68.9%	1,556
815	R & R Damage Claims	5,000	2,917	-	0.0%	5,000
820	R&R Lift Stations	0	0	-		0
830	R&R Equipment	1,500	875	-	0.0%	1,500
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	1,750	-	0.0%	3,000
Repairs & Replacement >		14,500	8,458	3,444	23.8%	11,056
Total Expenses >		585,349	341,454	399,751	68.3%	185,598

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

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

685 Baker Tank Rental

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

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

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

	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
<b>Income</b>				
<b>Income</b>				
425 · CRP (Capital Replacm...	179,775.34	195,787.91	375,563.25	375,563.25
430 · Penalty & Interest	3,165.09	3,959.58	7,124.67	7,124.67
<b>Total Income</b>	<u>182,940.43</u>	<u>199,747.49</u>	<u>382,687.92</u>	<u>382,687.92</u>
<b>Total Income</b>	182,940.43	199,747.49	382,687.92	382,687.92
<b>Gross Profit</b>	182,940.43	199,747.49	382,687.92	382,687.92
<b>Expense</b>				
<b>Salaries &amp; EE Benefits</b>				
505 · Salaries & Wages	25,871.90	39,127.14	64,999.04	64,999.04
520 · FICA - District Share	1,979.19	2,979.33	4,958.52	4,958.52
530 · Medical Ins - Dist Share	4,903.42	5,709.78	10,613.20	10,613.20
540 · PERS - District Share	1,402.13	2,308.51	3,710.64	3,710.64
560 · Workers Comp Ins	1,157.73	1,273.62	2,431.35	2,431.35
<b>Total Salaries &amp; EE Benefits</b>	<u>35,314.37</u>	<u>51,398.38</u>	<u>86,712.75</u>	<u>86,712.75</u>
<b>Services &amp; Supplies</b>				
620 · Communications & In...	142.70	142.70	285.40	285.40
625 · Equip - Field (\$300-\$4...	0.00	190.00	190.00	190.00
640 · Fuel & Oil	3,213.64	2,505.14	5,718.78	5,718.78
675 · Professional Services	10,894.00	0.00	10,894.00	10,894.00
690 · Safety & Security	0.00	176.00	176.00	176.00
720 · Supplies - Inventory - ...	8,612.19	2,847.90	11,460.09	11,460.09
<b>Total Services &amp; Supplies</b>	<u>22,862.53</u>	<u>5,861.74</u>	<u>28,724.27</u>	<u>28,724.27</u>
<b>Repairs &amp; Replacement</b>				
810 · R&R Buildings & Gro...	3,065.10	15,370.57	18,435.67	18,435.67
820 · R&R Lift Stations	0.00	911.61	911.61	911.61
830 · R&R Equipment	5,262.53	3,907.37	9,169.90	9,169.90
832 · R&R Mains and Sewer...	6,686.50	3,712.26	10,398.76	10,398.76
840 · R&R Vehicles	5,941.92	4,905.87	10,847.79	10,847.79
<b>Total Repairs &amp; Replacement</b>	<u>20,956.05</u>	<u>28,807.68</u>	<u>49,763.73</u>	<u>49,763.73</u>
<b>Total Expense</b>	<u>79,132.95</u>	<u>86,067.80</u>	<u>165,200.75</u>	<u>165,200.75</u>
<b>Net Income</b>	<u><u>103,807.48</u></u>	<u><u>113,679.69</u></u>	<u><u>217,487.17</u></u>	<u><u>217,487.17</u></u>

# Clearlake Oaks Co Water District

## Budget Variance Report 2017-2018

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SEWER-CRP

Target % > **58.3%**

Thru End of January

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
<b>SEWER CRP Revenue</b>	347,769	202,865	199,747	57.4%	0%
<b>SEWER CRP Expenses</b>	218,423	127,413	86,069	39.4%	0%
I & I/Lift Station Rehab Improvements	42,000	24,500			
USDA Annual Payment	129,000	75,250			
Reimbuseable fees for Eng Cost prior to grant	95,000	55,417			
Short term depreciation reserve	30,000	17,500	17,500		
Previous Year Balance 6/30/17	362,837				
<b>Operating Balance (loss)</b>	<b>196,183</b>	<b>114,440</b>	<b>96,178</b>		

Expenses	2016 - 2017 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	43,711	25,498	39,127	89.5%	4,584
510 Contracted Labor	-	-	-		-
520 FICA - District Share	3,578	2,087	2,979	83.3%	599
530 Medical Ins - District Share	10,160	5,927	5,710	56.2%	4,450
540 PERS - District Share	2,374	1,385	2,309	97.3%	65
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	2,350	1,371	1,274	54.2%	1,076
<b>Salaries and Employee Benefits &gt;</b>	<b>62,173</b>	<b>36,268</b>	<b>51,399</b>	<b>82.7%</b>	<b>10,774</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	2,917	143	2.9%	4,857
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	729	190	15.2%	1,060
630 Equip - Office	2,500	1,458	-	0.0%	2,500
640 Fuel & Oil	2,500	1,458	2,505	100.2%	(5)
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	-	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	-	0.0%	0
685 Rents	0	0	-	0.0%	0
690 Safety & Security (boots)	0	0	176	0.0%	(176)
700 Tools & Instruments	0	0	-	0.0%	0
703 Supplies - Clothing & Personal	0	0	-	0.0%	0
705 Supplies - Office	0	0	-	0.0%	0
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	8,500	4,958	2,848	33.5%	5,652
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (classes, books)	0	0	-	0.0%	0
745 Travel / Lodging	0	0	-	0.0%	0
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>11,521</b>	<b>5,862</b>	<b>29.7%</b>	<b>13,888</b>
810 R&R Buildings & Grounds	35,000	20,417	15,371	43.9%	19,629
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	11,667	912	4.6%	19,088
830 R&R Equipment	5,000	2,917	3,907	78.1%	1,093
832 R&R Mains/Service Lines	50,000	29,167	3,712	7.4%	46,288
840 R&R Vehicles (\$2k/vehicle)	26,500	15,458	4,906	18.5%	21,594
<b>Repairs &amp; Replacement &gt;</b>	<b>136,500</b>	<b>79,625</b>	<b>28,808</b>	<b>21.1%</b>	<b>107,692</b>
<b>Total Expenses &gt;</b>	<b>218,423</b>	<b>127,413</b>	<b>86,069</b>	<b>39.4%</b>	<b>132,354</b>

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

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

690 Safety and Security Gloves

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

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Target % > **58.3%**

Thru End of January Summary	WATER - CRP Budget			Actual YTD	
	Annual	YTD		Amount	%
<b>WATER CRP Revenue</b>	337,932	197,127	182,940	54.1%	0%
<b>WATER CRP Expenses</b>	190,772	111,284	63,591	33.3%	0%
Reimburs Eng fees prior to grant funding	75,000	43,750			
Previous Year Balance 6/30/17	10,469				
<b>Operating Balance</b>	<b>82,629</b>	<b>48,200</b>	<b>119,349</b>		

Expenses	2016 - 2017 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	46,964	27,396	25,872		21,092
510 Contracted Labor	0	0	-	55.1%	0
520 FICA - District Share	3,955	2,307	1,979	50.0%	1,976
530 Medical Ins - District Share	18,502	10,793	4,903	26.5%	13,599
540 PERS - District Share	2,547	1,486	1,402	55.0%	1,145
550 Unemployment	0	0	-	0.0%	0
560 Workers Comp Ins	2,554	1,490	1,158	45.3%	1,396
<b>Salaries and Employee Benefits &gt;</b>	<b>74,522</b>	<b>43,471</b>	<b>35,314</b>	<b>47.4%</b>	<b>39,208</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	2,917	143	2.9%	4,857
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	729	-	0.0%	1,250
630 Equip - Office	2,500				
640 Fuel & Oil	2,500	1,458	3,214	128.6%	(714)
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	0	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	10,894	0.0%	(10,894)
685 Rents	0	0	-	0.0%	0
690 Safety & Security (boots)	0	0	-	0.0%	0
700 Tools & Instruments	0	0	-	0.0%	0
703 Supplies - Clothing & Personal	0	0	-	0.0%	0
705 Supplies - Office	0	0	-	0.0%	0
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	8,500	4,958	8,612	101.3%	(112)
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (classes, books)	0	0	-	0.0%	0
745 Travel / Lodging	0	0	-	0.0%	0
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>10,063</b>	<b>22,863</b>	<b>115.8%</b>	<b>(3,113)</b>
810 R&R Buildings & Grounds	15,000	8,750	3,065	20.4%	11,935
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	0	0	-	0.0%	0
830 R&R Equipment	5,000	2,917	5,263	105.3%	(263)
832 R&R Mains/Service Lines	50,000	29,167	6,687	13.4%	43,313
840 R&R Vehicles (\$2k/vehicle)	26,500	15,458	5,942	22.4%	20,558
<b>Repairs &amp; Replacement &gt;</b>	<b>96,500</b>	<b>56,292</b>	<b>20,957</b>	<b>21.7%</b>	<b>75,543</b>
<b>Total Expenses &gt;</b>	<b>190,772</b>	<b>109,825</b>	<b>79,134</b>	<b>41.5%</b>	<b>111,638</b>

675 Professional Services: Utilities Services / Leak Checks

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

830 R & R Equipment: Replacement of Cagulant pumps

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

Date	Name	Memo	Class	Amount
<b>130 · Const In Progress - Studies</b>				
07/21/2017	MC Engineering, Inc	Tanks & Distribution	Loan/Grant:...	2,413.86
07/21/2017	MC Engineering, Inc	Tanks & Distributions	Loan/Grant:...	2,183.75
07/21/2017	MC Engineering, Inc	WTP Meters/ Back...	Loan/Grant:...	2,170.00
07/21/2017	MC Engineering, Inc	WWTP Reclamation	Loan/Grant:...	25,619.75
08/10/2017	MC Engineering, Inc		Loan/Grant:...	784.00
08/10/2017	MC Engineering, Inc		Loan/Grant:...	784.70
08/10/2017	MC Engineering, Inc		Loan/Grant:...	8,655.66
08/10/2017	MC Engineering, Inc		Loan/Grant:...	831.49
08/31/2017	MC Engineering, Inc		Loan/Grant:...	503.45
08/31/2017	MC Engineering, Inc		Loan/Grant:...	3,351.26
08/31/2017	MC Engineering, Inc		Loan/Grant:...	2,161.89
08/31/2017	MC Engineering, Inc		Loan/Grant:...	18,877.98
08/31/2017	MC Engineering, Inc		Loan/Grant:...	9,464.07
08/31/2017	MC Engineering, Inc		Loan/Grant:...	16,730.11
08/31/2017	MC Engineering, Inc		Loan/Grant:...	7,029.93
09/30/2017	MC Engineering, Inc		Loan/Grant:...	7,518.75
09/30/2017	MC Engineering, Inc		Loan/Grant:...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech	Loan/Grant:...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech t...	Loan/Grant:...	27.50
10/27/2017	ABC Plumbing	smoke testing of li...	Loan/Grant:...	3,000.00
10/31/2017	MC Engineering, Inc	Reclamation Study	Loan/Grant:...	450.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	23,801.24
11/30/2017	MC Engineering, Inc	Smoke Testing	CRP:Sewer	1,695.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	2,242.26
12/31/2017	MC Engineering, Inc		Loan/Grant:...	2,385.00
12/31/2017	MC Engineering, Inc		Loan/Grant:...	17,242.91
01/25/2018		Reclamation Study...	Loan/Grant:...	-23,480.00
Total 130 · Const In Progress - Studies				136,499.56
<b>126 · Forcemain (phase 1) Cap. Imprv.</b>				
07/21/2017	MC Engineering, Inc		Loan/Grant:...	30,820.05
07/21/2017	MC Engineering, Inc	II	Loan/Grant:...	9,824.59
08/10/2017	MC Engineering, Inc		Loan/Grant:...	13,495.32
08/10/2017	MC Engineering, Inc		Loan/Grant:...	3,003.58
08/31/2017	MC Engineering, Inc	I & I Construction f...	Loan/Grant:...	24,566.66
09/30/2017	MC Engineering, Inc		Loan/Grant:...	29,283.64
09/30/2017	Geo Legal	Construction Ease...	CRP:Sewer	4,425.00
10/03/2017	HD Excavating	Potholing for pipe ...	CRP:Sewer	1,448.00
10/03/2017	HD Excavating	Potholing - Prep fo...	CRP:Sewer	17,812.00
10/03/2017	HD Excavating	Forcemain Prep	CRP:Sewer	16,221.50
10/10/2017	Pace	Forcemain Parts	CRP:Sewer	21,322.20
10/24/2017	Pace		CRP:Sewer	638.99
10/24/2017	Action Sanitary, Inc		CRP:Sewer	2,825.00
10/24/2017	Pace	parts needed for F...	CRP:Sewer	5,439.83
10/25/2017	Pace		CRP:Sewer	-3,174.06
10/25/2017	Pace		CRP:Sewer	258.63
10/25/2017	Pace	Forcemain	CRP:Sewer	809.01
10/26/2017	Action Sanitary, Inc		CRP:Sewer	3,362.50
10/27/2017	Pace	inventory/parts for ...	CRP:Sewer	380.39
10/27/2017	Action Sanitary, Inc	Forcemain Work - ...	CRP:Sewer	5,200.00
10/31/2017	Clearlake Lava	I & I Construction	Loan/Grant:...	592.05
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:...	2,276.83
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:...	25,211.97
10/31/2017	Geo Legal	Forcemain	CRP:Sewer	1,540.00
11/12/2017	Clearlake Lava	WTP gray base	CRP:Sewer	91.87
11/30/2017	MC Engineering, Inc		Loan/Grant:...	27,978.78
11/30/2017	MC Engineering, Inc		Loan/Grant:...	648.33
12/04/2017	T & S Construction Co....	Forcemain - 1st Pa...	Loan/Grant:...	328,669.78
12/14/2017	T & S Construction Co....		Loan/Grant:...	132,422.18
12/28/2017	Pace	Force Main Project	Loan/Grant:...	349.64
12/31/2017	MC Engineering, Inc		Loan/Grant:...	19,104.35
01/19/2018	T & S Construction Co....	Forcemain USDA ...	Loan/Grant:...	237,424.04
Total 126 · Forcemain (phase 1) Cap. Imprv.				964,272.65

## Clearlake Oaks County Water District

## Capital Improvements

02/07/18

Accrual Basis

As of January 31, 2018

Date	Name	Memo	Class	Amount
<b>123 - USDA - Sewer Plant Cap Imprvmt</b>				
07/17/2017	Adams Ashby	USDA WWTP	Loan/Grant:...	2,880.00
07/21/2017	MC Engineering, Inc	USDA WWTP Loan	Loan/Grant:...	4,273.22
08/01/2017	Adams Ashby		Loan/Grant:...	4,050.00
08/10/2017	MC Engineering, Inc		Loan/Grant:...	19,127.62
08/24/2017	USDA WWTP	Bond Counsel - Th...	Loan/Grant:...	-97,850.00
08/24/2017	USDA WWTP	District reimburse...	Loan/Grant:...	-8,163.05
08/24/2017	USDA WWTP	District payoff of Br...	Loan/Grant:...	-468,282.35
08/24/2017	USDA WWTP	District reimburse...	Loan/Grant:...	-41,905.73
09/01/2017	Adams Ashby		Loan/Grant:...	2,520.00
09/19/2017	T & S Construction Co...	payment on Outlay...	Loan/Grant:...	204,012.50
09/30/2017	MC Engineering, Inc		Loan/Grant:...	33,455.63
10/02/2017	Adams Ashby	General Admin/La...	Loan/Grant:...	1,800.00
10/19/2017	T & S Construction Co...	USDA Outlay #3	Loan/Grant:...	75,466.27
10/31/2017	MC Engineering, Inc	WWTP USDA	Loan/Grant:...	27,679.39
11/07/2017	Adams Ashby	WWTP USDA LOAN	Loan/Grant:...	2,790.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	19,722.70
12/01/2017	Adams Ashby		Loan/Grant:...	2,250.00
12/14/2017	T & S Construction Co...	USDA WWTP Imp...	Loan/Grant:...	251,221.95
12/14/2017	T & S Construction Co...		Loan/Grant:...	302,100.00
12/31/2017	MC Engineering, Inc		Loan/Grant:...	11,838.31
01/01/2018	Adams Ashby		Loan/Grant:...	2,970.00
01/19/2018	T & S Construction Co...	USDA WWTP pay...	Loan/Grant:...	381,425.00
Total 123 - USDA - Sewer Plant Cap Imprvmt				733,381.46
<b>127 - Water Plant</b>				
10/23/2017	Pace	Bypass to pump at...	CRP:Sewer	374.57
11/30/2017	Telstar Instruments	Mag Meter Replac...	CRP:Water	5,540.00
12/15/2017	Pace	capital improveme...	GL:Water	498.48
12/28/2017	Pace	Replaced injection ...	CRP:Water	31.50
12/28/2017	Pace	Replaced injection ...	CRP:Water	653.99
01/04/2018	Pace	parts for improvem...	CRP:Water	438.16
01/19/2018	Mendo Mill	stainless steel fauc...	GL:Water	21.08
01/22/2018	Mendo Mill	pump well for WTP...	GL:Water	237.34
01/23/2018	Pace	parts for NTU pum...	GL:Water	232.26
Total 127 - Water Plant				8,027.38
<b>120 - District General CIP (EQUIPMENT - WAS 1011181)</b>				
<b>120.01 - General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>				
08/31/2017	ERS Industrial Service...	main water treatm...	CRP:Water	52,972.45
09/07/2017	Air Technology West	WTP Compressor	CRP:Water	8,064.75
09/11/2017	Air Technology West	reconditioned contr...	CRP:Water	2,236.23
01/25/2018	HomeDepot	Dewalt 20 Volt Ma...	GL:Sewer	460.10
01/26/2018	Mendo Mill	tiedowns for V-28 -...	GL:DC	31.86
Total 120.01 - General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				63,765.39
<b>120.60 - Office (OFFICE EQUIPMENT - WAS 1011192)</b>				
07/12/2017	Quill	JM Printer/ ink for ...	GL:Water	342.97
07/27/2017	Quill	Keurig	GL:Water	139.99
07/27/2017	Quill	Keurig (split with G...	GL:Sewer	139.99
08/01/2017	Quill	Osgood Chair	GL:Admin	152.99
08/15/2017	Quill	Clear plastic 9x13 ...	GL:Admin	107.24
09/21/2017	Webstaurant Store	3 stainless steel mi...	GL:Water	628.97
09/28/2017	Quill	lateral file 2 drawer...	GL:Water	477.25
10/23/2017	Lake Mattress	printer table for W...	GL:Water	170.53
11/10/2017	Quill	Parsons desk	GL:Admin	83.64
01/05/2018	Quill	whiteboard for Ops...	GL:Water	192.28
01/05/2018	Quill	new speakerphone...	GL:Sewer	144.18
01/19/2018	Bill Fredriksson	admin desktop wor...	GL:Admin	1,371.48
01/22/2018	Bill Fredriksson	virus removal and ...	GL:Sewer	30.00
01/24/2018	Mendo Mill	equipment to make...	GL:Water	16.65
01/24/2018	CLEARLAKE TV & AP...	Answering Machin...	GL:Water	32.61
01/25/2018	CLEARLAKE TV & AP...	answering machin...	GL:Sewer	32.61

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

Date	Name	Memo	Class	Amount
01/31/2018	Atlantic Time Systems	time card slot hold...	GL:DC	51.00
01/31/2018	Atlantic Time Systems	time card slot hold...	GL:Water	51.00
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				4,165.38
<b>120.75 · SCADA</b>				
08/11/2017	Southport Control Solu...	SCADA assistance...	CRP:Water	1,630.50
08/11/2017	Southport Control Solu...	Install and Commis...	CRP:Water	1,123.00
09/09/2017	Southport Control Solu...	programming - upd...	CRP:Water	1,703.00
Total 120.75 · SCADA				4,456.50
<b>120.90 · Vehicles/Generators/Trailers</b>				
01/22/2018	Acme Rigging & Suppl...	purchase to improv...	CRP:Sewer	88.38
01/26/2018	Mendo Mill	drop cloth for Vacc...	GL:DC	47.98
Total 120.90 · Vehicles/Generators/Trailers				136.36
<b>120 · District General CIP (EQUIPMENT - WAS 1011181) - Other</b>				
10/05/2017	Mendo Mill	materials for install...	GL:Sewer	12.59
10/11/2017	Jeff Pasquetti	Emergency purcha...	CRP:Water	6,000.00
10/11/2017	Jeff Pasquetti	Purchase of a Gen...	CRP:Sewer	6,000.00
01/22/2018	Bill Fredriksson	set up new softwar...	GL:Water	261.25
01/22/2018	Bill Fredriksson	general repairs/tro...	GL:Admin	809.74
01/22/2018	Bill Fredriksson	troubleshoot and fi...	CRP:Water	261.25
01/22/2018	Bill Fredriksson	server upgrade pro...	GL:Admin	3,245.80
Total 120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				16,590.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)				89,114.26
<b>122 · Bldgs/Grounds Cap Improvements</b>				
08/22/2017	Performance Mechanical	add additional sup...	CRP:Water	1,350.00
09/17/2017	Clearlake Lava	Installation of loadi...	GL:Sewer	7,372.65
09/19/2017	Mendo Mill	CIP - valve box bui...	GL:Water	49.39
09/19/2017	Mendo Mill	CIP - valve box bui...	GL:Water	32.50
09/25/2017	Mendo Mill	Improvement CIP ...	GL:Sewer	43.93
09/26/2017	Mendo Mill	stationary desk for ...	GL:DC	102.80
09/27/2017	Mendo Mill	installation of new ...	GL:Sewer	20.00
10/03/2017	HD Excavating	Capital Improve...	CRP:Sewer	11,968.00
10/03/2017	HD Excavating	Capital Improve...	CRP:Sewer	21,411.00
10/03/2017	HD Excavating	WTP electrical ditc...	CRP:Water	2,919.00
10/03/2017	Hydra-Stop Holdings L...	Repair approved - ...	CRP:Water	3,534.96
10/03/2017	Hydra-Stop Holdings L...	Repair approved - ...	CRP:Sewer	3,534.96
11/13/2017	Pace	Rebuilt manifold in ...	CRP:Water	109.09
11/16/2017	Coastal Mountain Elect...	Trouble call power ...	CRP:Sewer	754.00
Total 122 · Bldgs/Grounds Cap Improvements				53,202.28
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>				
<b>124.30 · Lift Stations</b>				
<b>124.31 · Lift Station 7 Bypass</b>				
Total 124.31 · Lift Station 7 Bypass				
<b>124.30 · Lift Stations - Other</b>				
Total 124.30 · Lift Stations - Other				
Total 124.30 · Lift Stations				
<b>124.50 · Mains</b>				
08/27/2017	Clearlake Lava	Road Base	CRP:Sewer	150.15
Total 124.50 · Mains				150.15
<b>124.60 · Meters</b>				
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
08/22/2017	Aqua-Tech Company	tank diving for repa...	CRP:Water	2,750.00
Total 124.90 · Water Tanks				2,750.00

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

Date	Name	Memo	Class	Amount
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
11/17/2017	Mendo Mill	Wood box for Lam...	GL:DC	78.12
01/25/2018	HD Excavating	Potholing to locate ...	CRP:Water	15,522.00
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				15,600.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				18,500.27
<b>125 · Land - Dist. Cap. Improvements</b>				
11/13/2017	Lagerlof, Senecal, Gos...	675A & 589 Keys ...	GL:Admin	615.50
Total 125 · Land - Dist. Cap. Improvements				615.50
<b>129 · ALLOW. FOR DEPRECIATION</b>				
07/10/2017	Greenbergs Quality Mo...	2008 Chevrolet Sil...		25,700.00
Total 129 · ALLOW. FOR DEPRECIATION				25,700.00
<b>210 · Cal Card</b>				
07/20/2017	US Bank		GL:Water	849.03
08/02/2017	WRANGLER			-509.25
11/01/2017	US Bank	Credit from previou...	GL:Admin	-667.97
Total 210 · Cal Card				-328.19
<b>280 · Loan</b>				
<b>280.07 · Bridge Loan for Forced Main (install of Forced Main until state funding for the Inflow and Infiltration Rehab</b>				
11/20/2017	West America Bank	Reimbursement for...	Loan/Grant:I...	-80,000.00
12/21/2017	West America Bank	To cover expenses...	Loan/Grant:I...	-356,648.56
12/28/2017	West America Bank	Principal Balance ...	Loan/Grant:I...	555.04
01/18/2018	West America Bank	Principal balance \$...	Loan/Grant:I...	2,967.32
Total 280.07 · Bridge Loan for Forced Main (install of Forced Main until state f...				-433,126.20
Total 280 · Loan				-433,126.20
<b>TOTAL</b>				<b><u>1,595,858.97</u></b>

## My Accounts

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### DEPOSIT ACCOUNTS

**CRP SEWER** [Quick peek](#) **\$268,342.97**

Checking \*3745 **\*\*Available \$268,342.97**

**GENERAL LEDGER** [Quick peek](#) **\$534,302.70**

Checking \*9122 **\*\*Available \$551,652.70**

**CRP WATER** [Quick peek](#) **\$504,883.42**

Savings \*6990 **\*\*Available \$504,883.42**

TOTAL DEPOSIT ACCOUNTS **\$1,307,529.09**

### TIERED COMMERCIAL LOANS

**Credit Line** [Quick peek](#) **\$0.00**

TCL Credit Line \*1999 Available credit **\$0.00**

**Note** [Quick peek](#) **\$0.00**

TCL Note \*1001 pay

TOTAL TIERED COMMERCIAL LOANS **\$0.00**

## Outside Accounts

MY FINANCIAL INSTITUTION ▼

<b>Checking</b>	<a href="#">Quick peek</a>
<b>Savings</b>	<a href="#">Quick peek</a>
TOTAL	

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

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

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
February 12,  
2018

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

**PMIA Average Monthly Yields**

**Account Number:**  
90-17-001

// Tran Type Definitions

January 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/12/2018	1/11/2018	QRD	1558975	SYSTEM	1,475.61

**Account Summary**

Total Deposit:	1,475.61	Beginning Balance:	486,043.49
Total Withdrawal:	0.00	Ending Balance:	487,519.10

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**Aged Accounts Receivable**

**As of 2/08/17**

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<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Total Balance</u>
\$120,865.38	\$36,329.95	\$4,938.10	\$5,314.78	\$81,891.47	<u>\$249,339.68</u>

**Total number of accounts with open balances: 1073**

These totals include all accounts on the Tax Roll

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

	Hours	Rate	Jan 18
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
CTO Saved	-14.25	27.36	-518.94
CTO Used	23	28.00	644.00
Holiday	232	32.50	5,283.24
Holiday Worked (x2.5)	56	45.60	3,490.50
Overtime (x1.5)	194.5	48.75	7,506.32
PTO	228.5	32.50	6,614.50
Straight Board	1,657.5	32.50	41,695.74
Duty Pay			400.00
			4,410.00
<b>Total Gross Pay</b>	<b>2,377.25</b>		<b>69,525.36</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-2,012.90
AFLAC (pre-tax)			-322.44
AFLAC (taxable) AFTER TAX			-347.52
CALPers EE (Pretax)			-2,929.99
<b>Total Deductions from Gross Pay</b>			<b>-5,612.85</b>
<b>Adjusted Gross Pay</b>	<b>2,377.25</b>		<b>63,912.51</b>
<b>Taxes Withheld</b>			
Federal Withholding			-4,596.00
Medicare Employee			-974.25
Social Security Employee			-4,165.79
CA - Withholding			-1,228.35
CA - Disability			-671.90
<b>Total Taxes Withheld</b>			<b>-11,636.29</b>
<b>Deductions from Net Pay</b>			
Wage Garnishment			-1,704.95
<b>Total Deductions from Net Pay</b>			<b>-1,704.95</b>
<b>Net Pay</b>	<b>2,377.25</b>		<b>50,571.27</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			974.25
Social Security Company			4,165.79
<b>Total Employer Taxes and Contributions</b>			<b>5,140.04</b>

Clearlake Oaks County Water District

Trial Balance

As of January 31, 2018

	Jan 31, 18	
	Debit	Credit
102.001 · GL - 9122	147,468.74	
102.04 · DWR - CHECKING	200.00	
101 · LAIF - CASH IN BANK	293,694.37	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	0.00	
102.02 · CRP Water - 6990	483,646.55	
102.03 · CRP Sewer - 3745	250,384.36	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	136,499.56	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CIP SEWER	366,081.00	
132 · CIP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CIP WATER	74,033.00	
135 · CIP WATER:135.02 · Aircon Project	0.00	
135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CIP WATER:135.10 · High Valley Project 2013	0.00	
135 · CIP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	155.04	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
131 · Waste Water Plant	311.76	
126 · Forcemain (phase 1) Cap. Imprv.	985,696.20	
123 · USDA - Sewer Plant Cap Imprvmt	733,381.46	
USDA Project	0.00	
127 · Water Plant	8,027.38	
120 · District General CIP	16,590.63	
120 · District General CIP:120.01 · General Equipment/Tools	1,914,865.99	
120 · District General CIP:120.60 · Office	4,165.38	
120 · District General CIP:120.75 · SCADA	4,456.50	
120 · District General CIP:120.90 · Vehicles/Generators/Trail...	136.36	
122 · Bldgs/Grounds Cap Improvements	8,528,840.28	
124 · D/C System Cap Improvements	3,152,037.12	
124 · D/C System Cap Improvements:124.30 · Lift Stations	46,264.48	
124 · D/C System Cap Improvements:124.30 · Lift Stations:1...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,938.73	
124 · D/C System Cap Improvements:124.60 · Meters	700.00	
124 · D/C System Cap Improvements:124.90 · Water Tanks	7,965.04	
125 · Land - Dist. Cap. Improvements	300,385.50	
129 · ALLOW. FOR DEPRECIATION		7,721,470.00
200 · ACCOUNTS PAYABLE		645,364.98
210 · Cal Card	1,326.53	
210 · Cal Card:210.06 - Cal Card - Jason 3879	5,276.24	
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - Alan - 7397	2,298.32	
210 · Cal Card:210.01 · Cal Card - Iris - 2083	0.00	
210 · Cal Card:210.02 · Cal Card - Larry - 0010	0.00	
210 · Cal Card:210.03 · Cal Card - Matt - 9988		1,622.74
223.56 · FEDERAL PAYROLL TAX PENALTY	322.01	
280 · Loan:280.09 · USDA WWTP Loan	4,240.15	
280 · Loan:280.07 · Bridge Loan for Forced Main		433,126.20
280 · Loan:280.05 · USDA Bridge Loan		466,000.00
280 · Loan:280.01 · Kansas State Bk - VACON		2,820.08
280 · Loan:280.03 · Kansas State Bk - Camera Traile	12.79	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		2,874.44
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - M...		734.97
222 · Direct Deposit Liabilities	24,190.75	
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	

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

	Jan 31, 18	
	Debit	Credit
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	5,694.50	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT ...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE C...		2,660.56
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation T...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	24.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	3,374.02	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		596.12
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	7,975.48	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		326,612.31
306 · Retained Earnings - OLD		706,698.67
500 · 2017 Storms:500.5 · FEMA Payment		242,325.00
500 · 2017 Storms:500.4 · CalOES Payment		66,639.00
500 · 2017 Storms:500.3 · JPIA Payment		434,484.29
Income:410 · Client Reg Pmt		1,217,332.05
Income:425 · CRP		376,408.87
Income:430 · Penalty & Interest		27,905.81
Income:430 · Penalty & Interest:430.1 · Condemnation Fund ...		106.38
Income:435 · Loans/Grants:435-4 · USDA Construction Loan		605,764.04
Income:435 · Loans/Grants:435-3 · WWTP Reclamation Study		93,212.00
Income:440 · Misc Revenue		121,149.51
Income:450 · Other - Non S/W Rev		14,753.22
1000 · Storms 2017:1000.2 · February 8 thru TBD	30,982.05	
Loans/Grants:903 · WTP, Meters, and Backflow	1,927.33	
Loans/Grants:920 · Inflow & Infiltration Construct	4,800.00	
Loans/Grants:915 · USDA Construction Loan	201,164.66	
Salaries & EE Benefits:505 · Salaries & Wages	511,108.94	
Salaries & EE Benefits:510 · Contract Labor	7,000.00	
Salaries & EE Benefits:520 · FICA - District Share	37,762.56	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	104,406.84	
Salaries & EE Benefits:540 · PERS - District Share	47,727.57	
Salaries & EE Benefits:550 · Unemployment	503.81	
Salaries & EE Benefits:560 · Workers Comp Ins	33,098.69	
Services & Supplies:667 · Medical Reimbursement	215.00	
Services & Supplies:610 · Bank Fees	7,630.68	
Services & Supplies:620 · Communications & Internet	9,542.93	
Services & Supplies:622 · Board Exp	4,253.39	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	410.44	
Services & Supplies:630 · Equip - Office	1,449.27	
Services & Supplies:640 · Fuel & Oil	15,481.13	
Services & Supplies:645 · Insurance	27,550.00	
Services & Supplies:657 · Lab	23,716.14	
Services & Supplies:660 · Memberships & Subscription	37,481.16	
Services & Supplies:665 · Mileage Reimb	2,681.92	
Services & Supplies:670 · Postage & Shipping	6,973.66	

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

	Jan 31, 18	
	Debit	Credit
Services & Supplies:675 · Professional Services	58,262.58	
Services & Supplies:685 · Rents	16,766.64	
Services & Supplies:690 · Safety & Security	13,066.47	
Services & Supplies:700 · Tools & Instruments	3,905.71	
Services & Supplies:703 · Supplies - Clothing & Personal	1,020.06	
Services & Supplies:705 · Supplies - Office	8,341.45	
Services & Supplies:715 · Supplies-Chemicals-Operating	62,301.14	
Services & Supplies:720 · Supplies - Inventory - Other	27,159.96	
Services & Supplies:730 · Taxes - Licenses	2,296.60	
Services & Supplies:735 · Training (Classes, books, etc)	2,334.89	
Services & Supplies:745 · Travel / Lodging	200.46	
Services & Supplies:750 · Utilities	121,651.69	
Services & Supplies:760 · Waste Disposal	41,306.45	
Services & Supplies:795 · Yolo Co	27,154.09	
Services & Supplies:798 · Reconciliation Discrepancies	0.01	
Services & Supplies:799 · Misc	82.85	
Services & Supplies:799 · Misc:799.2 · Cust. Refund - Escro...	678.90	
Services & Supplies:799 · Misc:799.1 · Customer Refund - A...	1,706.67	
Repairs & Replacement:810 · R&R Buildings & Grounds	24,830.46	
Repairs & Replacement:820 · R&R Lift Stations	911.61	
Repairs & Replacement:830 · R&R Equipment	9,565.27	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	12,734.67	
Repairs & Replacement:840 · R&R Vehicles	11,537.94	
9000 · Administration Labor:7057050 · ADMIN - CLERICAL L...	0.00	
66000 · Payroll Expenses	1.12	
<b>TOTAL</b>	<b><u>19,569,484.85</u></b>	<b><u>19,569,484.85</u></b>

8:33 AM

02/12/18

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
**As of February 12, 2018**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Acme Rigging & Supply Co.	88.38	0.00	0.00	0.00	0.00	88.38
Alpha Analytical Labs	751.00	0.00	0.00	0.00	0.00	751.00
AT & T - CalNet 3	0.00	-214.28	0.00	0.00	0.00	-214.28
B&B Industrial Supply	272.31	0.00	0.00	0.00	0.00	272.31
Badger Meter	33.00	0.00	0.00	0.00	0.00	33.00
CASH	4.56	0.00	0.00	0.00	0.00	4.56
Clearlake Lava	570.57	0.00	0.00	0.00	0.00	570.57
Corrpro - BBVA Compass B...	1,995.00	0.00	0.00	0.00	0.00	1,995.00
Deeper Cleaning	320.00	0.00	0.00	0.00	0.00	320.00
Grainger	9.35	0.00	0.00	0.00	0.00	9.35
Holley's Repair	135.00	0.00	0.00	0.00	0.00	135.00
Kelseyville Lumber	0.00	235.94	0.00	0.00	0.00	235.94
Lake County Waste Solutions	273.89	0.00	0.00	0.00	0.00	273.89
McMaster-Carr	311.76	0.00	0.00	0.00	0.00	311.76
Mendo Mill	94.02	0.00	0.00	0.00	0.00	94.02
Nave & Cortell, LLP	1,915.75	1,032.00	0.00	0.00	0.00	2,947.75
RAIN FOR RENT	980.31	0.00	0.00	0.00	0.00	980.31
Redwood Coast Fuels	0.00	887.17	0.00	0.00	0.00	887.17
SWRCB - LW Accounting	3,494.00	0.00	0.00	0.00	0.00	3,494.00
T & S Construction Co. Inc.	237,424.04	0.00	0.00	0.00	0.00	237,424.04
Tri-Cities Answering Service	265.20	0.00	0.00	0.00	0.00	265.20
<b>TOTAL</b>	<b>248,938.14</b>	<b>1,940.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,878.97</b>

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## Account Payable Breakdown

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Date: 2/12/2018

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$101,700.38	\$534,302.70	\$551,652.70
CRP Water	\$504,883.42	\$504,883.42	\$504,883.42
CRP Sewer	\$268,342.97	\$268,342.97	\$268,342.97
Current A/P Aging	\$250,878.97		

NOTES:

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

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

**January 18, 2018**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 4:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

√ Mrs. Margaret Medeiros, President    √ Mr. Karl Hosier, Vice President  
□ Mr. Samuel Boucher, Director, ABSENT    √ Mr. Stanley Archacki, Director

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

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

**Public comment on non-agenda items**

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

**Consent Items**

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

**1. Staff Written Operational Reports**

- a. Customer Service
- b. Administration/Grants
- c. Water Plant Chief Operator
- d. Wastewater Plant Interim Chief Operator
- e. Operations Manager
- f. General Manager, Judith Heeszal's resignation effective January 15, 2018 was discussed and accepted by the board, and direction was giving to post for vacancy

**2. Financial Reports for review and approval**

- a. December 2017 QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

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

- a. Minutes of Regular Meeting 12-21-17
- b. Minutes of Special Meeting 01-09-18

**4. Bills**

- a. MC Engineering Invoice No. 1591, dated 12/31/17, in the amount of \$19,104.35 for the Forced Main Design and Construction
- b. MC Engineering Invoice No. 1592, dated 12/31/17, in the amount of \$17,242.91 for the Reclamation Study
- c. MC Engineering Invoice No. 1593, dated 12/31/17, in the amount of \$11,838.31 for the USDA Project
- d. T & S Construction Invoice No. 2, dated 12/14/17, in the amount of \$132,422.18.78 for Lift Station 7 Forced Main.

**Action Taken: Motion to approve consent items**

**HOSIER/ARCHACKI M/S/C**

**AYES: MEDEIROS/HOSIER/ARCHACKI**

**NOES: NONE**

**ABSENT: BOUCHER**

**5. Agenda (Old Business)**

- a. Discussion and update of CSA 16 Annexation progress

**Action Taken: No Action**

- b. Discussion and update of sidewalk project

**Action Taken: Motion to approve up to \$18K out of Water CRP to perform plumbing exploration**

**HOSIER/ARCHACKI M/S/C**

**AYES: MEDEIROS/HOSIER/ARCHACKI**

**NOES: NONE**

**ABSENT: BOUCHER**

**6. Agenda (New Business)**

- a. Discussion and consideration of appointing a CSA 16 committee

**Action Taken: Board President appointed an Ad Hoc committee of Vice President Hosier, Director Boucher, and two members from CSA 16. The two names and contact information from CSA 16 will be provided to the District at a later date**

- b. Discussion and consideration of appointing a 2018-2019 budget committee

**Action Taken: Board President appointed an Ad Hoc committee of Vice President Hosier and Director Archacki**

- c. Discussion and consideration of appointing a Reclamation committee

**Action Taken: Board President appointed an Ad Hoc committee of Director Archacki**

- d. Discussion and consideration of purchasing approx. 50,000 lbs. of Pro Pac 9800 (coagulant) from NTU Technologies in the amount of \$20,000

**Action Taken: Motion to approve purchase of 50,000 lbs. of Pro Pac 9800 from NTU for the \$20,000**

**ARCHACKI/HOSIER M/S/C**  
**AYES: MEDEIROS/HOSIER/ARCHACKI**  
**NOES: NONE**  
**ABSENT: BOUCHER**

- e. Discussion and consideration approving contract with MC Engineering for Design and Construction for Hwy 20 Waterline Replacement Project

**Action Taken: Motion to approve as amended**  
**ARCHACKI/HOSIER M/S/C**  
**AYES: MEDEIROS/HOSIER/ARCHACKI**  
**NOES: NONE**  
**ABSENT: BOUCHER**

- f. Discussion and consideration approving contract with MC Engineering for Design and Construction for Sewer Infrastructure Project (WW Rehabilitation Project)

**Action Taken: Motion to approve as amended**  
**HOSIER/ARCHACKI M/S/C**  
**AYES: MEDEIROS/HOSIER/ARCHACKI**  
**NOES: NONE**  
**ABSENT: BOUCHER**

- g. Discussion and consideration of allowing front office to roll telephone lines at 3:30

**Action Taken: No action, it is at the discretion of the General Manager**

**Closed Session Time: 5:31 p.m.**

- a. Existing litigation: Estep vs. CLOCWD
- b. Existing litigation: Parker vs. CLOCWD
- c. Anticipated litigation:
  - 1. Two cases

**Open Session Time: 5:44 p.m.**

**Action Taken in Closed Session: In closed session the Board did not discuss Estep or Parker matters, however, the Board did discuss two other cases of potential litigation, no other items were discussed, no action was taken**

**Motioned to adjourn at 5:44 p.m. by Vice President Hosier, seconded by Director Archacki**

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

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



**MC Engineering, Inc.**

6917 Ohana Place  
Orangevale, CA 95662

**Invoice**

Date	Invoice #
01/31/2018	1599

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	03/02/2018	Forcemain Design and Construction	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	25	160.00	4,000.00	
Assistant Engineer, Jared P. Nelson	47	115.00	5,405.00	
Operations Management Engineer, John Pedri, PE	15.5	155.00	2,402.50	
Engineering Tech, Jose Diaz-Mendez	2	95.00	190.00	
Engineering Tech	1.5	65.00	97.50	
Administrative Support	1	65.00	65.00	
Granzellas 1/17/18 - lunch		16.65	16.65	
80 Mi @ \$0.545 / Mi - Clearlake (1-28) back (1-30) - Jared		43.60	43.60	
90 Mi @ \$0.545 / Mi - Clearlake (1-21) back (1-25) - Jared		49.05	49.05	
46 Mi @ \$0.545 / Mi - Clearlake (1-14) back (1-18) - Jared		25.07	25.07	
170 Mi @ \$0.545 / Mi - Clearlake (1-7) back (1-11) - Jared		92.65	92.65	
80 Mi @ \$0.545 / Mi - Clearlake (1-1) back (1-4) - Jared		43.60	43.60	
214 Mi @ \$0.545 / Mi - John Pedri		116.63	116.63	
230 Mi @ .545 1/23/18 Mark Carey		123.05	123.05	
Domenichelli and Associates Inv 6 2/5/18		3,356.10	3,356.10	
RGH Consultants Inv 1117234 1/2/18		7,235.67	7,235.67	
RGH Consultants Inv 1117234 1/2/18 - expenses		26.00	26.00	
		<b>Total</b>	<b>\$23,288.07</b>	
		<b>Payments/Credits</b>	<b>\$0.00</b>	
		<b>Balance Due</b>	<b>\$23,288.07</b>	

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

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# MC Engineering, Inc.

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
01/31/2018	1600

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	03/02/2018	Hghwy 20 Waterline Design and CM	
Description	Qty	Rate	Amount	
Operations Management Engineer, John Pedri, PE	37.5	160.00	6,000.00	
Project Engineer 2, Richard Relyea	3.5	120.00	420.00	
Engineering Tech, Jose Diaz-Mendez	26	105.00	2,730.00	
Project Manager, Mark Carey, PE	20	165.00	3,300.00	
Administrative Support	1	65.00	65.00	
A and E Repro Systems		16.70	16.70	
Geo Legal Inv GLI-180131M		10,989.25	10,989.25	
230 miles 1/30/18- Mark Carey	230	0.545	125.35	
<b>Total</b>			<b>\$23,646.30</b>	
<b>Payments/Credits</b>			<b>\$0.00</b>	
<b>Balance Due</b>			<b>\$23,646.30</b>	

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

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**MC Engineering, Inc.**

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
01/31/2018	1603

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	03/02/2018	USDA Wastewater Engineering Services	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	28	139.05	3,893.40	
Assistant Engineer, Jared P. Nelson	121	97.85	11,839.85	
Operations Management Engineer, John Pedri, PE	4	139.05	556.20	
Administrative Support	2	56.65	113.30	
240 Mi @ \$0.545 / Mi - (1-28) back (1-30) - Jared		130.80	130.80	
270 Mi @ \$0.545 / Mi - (1-21) back (1-25) - Jared		147.15	147.15	
319 Mi @ \$0.545 / Mi - (1-14) back (1-18) - Jared		173.86	173.86	
240 Mi @ \$0.545 / Mi - (1-1) back (1-14) - Jared		130.80	130.80	
230 miles 1/9/18 Mark Carey		125.35	125.35	
January 2018- Pine Dell Space Rent		400.00	400.00	
February 2018 - Pine Dell Space Rent		400.00	400.00	
Trailer Jan Rent		700.00	700.00	
Trailer Feb Rent		700.00	700.00	
Per Diem Full Day Rate 14 @ \$51 = \$714.00 Dec 4-8, Dec 11-15, Dec 18-21		714.00	714.00	
Per Diem Full Day Rate 19 @ \$51 = 969.00 Jan 2018		969.00	969.00	
EDEA Inv 960 1/3/18		384.20	384.20 ✓	
Stantec Inv 1312839 2/2/18		2,436.28	2,436.28 ✓	
Domenichelli and Associates Inv 7 2/5/18		2,791.66	2,791.66 ✓	
Domenichelli and Associates Inv 7 2/5/18 expenses		343.35	343.35 ✓	
RGH Consultants Inv 1117233 1/2/18		4,956.46	4,956.46	
<b>Total</b>			<b>\$31,905.66</b>	
<b>Payments/Credits</b>			<b>\$0.00</b>	
<b>Balance Due</b>			<b>\$31,905.66</b>	

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

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**Prepared For:**  
 Jason Mitchell  
 Clearlake Oaks County Water District  
 P.O. Box 709  
 Clearlake Oaks CA 95423  
 phone:707-350-562

**Dealer Information**  
 QMC JCB  
 3820 SOUTH K ST  
 TULARE CA 93274  
 phone:(559)686-1759

**Prepared By:**  
 Richard Viega  
 rick.viega@qualitymc.net  
 mobile:  
 Quote Date: 01/24/18  
 Valid Until: 02/22/18  
 Quotation Reference: 180163

**Model: 3CX 15HFCE**

**Qty: 1**

**Equipment Description**

3CX-15 SUPER, 4WD, 2WS, 109HP TIER 4 FINAL, 15FT CENTERMOUNT BACKHOE WITH EXTRADIG EXTENDING DIPPER. EASY CONTROLS. 150A ALTERNATOR, 750 LBS COUNTERWEIGHT. INCLUDES 2 SPOOL LOADER VALVE, FLIP OVER FEET, INTERIOR MIRROR, FRONT AND REAR WORKLIGHTS, BATTERY ISOLATOR, TOOLBOX AND AUTOMATE (AUTOCHECK, AUTOIDLE, AUTODRIVE AND AUTOTHROTTLE).  
 3CX-15 SUPER 109 HP CM MODEL PACK  
 GALAXY INDUSTRIAL 12.5X18X10 and 21LX24X10 AND 21L-24-10  
 POWERSHIFT + TL AND LSD, 4WD/2WS  
 CANOPY VINYL SUSPENSION SEAT  
 CANOPY, LIVELINK  
 NO AUXILIARY PIPEWORK  
 5/8 LOADER PIPEWORK RTD AND AUTO SRS  
 ENGLISH TERRITORY PACK  
 HYD EXCAVATOR QH WITH LIFTING KIT and 5T SHACKLE  
 CODE REQUIRED FOR EXCAVATOR QUICKHITCHES  
 15FT/109HP PRICE EQUALIZATION  
 BACKHOE BUCKET - 12 IN (300MM) HEAVY DUTY 3 TEETH  
 BACKHOE BUCKET - 18 IN (450MM) HEAVY DUTY 4 TEETH  
 ROTATING BEACON  
 HEADLIGHTS  
 EXTERIOR MIRRORS  
 CENTERMOUNT STABILIZER RAM GUARDS  
 LED WORKLIGHTS (YELLOW ROOF)  
 DIRECT MOUNT 6 IN1 SHOVEL 92 IN, 1.3yd3, STANDARD DUTY WITH BOLT-ON-TOEPLATE  
 54" WIDE FRAME WITH 48" ITA CLASS || PALLET FORKS

Equipment Total	85,604.47
Total Customer Sale Price	85,604.47

The above quote supercedes all preceeding price quotes. Prices quoted are valid for 30 days from quote date.

Customer Acceptance: \_\_\_\_\_

Date \_\_\_\_\_

Dealer \_\_\_\_\_

Date \_\_\_\_\_



## Jason Mitchell

---

**From:** Richard Veiga [rick.veiga@qualitymc.net]  
**Sent:** Tuesday, January 30, 2018 10:28 AM  
**To:** j.mitchell@clowd.org  
**Cc:** drjv04889@aol.com  
**Subject:** Clearlake\_Customer[440].pdf  
**Attachments:** Clearlake\_Customer[440].pdf

Hi Jason, this quote does not include Tax and Tire Fee. FOB Tulare, Ca. . We will have to arrange to get it hauled up to you if you don't have your own Truck. The cost for us to do this would be around \$1,500.00.

JCB IS ANTICIPATING A 5% PRICE INCREASE IN APRIL. CALL WITH ANY QUESTIONS.

Thank You for the Opportunity to do Business.

1/30/2018.

Rick Veiga.

559-280-7803.

Sent from [Mail](#) for Windows 10





ANALYTICAL INSTRUMENTS

225 LARKIN DR, UNIT 4 · WHEELING, IL 60090 · www.swan-analytical-usa.com · PHONE 847 229 1290 · FAX 847 229 1320

Clearlake Oaks County - Water District  
12545 E Hwy 20  
Clear Lake Oaks, CA 95423

**Quotation No. OF-US17-1283**

IL 60090 Wheeling, 11/27/2017

Page 1/1

**Your Request:** AMI Turbiwell  
**Your Contact:** Dave Sherron  
**Customer No:** 266046  
**Date:** 11/27/2017  
**Prices VAT:** Sales Tax not included  
**Quotation Validity:** 02/25/2018

**Our Contact:** Erica Schouten  
**Payment Condition:** net 30 days  
**Delivery Terms:** ex works

This quote is valid only if buyer advises SWAN Analytical USA of final destination of the instruments.  
This quote does not include tax or freight costs. Analyzers are not supplied with printed O&M manual, chemicals or resins or options. These are sold separately. Manuals are available electronically at no charge upon request.

Pos. Part-No.	Items	Del Week	Quant.	Price	TOTAL USD
(2) 10 A-25.411.700.1	Monitor AMI Turbiwell W/LED Analyzer for the measurement of turbidity. Complete on mounting panel. Power supply: 100-240 VAC,50/60 Hz or 24 VDC Chamber drain: manual		1	3,950.00	3,950.00
(1) 20 A-85.151.065	Verification Kit Turbiwell W/LED Low High precision secondary standard (NTU) for AMI Turbiwell W/LED		1	1,065.00	1,065.00
<b>TOTAL USD</b>					<b>\$5'015.00</b>

Please reference Quotation No. when ordering  
Lead time 2-3 weeks from receipt of order  
Quote valid for 90 days  
Freight FOB Wheeling, IL  
Thank you.

Best regards,  
Your Regional Sales Manager – Erica Schouten  
Mobile: (707) 410-8873  
E-Mail: Erica.Schouten@swan-analytical-usa.com

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# CLEARLAKE OAKS COUNTY WATER DISTRICT

## RESOLUTION NO. 18-02

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT

\*\*\*\*\*

**WHEREAS**, it has been brought the attention of the Board of Directors that the Clearlake Oaks County Water District has been requested by the Association of California Water Agencies (ACWA) for nominations to fill a vacancy on the Region 1 Board;

**WHEREAS**, it is in the interest of the District to participate in ACWA at the Regional Board level to help focus the direction of issues and activities that can benefit the District;

**WHEREAS**, General Manager Alan Gardner has over 15 years of Association management experience, as well as serving on State Agency and Commission committees and taskforces;

**NOW, THEREFORE, BE IT RESOLVED**, by the Clearlake Oaks County Water District Board of Directors that the Board supports and authorizes Alan Gardner to apply for a vacancy on ACWA's Region 1 Board.

**THE ABOVE RESOLUTION** is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 15<sup>th</sup> day of February, 2018 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: \_\_\_\_\_  
Margaret Medeiros, President

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