

**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 16, 2017

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

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

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 Operator
- d. Waste Treatment Plant Operator
- e. Operations Manager (Verbal)
- f. General Manager

2. Financial Reports for review and approval

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

3. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 01-19-17
- b. Minutes of Special Meeting 02-01-17
- c. Minutes of Special Meeting 02-08-17
- d. Minutes of Emergency Meeting 02-13-17

4. Bills

- a. MC Engineering Invoice No. 1457, dated 01-31-17, in the amount of \$8,660.01, for the Wastewater Treatment Plant Reclamation Study
- b. MC Engineering Invoice No. 1458, dated 01-31-2017, in the amount of \$68,560.55, for the USDA Wastewater pre-design, design phase

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: _____

6. Agenda (New Business)

- a. Discussion and consideration of appointing a budget committee

Action Taken: _____

- b. Discussion and consideration of purchasing 800 gallons of Coagulant Aid at \$10.75 per gallon for a total purchase price of \$8,256.00, same price as last year

Action Taken: _____

- c. Update and discussion of storm impact on sewer system

Action Taken: _____

Adjournment

Time: _____

Clearlake Oaks County Water District Customer Service Report

1-a

February 10, 2017

To: Clearlake Oaks County Water District, Board of Directors

From: Magen Estep, Customer Service Rep III

RE: February 2017 Meeting Update

Current: I have begun building the CSA 16 system. After much confusion and miscommunication a letter of requirements has been drafted and submitted to General Manager, Alan Gardner for review and approval. Special Districts has provided copies of all current BFPD certifications. I will be setting up the filing system along with mailing letters out to all owners within the next week.

Dan and Frank have completed the 2016 CCR. Yet again they are ahead of the game and we have submitted all required CCR documents early. The CCR is located on our website, at the Clearlake Oaks Post Office, our administrative office and a note will be on the February billing statement as well an email has gone out to all customers in our alert system and customer database. Anyone that would like a copy is welcome to request one in our office, via email or over the phone.

This will be our first full month with the Beacon pilot meters. So far I have enjoyed the user friendly features.

The new camera system for the Board Room has been installed and is up and running. High Country Security has been amazing to work with! They have been very accommodating with our ongoing requests.

Upcoming: The setup of the CSA 16 system will be an ongoing project along with liens/releases and collections.

Magen Estep
Customer Service Rep III

Clearlake Oaks County Water District
Administrative Services Manager
February 16, 2016

2a

Administration/Grant Status:

- **State Water Resources Control Board (SWRCB) Wastewater Collection System Mapping and Infiltration and Inflow Construction 3.3M**– State is still reviewing Technical and Financial, just submitted the approved audit, and hoping for approval soon.
- **Department of Water Resources (DWR), Water Master Plan**
Amount Approved: \$400,000.00. MC Engineering is approx 99.9% complete as of the end of November, with status report attached.

From the Water Master Plan three (3) grants will be applied for:

1. Harvey Tank Installation
2. Storage Tanks and Distribution System Improvements
3. Water Plant, Meters and Backflow Projects

- **State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study Amount Requested: \$299,640.** MC Engineering is approx 62% complete, and we are at 62% of the time allotment. Status report is attached.
- **USDA Waste Water Treatment Plant 2.8 M loan** is projected to close this June or July, status report is attached.
- **Inflow and Infiltration** construction grant is now complete with the submission of last year's audit. Grant amount is 3.3M
- **USDA Waste Water Treatment Plant (grant) \$1M**, this grant will become available once the loan has been disbursed.
- **With the recent storms**, the State has declared a number of counties a State of Emergency with Lake County being one of them. I will be working with Special Districts and filling out all necessary forms and requests for reimbursement for any expenses that was caused due to the storms.

Respectfully submitted,
Dianna Mann

Report Date: February 3, 2017

RE: CLOCWD SWRCD Wastewater Reclamation Study Planning Grant Status Report

Billing Period: January 2017

I. Project Status Update and Work Accomplished to Date: Work completed this period was focused on the permitting and Report of Waste Discharge requirements for the existing and proposed reclamation facility. This included:

- Obtaining an initial anti-degradation analysis from Stantec Engineers in response to RWQCB requirements
- Preparing draft responses to standard RWQCB questionnaires related to new waste discharge requirements
- Researching related water quality requirements and historical water quality reporting for the plant and related potable water supply
- Coordinated with Shannon Ranches on proposed pipeline and off-site reclamation and storage sites

Budget Status Update

Total Budget: \$299,640.00

This Invoice: \$8,660.01

Cost to Date: \$185,052.95

Cost to Complete: \$114,587.05

II. Projected Tasks for February, 2017

- Meet with RWQCB and review permit related impacts
- Meet with representatives from Shannon Ranches to discuss offsite pipeline, easements, and storage for reclamation
- Layout proposed reclamation facilities with consideration of Phase 1 USDA improvements
- Continue to investigate filtration and disinfection alternatives and solicit support and review of proposed UV and Amiad filters from Stantec. Consider having Stantec assist with a section of the final report related to filtration, disinfection, and permitting requirements for vineyard irrigation
- Continue to develop site plan for future process needs for full Title 22 reclamation (filtration and disinfection)
- Estimate costs for pipeline and storage to serve Shannon Ranch
- Solicit review from Stantec on Water Balance
- Continue work on required ROWD with RWQCB with input from Stantec engineers

Report Date: February 2, 2016

RE: CLOCWD USDA Wastewater Facility Improvements Project Monthly Status Update and Projected Tasks
Billing Period: January, 2017

I. Project Status Update

Please refer to the status update for October regarding the current budget for design and construction. Work on the design during December included the following:

- The geotechnical report was received from RGH consulting. After receipt of the report, additional questions were answered pertaining to the structural design of the clarifier and the foundations at the lift station. Once all input is processed we anticipate a final report reflecting all feedback for the record.
- Draft site plans and elevations were completed for the sewage lift stations. A potholing request was submitted to the CLOCWD Operations Manager. Receipt of the potholing results is critical to the completion of the related plans.
- A meeting was held on January 19th at the CLOCWD office to review the initial plans and approach to the lift stations and WWTP improvements. A follow-up was scheduled for February 1, 2017 for which all Board members would be invited.
- Additional correspondence was made with Caltrans for the storm drain relocation at LS 1. We received an application package for the encroachment permit for the LS 1 access road and storm drain modifications.
- The clarifier process design was completed and the structural design commenced. MC Engineering coordinated with the Stantec structural engineer on critical dimensions and loads.
- Jensen Precast provided pricing and final drawings of proposed boxes, barrels, and lids for the lift stations as well as precast boxes for the proposed splitter structure and weir structure at the WWTP.
- Additional drafting was completed for the yard piping and the proposed SSB return pump station.
- Continued coordination was conducted with PG&E to work out relocation of several high risk panel locations.
- Related work continued on the required Report of Waste Discharge. A portion of this time has been allocated to the Reclamation Grant project and we anticipate requesting additional funding for this work after verifying the impacts to our fee. A meeting will be scheduled with the RWQCB in January to review the responses generated to date and solicit their input on the required water quality sampling and anti-degradation analysis.
- Hydraulic calculations were refined for the new clarifier with an emphasis on the relationship to the existing oxidation ditch and related water surfaces. Hydraulics indicated that a 20" MLSS line is needed between the ditch and the clarifier. The final weir elevation on the clarifier was set based on this analysis.
- Significant progress was made on the specifications including a draft of all front-end documents required by USDA.
- Two coordination meetings were held with EDEA on to review the specs and electrical design which is proceeding.
- The need for a 10' x 12' electrical building was identified and will be placed within 10' of the new clarifier to accommodate the RAS, WAS, new aerators, and scum pump.

II. Budget Status Update

Total Design Budget: \$351,303.54

This Invoice: \$68,560.55

Cost to Date: \$140,644.78

Cost to Complete Design: \$210,658.76



III. Projected Tasks for February

- Complete 90% structural design of clarifier
- Complete 90% electrical design
- Complete 90% technical specs and front end documents
- Complete 90% lift station site plans and details
- Finalize geotechnical investigations and report
- Additional field review of lift stations by design team
- Complete application to PG&E for various electrical service re-locations associated with the new control panels
- Finalize initial structural design for proposed lift station access improvements and new hatches
- Process Encroachment Permit with Caltrans and coordinate on easements for LS 1 Hwy 20 access ramp
- Revise cost estimate
- Meet with RWQCB to review ROWD
- Finalize Scope and Fee for proposed ROWD and submit for District review and approval
- Meet with CLOCWD District staff to review status of the 90% plans and specs for the project

Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709

Clearlake Oaks, CA 95423

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

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

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This is a brief report of notable events for the month of January, 2017

A Plant Report to SWRCB was completed, and was sent to Amy Little @ SWRCB via EDT on February 1, 2017. A copy was filed at the water plant

Water produced in the month of January 2017 was 15.092mg. This time last year our production was 14.928mg, an increase of .164mg or a 1% increase in production.

Our chemical consumption for this period has for the most part remained unchanged from last year in terms of gallons of chemical per MG. Source conditions this time of year are usually very consistent so our treatment chemical demand is constant and predictable.

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

Below is the chemical inventory provided by Dan in monetary value that is available

9800 Primary Couagulant	\$19,287
9890 Coagulant Aid	\$671
Zinc Corrosion Control	\$2,215
NaOCL Disinfection	<u>\$1,600</u>
Total value	\$23,773

Thank you,



Frank Trujillo, Chief Operator

CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
FEBRUARY 2017

1.0

Reporting Period: January, 2017

From: Pam Parker, Supervisor/Lead Plant Operator WWTP

To: Clearlake Oaks County Water District Board of Directors

February 9, 2017

Influent flows to the Wastewater Treatment Plant averaged 957,000 gallons per day in the month of January. With the daily recordings, the current lake level is 9.20 feet at the Rumsey Gauge. We received 12.0" of rain and the average lake level was 6.57 feet at the Rumsey Gauge, however January 2016; the monthly average was 2.77 feet at Rumsey.

On January 12th the weekly Coliform sampling came back positive. The excessive I/I issues, and the rainfall days prior overloaded the plant. The CCC (chlorine contact chamber) was flowing at 1400 GPM, the Effluent pumps running for days straight, created no contact time in the CCC. Due to the CCC not having correct baffling in the channel, Guy and I believe this was a great contributing factor. So there was nothing else to do but increase chlorine dosing, and sample for Coliform every day after to monitor for reoccurrences. The regulation is a monthly median of 23, and a monthly max of 230. The positive results were > 1600mg on Total, and 540mg on Fecal. With the extra testing I have been able to meet the monthly median, but no way can meet monthly max due to the >1600mg. I spoke with Guy concerning this matter since this has never happened to me and he said just write in your monthly report. He said there is nothing else I can do and by testing more days after, this was the only other thing I could do. I also contacted Special Districts to inform them of the positive; the superintendant said no problem on my end since they disinfect the effluent water from me again at their plant, but thank you for the phone call.

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

Thank you,
Pam Parker
Supervisor/Lead Operator



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February 9, 2017

General Manager's Board Letter

Loans/Grants/ Accounting:

See Dianna's Board letter.

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the rate changes and forfeiture agreements.
- Staff changes: No change in total authorized staff.

Water Plant Generator:

- Request for final permit filed about 2 months before it is due.

Sidewalks:

- We made our objections and requests in writing to the County about the south sidewalk and they included them in their filing with Caltrans. We await Caltrans decision.
- Please recall the required work on the north side of Hwy 20 was estimated at \$15,000.

Harvey tank:

- Special districts is drafting the new driveway design and prepping the expanded easement.

Backflows:

- No change. We are including it in water improvement grant project # 3.

Solar:

- No change.

Emergency Services Planning:

- Continuing to work with all County water companies to develop an online index of available equipment and personnel.

Eminent Domain

- Obtaining title guarantee on 589 Keys (required for the filing), filed CEQA exemption, filing suit.

Storm impacts will be discussed as a line item on the agenda.

Alan Gardner, GM

Revenue Totals Through January 2017

	2015-2016		2015		2016		2017		YTD Totals					
	2015-2016	2016-2017	July	Aug	Sept	Oct	Nov	Dec		Jan	Feb	March	April	May
Water	\$1,219,070.87	\$763,200.64												
Sewer	\$1,172,938.74	\$732,641.31												
Total	\$2,392,009.61	\$1,495,841.95												
Water	101,427.67	89,290.68	85,414.28	87,354.62	81,183.77	84,563.69	85,509.06	76,112.73	83,858.14	81,316.19	77,600.12	86,101.06	86,101.06	
Water CRP	3226.85	16,559.61	18,736.3	19,498.9	19,561.25	20,841.02	19,358.26	19,046.38	21,320.68	19,739.01	19,909.3	20,909.08	20,909.08	
Water Penalty	2796.05	17,781.13	18,299.99	25,861.1	24,064.41	22,901.32	30,256.67	22,546.69	28,416.63	26,027.07	16,844.84	27,844.03	27,844.03	
Water CRP Penalty	0	3,761.4	903.09	11,591.82	11,023.34	736.32	762.21	653.56	640.15	600.47	523.68	844.22	844.22	
Water Misc	3,612.29	3,078.86	4,746.88	3,327.4	2,738.52	3,732.85	5,465.33	3,856.24	3,008.13	2,976.13	5,259.64	4,042.42	4,042.42	
Water Redist	-9448.87	-8,252.91	-9,132.11	-8,007.98	-8,389.71	-6,558.7	-8,179.97	-8,832.76	-8,783.71	-8,497.58	-8,331.66	-9,930.58	-9,930.58	
Water Int	0	0	0	0	0	0	0	0	0	0	0	0.14	0.14	
Water Total	\$101,613.99	\$102,780.51	\$102,498.43	\$105,918.86	\$98,602.58	\$105,605.50	\$105,940.56	\$93,092.84	\$102,885.02	\$98,756.29	\$96,645.92	104,750.37	\$1,219,070.87	
Sewer	81,702.36	78,946.88	76,419.45	74,837.51	75,990.93	80,728.73	74,685.69	74,482.07	81,084.73	77,162.07	75,459.82	81,546.3	81,546.3	
Sewer Surchg	1633.84	460.98	1,411.11	23.96	0.36	0	40.44	7.57	0	42	0	10.7	10.7	
Sewer CRP	2936.87	16,642.63	19,826.15	19,703.68	20,342.55	21,953.05	19,364.11	20,366.95	21,621.86	20,368.24	21,011.01	21,546.18	21,546.18	
Sewer Penalty	320.73	1,803.33	230	335.19	401.9	363.71	314.69	384.86	263.71	404.71	247.35	371.55	371.55	
Svr Surchg Penalty	670	250	20	20	0	0	0	0	0	0	0	15	15	
Sewer CRP Penalty	0	80.88	123.19	269.17	334.5	233.56	217.48	252.4	159.58	222	119.39	225.67	225.67	
Sewer Misc	0	0	0	0	0	0	0	0	100	0	1941	100	100	
Sewer Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer Surchg Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer Redist	-159.9	-1,132.28	-1,111.42	-53.3	-53.35	-58.3	-54.42	-53.3	-53.3	-89.72	-80.28	-106.6	-106.6	
Sewer Total	\$87,123.90	\$96,448.42	\$96,648.48	\$95,136.21	\$97,016.89	\$103,220.75	\$94,567.99	\$95,440.55	\$103,176.58	\$101,751.69	\$98,698.29	103,708.99	\$1,172,938.74	
Total Revenue	\$188,737.89	\$199,228.93	\$199,146.91	\$201,055.07	\$195,619.47	\$208,826.25	\$200,508.55	\$188,533.39	\$206,061.60	\$200,487.98	\$195,344.21	\$208,459.36	\$2,392,009.61	
Water	85218.84	97,628.57	89,528.8	98,651.41	85,835.97	89,591.16	79,349.34	76,900.05	83,245.45	82,778.28	77,690.05	81,546.3	81,546.3	
Water CRP	19,506.75	24,977.16	21,564.79	24,339.55	21,719.12	24,605.81	22,210.76	23,950.34	26,131.54	25,732.89	23,950.34	27,844.03	27,844.03	
Water Penalty	2,275.45	16,665.53	14,510.4	13,122.28	14,272.22	1661	1,194.8	1,172.89	1,148.11	1,398.21	1,172.89	1,172.89	1,172.89	
Water CRP Penalty	897.84	1,690.66	941.11	388.57	401.04	389.17	389.17	389.17	401.04	429.21	389.17	429.21	429.21	
Water Misc	2,612.44	3,355.4	2,574.44	3,072.68	3,501.66	3,917.23	2,086.54	2,086.54	2,086.54	2,086.54	2,086.54	2,086.54	2,086.54	
Water Redist	-8,700.79	-8,900.66	-8,470.72	-8,315.98	-8,365.49	-7,931.31	-8,287.75	-8,287.75	-8,287.75	-8,287.75	-8,287.75	-8,287.75	-8,287.75	
Water Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
Water Total	\$101,810.53	\$120,416.66	\$107,589.46	\$119,648.51	\$104,519.52	\$112,273.10	\$96,942.86	\$96,942.86	\$112,273.10	\$104,519.52	\$96,942.86	103,708.99	\$1,172,938.74	
Sewer	7,4043.04	8,3535.43	7,7231.78	8,3245.45	7,7145.4	8,2778.28	7,7690.05	7,7690.05	8,3245.45	8,2778.28	7,7690.05	8,1546.3	8,1546.3	
Sewer Surchg	3.75	0	7.13	0	0	0	0	0	0	0	0	0	0	
Sewer CRP	19,708.7	25,784.85	23,624.12	26,131.54	23,116.3	25,732.89	23,950.34	23,950.34	26,131.54	25,732.89	23,950.34	27,844.03	27,844.03	
Sewer Penalty	257.96	1,933.7	1,113.37	1,148.11	1,317.15	1,398.21	1,172.89	1,172.89	1,148.11	1,398.21	1,172.89	1,172.89	1,172.89	
Svr Surchg Penalty	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer CRP Penalty	212.24	327.74	339.52	393.87	374.65	460.61	488.51	488.51	393.87	460.61	488.51	523.68	523.68	
Sewer Misc	210	200	0	0	0	0	50	50	0	0	0	0	0	
Sewer Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer Surchg Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer Redist	-1,132.12	-1,132.12	-66.92	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	-1,132.12	
Sewer Total	\$94,322.57	\$109,928.27	\$102,249.00	\$110,805.85	\$101,840.08	\$110,256.87	\$103,238.67	\$103,238.67	\$110,256.87	\$101,840.08	\$98,698.29	103,708.99	\$1,172,938.74	
Total Revenue	\$196,133.10	\$230,344.93	\$209,838.46	\$230,854.36	\$206,359.60	\$222,529.97	\$200,181.53	\$200,181.53	\$222,529.97	\$206,359.60	\$195,344.21	\$208,459.36	\$2,392,009.61	

J.A.

Summary Balance Sheet

As of January 31, 2017

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	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	1,323,210.54
Other Current Assets	662,241.00
Total Current Assets	1,985,451.54
Fixed Assets	6,112,308.89
TOTAL ASSETS	8,097,760.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	118,439.90
Credit Cards	-0.02
Other Current Liabilities	214,096.09
Total Current Liabilities	332,535.97
Total Liabilities	332,535.97
Equity	7,765,224.46
TOTAL LIABILITIES & EQUITY	8,097,760.43

Balance Sheet

As of January 31, 2017

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	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	
102.001 · WAB-General Checking (Old Acct. # 053420019)	436,363.83
102.04 · DWR - CHECKING	400.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	292,873.58
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	481,873.58
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK C...	-195,565.62
102.02 · WAB SAVINGS - CRP WATER	283,741.78
102.03 · WAB SAVINGS - CRP SEWER	316,396.97
Total Checking/Savings	1,323,210.54
Other Current Assets	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	300.00
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
Total Other Current Assets	662,241.00
Total Current Assets	1,985,451.54
Fixed Assets	
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 10...	1,851,100.60
Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	1,851,100.60
122 · Buildings (OFFICE BUILDING - WAS 1011180)	8,475,638.00
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	46,264.48
Total 124.30 · Lift Stations	112,306.71
124.50 · Mains	5,526.58
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other	3,136,437.00
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,254,270.29
125 · Land	278,470.00
129 · ALLOW. FOR DEPRECIATION	-7,747,170.00
Total Fixed Assets	6,112,308.89
TOTAL ASSETS	8,097,760.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	118,439.90
Total Accounts Payable	118,439.90
Credit Cards	
210 · Cal Card	
210.05 · Cal Card - Dan - 4075	-0.12
210.04 · Cal Card - Alan - 4000	0.10
Total 210 · Cal Card	-0.02
Total Credit Cards	-0.02

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Balance Sheet

As of January 31, 2017

20.3

	Jan 31, 17
Other Current Liabilities	
280 · Loan	
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become ava...	160,000.00
280.01 · Kansas State Bk - VACON	9,319.69
280.03 · Kansas State Bk - Camera Traile	-12.79
Total 280 · Loan	169,306.90
221 · Health Ins - EE Portion	-448.53
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 - ...	-1,214.81
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 ...	-2,258.64
Total Other Current Liabilities	214,096.09
Total Current Liabilities	332,535.97
Total Liabilities	332,535.97
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this ac...	328,889.15
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - EN...	1,075,137.51
Net Income	351,482.19
Total Equity	7,765,224.46
TOTAL LIABILITIES & EQUITY	8,097,760.43

Profit and Loss

July 2016 through January 2017

2.a.4

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Income						
Income						
410 · Client Reg Pmt	0.00	0.00	528,102.25	622,167.04	1,150,269.29	1,150,269.29
420 · Connection Fees	0.00	0.00	1,896.00	1,673.00	3,569.00	3,569.00
430 · Penalty & Interest	0.00	0.00	7,067.95	12,172.11	19,240.06	19,240.06
440 · Misc Revenue	180.96	0.00	0.00	26,820.19	27,001.15	27,001.15
450 · Other - Non S/W Rev	0.00	0.00	59,466.93	74,537.09	134,004.02	134,004.02
Total Income	180.96	0.00	596,533.13	737,369.43	1,334,083.52	1,334,083.52
Total Income	180.96	0.00	596,533.13	737,369.43	1,334,083.52	1,334,083.52
Gross Profit	180.96	0.00	596,533.13	737,369.43	1,334,083.52	1,334,083.52
Expense						
Salaries & EE Benefits						
505 · Salaries & Wages	194,696.27	32,738.33	89,835.95	77,242.10	394,512.65	394,512.65
510 · Contract Labor	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00
520 · FICA - District Share	14,356.80	2,394.34	6,542.21	5,533.64	28,826.99	28,826.99
530 · Medical Ins - Dist Share	48,166.11	6,479.62	27,290.82	10,512.15	92,448.70	92,448.70
540 · PERS - District Share	17,940.22	1,394.44	5,159.27	7,222.01	31,715.94	31,715.94
550 · Unemployment	4,824.88	0.00	0.00	0.00	4,824.88	4,824.88
560 · Workers Comp Ins	3,870.30	3,654.48	6,121.88	6,600.01	20,246.67	20,246.67
Total Salaries & EE Benefits	283,854.58	46,661.21	140,950.13	107,109.91	578,575.83	578,575.83
Services & Supplies						
605 · Advertising	200.00	0.00	0.00	0.00	200.00	200.00
610 · Bank Fees	240.00	0.00	0.00	0.00	240.00	240.00
620 · Communications & Internet	2,840.11	0.00	1,918.64	1,948.59	6,707.34	6,707.34
622 · Board Exp	12,982.08	0.00	0.00	0.00	12,982.08	12,982.08
625 · Equip - Field (\$300-\$4999)	0.00	0.00	857.70	0.00	857.70	857.70
630 · Equip - Office	75.51	0.00	707.83	0.00	783.34	783.34
640 · Fuel & Oil	0.00	4,606.69	606.46	3,423.54	8,636.69	8,636.69
645 · Insurance	0.00	0.00	25,660.80	25,660.80	51,321.60	51,321.60
650 · Interest	0.00	383.18	1,035.71	-23.33	1,395.56	1,395.56
657 · Lab	0.00	0.00	15,555.12	8,636.56	24,191.68	24,191.68
660 · Memberships & Subscripti...	598.39	0.00	21,387.00	17,712.29	39,697.68	39,697.68
665 · Mileage Reimb	1,863.26	302.76	0.00	65.88	2,231.90	2,231.90
670 · Postage & Shipping	5,910.98	1.20	7.30	0.00	5,919.48	5,919.48
675 · Professional Services	19,336.31	0.00	6,149.11	3,320.42	28,805.84	28,805.84
685 · Rents	3,602.63	0.00	0.00	0.00	3,602.63	3,602.63
690 · Safety & Security	958.92	4,082.60	3,210.22	10,956.51	19,208.25	19,208.25
700 · Tools & Instruments	0.00	64.26	2,898.93	2,076.48	5,039.67	5,039.67
703 · Supplies - Clothing & Pers...	577.99	537.18	305.55	203.70	1,624.42	1,624.42
705 · Supplies - Office	3,860.10	83.58	995.27	1,154.79	6,093.74	6,093.74
715 · Supplies-Chemicals-Opera...	0.00	0.00	27,650.82	25,414.79	53,065.61	53,065.61
720 · Supplies - Inventory - Other	0.00	7,499.12	3,882.02	4,682.68	16,063.82	16,063.82
730 · Taxes - Licenses	0.00	388.00	1,479.00	1,159.30	3,026.30	3,026.30
735 · Training (Classes, books, ...	169.00	385.00	480.00	50.00	1,084.00	1,084.00
745 · Travel / Lodging	199.33	331.51	297.73	0.00	828.57	828.57
750 · Utilities	3,131.68	0.00	37,640.06	77,422.10	118,193.84	118,193.84
760 · Waste Disposal	255.92	0.00	35,571.26	0.00	35,827.18	35,827.18
795 · Yolo Co	0.00	0.00	0.00	26,758.76	26,758.76	26,758.76
Total Services & Supplies	56,802.21	18,665.08	188,296.53	210,623.86	474,387.68	474,387.68
Repairs & Replacement						
810 · R&R Buildings & Grounds	1,880.34	0.00	424.79	4,493.54	6,798.67	6,798.67
830 · R&R Equipment	0.00	0.00	5,967.26	907.28	6,874.54	6,874.54
840 · R&R Vehicles	100.46	45.35	403.49	2,119.76	2,669.06	2,669.06
Total Repairs & Replacement	1,980.80	45.35	6,795.54	7,520.58	16,342.27	16,342.27
Total Expense	342,637.59	65,371.64	336,042.20	325,254.35	1,069,305.78	1,069,305.78
Net Income	-342,456.63	-65,371.64	260,490.93	412,115.08	264,777.74	264,777.74

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Clearlake Oaks Co Water District
APPROVED BUDGET 2016-2017

2.05

Target % > 58%

Thru End of January 2017 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,067,122	622,488	737,369	69%	969,433	565,503	596,533	62%
Total Operating Expenses	906,028	528,516	529,261	58%	948,617	553,360	540,045	57%
Operating Balance (loss)	161,094	93,971	208,108		20,816	12,143	56,488	
420 Connection Rev			1,673				1,896	
435 Loan/Grant Rev		-	-			-	-	
450 Other - Non S/W Rev	96,000	56,000	74,537	78%	85,000	49,583	59,467	70%
Depreciation Exp	194,168	113,265	97,084	50%	135,786	79,209	67,893	50%
Net Change in Net Position (loss)	62,926	36,707	187,234		(29,970)	(17,482)	49,958	

Current Revenue Notes:

450 - W & S County Apportment Check for \$96,371.49

WestAmer Op	\$	286,972
WestAmer CRP		615,657
LAIF		482,694
Total	\$	1,385,324

Past Revenue Notes

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

450-S \$11,281 from Tax Roll

440-W Bulk Water Sales

Thru End of January 2017 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,037,122	604,988	622,167	60%	955,933	557,628	528,102	55%
430 Penalty & Interest	30,000	17,500	12,172	41%	13,500	7,875	7,068	52%
440 Misc	0	0	26,820		0	0	-	0%
Total Revenue >	1,067,122	622,488	661,159	62%	969,433	565,503	535,170	55%

Thru End of January 2017 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	337,881	197,097	190,959	57%	364,297	212,507	203,553	56%
510 Contracted Labor	-	-	-	0%	28,000	16,333	6,000	21%
520 FICA - District Share	28,024	16,347	13,910	50%	29,977	17,487	14,918	50%
530 Medical Ins - District Share	65,762	38,361	37,835	58%	94,430	55,084	54,614	58%
540 PERS - District Share	36,003	21,002	16,889	47%	29,324	17,106	14,826	51%
550 Unemployment	6,000	3,500	2,413	40%	6,000	3,500	2,413	40%
560 Workers Comp Ins	17,599	10,266	10,362	59%	15,288	8,918	9,884	65%
Salaries and Employee Benefits >	491,268	286,573	272,367	55%	567,317	330,935	306,207	54%

605 Advertising	125	73	100	80%	125	73	100	80%
610 Bank Fees	2,810	1,639	120	4%	2,800	1,633	120	4%
620 Communications & Internet	5,650	3,296	3,369	60%	4,650	2,713	3,339	72%
622 Board Exp	250	146	6,491	2596%	250	146	6,491	2596%
625 Equip - Field (\$300-\$4999)	1,250	729	-	0%	3,250	1,896	858	26%
630 Equip - Office	850	496	38	4%	1,350	788	746	55%
640 Fuel & Oil	14,000	8,167	5,728	41%	2,250	1,313	2,910	129%
645 Insurance	38,500	22,458	25,661	67%	38,500	22,458	25,661	67%

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J.A.B

650	Interest	1,175	685	169	14%	1,925	1,123	1,228	64%
657	Lab	16,000	9,333	8,637	54%	21,000	12,250	15,555	74%
660	Memberships & Subscriptions	28,450	16,596	18,011	63%	5,450	3,179	21,686	398%
665	Mileage Reimb	1,500	875	1,149	77%	1,500	875	1,083	72%
670	Postage & Shipping	4,825	2,815	2,956	61%	4,775	2,785	2,963	62%
675	Professional Services	35,000	20,417	12,988	37%	23,000	13,417	15,817	69%
685	Rents	5,950	3,471	1,802	30%	3,950	2,304	1,802	46%
690	Safety & Security	3,075	1,794	13,478	438%	9,075	5,294	5,731	63%
700	Tools & Instruments	3,875	2,260	2,108	54%	4,875	2,844	2,931	60%
703	Supplies - Clothing & Personal	1,200	700	762	63%	1,700	992	864	51%
705	Supplies - Office	3,225	1,881	3,127	97%	3,825	2,231	2,967	78%
715	Treatment Chemicals	47,000	27,417	25,415	54%	65,000	37,917	27,651	43%
720	Supplies - Operating - Other	11,525	6,723	8,433	73%	11,525	6,723	7,632	66%
730	Taxes - Licenses	1,750	1,021	1,353	77%	2,550	1,488	1,673	66%
735	Training	4,250	2,479	327	8%	4,250	2,479	757	18%
745	Travel	2,750	1,604	265	10%	2,250	1,313	563	25%
750	Utilities	112,600	65,683	78,988	70%	72,600	42,350	39,206	54%
760	Waste Disposal	550	321	128	23%	60,250	35,146	35,699	59%
795	Yolo Co	42,000	24,500	26,759	64%				
799	Misc	5,375	3,135	-	0%	5,375	3,135	-	0%
Services and Supplies >		395,510	230,714	248,360	63%	358,050	208,863	226,031	63%
810	R&R Buildings & Grounds	7,000	4,083	5,435	78%	7,000	4,083	1,365	20%
815	R & R Damage Claims	5,000	2,917	-	0%	5,000	2,917	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,000	1,167	907	45%	6,000	3,500	5,967	99%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	5,250	3,063	2,193	42%	5,250	3,063	476	9%
Repairs & Replacement >		19,250	11,229	8,535	44%	23,250	13,563	7,808	34%
Total Expenses >		906,028	528,516	529,261	58%	948,617	553,360	540,045	57%

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Administration - Budget Variance Report Jul 2016

Target % > **58.3%**

2.0.7

Thru End of January 2017		2016 - 2017 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	365,469	213,191	194,696	53.3%	170,773
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	30,241	17,641	14,357	47.5%	15,884
530	Medical Ins - District Share	74,799	43,633	48,166	64.4%	26,633
540	PERS - District Share	37,160	21,677	17,940	48.3%	19,220
550	Unemployment	12,000	7,000	4,825	40.2%	7,175
560	Workers Comp Ins	10,415	6,075	3,870	37.2%	6,545
Salaries and Employee Benefits >		530,085	309,216	283,854	53.5%	246,231
605	Advertising	250	146	200	80.0%	50
610	Bank Fees	5,600	3,267	240	4.3%	5,360
620	Communications & Internet	3,300	1,925	2,840	86.1%	460
622	Board Exp	500	292	12,982	2596.4%	(12,482)
625	Equip - Field (up to \$4999)	0	0	-	0.0%	0
630	Equip - Office	700	408	76	10.9%	624
640	Fuel & Oil	0	0	-	0.0%	0
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships & Subscriptions	900	525	598	66.4%	302
665	Mileage Reimb	2,000	1,167	1,863	93.2%	137
670	Postage & Shipping	9,400	5,483	5,911	62.9%	3,489
675	Professional Services (Legal, IT, etc)	20,000	11,667	19,336	96.7%	664
685	Rents	7,400	4,317	3,603	48.7%	3,797
690	Safety & Security (boots)	2,000	1,167	959	48.0%	1,041
700	Tools & Instruments	0	0	-	0.0%	0
703	Supplies - Clothing & Personal	400	233	578	144.5%	(178)
705	Supplies - Office	5,000	2,917	3,860	77.2%	1,140
715	Treatment Chemicals	-	-	-	0.0%	-
720	Supplies - Operating - Other	50	29	-	0.0%	50
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training (Classes, books)	2,500	1,458	169	6.8%	2,331
745	Travel / Lodging	2,500	1,458	199	8.0%	2,301
750	Utilities	5,200	3,033	3,132	60.2%	2,068
760	Waste Disposal	500	292	255	51.0%	245
795	Yolo Co	0	0	-	0.0%	0
799	Misc	500	292	-	0.0%	500
Services and Supplies >		68,700	40,075	56,801	82.7%	11,899
810	R&R Buildings & Grounds	4,000	2,333	1,880	47.0%	2,120
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)	2,500	1,458	100	4.0%	2,400
Repairs & Replacement >		8,500	4,958	1,980	23.3%	6,520
Total Expenses >		607,285	354,250	342,635	56.4%	264,650

Expense Notes

620 Communications & Internet	Increased speed of internet, increasing expense
665 Mileage	Multiple required meetings in Sacramento and Lakeport by GM
675 Professional Services	Research and Legal Fees concerning Dir Kuehn and legal counsel for brd mtgs
703 Supplies -Clothing & Perosnal	New staff shirts
705 Supplies - Office	Purchase of new year calendars and bulk envelopes
750 Utilities	PG&E

D\C - Budget Variance Report Jul 2016

Target % >

58.3%

D.A. 8

Thru End of January 2017

2016 - 2017 Budget

Actual

%

Total
Remaining

Expenses

Annual

YTD

YTD

Spent

	Annual	YTD	YTD	% Spent	Total Remaining
505 Salaries & Wages	63,954	37,306	32,738	51.2%	31,216
510 Contracted Labor	-	-	-		-
520 FICA - District Share	5,221	3,045	2,394	45.9%	2,827
530 Medical Ins - District Share	20,000	11,666	6,480	32.4%	13,520
540 PERS - District Share	3,159	1,843	1,394	44.1%	1,765
550 Unemployment	0	0		0.0%	0
560 Workers Comp Ins	3,339	1,947	3,654	109.5%	(316)
Salaries and Employee Benefits >	95,671	55,808	46,660	48.8%	49,011
605 Advertising	-	-	-	0.0%	-
610 Bank Fees	-	-	-	0.0%	-
620 Communications & Internet	-	-	-	0.0%	-
622 Board Exp	-	-	-	0.0%	-
625 Equip - Field (up to \$4999)	2,500	1,458	-	0.0%	2,500
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	4,000	2,333	4,607	115.2%	(607)
645 Insurance	-	-	-	0.0%	-
650 Interest	1,750	1,021	383	21.9%	1,367
657 Outsource Lab / Internal Lab	-	-	-	0.0%	-
660 Memberships & Subscriptions	-	-	-	0.0%	-
665 Mileage Reimb	500	292	303	60.6%	197
670 Postage & Shipping	50	29	1	2.0%	49
675 Professional Services (SCADA)	1	1	-	0.0%	1
685 Rents	500	292	-	0.0%	500
690 Safety & Security (boots)	2,150	1,254	4,083	189.9%	(1,933)
700 Tools & Instruments	3,750	2,188	64	1.7%	3,686
703 Supplies - Clothing & Personal	1,500	875	537	35.8%	963
705 Supplies - Office	250	146	84	0.0%	166
715 Treatment Chemicals	-	-	-	0.0%	-
720 Supplies - Operating - Other	13,000	7,583	7,500	57.7%	5,500
730 Taxes - Licenses	500	292	388	0.0%	112
735 Training (classes, books)	1,500	875	385	25.7%	1,115
745 Travel / Lodging	1,000	583	331	33.1%	669
750 Utilities	-	-	-	0.0%	-
760 Waste Disposal	-	-	-	0.0%	-
795 Yolo Co	-	-	-	0.0%	-
799 Misc	250	146		0.0%	250
Services and Supplies >	33,201	19,367	18,666	56.2%	14,535
810 R&R Buildings & Grounds	-	-	-	0.0%	-
815 R & R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	-	-	-	0.0%	-
830 R&R Equipment	-	-	-	0.0%	-
832 R&R Mains/Service Lines	-	-	-	0.0%	-
840 R&R Vehicles (\$2k/vehicle)	-	-	45	0.0%	(45)
Repairs & Replacement >	0	0	45	450000.0%	(45)
Total Expenses >	128,872	75,175	65,371	50.7%	63,501

Expense Notes

703 Supplies - Clothing & Personal

New Pants for DC Crew

735 Training

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

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2.0.9

Thru End of January 2017		2016 - 2017 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	149,586	87,258	89,836	64.1%	59,750
510	Contracted Labor	28,000	16,333	6,000		22,000
520	FICA - District Share	12,246	7,144	6,542	53.4%	5,704
530	Medical Ins - District Share	47,030	27,434	27,291	58.0%	19,739
540	PERS - District Share	9,165	5,346	5,159	56.3%	4,006
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	8,411	4,907	6,122	72.8%	2,289
Salaries and Employee Benefits >		254,439	148,423	140,950	55.4%	113,489
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,000	1,750	1,919	64.0%	1,081
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	2,000	1,167	858	42.9%	1,142
630	Equip - Office	1,000	583	708	70.8%	292
640	Fuel & Oil (Schaeffers)	250	146	606	242.4%	(356)
645	Insurance	38,500	22,458	25,661	66.7%	12,839
650	Interest	1,050	613	1,036	98.7%	14
657	Outsource Lab / Internal Lab	21,000	12,250	15,555	74.1%	5,445
660	Memberships & Subscriptions	5,000	2,917	21,387	427.7%	(16,387)
665	Mileage Reimb	500	292		0.0%	500
670	Postage & Shipping	50	29	7	14.0%	43
675	Professional Services (SCADA)	13,000	7,583	6,149	47.3%	6,851
685	Rents	-	-	-	0.0%	-
690	Safety & Security (boots)	7,000	4,083	3,210	45.9%	3,790
700	Tools & Instruments	3,000	1,750	2,899	96.6%	101
703	Supplies - Clothing & Personal	1,500	875	306	20.4%	1,194
705	Supplies - Office	1,200	700	995	82.9%	205
715	Treatment Chemicals	65,000	37,917	27,651	42.5%	37,349
720	Supplies- Operating - Other	5,000	2,917	3,882	77.6%	1,118
730	Taxes - Licenses	2,300	1,342	1,479	64.3%	821
735	Training (classes, books)	3,000	1,750	480	16.0%	2,520
745	Travel / Lodging	1,000	583	298	29.8%	702
750	Utilities	70,000	40,833	37,640	53.8%	32,360
760	Waste Disposal	60,000	35,000	35,571	59.3%	24,429
795	Yolo Co	0	0	-	0.0%	0
799	Misc	5,000	2,917		0.0%	5,000
Services and Supplies >		309,350	180,454	188,297	60.9%	121,053
810	R&R Buildings & Grounds	5,000	2,917	425	8.5%	4,575
815	R & R Damage Claims	5,000	2,917	-	0.0%	5,000
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	5,000	2,917	5,967	119.3%	(967)
832	R&R Mains/Service Lines	-	-	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	4,000	2,333	403	10.1%	3,597
Repairs & Replacement >		19,000	11,083	6,795	35.8%	12,205
Total Expenses >		582,789	339,960	336,042	57.7%	246,747

Expense Notes

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

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2,010

7		Water - Budget Variance Report July 2016		Target % >	58.3%	
Thru End of January 2017		2016 - 2017 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	123,169	71,849	77,242	62.7%	45,927
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	10,293	6,004	5,534	53.8%	4,759
530	Medical Ins - District Share	18,362	10,711	10,512	57.2%	7,850
540	PERS - District Share	15,844	9,242	7,222	45.6%	8,622
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	10,722	6,255	6,600	61.6%	4,122
Salaries and Employee Benefits >		178,390	104,061	107,110	60.0%	71,280
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	4,000	2,333	1,949	48.7%	2,051
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	292	-	0.0%	500
640	Fuel & Oil	12,000	7,000	3,424	28.5%	8,576
645	Insurance	38,500	22,458	25,661	66.7%	12,839
650	Interest	300	175	(23)	-7.7%	323
657	Outside Lab / Internal Lab	16,000	9,333	8,637	54.0%	7,363
660	Memberships & Subscriptions	28,000	16,333	17,712	63.3%	10,288
665	Mileage Reimb	500	292	66	13.2%	434
670	Postage & Shipping	100	58	-	0.0%	100
675	Professional Services (SCADA)	25,000	14,583	3,320	13.3%	21,680
685	Rents	2,000	1,167	-	0.0%	2,000
690	Safety & Security (boots)	1,000	583	10,957	1095.7%	(9,957)
700	Tools & Instruments	2,000	1,167	2,076	103.8%	(76)
703	Supplies - Clothing & Personal	1,000	583	204	20.4%	796
705	Supplies - Office	600	350	1,155	192.5%	(555)
715	Treatment Chemicals	47,000	27,417	25,415	54.1%	21,585
720	Supplies - Operating - Other	5,000	2,917	4,683	93.7%	317
730	Taxes - Licenses	1,500	875	1,159	77.3%	341
735	Training (classes, books)	3,000	1,750	50	1.7%	2,950
745	Travel / Lodging	1,500	875	-	0.0%	1,500
750	Utilities	110,000	64,167	77,422	70.4%	32,578
760	Waste Disposal	300	175	-	0.0%	300
795	Yolo Co	42,000	24,500	26,759	63.7%	15,241
799	Misc	5,000	2,917	-	0.0%	5,000
Services and Supplies >		346,800	202,300	210,626	60.7%	136,174
810	R&R Buildings & Grounds	5,000	2,917	4,495	89.9%	505
815	R & R Damage Claims	5,000	2,917	-	0.0%	5,000
820	R&R Lift Stations	-	-	-	-	-
830	R&R Equipment	1,000	583	907	90.7%	93
832	R&R Mains/Service Lines	-	-	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	4,000	2,333	2,120	53.0%	1,880
Repairs & Replacement >		15,000	8,750	7,522	50.1%	7,478
Total Expenses >		540,190	315,111	325,258	60.2%	214,932

Expense Notes:

- 645 Insurance Annual Auto/General Liability to JPIA
- 660 Memberships and Subscriptions Large Water System Fees 7/1/15 thru 6/30/16
- 690 Safety and Security Upgrade security system \$9,429, approved 7/21/16 Regular Board Mtg ,New Fire Extinguishers \$780.00
- 700 Tools & Instruments Ozone Leak Detector and microscope \$1,478
- 705 Supplies - Office Toner for new printer
- 720 Supplies - Inventory Rebuild kits for Oxygen Generator \$1,255
- 730 Taxes - Licenses Health Services Dept \$854.
- 750 Utilities Monthly PG&E bill is averaging \$11,900, until September Bill \$12,828
- 810 R&R Buildings & Grounds Tank Rental (\$1,324) Clear PVC piping (\$794) Generator Oil
- 830 R&R Equipment \$483.09 for 2 solenoid valves for Hydrovane compressors for ozone generator
- 840 R&R Vehicles Pwr steering pp, A/C, whl algnmnt for Ford Ranger & new tires for Chevy

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Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July through January 2017

2.011

	Water (CRP)	Sewer (CRP)	CRP - Ot... (CRP)	Total CRP	TOTAL
Income					
Income					
425 · CRP (Capital Replacement Plan)					
425.1 · Water	-547.68	0.00	0.00	-547.68	-547.68
425 · CRP (Capital Replacement Plan) - Other	155,604.80	159,015.25	0.24	314,620.29	314,620.29
Total 425 · CRP (Capital Replacement Plan)	155,057.12	159,015.25	0.24	314,072.61	314,072.61
430 · Penalty & Interest	5,083.57	2,602.64	0.00	7,686.21	7,686.21
Total Income	160,140.69	161,617.89	0.24	321,758.82	321,758.82
Total Income	160,140.69	161,617.89	0.24	321,758.82	321,758.82
Gross Profit	160,140.69	161,617.89	0.24	321,758.82	321,758.82
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	16,676.60	19,935.53	0.00	36,612.13	36,612.13
520 · FICA - District Share	1,174.19	1,519.51	0.00	2,693.70	2,693.70
530 · Medical Ins - Dist Share	5,426.85	3,796.37	0.00	9,223.22	9,223.22
540 · PERS - District Share	790.79	1,093.62	0.00	1,884.41	1,884.41
560 · Workers Comp Ins	1,296.67	1,296.66	0.00	2,593.33	2,593.33
Total Salaries & EE Benefits	25,365.10	27,641.69	0.00	53,006.79	53,006.79
Services & Supplies					
625 · Equip - Field (\$300-\$4999)	848.78	810.17	0.00	1,658.95	1,658.95
640 · Fuel & Oil	269.80	269.80	0.00	539.60	539.60
650 · Interest	136.37	161.10	0.00	297.47	297.47
675 · Professional Services	5,412.30	5,812.30	0.00	11,224.60	11,224.60
690 · Safety & Security	121.98	121.96	0.00	243.94	243.94
720 · Supplies - Inventory - Other	7,235.64	2,452.16	0.00	9,687.80	9,687.80
Total Services & Supplies	14,024.87	9,627.49	0.00	23,652.36	23,652.36
Repairs & Replacement					
810 · R&R Buildings & Grounds	12,307.48	1,956.87	0.00	14,264.35	14,264.35
820 · R&R Lift Stations	1,067.39	15,487.99	0.00	16,555.38	16,555.38
830 · R&R Equipment	9,222.33	1,014.47	0.00	10,236.80	10,236.80
832 · R&R Mains and Sewer Lines	16,097.91	0.00	0.00	16,097.91	16,097.91
840 · R&R Vehicles	2,635.95	2,674.80	0.00	5,310.75	5,310.75
Total Repairs & Replacement	41,331.06	21,134.13	0.00	62,465.19	62,465.19
Total Expense	80,721.03	58,403.31	0.00	139,124.34	139,124.34
Net Income	79,419.66	103,214.58	0.24	182,634.48	182,634.48

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Clearlake Oaks Co Water District
Budget Variance Report December 2016

Target % > 58.3%

J. A. 12

Thru End of January 2017 Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	287,532	167,727	155,605	55.9%
Penalty & Interest			5,084	
WATER CRP Expenses	154,687	90,234	80,721	52.2%
(1/2 Vac Con) Debt Service Exp	26,079	15,213	15,213	
**Previous Year Balance	167,406			

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

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

Expenses	2016 - 2017 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	31,977	18,653	16,677	52.2%	15,300
510 Contracted Labor	-	-	-	-	-
520 FICA - District Share	2,610	1,523	1,174	45.0%	1,436
530 Medical Ins - District Share	10,000	5,833	5,427	54.3%	4,573
540 PERS - District Share	1,580	921	791	50.1%	789
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	1,669	974	1,297	77.7%	372
Salaries and Employee Benefits >	47,836	27,904	25,366	53.0%	22,470
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	0	0	-	0.0%	0
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	729	849	67.9%	401
640 Fuel & Oil	2,000	1,167	270	13.5%	1,730
645 Insurance	-	-	-	0.0%	-
650 Interest	875	510	136	15.5%	739
657 Outsource Lab / Internal Lab	-	-	-	0.0%	-
660 Memberships & Subscriptions	-	-	-	0.0%	-
665 Mileage Reimb	-	-	-	0.0%	-
670 Postage & Shipping	25	15	-	0.0%	25
675 Professional Services (SCADA)	1	1	5,412	541200.0%	(5,411)
685 Rents	250	73	-	0.0%	250
690 Safety & Security (boots)	1,075	627	122	11.3%	953
700 Tools & Instruments	1,875	1,094	-	0.0%	1,875
703 Supplies - Clothing & Personal	-	-	-	0.0%	-
705 Supplies - Office	125	73	-	0.0%	125
715 Treatment Chemicals	-	-	-	0.0%	-
720 Supplies - Operating - Other	6,500	3,792	7,236	111.3%	(736)
730 Taxes - Licenses	250	146	-	0.0%	250
735 Training (classes, books)	-	-	-	0.0%	-
745 Travel / Lodging	-	-	-	0.0%	-
750 Utilities	-	-	-	0.0%	-
760 Waste Disposal	-	-	-	0.0%	-
795 Yolo Co	-	-	-	0.0%	-
799 Misc	125	36	-	0.0%	125
Services and Supplies >	14,351	8,262	14,025	97.7%	326
810 R&R Buildings & Grounds	25,000	14,583	12,307	49.2%	12,693
815 R & R Damage Claims	-	-	-	0.0%	-
820 R&R Lift Stations	-	-	1,067	0.0%	(1,067)
830 R&R Equipment	5,000	2,917	9,222	184.4%	(4,222)
832 R&R Mains/Service Lines	50,000	29,167	16,098	32.2%	33,902
840 R&R Vehicles (\$2k/vehicle)	12,500	7,292	2,636	21.1%	9,864
Repairs & Replacement >	92,500	53,958	41,330	44.7%	51,170
Total Expenses >	154,687	90,124	80,721	52.2%	73,966

Expense Notes

- 675 Professional Services Leak Repair in Redwood Wtr Tnk and ignition program for SCADA approved at SM 11/29/16
- 720 Supplies - inventory 18 meters for inventory \$1,393, Replacement Inventory, meter pilot program
- 820 R & R Lift Stations Baker Tank Rental to assist LS 7 during emergency pumping
- 830 R&R Equipment \$6,992.57 for Controller and Reactor Replacement for 03 Generator, approved at 7-21-16 RM
- 832 R&R mains / Service Lines Clay Valves, \$14,855 Board approved

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Clearlake Oaks Co Water District
Budget Variance Report December 2016

2.013

7

SEWER-CRP

Target % > **58.3%**

Thru End of January 2017

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
SEWER CRP Revenue	297,440	173,507	159,015	54.3%
Penalty & Interest			2,603	
SEWER CRP Expenses	174,687	101,900	58,404	33.4%
(1/2 Vac all Camera) Debt Service Exp	47,961	27,977	27,977	
USDA Annual Payment	129,000	75,250		
I & I/Lift Station Rehab Improvements	42,000	24,500		
Short term depreciation reserve	30,000	17,500	17,500	
Previous Year Balance	208,351			
Operating Balance (loss)	82,143	47,917	57,737	

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

Expenses	2016 - 2017 Budget		Actual YTD	% Spent	Total Remaining	
	Annual	YTD				
505 Salaries & Wages	31,977	18,653	19,936	62.3%	12,041	
510 Contracted Labor	-	-	-	-	-	
520 FICA - District Share	2,610	1,523	1,520	58.2%	1,090	
530 Medical Ins - District Share	10,000	5,833	3,796	38.0%	6,204	
540 PERS - District Share	1,580	921	1,094	69.3%	486	
550 Unemployment	-	-	-	0.0%	-	
560 Workers Comp Ins	1,669	974	1,297	77.7%	372	
Salaries and Employee Benefits >	47,836	27,904	27,643	57.8%	20,193	
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0	-	0.0%	0	
620 Communications & Internet	0	0	-	0.0%	0	
622 Board Exp	0	0	-	0.0%	0	
625 Equip - Field (up to \$4999)	1,250	729	810	64.8%	440	
630 Equip - Office	-	-	-	0.0%	-	
640 Fuel & Oil	2,000	1,167	270	13.5%	1,730	
645 Insurance	-	-	-	0.0%	-	
650 Interest	875	510	161	18.4%	714	
657 Outsource Lab / Internal Lab	-	-	-	0.0%	-	
660 Memberships & Subscriptions	-	-	-	0.0%	-	
665 Mileage Reimb	-	-	-	0.0%	-	
670 Postage & Shipping	25	15	-	0.0%	25	
675 Professional Services (SCADA)	1	1	5,812	0.0%	(5,811)	
685 Rents	250	146	-	0.0%	250	
690 Safety & Security (boots)	1,075	627	122	11.3%	953	
700 Tools & Instruments	1,875	1,094	-	0.0%	1,875	
703 Supplies - Clothing & Personal	-	-	-	0.0%	-	
705 Supplies - Office	125	73	-	0.0%	125	
715 Treatment Chemicals	-	-	-	0.0%	-	
720 Supplies - Operating - Other	6,500	3,792	2,452	37.7%	4,048	
730 Taxes - Licenses	250	146	-	0.0%	250	
735 Training (classes, books)	-	-	-	0.0%	-	
745 Travel / Lodging	-	-	-	0.0%	-	
750 Utilities	-	-	-	0.0%	-	
760 Waste Disposal	-	-	-	0.0%	-	
795 Yolo Co	-	-	-	0.0%	-	
799 Misc	125	73	-	0.0%	125	
Services and Supplies >	14,351	8,371	9,627	67.1%	4,724	
810 R&R Buildings & Grounds	25,000	14,583	1,957	7.8%	23,043	
815 R & R Damage Claims	-	-	-	0.0%	-	
820 R&R Lift Stations	20,000	11,667	15,488	77.4%	4,512	
830 R&R Equipment	5,000	2,917	1,014	20.3%	3,986	
832 R&R Mains/Service Lines	50,000	29,167	-	0.0%	50,000	
840 R&R Vehicles (\$2k/vehicle)	12,500	7,292	2,675	21.4%	9,825	
Repairs & Replacement >	112,500	65,625	21,134	18.8%	91,366	
Expense Notes	Total Expenses >	174,687	101,900	58,404	33.4%	116,283

625 Field Equip

Down hole roller for camera trailer

820 R&R Lift Stations

LS # 10 Repairs to Action \$2,100, Check Valves for LS 10 \$1,188, LS 7 Emergency Pumping

675 Professional Services

ignition SCADA system software - approved at SM 11/29/16 also easement repair on LS 1:

24

2.a.14

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

2,6

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

www.treasurer.ca.gov/pmia-laif/laif.asp
February 10,
2017

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 2017 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/13/2017	1/12/2017	QRD	1524701	SYSTEM	820.79

Account Summary

Total Deposit:	820.79	Beginning Balance:	481,873.58
Total Withdrawal:	0.00	Ending Balance:	482,694.37

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MY ACCOUNTS

BILL PAY

TRANSFER FUNDS

MANAGE MONEY

2,61

(LAUNCHAPP?APPCODE=MY+ACCOUNTS)

(LAUNCHAPP?APPCODE=BILL+PAY)

ADDITIONAL SERVICES

CREDIT CARD APPLICATION

ESTATEMENTS

My Accounts

DEPOSIT ACCOUNTS

[Manage mobile alerts](#)

Make a transfer

PUBLIC REGULAR CHK

Checking *3745

[Quick peek](#)

\$321,663.24

**Available \$321,663.24

PUBLIC REGULAR CHK

Checking *3786

[Quick peek](#)

\$200.00

**Available \$200.00

PUBLIC REGULAR CHK

Checking *9122

[Quick peek](#)

\$274,789.92

**Available \$286,972.41

REGULAR SAVINGS

Savings *6990

[Quick peek](#)

\$293,993.62

**Available \$293,993.62

TOTAL DEPOSIT ACCOUNTS

\$890,646.78

TIERED COMMERCIAL LOANS

Credit Line

TCL Credit Line *1999

[Quick peek](#)

\$0.00

Available credit **\$340,000.00**

Note

TCL Note *1001

[Quick peek](#)

\$160,000.00

\$684.44 due 02/28/2017
pay

TOTAL TIERED COMMERCIAL LOANS

\$160,000.00

Make a Payment

Pay to

Select a payee

Pay from checking x4567

View My Spending

All categories



- Uncategorized
- Utilities
- Insurance

Outside Accounts

MY FINANCIAL INSTITUTION

Checking

[Quick peek](#)

Savings

[Quick peek](#)

TOTAL

Add Outside Accounts

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

[Add outside accounts](#)

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2.6.2

Aged Accounts Receivable
As of 2/10/17

<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>
\$115,666.36	\$10,034.04	\$7,169.31	\$7,776.77	\$20,297.17	<u>\$160,943.65</u>

Total number of accounts with open balances: 1005

These totals include all accounts on the Tax Roll

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Clearlake Oaks County Water District

2, b. 3

2/1/2017 7:27 AM

Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 01/01/2017 through 01/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
01/01/2017		Bluefin	-split-	Deposit		609.13	142,433.43
01/02/2017		Bluefin	-split-	Deposit		1,007.06	143,440.49
01/03/2017		Bluefin	-split-	Deposit		3,545.27	146,985.76
01/03/2017			-split-	Deposit		3,491.25	150,477.01
01/03/2017			-split-	Deposit		3,220.45	153,697.46
01/03/2017			-split-	Deposit		4,588.83	158,286.29
01/03/2017			-split-	Deposit		6,062.94	164,349.23
01/03/2017		Bluefin	Services & Supplies:61...		1,078.00		163,271.23
01/04/2017		Bluefin	-split-	Deposit		2,051.41	165,322.64
01/04/2017			-split-	Deposit		3,128.81	168,451.45
01/04/2017			Income:410 · Client Re...	Deposit		50.00	168,501.45
01/04/2017			Income:440 · Misc Rev...	Deposit		6.00	168,507.45
01/04/2017		QuickBooks Payroll ...	222 · Direct Deposit Li...	Created by Pay...	24,526.69		143,980.76
01/05/2017		Bluefin	-split-	Deposit		2,229.23	146,209.99
01/05/2017			-split-	Deposit		2,916.99	149,126.98
01/05/2017			-split-	Deposit		5,586.43	154,713.41
01/05/2017			Services & Supplies:69...	Deposit		15.00	154,728.41
01/05/2017			Income:410 · Client Re...		0.54		154,727.87
01/05/2017	EFT	CalPers	-split-	4751900248	3,397.36		151,330.51
01/05/2017	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	712.62		150,617.89
01/05/2017	E-pay	United States Treasury	-split-	94-6050430 Q...	6,662.58		143,955.31
01/05/2017	E-pay	United States Treasury	-split-	94-6050430 Q...	377.18		143,578.13
01/05/2017	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	100.99		143,477.14
01/05/2017	31133	Alan Gardner	200 · ACCOUNTS PA...		440.00		143,037.14
01/05/2017	31134	Alpha Analytical Labs	200 · ACCOUNTS PA...		200.00		142,837.14
01/05/2017	31135	California Rural Wat...	200 · ACCOUNTS PA...	Distribution Ce...	250.00		142,587.14
01/05/2017	31136	Cole Parmer	200 · ACCOUNTS PA...		491.06		142,096.08
01/05/2017	31137	Deeper Cleaning	200 · ACCOUNTS PA...		320.00		141,776.08
01/05/2017	31138	GEO Legal, Inc.	200 · ACCOUNTS PA...		3,150.00		138,626.08
01/05/2017	31139	Jason Mitchell.	200 · ACCOUNTS PA...		70.96		138,555.12
01/05/2017	31140	John Hopkins.	200 · ACCOUNTS PA...		1,000.00		137,555.12
01/05/2017	31141	Patrick Adams	200 · ACCOUNTS PA...	12957 Keys Bl...	72.63		137,482.49
01/05/2017	31142	PG&E	200 · ACCOUNTS PA...	1324698179-2	9,305.47		128,177.02
01/05/2017	31143	Quill	200 · ACCOUNTS PA...		755.94		127,421.08
01/05/2017	DD1679	Alan J Gardner	-split-	Direct Deposit	X		127,421.08
01/05/2017	DD1680	Andrew J. Mitchell	-split-	Direct Deposit	X		127,421.08
01/05/2017	DD1681	Dan Hodem	-split-	Direct Deposit	X		127,421.08
01/05/2017	DD1682	David Valerga	-split-	Direct Deposit	X		127,421.08
01/05/2017	DD1683	Dianna L Mann	-split-	Direct Deposit	X		127,421.08
01/05/2017	DD1684	Francisco J Castro	-split-	Direct Deposit	X		127,421.08

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 01/01/2017 through 01/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/05/2017	DD1685	Francisco Trujillo	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1686	Jason Mitchell	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1687	Jeremy J Backus	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1688	Magen E Estep	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1689	Mary Johnson	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1690	Pamela J Parker	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1691	Rachel A Schainblatt	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1692	Steve R Bonge	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1693	Dena Barron	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1694	Judith A Heeszal	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1695	Karl L Hosier	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1696	Mary M Medeiros	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1697	Dan Hodem	-split-	Direct Deposit		X		127,421.08
01/05/2017	DD1698	Francisco Trujillo	-split-	Direct Deposit		X		127,421.08
01/05/2017	31129	Guywayne M Walter	-split-		1,088.45			126,332.63
01/05/2017	31130	Richard A Kuehn	-split-		182.90			126,149.73
01/05/2017	31131	Dan Hodem	-split-		93.94			126,055.79
01/05/2017	31132	Francisco Trujillo	-split-	Direct Deposit	455.92			125,599.87
01/06/2017		Bluefin	-split-	Deposit			1,619.23	127,219.10
01/06/2017			-split-	Deposit			3,031.94	130,251.04
01/06/2017			-split-	Deposit			150.00	130,401.04
01/06/2017			-split-	Deposit			3,205.00	133,606.04
01/06/2017			-split-	Deposit			157.28	133,763.32
01/06/2017			Income:440 · Misc Rev...	Deposit			79.00	133,842.32
01/07/2017		Bluefin	-split-	Deposit			256.86	134,099.18
01/08/2017		Bluefin	-split-	Deposit			521.81	134,620.99
01/09/2017		Bluefin	-split-	Deposit			1,361.49	135,982.48
01/09/2017			-split-	Deposit			3,015.53	138,998.01
01/09/2017			-split-	Deposit			8,186.49	147,184.50
01/09/2017			Income:410 · Client Re...	Deposit			50.00	147,234.50
01/09/2017			Loans/Grants:905 · M...	Deposit			6,773.00	154,007.50
01/09/2017	31144	US Bank	210 · Cal Card:210.04 ...	4246 0445 556...	2,880.53			151,126.97
01/10/2017		Bluefin	-split-	Deposit			930.73	152,057.70
01/10/2017			-split-	Deposit			3,109.47	155,167.17
01/10/2017			-split-	Deposit			11,663.87	166,831.04
01/10/2017	EFT	AFLAC	-split-	SV365	625.28			166,205.76
01/10/2017	TRANSF...		102.02 · WAB SAVIN...	Funds Transfer			5,364.47	171,570.23
01/10/2017			102.03 · WAB SAVIN...	Funds Transfer			11,919.58	183,489.81
01/10/2017	TRAMS...		102.02 · WAB SAVIN...	Funds Transfer	23,694.72			159,795.09
01/10/2017	TRANSF...		102.03 · WAB SAVIN...	Funds Transfer	24,894.78			134,900.31

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 01/01/2017 through 01/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
01/11/2017		Bluefin	-split-	Deposit		867.85	135,768.16
01/11/2017			-split-	Deposit		4,924.91	140,693.07
01/11/2017			-split-	Deposit		2,143.12	142,836.19
01/11/2017	EFT	CalPers	-split-	4751900248	3,599.89		139,236.30
01/11/2017	31145	EDD	200 · ACCOUNTS PA...		5.00		139,231.30
01/12/2017		Bluefin	-split-	Deposit		2,401.11	141,632.41
01/12/2017			-split-	Deposit		3,557.04	145,189.45
01/13/2017			-split-	Deposit		9,927.14	155,116.59
01/13/2017			-split-	Deposit		3,182.86	158,299.45
01/13/2017			Income:440 · Misc Rev...	Deposit		47.00	158,346.45
01/14/2017		Bluefin	-split-	Deposit		1,323.56	159,670.01
01/15/2017		Bluefin	-split-	Deposit		755.61	160,425.62
01/16/2017		Bluefin	-split-	Deposit		849.13	161,274.75
01/18/2017	EFT	CalPers	-split-	4751900248	2,282.72		158,992.03
01/18/2017		QuickBooks Payroll ...	222 · Direct Deposit Li...	Created by Pay...	18,987.12		140,004.91
01/19/2017	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	1,086.52		138,918.39
01/19/2017	E-pay	United States Treasury	-split-	94-6050430 Q...	7,334.06		131,584.33
01/19/2017	31146	Adams Ashby	200 · ACCOUNTS PA...		450.00		131,134.33
01/19/2017	31147	Alan Gardner	200 · ACCOUNTS PA...		37.99		131,096.34
01/19/2017	31148	Alpha Analytical Labs	200 · ACCOUNTS PA...		922.00		130,174.34
01/19/2017	31149	AT&T 555 6	200 · ACCOUNTS PA...	960 739 5348 5...	104.85		130,069.49
01/19/2017	31150	Best Best & Krieger	200 · ACCOUNTS PA...		202.08		129,867.41
01/19/2017	31151	Bill Fredriksson	200 · ACCOUNTS PA...		1,207.93		128,659.48
01/19/2017	31152	Bob's Vacuum	200 · ACCOUNTS PA...		47.46		128,612.02
01/19/2017	31153	Brelje and Race Labo...	200 · ACCOUNTS PA...		105.00		128,507.02
01/19/2017	31154	Coastal Mountain El...	200 · ACCOUNTS PA...		3,304.00		125,203.02
01/19/2017	31155	EEL River Fuels Inc	200 · ACCOUNTS PA...		693.23		124,509.79
01/19/2017	31156	Hayden Solar, LLC	200 · ACCOUNTS PA...		2,505.44		122,004.35
01/19/2017	31157	Kansas State Bank - ...	200 · ACCOUNTS PA...	3343293	6,519.87		115,484.48
01/19/2017	31158	Lake County Waste ...	200 · ACCOUNTS PA...		259.73		115,224.75
01/19/2017	31159	Leete Generators Inc	200 · ACCOUNTS PA...	1878	2,084.23		113,140.52
01/19/2017	31160	Les Schwab	200 · ACCOUNTS PA...	62106886	306.90		112,833.62
01/19/2017	31161	MC Engineering, Inc	200 · ACCOUNTS PA...		73,692.32		39,141.30
01/19/2017	31162	McMaster-Carr	200 · ACCOUNTS PA...	53675601	848.78		38,292.52
01/19/2017	31163	Mediacom - WWTP ...	200 · ACCOUNTS PA...	8384 80 003 00...	148.92		38,143.60
01/19/2017	31164	Mendo Mill	200 · ACCOUNTS PA...		388.90		37,754.70
01/19/2017	31165	Municipal Maintenan...	200 · ACCOUNTS PA...	01-CLEAR	1,708.32		36,046.38
01/19/2017	31166	Napa Auto Parts	200 · ACCOUNTS PA...		191.53		35,854.85
01/19/2017	31167	Nave & Cortell, LLP	200 · ACCOUNTS PA...		200.00		35,654.85
01/19/2017	31168	NTU Technologies, Inc	200 · ACCOUNTS PA...		18,118.40		17,536.45

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 01/01/2017 through 01/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/19/2017	31169	People Services Inc	200 · ACCOUNTS PA...		95.00			17,441.45
01/19/2017	31170	Pitney Bowes, Inc	200 · ACCOUNTS PA...	9299158	451.45			16,990.00
01/19/2017	31171	Terminix	200 · ACCOUNTS PA...		73.00			16,917.00
01/19/2017	31172	Tri-Cities Answering...	200 · ACCOUNTS PA...		258.80			16,658.20
01/19/2017	31173	United States Post Of...	200 · ACCOUNTS PA...	Bulk permit #9	1,000.00			15,658.20
01/19/2017	31174	US Cellular	200 · ACCOUNTS PA...	957131516	149.45			15,508.75
01/19/2017	31175	USA BlueBook	200 · ACCOUNTS PA...	20397	244.53			15,264.22
01/19/2017	31176	Yolo County Flood ...	200 · ACCOUNTS PA...		3,172.37			12,091.85
01/19/2017	31178	ACWA/JPIA - Healt...	-split-		17,053.50			-4,961.65
01/19/2017	DD1699	Alan J Gardner	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1700	Dan Hodem	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1701	David Valerga	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1702	Dianna L Mann	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1703	Francisco J Castro	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1704	Francisco Trujillo	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1705	Jason Mitchell	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1706	Jeremy J Backus	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1707	Magen E Estep	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1708	Mary Johnson	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1709	Pamela J Parker	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1710	Rachel A Schainblatt	-split-	Direct Deposit		X		-4,961.65
01/19/2017	DD1711	Steve R Bonge	-split-	Direct Deposit		X		-4,961.65
01/19/2017	31177	Guywayne M Walter	-split-		1,062.66			-6,024.31
01/26/2017	31179	Alpha Analytical Labs	200 · ACCOUNTS PA...		83.00			-6,107.31
01/26/2017	31180	Aristotle Select - CUSI	200 · ACCOUNTS PA...	57160	18.00			-6,125.31
01/26/2017	31181	Brelje and Race Labo...	200 · ACCOUNTS PA...		42.00			-6,167.31
01/26/2017	31182	Canon Financial Serv...	200 · ACCOUNTS PA...	200-5029691-0...	424.64			-6,591.95
01/26/2017	31183	First American Title ...	200 · ACCOUNTS PA...		400.00			-6,991.95
01/26/2017	31184	Hach	200 · ACCOUNTS PA...		107.77			-7,099.72
01/26/2017	31185	Jeremy Backus.	200 · ACCOUNTS PA...		100.00			-7,199.72
01/26/2017	31186	Lagerlof, Senecal, G...	200 · ACCOUNTS PA...		2,011.25			-9,210.97
01/26/2017	31187	Leete Generators Inc	200 · ACCOUNTS PA...	1878	186.28			-9,397.25
01/26/2017	31188	Mediacom - Admin 0...	200 · ACCOUNTS PA...	838480003009...	295.11			-9,692.36
01/26/2017	31189	Mendo Mill	200 · ACCOUNTS PA...		133.58			-9,825.94
01/26/2017	31190	Pace	200 · ACCOUNTS PA...		972.68			-10,798.62
01/26/2017	31191	Quill	200 · ACCOUNTS PA...		1,244.00			-12,042.62
01/26/2017	31192	USA BlueBook	200 · ACCOUNTS PA...	20397	1,589.35			-13,631.97
01/26/2017	31193	West America Bank	200 · ACCOUNTS PA...	353 000 0312-...	473.61			-14,105.58

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Clearlake Oaks County Water District

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Register: 102.001 · WAB-General Checking

From 01/01/2017 through 01/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
01/13/2017			-split-	Deposit		3,437.80	3,437.80
01/17/2017			-split-	Deposit		2,971.68	6,409.48
01/17/2017			-split-	Deposit		19,378.20	25,787.68
01/17/2017			-split-	Deposit		6,615.32	32,403.00
01/17/2017			-split-	Deposit		3,619.20	36,022.20
01/18/2017			304 · Opening Balance...	Account Openi...	X	195,565.62	231,587.82
01/18/2017			-split-	Deposit		1,311.93	232,899.75
01/18/2017			-split-	Deposit		779.08	233,678.83
01/18/2017			-split-	Deposit		102.07	233,780.90
01/19/2017			-split-	Deposit		858.68	234,639.58
01/19/2017			-split-	Deposit		1,523.96	236,163.54
01/20/2017			-split-	Deposit		14,011.04	250,174.58
01/20/2017			-split-	Deposit		584.84	250,759.42
01/20/2017			-split-	Deposit		1,423.95	252,183.37
01/22/2017			-split-	Deposit		628.01	252,811.38
01/23/2017			-split-	Deposit		1,409.71	254,221.09
01/23/2017			-split-	Deposit		196.03	254,417.12
01/23/2017			-split-	Deposit		3,967.14	258,384.26
01/23/2017			Income:435 · Loans/Gr...	Deposit		18,068.13	276,452.39
01/24/2017			-split-	Deposit		1,653.00	278,105.39
01/24/2017			-split-	Deposit		100.00	278,205.39
01/25/2017			-split-	Deposit		673.74	278,879.13
01/25/2017			-split-	Deposit		878.36	279,757.49
01/25/2017	EFT	AFLAC	-split-	SV365	625.28		279,132.21
01/26/2017			Repairs & Replacemen...	Deposit		738.57	279,870.78
01/26/2017			-split-	Deposit		538.77	280,409.55
01/26/2017			-split-	Deposit		1,293.70	281,703.25
01/26/2017			Income:440 · Misc Rev...	Deposit		516.00	282,219.25
01/27/2017			-split-	Deposit		1,747.09	283,966.34
01/27/2017			-split-	Deposit		1,691.09	285,657.43
01/28/2017			-split-	Deposit		158.78	285,816.21
01/28/2017			-split-	Deposit		280.70	286,096.91
01/30/2017			-split-	Deposit		1,945.13	288,042.04
01/30/2017			-split-	Deposit		4,025.11	292,067.15
01/30/2017			-split-	Deposit		1,932.72	293,999.87
01/30/2017			Income:410 · Client Re...	Deposit		50.00	294,049.87
01/30/2017			Income:410 · Client Re...	Deposit		150.00	294,199.87
01/30/2017			Income:410 · Client Re...	Deposit		50.00	294,249.87
01/31/2017	EFT	CalPers	-split-	4751900248	3,546.93		290,702.94

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Payroll Summary

January 2017

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	Hours	Rate	Jan 17
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-13.5	34.68	-418.18
CTO Used	36.25	23.73	737.73
Holiday	289	16.07	6,630.14
Holiday Worked (x2.5)	41	47.38	2,596.54
Overtime (x1.5)	77.5	35.37	2,459.70
PTO	491.24	16.07	11,225.07
PTO Payback	-145.54	27.31	-3,700.54
Straight Board	1,731.5	16.07	39,093.68
Duty Pay			1,000.00
			2,940.00
Total Gross Pay	2,507.45		62,564.14
Deductions from Gross Pay			
ACWA (pre-tax)			-1,949.20
AFLAC (pre-tax)			-452.92
AFLAC (taxable) AFTER TAX			-172.24
CALPers EE (Pretax)			-1,920.56
Total Deductions from Gross Pay			-4,494.92
Adjusted Gross Pay	2,507.45		58,069.22
Taxes Withheld			
Federal Withholding			-5,169.00
Medicare Employee			-872.36
Social Security Employee			-3,730.05
CA - Withholding			-1,358.67
CA - Disability			-541.46
Total Taxes Withheld			-11,671.54
Deductions from Net Pay			
Miscellaneous Deduction			-100.00
Total Deductions from Net Pay			-100.00
Additions to Net Pay			
Miscellaneous Addition			100.00
Total Additions to Net Pay			100.00
Net Pay	2,507.45		46,397.68
Employer Taxes and Contributions			
Medicare Company			872.36
Social Security Company			3,730.05
Total Employer Taxes and Contributions			4,602.41

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J.C.1

PAYROLL BREAKDOWN FOR THE MONTH OF JANUARY 2017

TITLE	STRAIGHT HOURS	OVERTIME HOURS	DUTY HOURS	GROSS PAY
General Manager	136			\$6,276.80
Operations Manager	102.5	6	17.25	\$6,565.18
Interim WWTP Chief Op	120.75	7	10	\$4,533.36
WTP Chief Op	135.5	2	6	\$6,755.67
Op III WTP	126.25	1	18	\$6,570.45
Op II WWTP	104		14	\$3,587.58
Op I WWTP	103.5	2		\$2,864.43
Op II D/C	130.75	3.25		\$3,032.88
Op I D/C	101.25	2.5	2.5	\$2,967.50
Op I D/C	110.25	2	21.5	\$3,674.36
Admin Srves Mgr/Bd Sec	129.25	1		\$4,037.50
Customer Service Rep III	129	2.5		\$4,095.42
Customer Service Rep II	131.25			\$3,560.00
Customer Service Rep I	111.75			\$2,448.01
Temporary	59.5			\$595.00
Board Director				\$200.00
Board Director				\$200.00
Board Director				\$200.00
Board Director				\$200.00
Board Director				\$200.00
	1731.5	29.25	89.25	\$62,564.14
118.5				

Overtime contributed to:

Entry at LS 2 and clear pump on 12/26, Raw hertz adjustment to water plant, Driftwood Main repair, Water leak in the Keys, emergency pumping at LS7 and WWTP monitoring due to heavy rainfall

35

2d

Trial Balance

As of January 31, 2017

	Jan 31, 17	
	Debit	Credit
102.001 · WAB-General Checking	436,363.83	
102.04 · DWR - CHECKING	400.00	
101 · LAIF - CASH IN BANK	292,873.58	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING		195,565.62
102.02 · WAB SAVINGS - CRP WATER	283,741.78	
102.03 · WAB SAVINGS - CRP SEWER	316,396.97	
CUSI Accounts Receivable	0.00	
103 · PETTY CASH	300.00	
104 · COUNTY TREASURY	21,680.00	
130 · CIP	0.00	
130 · CIP:130.75 · SCADA	0.00	
132 · CIP SEWER	366,081.00	
132 · CIP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CIP WATER	74,033.00	
135 · CIP WATER:135.02 · Aircon Project	0.00	
135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CIP WATER:135.10 · High Valley Project 2013	0.00	
135 · CIP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
USDA Project	0.00	
120 · EQUIPMENT:120.01 · GENERAL EQUIPMENT	1,851,100.60	
120 · EQUIPMENT:120.60 · Office	0.00	
120 · EQUIPMENT:120.75 · SCADA	0.00	
120 · EQUIPMENT:120.90 · Vehicles	0.00	
122 · Buildings	8,475,638.00	
124 · D/C System	3,136,437.00	
124 · D/C System:124.30 · Lift Stations	46,264.48	
124 · D/C System:124.30 · Lift Stations:124.31 · Lift Station...	66,042.23	
124 · D/C System:124.50 · Mains	5,526.58	
125 · Land	278,470.00	
129 · ALLOW. FOR DEPRECIATION		7,747,170.00
200 · ACCOUNTS PAYABLE		118,439.90
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.12	
210 · Cal Card:210.04 · Cal Card - Alan - 4000		0.10
210 · Cal Card:210.01 · Cal Card - Iris - 2083	0.00	
210 · Cal Card:210.02 · Cal Card - Larry - 0010	0.00	
210 · Cal Card:210.03 · Cal Card - Matt - 9988	0.00	
280 · Loan:280.05 · USDA Bridge Loan		160,000.00
280 · Loan:280.01 · Kansas State Bk - VACON		9,319.69
280 · Loan:280.03 · Kansas State Bk - Camera Traile	12.79	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	448.53	
222 · Direct Deposit Liabilities	0.00	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP US...	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP US...	0.00	
223.15 · GARNISHMENTS	0.00	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COUR...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE ...	0.00	
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacatio...	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	

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Trial Balance

As of January 31, 2017

2.0.1

	Jan 31, 17	
	Debit	Credit
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	1,214.81	
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	2,258.64	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		328,889.15
306 · Retained Earnings - OLD		1,075,137.51
Income:410 · Client Reg Pmt		1,150,175.75
Income:420 · Connection Fees		3,569.00
Income:425 · CRP		314,930.75
Income:425 · CRP:425.1 · Water	547.68	
Income:430 · Penalty & Interest		26,926.27
Income:435 · Loans/Grants:435-4 · USDA Construction Loa...	2,048.75	
Income:435 · Loans/Grants:435-3 · WWTP Reclamation St...		139,198.00
Income:435 · Loans/Grants:435-2 · Water Distribution Study		227,959.79
Income:440 · Misc Revenue		27,001.15
Income:450 · Other - Non S/W Rev		134,046.20
Loans/Grants:903 · WTP, Meters, and Backflow	1,063.11	
Loans/Grants:902 · Tanks and Distribution	1,063.12	
Loans/Grants:901 · Harvey Tank Installation	1,063.12	
Loans/Grants:920 · Inflow & Infiltration Construct	2,440.89	
Loans/Grants:915 · USDA Construction Loan	17,266.39	
Loans/Grants:915 · USDA Construction Loan:915.1 · Adam...	1,125.00	
Loans/Grants:910 · MC USDA Construction Loan	171,472.46	
Loans/Grants:905 · MC WWTP Reclamation	92,139.08	
Loans/Grants:900 · MC Water Distribution Study	156,708.96	
Salaries & EE Benefits:505 · Salaries & Wages	431,124.78	
Salaries & EE Benefits:510 · Contract Labor	6,000.00	
Salaries & EE Benefits:520 · FICA - District Share	31,520.69	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	101,671.92	
Salaries & EE Benefits:540 · PERS - District Share	47,296.67	
Salaries & EE Benefits:550 · Unemployment	4,824.88	
Salaries & EE Benefits:560 · Workers Comp Ins	22,840.00	
Services & Supplies:605 · Advertising	200.00	
Services & Supplies:610 · Bank Fees	7,074.36	
Services & Supplies:620 · Communications & Internet	6,707.34	
Services & Supplies:622 · Board Exp	12,982.08	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	2,516.65	
Services & Supplies:630 · Equip - Office	783.34	
Services & Supplies:640 · Fuel & Oil	9,176.29	
Services & Supplies:645 · Insurance	51,321.60	
Services & Supplies:650 · Interest	1,693.03	
Services & Supplies:657 · Lab	24,191.68	
Services & Supplies:660 · Memberships & Subscription	39,697.68	
Services & Supplies:665 · Mileage Reimb	2,231.90	
Services & Supplies:670 · Postage & Shipping	5,919.48	
Services & Supplies:675 · Professional Services	40,030.44	
Services & Supplies:685 · Rents	3,602.63	
Services & Supplies:690 · Safety & Security	19,452.19	
Services & Supplies:700 · Tools & Instruments	5,039.67	
Services & Supplies:703 · Supplies - Clothing & Personal	1,624.42	
Services & Supplies:705 · Supplies - Office	6,093.74	
Services & Supplies:715 · Supplies-Chemicals-Operating	53,065.61	
Services & Supplies:720 · Supplies - Inventory - Other	25,751.62	
Services & Supplies:730 · Taxes - Licenses	3,026.30	
Services & Supplies:735 · Training (Classes, books, etc)	1,084.00	
Services & Supplies:745 · Travel / Lodging	828.57	
Services & Supplies:750 · Utilities	118,193.84	
Services & Supplies:760 · Waste Disposal	35,832.26	
Services & Supplies:795 · Yolo Co	26,758.76	
Services & Supplies:798 · Reconciliation Discrepancies	20.82	
Repairs & Replacement:810 · R&R Buildings & Grounds	21,063.02	
Repairs & Replacement:820 · R&R Lift Stations	16,555.38	
Repairs & Replacement:830 · R&R Equipment	17,111.34	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	16,097.91	

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Trial Balance
As of January 31, 2017

J.D.2

	Jan 31, 17	
	Debit	Credit
Repairs & Replacement:840 · R&R Vehicles	7,979.81	
66000 · Payroll Expenses		3,600.54
TOTAL	17,721,343.15	17,721,343.15

2.e

Account Payable Breakdown

Date: 2/10/2017

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Checking	\$247,524.97	\$274,789.92	\$286,972.41
Water CRP	\$293,993.62	\$293,993.62	\$293,993.62
Sewer CRP	\$321,663.24	\$321,663.24	\$321,663.24
DWR Checking	\$400.00	\$200.00	\$200.00
Current A/P Aging	\$118,028.91		
US Bank Credit Card	\$1,987.92		

NOTES:

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

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

J.C.I

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Action Sanitary, Inc	0.00	9,700.00	0.00	0.00	0.00	9,700.00
Alan Gardner	195.26	0.00	0.00	0.00	0.00	195.26
Alpha Analytical Labs	305.00	0.00	0.00	0.00	0.00	305.00
Brelje and Race Laboratories, Inc.	105.00	0.00	0.00	0.00	0.00	105.00
Deeper Cleaning	320.00	0.00	0.00	0.00	0.00	320.00
EDD - Unemployment	4,475.22	0.00	0.00	0.00	0.00	4,475.22
EEL River Fuels Inc	1,029.69	0.00	0.00	0.00	0.00	1,029.69
Hach	1,187.15	0.00	0.00	0.00	0.00	1,187.15
Hasa Inc	4,206.23	-1,049.76	0.00	0.00	0.00	3,156.47
Hayden Solar, LLC	2,440.02	0.00	0.00	0.00	0.00	2,440.02
High Country Security	2,222.24	0.00	0.00	0.00	0.00	2,222.24
Independant Business Forms	246.90	0.00	0.00	0.00	0.00	246.90
Kansas State Bank - Vacon - Mon...	6,519.87	0.00	0.00	0.00	0.00	6,519.87
L & M Locksmith	79.00	0.00	0.00	0.00	0.00	79.00
Lake County Waste Solutions	259.75	0.00	0.00	0.00	0.00	259.75
Lake Express Lube, Inc.	132.92	0.00	0.00	0.00	0.00	132.92
MC Engineering, Inc	77,220.56	0.00	0.00	0.00	0.00	77,220.56
Mediacom - WWTP 1294	149.01	0.00	0.00	0.00	0.00	149.01
Mendo Mill	368.73	-27.14	0.00	0.00	0.00	341.59
Napa Auto Parts	191.05	0.00	0.00	0.00	0.00	191.05
National Meter	196.30	0.00	0.00	0.00	0.00	196.30
Nave & Cortell, LLP	5,140.00	0.00	0.00	0.00	0.00	5,140.00
One Stop Automotive	616.24	0.00	0.00	0.00	0.00	616.24
People Services Inc	105.07	0.00	0.00	0.00	0.00	105.07
Petty Cash - Rachel Schainblatt	13.60	1.19	0.00	0.00	0.00	14.79
R.B. Peters	133.85	0.00	0.00	0.00	0.00	133.85
RAIN FOR RENT	1,140.30	0.00	0.00	0.00	0.00	1,140.30
Tri-Cities Answering Service	265.50	0.00	0.00	0.00	0.00	265.50
USA BlueBook	140.16	0.00	0.00	0.00	0.00	140.16
TOTAL	109,404.62	8,624.29	0.00	0.00	0.00	118,028.91

US Bank Credit Card

1,987.92
111,392.54

1,987.92
120,016.83

40

3.0

**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 19, 2017

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

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

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 Operator
 - d. Waste Treatment Plant Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. Nov. 2016 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable and check register
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

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3, a, 1

3. Minutes of previous meeting for review and approval

- a. Minutes of Special Meeting 12-15-16
- b. Minutes of Special Meeting 12-20-16
- c. Minutes of Special Meeting 01-05-17
- d. Minutes of Special Meeting 01-09-17

4. Bills

- a. MC Engineering Invoice No. 1444, dated 12/31/16, in the amount of \$7,608.27, for the Wastewater Treatment Plant Reclamation Study
- b. MC Engineering Invoice No. 1447, dated 12/31/16, in the amount of \$12,298.08, for the Water Distribution Study (Water Master Plan)
- c. MC Engineering Invoice No. 1445, dated 12/31/16, in the amount of \$40,653.50, for the USDA Wastewater pre-design, design phase

Action Taken: Motion to accept consent items
HOSIER/HEESZEL M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: KUEHN ON FINANACIALS ONLY

5. Agenda (Old Business)

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

Action Taken: No action, set up a Special Meeting of the Board of Directors for MC workshop scheduled for February 1, 2017 at 1 p.m.

- b. Discussion and update of CSA 16 Annexation progress

Action Taken: No Action

- c. Discussion and update of sidewalk project

Action Taken: No Action

- d. Discussion and consideration of quotes for new video equipment for Board Room

Action Taken: (27:43) Motion to accept bid from High Country Security for \$1,952.24
KUEHN/BARRON M/S/C
EYES: MEDEIROS/HOSIER/BARRON/KUEHN
NOES: HEESZEL

6. Agenda (New Business)

- a. Discussion and approval of 2016 – 2017 Audit

Action Taken: Carried Forward

- b. Discussion and consideration of Consumer Claim for 12972 2nd Avenue, Clearlake Oaks, CA 95423

Action Taken: Motion to deny claim
BARRON/KUEHN M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE

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3.a.2

c. Discussion and consideration of three proposals for dewatering tubes for dredge season

Action Taken: Motion to purchase dewatering tubes from Ryan Process in the amount of \$13,770.00 plus tax

d. Discussion and approval of contract with Meyers Nave

Action Taken: A verbal announcement to go into close session to discuss item 6.d

Closed Session: 4:44 p.m.

Open Session: 5:02 p.m.

Action taken in closed session: Motion to accept contract with Meyers / Nave with certain restrictions voiced in closed session

Director Hosier motion to adjourn at 5:03 p.m.

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

H3

3.1b

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
SPECIAL MEETING OF THE BOARD OF DIRECTORS
PUBLIC HEARING FOR EMINENT DOMAIN FOR 589 KEYS BLVD**

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

February 1, 2017

This meeting will be conducted by Roberts Rule of Order.

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

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

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

Public comment on non-agenda items

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

AGENDA

Legal Counsel, Scott Nave will be on speaker phone

Call to Order – 1 p.m.

Pledge of Allegiance

Roll Call

√ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President √ Mrs. Judy Heeszal, Director, Absent at time of roll, arrived at 1:18 p.m. √ Ms. Dena Barron, Director, √ Mr. Richard Kuehn, Director

√ Mr. Alan Gardner – General Manager √ Mr. Jason Mitchell – Operations Manager
√ Mrs. Dianna Mann - Secretary to the Board Pam Parker was present for workshop

Old Business

- a. Workshop with MC Engineering to review preliminary civil design drawings for Wastewater Plant under USDA

Action Taken: No Action

- b. Review and approval of 2015 – 2016 Financial Audit

Action Taken: No Action, scheduled Special Meeting for 02-08-17 at 1 p.m.

Director Barron motioned to adjourn at 2:53 p.m.

SIGNED: _____
Margaret Medeiros, Board President

ATTESTED TO: _____
Dianna Mann, Board Secretary

HH

J.C

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

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

February 8, 2017

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.

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

Public comment on non-agenda items

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

AGENDA

Legal Counsel, Scott Nave will be on speaker phone

Call to Order – 12 p.m.

Pledge of Allegiance

Roll Call

√ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President √ Mrs. Judy Heeszal, Director
√ Ms. Dena Barron, Director, □ Mr. Richard Kuehn, Director, ABSENT

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

Old Business

a. Review and approval of 2015 – 2016 Financial Audit

Action Taken: Motion to approve 2015-2016 audit.

HOSIER/HEESZEL M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON

NOES: NONE

ABSENT: KUEHN

Director Hosier motioned to adjourn at 12:18 p.m.

SIGNED: _____
Margaret Medeiros, Board President

ATTESTED TO: _____
Dianna Mann, Board Secretary

3.d

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
EMERGENCY MEETING OF THE BOARD OF DIRECTORS
Per Government Code 54956.5 – Emergency Meeting in an Emergency Situation
Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322**

February 13, 2017

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.

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

Public comment on non-agenda items

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

AGENDA

Call to Order – 1:04 p.m.

Pledge of Allegiance

Roll Call

- √ Mrs. Margaret Medeiros, President √ Mr. Karl Hosier, Vice President
- √ Mrs. Judy Heeszal, Director □ Ms. Dena Barron, Director, ABSENT
- Mr. Richard Kuehn, Director, ABSENT
- √ Mr. Alan Gardner – General Manager √ Mr. Jason Mitchell – Operations Manager, arrived at 1:08
- √ Mrs. Dianna Mann - Secretary to the Board

1. Agenda – New Business

- a. Discussion and consideration of current flooding and impact on Lift Stations, Wastewater Treatment Plant and cost

Action Taken: Motion to direct staff to take all appropriate and necessary action to secure funding in order to protect the District

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

Action Taken: Motion to declare this meeting an emergency due to eminent threat of destruction to District wastewater and water facilities.

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

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3. d. 1

Action Taken: Motion to require any outside funding must receive board approval
HEESZEL/HOSIER M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL
NOES: NONE
ABSENT: BARRON/KUEHN

Director Hosier made a motion to adjourn at 1:41 p.m.

SIGNED: _____
Margaret Medeiros, Board President

ATTESTED TO: _____
Dianna Mann, Board Secretary

4.0



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

Invoice

Date	Invoice #
01/31/2017	1457

Bill To

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

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	03/02/2017		Reclamation Eval...
Description	Qty	Rate	Amount	
Engineering Tech	50	55.00	2,750.00	
Project Manager, Mark Carey, PE	11	150.00	1,650.00	
Administrative Support	1	55.00	55.00	
Stantec Inv 1147054 1/11/17		4,205.01	4,205.01	
Total			\$8,660.01	
Payments/Credits			\$0.00	
Balance Due			\$8,660.01	

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

4.6

Invoice

Date	Invoice #
01/31/2017	1458

Bill To

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

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	03/02/2017		USDA Wastewat...
Description				
Description	Qty	Rate	Amount	
Operations Specialist, Doyle Champlain	72	87.55	6,303.60	
Project Manager, Mark Carey, PE	76	139.05	10,567.80	
Assistant Engineer, Jared P. Nelson	156	97.85	15,264.60	
Project Engineer 2, Richard Relyea	100	97.85	9,785.00	
Operations Management Engineer, John Pedri, PE	130	139.05	18,076.50	
Administrative Support	1	56.65	56.65	
El Dorado Engineering Inv 868 1/12/17		8,381.21	8,381.21	
1/17/17 44 miles@ .535 cents - Mark Carey		23.54	23.54	
1/19/17 190 miles @ .535 cents - John Pedri		101.65	101.65	
Total			\$68,560.55	
Payments/Credits			\$0.00	
Balance Due			\$68,560.55	

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