

**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

REQUEST FOR DISABILITY RELATED MODIFICATION OR ACCOMMODATION: A request for a disability related modification or accommodation necessary to participate in a Board of Directors or Committee meeting should be made in writing to the Secretary of the Board at least 48 hours prior to the meeting.

Agendas and supporting documents for regular public meetings are available for public inspection at the Clearlake Oaks County Water District Administration building 72 hours prior to the meeting.

January 21, 2016

This meeting will be recorded for transcription purposes only.

Call to Order – 4:00 p.m.

Pledge of Allegiance

Board of Directors and Staff 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. Dan Hodem – Operations Manager
- Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

Members of the public may address the legislative body, for up to three minutes on any item of interest to the public that is within the subject matter jurisdiction of the legislative body. No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of the legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights.

Consideration of items not appearing on the posted agenda, if necessary, requires the following Board action prior to consideration: (1) A determination by a majority vote of the Board that an emergency situation exists (as defined in Section 54956.5 of the Brown Act); or (2) A determination by a two-thirds vote of the legislative body or if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the District subsequent to the agenda being posted.

1. Staff Written Operational Reports

- a. Grants/Administration
- b. Customer Service
- c. Wastewater Plant Operator
- d. Waste Treatment Plant Operator
- e. Operations Manager
- f. General Manager

2. Financial Reports for review and approval:

- a. December 2015 QB balance sheet and profit & loss statements
- b. Bank account balances, accounts receivable, and check register
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report

Action Taken: _____

3. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 12-17-15
- b. Minutes of Special Meeting 12-22-15
- c. Minutes of Special Meeting 12-29-15

Action Taken: _____

4. Agenda. (Old Business)

- a. Discussion and consideration of CSA-16 annexation progress

Action Taken: _____

- b. Discussion and consideration of Harvey Blvd. Tank site

Action Taken: _____

5. Agenda (New Business)

- a. Discussion and consideration of Rolls and Responsibility Training for second week of February

Action Taken: _____

- b. Review of Water Meter Study by MC Engineering in preparation for next months' presentation

Action Taken: _____

- c. Discussion and consideration of Resolution 16-01, Authorized Bank Signers

Action Taken: _____

- d. Discussion and consideration of Resolution 16-02, Clarifying the Reporting and Evaluation Relationship of the Operations Manager

Action Taken: _____

- e. Discussion and consideration of Resolution 16-03, Amending the Employee Handbook

Action Taken: _____

- f. Discussion and consideration of generator at Water Plant

Action Taken: _____

- g. Discussion and consideration of 10" valve for sewer line at a cost of approx \$6,000.00

Action Taken: _____

- h. Discussion and consideration of sludge bags at the Waste Water Treatment Plant

Action Taken: _____

Closed Session

Time: _____

- a. Discussion and consideration of update of anticipated litigation with Aircon Energy pursuant to Government Code 54956(b)

Action Taken: _____

- b. Discussion and consideration of eminent domain concerning 589 Keys Blvd

Action Taken: _____

Open Session **Time:** _____

Directors and Committee's Reports and Comments:

Adjournment **Time:** _____

Clearlake Oaks County Water District
Administrative Assistant Report
January 21, 2016

J.A.

Administrative/Grant Status:

- **State Water Resources Control Board (SWRCB), Wastewater Collection System Mapping and Infiltration and Inflow Study, Agreement No. 14-823-550, Amount: \$381,560.00, amended to \$499,548.**
The Study is 100% complete, MC Engineering has forwarded the Final Report to State, and I have turned in our last disbursement. I am now working on submitting the required four packets of the application for the construction side of this grant
- **State Water Resources Control Board (SWRCB) Wastewater Collection System Mapping and Infiltration and Inflow Construction -** MC Engineering and I are working together to get the construction phase applications submitted into FFAST.
- **Department of Water Resources (DWR), Distribution System Study**
Amount requested: \$412,000.00, amount approved: \$400,000
MC Engineering is two months into this study.
- **State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study** **Amount Requested: \$299,640.** Agreement should be arriving any day.
- **USDA Waste Water Treatment Plant (loan) \$2.8M,** Please see attached project update from MC Engineering
- **USDA Waste Water Treatment Plant (grant) \$1M,** this grant will become available once the loan has been disbursed.
- **Created and working on account** items in quickbooks for a complete profit and loss statement for grants and loans
- **Completed** all payroll quarterly's, annuals, and sent out District W2's and 1099's
- **Passed Notary Exam**
- **Set up** required training for Board and Staff (Sexual Harassment and Ethics) through Target Solutions, and in addition, staff was trained in CPR on January 14th.
- **Attended** a H/R training seminar in Roseville hosted by JPIA

Respectfully submitted,
Dianna Mann
Administrative Asst.

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Report Date: January 7, 2016

To: Alan Gardner, CLOCWD General Manager

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

RE: CLOCWD USDA Wastewater Facility Improvements Project Monthly Status Update and Projected Tasks

Billing Period: December, 2015

I. Project Status Update and Work Accomplished to Date

- A kickoff meeting was held on December 3, 2015 to discuss the upcoming USDA contract work with CLOCWD and Lori Adams. It was agreed in that meeting that the initial work will be focused on the lift stations only.
- Pursuant to our authorization, MC Engineering has been focusing initial work on two projects originally included under the USDA list; one associated with the lift station 7 bypass and a second that provides a design for a transfer switch and an emergency generator connection at each lift station. We are currently on hold with the main USDA contract work while the District determines whether or not the State will be providing grant funding for a more in-depth predesign and reclamation study. If a reclamation option is selected, the nature of the USDA work may be altered since the plant will be adding additional processes to produce Title 22 water.
- Standby Power for Sewage Lift Stations: The majority of the design for connecting generators to nine of the sewage lift stations was completed during December with the work slowing somewhat at the end of the month due to the holidays. MC Engineering providing support for passing an emergency resolution for the lift stations and received approval to process the project as such by the USDA project representative. Since that time the Board has been somewhat divided on whether or not to complete the bidding and construction for the transfer switches under the USDA contract. Currently, bid documents will need some additional details if this project is ultimately funded by the USDA. Requirements for USDA bid projects were provided to the General Manager for consideration.
- Lift Station 7 Emergency Bypass: A hand drawing and materials list along with select cut sheets for appurtenances was provided for the temporary bypass at lift station 7. The District is proceeding with completing a hot tie-in of an isolation valve. MC Engineering staff met with District staff to discuss the details of the tie-in and provided support for the District's acquisition of a portable diesel engine powered pump. The District elected to purchase a used portable pump at a considerable discount. Once again, if this project is included under USDA, the contract should include the language provided to the District Manager for consideration.

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

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January 14, 2016

To: Clearlake Oaks County Water District, Board of Directors

From: Magen Estep, Customer Service Lead

RE: January 2016 Meeting Update

***Forfeitures:** We currently have a total of 48 service forfeits.

***Office Copy Machine:** We have received our new machine; however we are waiting on a part to arrive before the full installation can be completed.

***Other:** We have all been helping to keep the day to day going within the office as we are temporarily down a team member. Rachel and I have been working on the entry of deposits and accounts payable. We are working on procedure manuals for each position; although this will be a lengthy process we are working on it as we go. Rachel is working hard and picking up both the CSR and the accounts payable side of things. Again this will be a process but she has been willing to jump in and help where she can.

Magen Estep
Customer Service Lead

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Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709

Clearlake Oaks, CA 95423

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

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

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This is a brief report of notable events for the month of December, 2015

A Plant Report to SWRCB was completed, and mailed to Sheri Miller @ SWRCB on January 6, 2016. A copy was filed at the water plant

Water produced in the month of December 2015 was 14.714 mg; at this time last year the production was 13.995 mg. This month's production is 710 thousand gallons higher than last year, or a 5% increase. There have been a few leaks that have been repaired since my last report, the amount of repairs, are dependent on time and personnel availability. But we have been making headway albeit small. The Cerrito tank has developed a leak that is in an area that is not accessible from the exterior as it is under the tank. This leak is significantly larger in volume than the leaks on the tanks perimeter and should be addressed.

The rented backwash tank has had a positive impact on the WWTP inflows. By metering our backwash effluent, we have decreased the impact of high flows on the WWTP clarifier, a good thing since any significant precipitation seems to have a very negative impact, due to I and I from our aging infrastructure. This I and I cannot be attributed to the lake level as the lake level is still very low despite the very welcome rains we have had of late.

On a positive note is that although our production for the month was above last year, our chemical dosage per millions of gallons has decreased by 26%. Not only has our coagulant usage decreased but so has our demand for disinfectant. Hopefully we will continue with this trend as it is a significant cost savings.

During the month we had some issues with power surges that impacted some of our required monitoring equipment, fortunately we were able to replace the damaged components rather than replace the entire instruments which would have been extremely expensive. Dan was also able to locate two complete replacements for our obsolete turbidimeter analyzers for an extremely low price on E-bay. This was a huge savings and Dan should be commended. I would like to suggest that we upgrade our surge monitoring equipment and battery backups for our SCADA system.

The lake conditions are continuing to improve, our lake level is slowly rising, things seem to have taken a very positive turn. We all hope this keeps up.

The water plant is still performing well, we are still backwashing every other day, there have been no plant alarms or issues that come to mind at this time.

Thank you,



Frank Trujillo, Chief Operator

L.D.

CLEARLAKE OAKS COUNTY WATER DISTRICT
Wastewater Treatment Plant Report
JANUARY 2016

Reporting Period: December, 2015

From: Pam Parker, Supervisor/Lead Plant Operator WWTP

To: Clearlake Oaks County Water District Board of Directors

January 13, 2016

Influent flows to the Wastewater Treatment Plant averaged 250,000 gallons per day in the month of December. With the daily recordings, the current lake level is 2.16 feet at the Rumsey Gauge. We received 6.670" of rain in the month of December. The average lake level was a .79 feet at Rumsey Gauge, however December 2014; the monthly average was 1.38 feet at Rumsey. Greatly due to our rain for that month was 13.80".

I have received the annual Ground Water Monitoring Report from Dean Enderlin, I reviewed it and will be sending the certified copy to Guy Childs. Aside from the problems at pumping well #2 it was generally uneventful quarter. Uneventful is a good thing. He stated he will be starting the Groundwater Monitoring Well Evaluation Report shortly and will need some help from me to prepare it. I will be doing the annual disinfection and development on all three wells in January as we did in 2014 in preparation of 1st quarter GWM (Groundwater Monitoring).

I performed some special testing called Total Suspended Solids testing and will be later referred to T.S.S testing. I was testing the effects of Backwash days from the water plant and non-backwash days as related to T.S.S. I grabbed a sample from the Headwork's which is our raw sewage influent flow, and one from the Clarifier Overflow Weirs where the clarifier flows to the clarifier effluent pump station. The clarifier effluent pump station is the last stop before entering the Treatment ponds after being dosed with some sludge degrader. The test results were remarkable as it will directly show the difference in sludge loads greatly impacting the waste plant. The T.S.S test on a non-backwash day is 110 mg/l Influent Headworks, and 40 mg/l Clarifier Weirs Overflow. On a backwash day samples taken at the same spots and times was 480 mg/l Influent Headworks, and 1620 mg/l Clarifier Weirs Overflow. This is greater than 100% increase in T.S.S. The water plant has acquired a baker tank which has been something they have done in the past and with that tank the flows go unnoticed. With that said the tank does great wonders for the impact of blowups at the waste plant, however I have something else to report, and that being the I/I (infiltration/inflow) issues. We received 1.30" of rain in one day and the Influent plant flows almost doubled from 246,000 GPD to 410,000 GPD. I know this isn't new news but in my special testing the Clarifier blowups were the same if not worse as a backwash

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day from the water plant. The lake level hasn't reached levels yet to see the impact of lake conditions as we usually see this at approximately 3-4 feet at the Rumsey Gauge. In December of 2014 we received 3.3" of rain in one day and the influent flows went from approximately 248,000 GPD to 732,000 GPD. With the baker tank in place it greatly reduces sludge impact to the plant as they have the ability to send 50 GPM instead of 20,000+ gallons in about 24 minutes. With I/I issues addressed and fixed, the impact would be even greater as said many times in the previous years. The biological process here does not do well with organics as raw sewage is their food source, so the impact of the backwash is even greater in the summer when the plant backwashes everyday and the clarifier blow off's running longer with little down time. A by- product of sewage treatment is a semi-solid waste or slurry or what we call sludge, that has to undergo further treatment before being suitable to haul off to a landfill, in our case a class B landfill due to the metals our sludge content has. In conclusion to this topic if the water plant handled their sludge that could be hauled to a local landfill, the I/I issues fixed or repaired, and the new upgrades to the waste plant our sludge accumulation would most likely decrease.

In review of the past year the treatment and process went really good. There were no violations, and all monthly reporting was conducted on time. All Groundwater Monitoring performed quarterly and sampled with the exception to MW 2 and the drought conditions no sampling was collected. We did have a couple of costly repairs in that was our RAS pump (return activated sludge) went bad, and Brush Rotor #1's tail shaft bearing assembly. With the help of a local agency and their boom truck we pulled the rotor out and replaced it when repairs were made.

Operations and treatment is running normal with the performance of all routine maintenance.

Thank you,
Pam Parker
Supervisor/Lead Operator

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Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

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

Website: www.clocwd.org email: d.hodem@clocwd.org

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1-15-2016

Dear Board of Directors,

- Water loss remains at the 50% level. We have a couple of hot spots identified in the most recent leak detection study and hope to have them fixed in the next week or two.
- Lift Station 2 generator transfer switch has been installed this past week with staff training to follow asap.
- The projects at Lift Station 7 are moving along with the insta-valve installed, saw cutting of the roadway for the bypass completed with excavation to begin on 1-19-16 and transfer switch about half way done. The new pump motor has arrived and we plan on having pump 2 operational on 1-15-16.
- The District has hired a new temporary, 900 hour employee. His name is David Valerga and he is off to a fine start. He is currently enrolled at Yuba College studying water treatment and has applied for the D-1 exam in March 2016.
- I filed a claim against PG&E for damage done to one of our water plant instrument controllers during the power outage on December 24th, we'll see how that goes.
- Odds & Ends: Work orders totaled 149 in December. We have approx. 1100 sand bags filled and loaded onto pallets. Mileage for District vehicles in 2015 was 54,238.

Sincerely,

Dan Hodem
Operations Manager

Board of Directors

Margaret Medeiros
President

Karl Hosier
Vice President

Judith Heeszal
Director

Dena Barron
Director

Richard Kuehn
Director

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January 14, 2016

General Manager's Board Letter

Loans/Grants/ Accounting:

See Dianna's Report

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the rate change and forfeiture agreement.
- Water line leaks and breaks for 2015 that required were 91, which was 45 higher than for all of 2014. There were also 11 boiled water notices for 2015. We averaged 2 sewer collection repairs a month for 2015.
 - The level of expense for repairs to the system will be higher than originally projected in the 2015-2016 budget. I understand this was also true for the last fiscal year, 2014-2015.
 - We expect this to continue to increase by an unknown factor until the water and sewer systems are rehabbed.
- Christmas outage.
 - On Christmas we had a total system outage that lasted over 5 hours. We use 3 phase power, which is the last to be restored. This occurred in clear weather with no other emergency stresses on sewer or water and a low lake level.
 - Per Pam the inflow was about 248000 gallons for the day, about our December daily average.
 - We used temporary connections at L 2 and L 7 for generators, and didn't spill.
 - We had 9.5' of water left and were within 15 hours of no water at a time of low demand.
 - As a result I had the water plant generator tested by Cummings Pacific and it failed the test and is not useable. It will burn out the plant if we try to use it. I had hoped it would work and last until the water study was done and we could include a new generator in a loan or grant.
 - We submitted a claim to PGE for \$382.52 for Frank's time and the cost of a used controller replacing one that was blown out by the outage.
- Water Plant Generator
 - Based on the forgoing we have to replace the water plant generator ASAP since we are required to have a working one in place.

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- I have asked Sherri at the Regional Board to see if there's any way to get a subsidy or grant and that question is still open as of 1/14. She has a staff member seeing what's possible since the emergency fund has been fully allocated.
- Dan is pricing a new one and will have that by the meeting. Our first price was about \$70,000.
- **REQUEST** authority to immediately rent a 250kw unit at an estimated \$5000 a month, upgrade the wiring and panels at an estimate not to exceed \$15,000, and if no subsidy is available, purchase a 250kw generator within the bid ranges to be discussed at this meeting.
- **CSA 16.**
 - Pipeline is completed from Harvey to the Cove. The 8" pipe is not attached at Harvey and will not be until Special Districts fulfill commitments to this District.
 - LAFCO annexation meeting in Clearlake on 1/20. We will put into the hearing record a non-exclusive list of items to be completed before we will accept the annexation. We understand that Special Districts and CSA 16 will concur on the delay in acceptance.
 - The automatic clay valve preliminary design for Harvey is past promised but they are talking to MC. Turns out that the reason for no action is that the water model is necessary and they never said so until our meeting of 1/12/16.
 - Have reiterated to Special Districts, the Cove and Burger that public health is our issue. In the 1/12/16 meeting their engineer agreed that the public health issue is real. If compromises on the tank fail and a new tank near the Cove is built then there's no connection until there's a solution to stale water in the pipe, with no cost to CLOCWD, and the valve with all controls installed at Harvey.
 - As of today, 1/12/16, there is potential agreement on a Harvey site if the water model confirms it works, with Special Districts paying for right of way, power and 6" and 8" pipes from Harvey to the tank. Sherri at the Regional Board has indicated that the Board will ok a separate grant for that tank from our existing grant application to replace the two redwood tanks. She will assist in expediting it.
 - The owner of the Harvey site is anxious to cooperate. I have not secured the easement because public right of way to the property turned out to be questionable. And, I didn't want to open a negotiation like authorized until I knew where we stood with access to the address since there will be other costs. I anticipate a favorable ruling.

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- Again, we can't use any sites further back toward the main part of the District because they don't provide enough head for the build out at the Cove.
- If the current Harvey site doesn't work then there is another one on an adjoining parcel up the hill and I will talk to the owner. We do have an existing 20' easement from Harvey Blvd to that second site.
- Does the Board have any questions or different direction than above???
- Lift Stations
 - Re 7
 - The new valve placement equipment worked as advertised. I provided and interim report on it.
 - The new pump should be installed by us by or shortly after this Board meeting.
 - The electrical panel has been upgraded with a quick connect and transfer switch in compliance with National Electrical Code, PGE's and OSHA's requirements.
 - We have a contract with HD to build the bypass and construction should be done the week after the Board meeting. The final HD price was \$32930, about \$4000 below authorized.
 - We have purchased the trash pump for \$6899 plus tax or less than half the authorized amount.
 - No progress with the bank or owner of 559 Keys.
 - **REQUEST** authority to begin eminent domain by 2/1/16 if no positive interest by bank and owner. Will discuss lawsuit in closed session.
 - Re 2
 - The upgrade to the panel is complete here too.
 - Re 1, 2, 3, 4, 5, 6, 10, 11 and 12.
 - The panel upgrade drawings are done and we hope to have it bid with a final contract shortly after the Board meeting. As directed by the Board, we will triple bid the project. Per the Board's decision this will not be under the USDA loan.
- Additional 10" valve. To be placed near wastewater plant. Also placing 6" on L10 and 4" on L 11, near the plant too. The purpose is to isolate the mains so that we don't have shut down all three and evacuate the lines all the way to L 7, at a significant expense in pump trucks and employee time. The last outage was on L 11 in 11/2014. It was a blowout not a fracture. It required 7, 10 and 11 to be shut off and drained using two trucks for 7 hours plus our employee time. Having the new valves in place would have essentially saved their cost with the first use.


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- New dewatering tubes for wastewater plant.
 - 6 tubes at total price of \$14,796.24. They have 400 extra cubic feet.
 - Our previous purchase of bags in 2014 was \$18,312.12.
- Aircon. To be updated in closed session.
- New clerical position has been filled.

Items still working on:

- Discussion on form for two dwelling properties.
- Need to review easements for all district facilities.
- Review over production of Solar Field.

Alan Gardner



L.A.

Revenue Totals Up To 12/31/15

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<u>2014</u>	\$621,074.58	\$480,537.71	\$1,101,612.29
<u>2015</u>	\$615,778.24	\$574,754.69	\$1,190,532.93

	<u>2014</u>						<u>YTD Totals</u>
	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	
Water	103,765.21	103752.19	104908.97	104913.13	82587.63	96852.97	
Water Penalty	2,403.23	2032.29	2458.51	2648.31	1923.14	2944.52	
Water Int	0.00	0.27	0	0	0	0.41	
Water Misc	5,418.20	2806.61	3064.29	36004.69	2500.19	4739.79	
Water Redist	-8,517.67	-7680.55	-7128.15	-7220.7	-7143.8	-6959.1	
Water Total	\$103,068.97	\$100,910.81	\$103,303.62	\$136,345.43	\$79,867.16	\$97,578.59	<u>\$621,074.58</u>
Sewer	77,711.39	74085.18	77407.62	82301.67	66315.8	83654.92	
Sewer Surchg	2,109.87	2537.32	2426.8	2391.78	1965.86	1572.7	
Sewer Penalty	354.22	314.84	619.92	492.95	304.41	286.09	
Sewer Int	0.00	0.23	0	0	0	0.58	
Swr Surchg Penalty	771.75	740	950	840	620	519.6	
Sewer Surchg Int	0.00	0.01	0	0	0	0	
Sewer Misc	0.00	0	0	0	0	10.36	
Sewer Redist	-97.73	-97.73	-148.91	-154.91	-152.91	-115.97	
Sewer Total	\$80,849.50	\$77,579.85	\$81,255.43	\$85,871.49	\$69,053.16	\$85,928.28	<u>\$480,537.71</u>
Total Revenue	<u>\$183,918.47</u>	<u>\$178,490.66</u>	<u>\$184,559.05</u>	<u>\$222,216.92</u>	<u>\$148,920.32</u>	<u>\$183,506.87</u>	<u>\$1,101,612.29</u>

	<u>2015</u>						<u>YTD Totals</u>
	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	
Water	101269.59	88979.72	85263.78	87145.14	81115.19	84341.19	
Water Penalty	2786.05	1778.13	1819.99	2586.1	2396.41	2290.32	
Water Int	0	0	0	0	0	0	
Water Misc	3612.29	3078.86	4746.88	3327.4	2738.52	3732.85	
Water Redist	-9448.87	-8252.91	-9132.11	-8007.98	-8389.71	-6558.7	
Water CRP	3226.85	16550.2	18698.66	19498.9	19546.18	20831.61	
Water CRP Penalty	0	326.14	893.09	1159.82	1092.34	736.32	
Water Total	\$101,445.91	\$102,460.14	\$102,290.29	\$105,709.38	\$98,498.93	\$105,373.59	<u>\$615,778.24</u>
Sewer	81330.9	78863.12	76251.93	74837.51	75907.17	80686.85	
Sewer Surchg	1648.81	460.96	141.11	23.96	0.36	0	
Sewer Penalty	320.73	180.33	230	335.19	401.9	363.71	
Sewer Int	0	0	0	0	0	0	
Swr Surchg Penalty	670	250	20	20	0	0	
Sewer Surchg Int	0	0	0	0	0	0	
Sewer Redist	-159.9	-113.28	-111.42	-53.3	-53.35	-58.3	
Sewer CRP	2936.87	16619.79	19790.47	19703.68	20326.13	21941.63	
Sewer CRP Penalty	0	80.88	123.19	269.17	334.33	233.56	
Sewer Total	\$86,747.41	\$96,341.80	\$96,445.28	\$95,136.21	\$96,916.54	\$103,167.45	<u>\$574,754.69</u>
Total Revenue	<u>\$188,193.32</u>	<u>\$198,801.94</u>	<u>\$198,735.57</u>	<u>\$200,845.59</u>	<u>\$195,415.47</u>	<u>\$208,541.04</u>	<u>\$1,190,532.93</u>

Clearlake Oaks County Water District
Summary Balance Sheet
As of December 31, 2015

J.A.1

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	873,270.40
Other Current Assets	662,241.00
Total Current Assets	1,535,511.40
Fixed Assets	5,888,102.78
TOTAL ASSETS	7,423,614.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	107,799.13
Other Current Liabilities	156,569.75
Total Current Liabilities	264,368.88
Total Liabilities	264,368.88
Equity	7,159,245.30
TOTAL LIABILITIES & EQUITY	7,423,614.18

Clearlake Oaks County Water District

Balance Sheet

As of December 31, 2015

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Dec 31, 15

ASSETS

Current Assets

Checking/Savings

102.04 · DWR - CHECKING	400.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	290,491.03
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	479,491.03
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECKING - WA...	239,856.70
102.02 · WAB SAVINGS - CRP WATER	77,735.06
102.03 · WAB SAVINGS - CRP SEWER	75,787.61

Total Checking/Savings

873,270.40

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

1,535,511.40

Fixed Assets

120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)	1,724,045.28
Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	1,724,045.28
122 · Buildings (OFFICE BUILDING - WAS 1011180)	8,475,638.00
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	
124.30 · Lift Stations	22,682.50
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other	3,136,437.00
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,159,119.50
125 · Land	276,470.00
129 · ALLOW. FOR DEPRECIATION	-7,747,170.00

Total Fixed Assets

5,888,102.78

TOTAL ASSETS

7,423,614.18

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	107,799.13
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Total Accounts Payable

107,799.13

Other Current Liabilities

280 · Loan

280.01 · Kansas State Bk - VACON	91,994.17
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280.03 · Kansas State Bk - Camera Traile	20,832.53
--	-----------

Total 280 · Loan

112,826.70

221 · Health Ins - EE Portion

-4,939.00

222 · Direct Deposit Liabilities (Direct Deposit Liabilities)

-2,051.10

223.40 · ACCRUED PAYROLL (ACCRUED PAYROLL - WAS 2097105)

2,051.10

223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABLE - WAS 2097110)

-340.68

223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2097112)

-160.05

223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX WITHHOLDI...

-377.00

223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX WITHHOLDING - ...

-84.49

223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2097122)

-24.73

223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS CO-PAY - ...

293.46

223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS 2097195)

250.00

223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE BENEFIT...

49,102.00

17

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01/13/16

Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
As of December 31, 2015

2,611

	Dec 31, 15
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but n...	23.54
Total Other Current Liabilities	156,569.75
Total Current Liabilities	264,368.88
Total Liabilities	264,368.88
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this account. The bala...	328,889.15
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)	708,745.59
Net Income	111,894.95
Total Equity	7,159,245.30
TOTAL LIABILITIES & EQUITY	7,423,614.18

[Handwritten mark]

Clearlake Oaks County Water District

Profit & Loss

July through December 2015

2,6.2

01/13/16

Accrual Basis

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Income						
Income						
410 · Client Reg Pmt	0.00	0.00	444,761.87	518,076.29	962,838.16	962,838.16
425 · CRP (Capital Replacmen...	0.00	0.00	97,389.37	98,268.52	195,657.89	195,657.89
430 · Penalty & Interest	0.00	0.00	3,171.38	14,546.90	17,718.28	17,718.28
440 · Misc Revenue	0.00	0.00	0.00	21,063.51	21,063.51	21,063.51
450 · Other - Non S/W Rev	0.00	0.00	10,839.51	31,051.03	41,890.54	41,890.54
Total Income	0.00	0.00	556,162.13	683,006.25	1,239,168.38	1,239,168.38
Total Income	0.00	0.00	556,162.13	683,006.25	1,239,168.38	1,239,168.38
Gross Profit	0.00	0.00	556,162.13	683,006.25	1,239,168.38	1,239,168.38
Expense						
Salaries & EE Benefits						
505 · Salaries & Wages	132,761.35	80,710.36	73,032.08	54,721.75	341,225.54	341,225.54
510 · Contract Labor	0.00	0.00	7,250.00	0.00	7,250.00	7,250.00
520 · FICA - District Share	9,869.16	5,843.75	5,325.56	4,175.15	25,213.62	25,213.62
530 · Medical Ins - Dist Share	22,128.52	18,366.02	17,667.54	6,813.13	64,975.21	64,975.21
540 · PERS - District Share	12,635.58	5,967.76	4,442.71	4,682.27	27,728.32	27,728.32
550 · Unemployment	2,699.76	0.00	0.00	324.54	3,024.30	3,024.30
560 · Workers Comp Ins	3,086.95	6,050.55	2,690.45	4,184.05	16,012.00	16,012.00
Total Salaries & EE Benefits	183,181.32	116,938.44	110,408.34	74,900.89	485,428.99	485,428.99
Services & Supplies						
605 · Advertising	861.63	0.00	0.00	0.00	861.63	861.63
610 · Bank Fees	120.00	0.00	0.00	12.00	132.00	132.00
620 · Communications & Inter...	1,351.26	0.00	1,296.01	1,668.64	4,315.91	4,315.91
630 · Equip - Office	302.22	0.00	0.00	0.00	302.22	302.22
640 · Fuel & Oil	0.00	8,732.80	44.59	0.00	8,777.39	8,777.39
645 · Insurance	286.00	0.00	28,586.00	28,586.00	57,458.00	57,458.00
650 · Interest	-0.33	2,097.39	0.00	0.00	2,097.06	2,097.06
657 · Lab	0.00	0.00	6,491.80	7,058.64	13,550.44	13,550.44
660 · Memberships & Subscri...	704.23	0.00	4,162.50	26,984.82	31,851.55	31,851.55
665 · Mileage Reimb	684.10	179.98	453.68	74.70	1,392.46	1,392.46
670 · Postage & Shipping	3,439.54	0.00	0.00	0.00	3,439.54	3,439.54
675 · Professional Services	16,430.84	0.00	3,136.86	100.00	19,667.70	19,667.70
685 · Rents	2,596.72	0.00	0.00	0.00	2,596.72	2,596.72
690 · Safety & Security	345.70	2,371.48	1,750.16	545.64	5,012.98	5,012.98
700 · Small Tools & Instruments	0.00	4,806.24	3,251.81	1,302.58	9,360.63	9,360.63
703 · Supplies - Clothing & Pe...	857.81	763.99	884.89	618.10	3,124.79	3,124.79
705 · Supplies - Office	2,863.01	144.31	639.82	631.92	4,279.06	4,279.06
715 · Supplies - Operating	0.00	0.00	41,561.42	59,197.89	100,759.31	100,759.31
720 · Supplies - Other	0.00	0.00	2,561.80	280.97	2,842.77	2,842.77
730 · Taxes - Licenses	0.00	286.00	1,559.00	1,796.57	3,641.57	3,641.57
735 · Training	264.50	0.00	278.00	0.00	542.50	542.50
745 · Travel	0.00	0.00	71.69	0.00	71.69	71.69
750 · Utilities	2,387.40	0.00	36,262.48	64,309.83	102,959.71	102,959.71
760 · Waste Disposal	212.40	46.52	19,881.29	38.85	20,179.06	20,179.06
795 · Yolo Co	0.00	0.00	0.00	17,276.60	17,276.60	17,276.60
799 · Misc	12.69	0.00	11.31	5,275.28	5,299.28	5,299.28
Total Services & Supplies	33,719.72	19,428.71	152,885.11	215,759.03	421,792.57	421,792.57
Repairs & Replacement						
850 · CRP						
850.2 · Water	0.00	0.00	0.00	55,936.77	55,936.77	55,936.77
Total 850 · CRP	0.00	0.00	0.00	55,936.77	55,936.77	55,936.77
810 · R&R Buildings & Grounds	492.27	161.09	18,799.91	11,443.74	30,897.01	30,897.01
815 · R&R Damage Claim (Co...	0.00	0.00	-6,470.26	0.00	-6,470.26	-6,470.26
820 · R&R Electronics	1,810.20	310.80	360.00	1,924.62	4,405.62	4,405.62
830 · R&R Equip & Tools	0.00	2,196.51	3,982.52	162.42	6,341.45	6,341.45
832 · R&R D/C	0.00	33.09	14,867.68	28,587.33	43,488.10	43,488.10
840 · R&R Vehicles	0.00	2,530.92	8,542.35	1,231.73	12,305.00	12,305.00
Total Repairs & Replacement	2,302.47	5,232.41	40,082.20	99,286.61	146,903.69	146,903.69
7190 · SAFETY - SEWER OP (SA...	0.00	0.00	-11.51	0.00	-11.51	-11.51
66000 · Payroll Expenses (Payroll...	-280.00	0.00	0.00	0.00	-280.00	-280.00
Total Expense	218,923.51	141,599.56	303,364.14	389,946.53	1,053,833.74	1,053,833.74
Net Income	-218,923.51	-141,599.56	252,797.99	293,059.72	185,334.64	185,334.64

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2,6.3

Clearlake Oaks Co Water District
Budget Variance Report December 2015

6

Target % > **50%**

Thru End of December 2015 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,128,000	564,000	518,076	46%	1,060,700	530,350	444,762	42%
Total Operating Expenses	970,909	485,455	514,412	53%	1,040,074	520,037	483,789	47%
Operating Balance (loss)	157,091	78,545	3,664		20,626	10,313	(39,028)	
420 Connection Rev								
425 CR/I Rev	130,872	65,436	98,269	75%	168,036	84,018	97,389	58%
435 Loan/Grant Rev		-				-		
450 Other-Non S/W Rev	96,000	48,000	31,051	32%	85,000	42,500	10,840	13%
CR/I Exps		-				-		
Loan/Grant Exps		-				-		
Debt Service Exp	37,391	18,696	6,145	16%	57,250	28,625	6,145	11%
Depreciation Exp	194,168	97,084		0%	165,786	82,893		0%
Net Change In Net Position (loss)	152,404	94,897	126,838		50,626	53,938	63,057	

Report Revenue Notes:

675 - Auditor, and MC Engineering Title 22 Feasibility	WestAmer Op	\$	288,419
700 - Tools for both water and sewer	WestAmer(2) CRP Accounts		153,523
703 - Purchased most of the clothing for the year.	LAIF		479,491
425- Will be adjusted in 1/2016 report	Total	\$	921,433
R&R sum water to be adjusted 1/2016 report			
	Previous month		-
	Beginning fiscal year		-

Thru End of December 2015 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,100,000	550,000	267,756	24%	1,047,200	523,600	227,659	22%
430 Penalty & Interest	28,000	14,000	6,523	23%	13,500	6,750	6,523	48%
440 Misc	0	0	11,448		0	0	-	0%
Total Revenue >	1,128,000	564,000	285,727	25%	1,060,700	530,350	234,182	22%

Thru End of December 2015 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	346,547	173,274	161,458	47%	371,852	185,926	179,768	48%
510 Contracted Labor	14,000	7,000	-	0%	14,000	7,000	7,250	52%
520 FICA - District Share	28,578	14,289	12,032	42%	30,670	15,335	13,181	43%
530 Medical Ins - District Sha	76,995	38,497	27,060	35%	107,816	53,908	37,915	35%
540 PERS - District Share	35,875	17,938	13,984	39%	33,795	16,898	13,744	41%
550 Unemployment	5,500	2,750	1,675	30%	5,500	2,750	1,350	25%
560 Workers Comp Ins	15,857	7,928	8,753	55%	14,134	7,067	7,259	51%
Salaries and Employee Benefits >	523,352	261,676	224,961	43%	577,767	288,883	260,468	45%

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605 Advertising	125	63	431	345%	125	63	431	345%
610 Bank Fees	2,800	1,400	72	3%	2,800	1,400	60	2%
620 Communications & Inter	5,500	2,750	2,344	43%	4,500	2,250	1,972	44%
622 Board Exp	250	125	-	0%	250	125	-	0%
625 Equip - Field (\$300-\$499	2,000	1,000	-	0%	4,000	2,000	-	0%
630 Equip - Office	850	425	151	18%	1,350	675	151	11%
640 Fuel & Oil	12,000	6,000	4,366	36%	11,500	5,750	4,411	38%
645 Insurance	38,500	19,250	28,729	75%	38,500	19,250	28,729	75%
650 Interest	2,050	1,025	1,049	51%	3,850	1,925	1,049	27%
657 Lab	16,000	8,000	7,059	44%	21,000	10,500	6,492	31%
660 Memberships & Subscrip	16,750	8,375	27,337	163%	23,550	11,775	4,515	19%
665 Mileage Reimb	1,750	875	507	29%	1,550	775	886	57%
670 Postage & Shipping	4,850	2,425	1,720	35%	4,800	2,400	1,720	36%
675 Professional Services	10,150	5,075	8,315	82%	25,150	12,575	11,352	45%
685 Rents	6,200	3,100	1,298	21%	6,200	3,100	1,298	21%
690 Safety & Security	4,808	2,404	1,904	40%	11,808	5,904	3,119	26%
700 Small Tools & Instrumen	2,150	1,075	3,706	172%	3,250	1,625	5,655	174%
703 Supplies - Clothing & Per	1,950	975	1,429	73%	2,450	1,225	1,696	69%
705 Supplies - Office	3,350	1,675	2,136	64%	3,950	1,975	2,144	54%
715 Supplies - Operating	47,000	23,500	59,198	126%	40,000	20,000	41,561	104%
720 Supplies - Other	1,525	763	281	18%	1,525	763	2,562	168%
730 Taxes - Licenses	2,000	1,000	1,940	97%	2,800	1,400	1,702	61%
735 Training	3,050	1,525	133	4%	4,050	2,025	411	10%
745 Travel	2,000	1,000	-	0%	2,000	1,000	72	4%
750 Utilities	97,050	48,525	65,504	67%	72,050	36,025	37,456	52%
760 Waste Disposal	550	275	169	31%	60,250	30,125	20,011	33%
795 Yolo Co	37,000	18,500	17,277	47%				
799 Misc	7,750	3,875	5,282	68%	7,750	3,875	18	0%
Services and Supplies >	329,958	164,979	242,335	73%	361,008	180,504	179,471	50%
810 R&R Buildings & Ground	29,500	14,750	11,770	40%	19,500	9,750	19,127	98%
815 R & R Damage Claims	5,000	2,500	-	0%	5,000	2,500	(6,470)	-129%
820 R&R Electronics	6,050	3,025	2,985	49%	5,550	2,775	1,421	26%
830 R&R Equip & Tools	3,050	1,525	1,261	41%	11,250	5,625	5,081	45%
832 R&R Mains/Service Lines	60,000	30,000	28,604	48%	40,000	20,000	14,884	37%
840 R&R Vehicles (\$2k/vehic	14,000	7,000	2,497	18%	20,000	10,000	9,808	49%
Repairs & Replacement >	117,600	58,800	47,117	40%	101,300	50,650	43,850	43%
Total Expenses >	970,909	485,455	514,412	53%	1,040,074	520,037	483,789	47%

Report Expense Notes:

660w Annual Water Permits

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Thru End of December 2015		2015-2016 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	300,390	150,195	132,761	44.2%	167,628	
510 Contracted Labor	-	-			-	
520 FICA - District Share	24,976	12,488	9,869	39.5%	15,107	
530 Medical Ins - District Share	72,060	36,030	22,129	30.7%	49,931	
540 PERS - District Share	37,589	18,794	12,636	33.6%	24,953	
550 Unemployment	11,000	5,500	2,700	24.5%	8,300	
560 Workers Comp Ins	7,522	3,761	3,087	41.0%	4,435	
Salaries and Employee Benefits >	453,536	226,768	183,182	40.4%	270,355	
605 Advertising	250	125	862	344.8%	(612)	
610 Bank Fees	5,600	2,800	120	2.1%	5,480	
620 Communications & Internet	3,000	1,500	1,351	45.0%	1,649	
622 Board Exp	500	250		0.0%	500	
625 Equip - Field (\$300-\$4999)	0	0		0.0%	0	
630 Equip - Office	700	350	302	43.1%	398	
640 Fuel & Oil	0	0		0.0%	0	
645 Insurance	0	0	286	28600000.0%	(286)	
650 Interest	0	0		0.0%	0	
657 Lab	0	0		0.0%	0	
660 Memberships & Subscriptions	700	350	704	100.6%	(4)	
665 Mileage Reimb	2,000	1,000	684	34.2%	1,316	
670 Postage & Shipping	9,400	4,700	3,440	36.6%	5,960	
675 Professional Services	16,300	8,150	16,431	100.8%	(131)	
685 Rents	7,400	3,700	2,597	35.1%	4,803	
690 Safety & Security	315	158	346	109.7%	(31)	
700 Small Tools & Instruments	0	0		0.0%	0	
703 Supplies - Clothing & Personal	400	200	858	214.5%	(458)	
705 Supplies - Office	5,000	2,500	2,863	57.3%	2,137	
715 Supplies - Operating	0	0		0.0%	0	
720 Supplies - Other	50	25		0.0%	50	
730 Taxes - Licenses	0	0		0.0%	0	
735 Training	600	300	265	44.2%	335	
745 Travel	1,000	500		0.0%	1,000	
750 Utilities	4,100	2,050	2,387	58.2%	1,713	
760 Waste Disposal	500	250	212	42.5%	288	
795 Yolo Co	0	0		0.0%	0	
799 Misc	500	250	13	2.6%	487	
Services and Supplies >	58,315	29,158	33,721	57.8%	24,594	
810 R&R Buildings & Grounds	4,000	2,000	492	12.3%	3,508	
815 R & R Damage Claims	0	0		0.0%	0	
820 R&R Electronics	3,600	1,800	1,810	50.3%	1,790	
830 R&R Equip & Tools	2,000	1,000		0.0%	2,000	
832 R&R Mains/Service Lines	0	0		0.0%	0	
840 R&R Vehicles (\$2k/vehicle)	3,000	1,500		0.0%	3,000	
Repairs & Replacement >	12,600	6,300	2,302	18.3%	10,298	
Total Expenses >	524,451	262,226	219,205	41.8%	305,246	

Thru End of December 2015		2015-2016 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	148,070	74,035	80,710	54.5%	67,360
510	Contracted Labor	28,000	14,000			28,000
520	FICA - District Share	12,155	6,078	5,844	48.1%	6,311
530	Medical Ins - District Share	47,857	23,929	18,366	38.4%	29,491
540	PERS - District Share	12,017	6,009	5,968	49.7%	6,050
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,970	3,985	6,051	75.9%	1,920
	Salaries and Employee Benefits >	256,070	128,035	116,938	45.7%	139,132
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 (\$300-\$4999)	4,000	2,000		0.0%	4,000
630	Equip - Office	0	0		0.0%	0
640	Fuel & Oil	23,000	11,500	8,733	38.0%	14,267
645	Insurance	0	0		0.0%	0
650	Interest	3,500	1,750	2,097	59.9%	1,403
657	Lab	0	0		0.0%	0
660	Memberships & Subscriptions	800	400		0.0%	800
665	Mileage Reimb	500	250	180	36.0%	320
670	Postage & Shipping	100	50		0.0%	100
675	Professional Services	0	0		0.0%	0
685	Rents	1,000	500		0.0%	1,000
690	Safety & Security	4,300	2,150	2,371	55.2%	1,929
700	Small Tools & Instruments	2,900	1,450	4,806	165.7%	(1,906)
703	Supplies - Clothing & Personal	1,500	750	764	50.9%	736
705	Supplies - Office	500	250	144	28.9%	356
715	Supplies - Operating	0	0		0.0%	0
720	Supplies - Other	1,000	500		0.0%	1,000
730	Taxes - Licenses	1,000	500	286	28.6%	714
735	Training	1,500	750		0.0%	1,500
745	Travel	1,000	500		0.0%	1,000
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0	47	4700000.0%	(47)
795	Yolo Co	0	0		0.0%	0
799	Misc	5,000	2,500		0.0%	5,000
	Services and Supplies >	51,600	25,800	19,429	37.7%	32,171
810	R&R Buildings & Grounds	5,000	2,500	161	3.2%	4,839
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Electronics	1,500	750	311	20.7%	1,189
830	R&R Equip & Tools	500	250	2,197	439.3%	(1,697)
832	R&R Mains/Service Lines	0	0	33	3300000.0%	(33)
840	R&R Vehicles (\$2k/vehicle)	17,000	8,500	2,531	14.9%	14,469
	Repairs & Replacement >	24,000	12,000	5,233	21.8%	18,767
	Total Expenses >	331,670	165,835	141,600	42.7%	190,070

Thru End of December 2015		2015-2016 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	147,622	73,811	73,032	54.4%	74,590
510	Contracted Labor	-	-	7,250		(7,250)
520	FICA - District Share	12,104	6,052	5,325	44.0%	6,779
530	Medical Ins - District Share	47,857	23,929	17,668	36.9%	30,190
540	PERS - District Share	8,992	4,496	4,443	49.4%	4,549
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,388	3,194	2,690	42.1%	3,698
Salaries and Employee Benefits >		222,964	111,482	110,408	49.5%	112,556
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,000	1,500	1,296	43.2%	1,704
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300-\$4999)	2,000	1,000		0.0%	2,000
630	Equip - Office	1,000	500		0.0%	1,000
640	Fuel & Oil	0	0	45	4500000.0%	(45)
645	Insurance	38,500	19,250	28,586	74.2%	9,914
650	Interest	2,100	1,050		0.0%	2,100
657	Lab	21,000	10,500	6,492	30.9%	14,508
660	Memberships & Subscriptions	22,800	11,400	4,163	18.3%	18,637
665	Mileage Reimb	300	150	454	151.2%	(154)
670	Postage & Shipping	50	25		0.0%	50
675	Professional Services	17,000	8,500	3,137	18.5%	13,863
685	Rents	2,000	1,000		0.0%	2,000
690	Safety & Security	9,500	4,750	1,760	18.5%	7,740
700	Small Tools & Instruments	1,800	900	3,252	180.7%	(1,452)
703	Supplies - Clothing & Personal	1,500	750	885	59.0%	615
705	Supplies - Office	1,200	600	640	53.3%	560
715	Supplies - Operating	40,000	20,000	41,561	103.9%	(1,561)
720	Supplies - Other	1,000	500	2,562	256.2%	(1,562)
730	Taxes - Licenses	2,300	1,150	1,559	67.8%	741
735	Training	3,000	1,500	278	9.3%	2,722
745	Travel	1,000	500	72	7.2%	928
750	Utilities	70,000	35,000	36,262	51.8%	33,738
760	Waste Disposal	60,000	30,000	19,881	33.1%	40,119
795	Yolo Co	0	0		0.0%	0
799	Misc	5,000	2,500	11	0.2%	4,989
Services and Supplies >		306,050	153,025	152,897	50.0%	153,153
810	R&R Buildings & Grounds	15,000	7,500	18,800	125.3%	(3,800)
815	R & R Damage Claims	5,000	2,500	(6,470)	-129.4%	11,470
820	R&R Electronics	3,000	1,500	360	12.0%	2,640
830	R&R Equip & Tools	10,000	5,000	3,983	39.8%	6,017
832	R&R Mains/Service Lines	40,000	20,000	14,868	37.2%	25,132
840	R&R Vehicles (\$2k/vehicle)	10,000	5,000	8,542	85.4%	1,458
Repairs & Replacement >		83,000	41,500	40,082	48.3%	42,918
Total Expenses >		612,014	306,007	303,387	49.6%	308,627

Thru End of December 2015		2015-2016 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	122,317	61,159	54,722	44.7%	67,595
510	Contracted Labor	-	-			-
520	FICA - District Share	10,012	5,006	4,175	41.7%	5,837
530	Medical Ins - District Share	17,036	8,518	6,813	40.0%	10,223
540	PERS - District Share	11,072	5,536	4,682	42.3%	6,390
550	Unemployment	0	0	325	32454000.0%	(325)
560	Workers Comp Ins	8,111	4,055	4,184	51.6%	3,927
Salaries and Employee Benefits >		168,549	84,274	74,901	44.4%	93,648
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0	12	1200000%	(12)
620	Communications & Internet	4,000	2,000	1,669	41.7%	2,331
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300-\$4999)	0	0		0.0%	0
630	Equip - Office	500	250		0.0%	500
640	Fuel & Oil	500	250	-	0.0%	500
645	Insurance	38,500	19,250	28,586	74.2%	9,914
650	Interest	300	150		0.0%	300
657	Lab	16,000	8,000	7,059	44.1%	8,941
660	Memberships & Subscriptions	16,000	8,000	26,985	168.7%	(10,985)
665	Mileage Reimb	500	250	75	14.9%	425
670	Postage & Shipping	100	50		0.0%	100
675	Professional Services	2,000	1,000	100	5.0%	1,900
685	Rents	2,000	1,000		0.0%	2,000
690	Safety & Security	2,500	1,250	546	21.8%	1,954
700	Small Tools & Instruments	700	350	1,303	186.1%	(603)
703	Supplies - Clothing & Personal	1,000	500	618	61.8%	382
705	Supplies - Office	600	300	632	105.3%	(32)
715	Supplies - Operating	47,000	23,500	59,198	126.0%	(12,198)
720	Supplies - Other	1,000	500	281	28.1%	719
730	Taxes - Licenses	1,500	750	1,797	119.8%	(297)
735	Training	2,000	1,000		0.0%	2,000
745	Travel	1,000	500		0.0%	1,000
750	Utilities	95,000	47,500	64,310	67.7%	30,690
760	Waste Disposal	300	150	39	13.0%	261
795	Yolo Co	37,000	18,500	17,277	46.7%	19,723
799	Misc	5,000	2,500	5,275	105.5%	(275)
Services and Supplies >		275,000	137,500	215,760	78.5%	59,240
810	R&R Buildings & Grounds	25,000	12,500	11,444	45.8%	13,556
815	R & R Damage Claims	5,000	2,500		0.0%	5,000
820	R&R Electronics	3,500	1,750	1,925	55.0%	1,575
830	R&R Equip & Tools	1,800	900	162	9.0%	1,638
832	R&R Mains/Service Lines	60,000	30,000	28,587	47.6%	31,413
840	R&R Vehicles (\$2k/vehicle)	4,000	2,000	1,232	30.8%	2,768
Repairs & Replacement >		99,300	49,650		#VALUE!	#VALUE!
Total Expenses >		542,849	271,424	#VALUE!	#VALUE!	#VALUE!

Clearlake Oaks County Water District
Capital Improvements
 As of December 31, 2015

2,682.9

Date	Name	Memo	Amount
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)			
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)			
Total 120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 10...			
Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)			
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			
12/09/2015	Cummings Pacific, LLC	Generator for Lift Station #7	22,682.50
Total 124.30 · Lift Stations			22,682.50
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other			
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other			
Total 124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)			22,682.50
125 · Land			
Total 125 · Land			
TOTAL			<u>22,682.50</u>

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Clearlake Oaks Water District
Loans & Grants - Profit & Loss
 July through December 2015

2,6,10

	USDA-W... (Loan/Gr...	Inflow & I... (Loan/Gr...	Total Loa...	TOTAL
Income				
Income				
435 · Loans/Grants				
435-1 · Inflow and Infiltration Study	0.00	213,808.00	213,808.00	213,808.00
Total 435 · Loans/Grants	0.00	213,808.00	213,808.00	213,808.00
Total Income	0.00	213,808.00	213,808.00	213,808.00
Total Income	0.00	213,808.00	213,808.00	213,808.00
Gross Profit	0.00	213,808.00	213,808.00	213,808.00
Expense				
Services & Supplies				
675 · Professional Services				
675-5 · USDA Construction Loan				
675-5.1 · Adams and Ashby Group	1,350.00	0.00	1,350.00	1,350.00
675-5 · USDA Construction Loan - ...	20.00	0.00	20.00	20.00
Total 675-5 · USDA Construction Loan	1,370.00	0.00	1,370.00	1,370.00
675-4 · MC USDA Construction Loan	7,298.90	0.00	7,298.90	7,298.90
675-1 · MC Infow & Infiltration Study	0.00	221,331.02	221,331.02	221,331.02
Total 675 · Professional Services	8,668.90	221,331.02	229,999.92	229,999.92
Total Services & Supplies	8,668.90	221,331.02	229,999.92	229,999.92
Total Expense	8,668.90	221,331.02	229,999.92	229,999.92
Net Income	-8,668.90	-7,523.02	-16,191.92	-16,191.92

2, b. 11

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

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

PMIA Average Monthly Yields

Account Number:
90-17-001

Tran Type Definitions

December 2015 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	479,491.03
Total Withdrawal:	0.00	Ending Balance:	479,491.03

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2. b. 1. 2

MY ACCOUNTS

BILL PAY

TRANSFER FUNDS

MANAGE MONEY

(LAUNCHAPP?APPCODE=MY+ACCOUNTS)

(LAUNCHAPP?APPCODE=BILL+PAY)

ADDITIONAL SERVICES

CREDIT CARD APPLICATION

ESTATEMENTS

My Accounts

DEPOSIT ACCOUNTS

Make a transfer

PUBLIC REGULAR CHK

Checking *3745

Quick peek

\$75,787.61

**Available \$75,787.61

PUBLIC REGULAR CHK

Checking *3786

Quick peek

\$188.00

**Available \$188.00

PUBLIC REGULAR CHK

Checking *0019

Quick peek

\$311,005.80

**Available \$320,035.28

REGULAR SAVINGS

Savings *6990

Quick peek

\$77,738.23

**Available \$77,738.23

TOTAL DEPOSIT ACCOUNTS

\$464,719.64

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

Powered by FinanceWorks

Get Help with Tax



Sav
Nov
Fec
Tur
Sta
Tur
may

Make a Payment

Pay to
Select a payee
Pay from checking x4567

View My Spending

All categories

- Uncategorized
- Household
- Tax Payment

29

2,613

Aged Accounts Receivable
As of 1/14/16

<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Total Balance</u>
\$63,738.91	\$19,375.35	\$6,163.29	\$5,214.94	\$18,646.69	<u>\$113,139.18</u>

Total number of accounts with open balances:

These totals include all accounts on the Tax Roll

Total # of billed accounts for 12/23/15 cycle:	1824
Total amount billed for 12/23/15 cycle:	\$192,657.59
Total # of inactive water:	227
Total # of inactive sewer:	116
Total forfeited services:	48

Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 12/01/2015 through 12/31/2015

2,614

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/01/2015			Income:410 · Client Re...	Deposit		20.00	289,199.36
12/01/2015			-split-	Deposit		5,180.70	294,380.06
12/01/2015		WAB	Services & Supplies:61...		500.00		293,880.06
12/01/2015	EFT	AFLAC	-split-	SV365	570.10		293,309.96
12/01/2015	30170	Cabels's Inc.	200 · ACCOUNTS PA...	10263344	176.23		293,133.73
12/01/2015	30171	Clearlake Lava	200 · ACCOUNTS PA...		228.98		292,904.75
12/01/2015	30172	County of Lake - Spe...	200 · ACCOUNTS PA...	Geyser O&M 1...	1,275.25		291,629.50
12/01/2015	30173	EEL River Fuels Inc	200 · ACCOUNTS PA...		315.17		291,314.33
12/01/2015	30174	HD Excavating	200 · ACCOUNTS PA...	Orchard Shore ...	5,537.00		285,777.33
12/01/2015	30175	Mediacom - Admin 0...	200 · ACCOUNTS PA...	838480003009...	218.42		285,558.91
12/01/2015	30176	Pace	200 · ACCOUNTS PA...		1,294.05		284,264.86
12/01/2015	30177	Smith & Loveless	200 · ACCOUNTS PA...		3,804.93		280,459.93
12/01/2015	30178	Magen Estep	200 · ACCOUNTS PA...		130.07		280,329.86
12/02/2015			-split-	Deposit		3,808.49	284,138.35
12/02/2015			-split-	Deposit		589.19	284,727.54
12/02/2015			-split-	Deposit		2,987.69	287,715.23
12/02/2015			-split-	Deposit		8,144.03	295,859.26
12/03/2015			-split-	Deposit		809.12	296,668.38
12/03/2015			Salaries & EE Benefits...	Deposit		786.66	297,455.04
12/03/2015			-split-	Deposit		4,896.98	302,352.02
12/03/2015			Services & Supplies:73...	Deposit		380.00	302,732.02
12/03/2015			-split-	Deposit		3,632.90	306,364.92
12/03/2015			-split-	Deposit		2,108.83	308,473.75
12/04/2015			-split-	Deposit		141.61	308,615.36
12/04/2015			-split-	Deposit		5,366.17	313,981.53
12/04/2015			-split-	Deposit		1,899.95	315,881.48
12/04/2015			-split-	Deposit		2,288.46	318,169.94
12/04/2015			-split-	Deposit		1,678.51	319,848.45
12/04/2015			-split-	Deposit		1,323.47	321,171.92
12/05/2015			-split-	Deposit		91.86	321,263.78
12/06/2015			-split-	Deposit		380.05	321,643.83
12/07/2015			-split-	Deposit		5,932.74	327,576.57
12/07/2015			-split-	Deposit		2,542.80	330,119.37
12/07/2015			-split-	Deposit		2,129.02	332,248.39
12/07/2015			-split-	Deposit		3,341.76	335,590.15
12/07/2015			-split-	Deposit		1,214.25	336,804.40
12/07/2015			Income:410 · Client Re...	Deposit		1.00	336,805.40
12/08/2015			-split-	Deposit		141.17	336,946.57
12/08/2015			-split-	Deposit		8,893.43	345,840.00
12/08/2015			-split-	Deposit		9,495.57	355,335.57

Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

2,615

From 12/01/2015 through 12/31/2015

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/08/2015			-split-	Deposit		2,743.48	358,079.05
12/08/2015			-split-	Deposit		1,512.49	359,591.54
12/09/2015			-split-	Deposit		689.65	360,281.19
12/09/2015			-split-	Deposit		600.56	360,881.75
12/09/2015			Income:410 · Client Re...	Deposit		10.00	360,891.75
12/09/2015			-split-	Deposit		4,657.10	365,548.85
12/09/2015			-split-	Deposit		2,315.14	367,863.99
12/09/2015			-split-	Deposit		879.64	368,743.63
12/09/2015	30179	Cummings Pacific, L...	200 · ACCOUNTS PA...	Generator for L...	22,682.50		346,061.13
12/09/2015		QuickBooks Payroll ...	222 · Direct Deposit Li...	Created by Pay...	18,271.28		327,789.85
12/10/2015			-split-	Deposit		2,556.05	330,345.90
12/10/2015			-split-	Deposit		2,772.89	333,118.79
12/10/2015			-split-	Deposit		1,103.86	334,222.65
12/10/2015	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	756.38		333,466.27
12/10/2015	E-pay	United States Treasury	-split-	94-6050430 Q...	5,658.16		327,808.11
12/10/2015	30180	Advanced Electronic ...	200 · ACCOUNTS PA...	Change system ...	25.00		327,783.11
12/10/2015	30181	Alpha Analytical Labs	200 · ACCOUNTS PA...		1,758.00		326,025.11
12/10/2015	30182	Canon Financial Serv...	200 · ACCOUNTS PA...	200-5029691-0...	257.47		325,767.64
12/10/2015	30183	Canon Solutions Am...	200 · ACCOUNTS PA...	BB5240	119.79		325,647.85
12/10/2015	30184	Clearlake Lava	200 · ACCOUNTS PA...	Pea gravel	82.83		325,565.02
12/10/2015	30185	County of Lake - Hea...	200 · ACCOUNTS PA...	Facility #71301	1,563.00		324,002.02
12/10/2015	30186	Hayden Solar, LLC	200 · ACCOUNTS PA...	11/1/15 thru 11...	3,368.83		320,633.19
12/10/2015	30187	Holley's Repair	200 · ACCOUNTS PA...	Old VacCon re...	3,673.54		316,959.65
12/10/2015	30188	Jason Mitchell.	200 · ACCOUNTS PA...	Pintle hook for ...	140.70		316,818.95
12/10/2015	30189	John Hopkins.	200 · ACCOUNTS PA...	November Serv...	1,000.00		315,818.95
12/10/2015	30190	John Lambirth Truck...	200 · ACCOUNTS PA...	Sludge hauling	1,000.00		314,818.95
12/10/2015	30191	Kansas State Bank - ...	200 · ACCOUNTS PA...	3343293	6,519.87		308,299.08
12/10/2015	30192	Kelseyville Lumber	200 · ACCOUNTS PA...	CLEOA	137.51		308,161.57
12/10/2015	30193	Lake County Waste ...	200 · ACCOUNTS PA...		252.24		307,909.33
12/10/2015	30194	Mediacom - WWTP ...	200 · ACCOUNTS PA...	8384 80 003 00...	149.34		307,759.99
12/10/2015	30195	Mendo Mill	200 · ACCOUNTS PA...		1,059.15		306,700.84
12/10/2015	30196	Napa Auto Parts	200 · ACCOUNTS PA...		860.80		305,840.04
12/10/2015	30197	Nave & Cortell, LLP	200 · ACCOUNTS PA...	Nov. Service	360.00		305,480.04
12/10/2015	30198	Pace	200 · ACCOUNTS PA...		4,383.91		301,096.13
12/10/2015	30199	People Services Inc	200 · ACCOUNTS PA...	November serv...	99.28		300,996.85
12/10/2015	30200	PG&E	200 · ACCOUNTS PA...	1324698179-2	9,639.36		291,357.49
12/10/2015	30201	Potrero Hills Landfill...	200 · ACCOUNTS PA...	Sludge removal	2,800.07		288,557.42
12/10/2015	30202	Quill	200 · ACCOUNTS PA...		191.61		288,365.81
12/10/2015	30203	Ruben Lopez	200 · ACCOUNTS PA...	Option for 661 ...	1,500.00		286,865.81
12/10/2015	30204	Terminix	200 · ACCOUNTS PA...	9950108	175.00		286,690.81

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 12/01/2015 through 12/31/2015

2,016

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/10/2015	30205	Tri-Cities Answering...	200 · ACCOUNTS PA...	11/14/15 thru 1...	280.28			286,410.53
12/10/2015	30206	Yolo County Flood ...	200 · ACCOUNTS PA...	Nov. 2015 wat...	3,231.69			283,178.84
12/10/2015	30207	US Bank	210 · Cal Card:210.01 ...	4246 0445 556...	2,949.84			280,229.00
12/10/2015		Iris Hudson	-split-	Direct Deposit		X		280,229.00
12/10/2015		Judith A Heeszel	-split-	Direct Deposit		X		280,229.00
12/10/2015		Mary M Medeiros	-split-	Direct Deposit		X		280,229.00
12/10/2015		Robert J Kiser	-split-	Direct Deposit		X		280,229.00
12/10/2015		Alan J Gardner	-split-	Direct Deposit		X		280,229.00
12/10/2015		Dianna L Mann	-split-	Direct Deposit		X		280,229.00
12/10/2015		Eric W Luna	-split-	Direct Deposit		X		280,229.00
12/10/2015		Francisco J Castro	-split-	Direct Deposit		X		280,229.00
12/10/2015		Francisco Trujillo	-split-	Direct Deposit		X		280,229.00
12/10/2015		Jason Mitchell	-split-	Direct Deposit		X		280,229.00
12/10/2015		Jeremy J Backus	-split-	Direct Deposit		X		280,229.00
12/10/2015		Magen E Estep	-split-	Direct Deposit		X		280,229.00
12/10/2015		Mary Johnson	-split-	Direct Deposit		X		280,229.00
12/10/2015		Pamela J Parker	-split-	Direct Deposit		X		280,229.00
12/10/2015		Rachel A Schainblatt	-split-	Direct Deposit		X		280,229.00
12/10/2015		Steve R Bonge	-split-	Direct Deposit		X		280,229.00
12/10/2015	30208	Dena Barron	-split-		45.72			280,183.28
12/11/2015			-split-	Deposit			1,524.42	281,707.70
12/11/2015			-split-	Deposit			5,802.18	287,509.88
12/11/2015			-split-	Deposit			4,304.38	291,814.26
12/11/2015			-split-	Deposit			2,226.63	294,040.89
12/12/2015			-split-	Deposit			782.23	294,823.12
12/13/2015			-split-	Deposit			442.09	295,265.21
12/14/2015			-split-	Deposit			3,140.23	298,405.44
12/14/2015			-split-	Deposit			593.70	298,999.14
12/14/2015			-split-	Deposit			7,083.42	306,082.56
12/14/2015			-split-	Deposit			150.00	306,232.56
12/14/2015			-split-	Deposit			5,053.21	311,285.77
12/14/2015			-split-	Deposit			10,519.55	321,805.32
12/14/2015			-split-	Deposit			95.46	321,900.78
12/14/2015			-split-	Deposit			337.04	322,237.82
12/14/2015			-split-	Deposit			775.31	323,013.13
12/14/2015			-split-	Deposit			720.68	323,733.81
12/15/2015			-split-	Deposit			1,513.34	325,247.15
12/15/2015			-split-	Deposit			2,738.00	327,985.15
12/15/2015			-split-	Deposit			4,101.26	332,086.41
12/15/2015			-split-	Deposit			4,314.87	336,401.28

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 12/01/2015 through 12/31/2015

2,617

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/15/2015			-split-	Deposit			3,795.38	340,196.66
12/15/2015	EFT	CalPers	-split-	4751900248	2,736.15			337,460.51
12/15/2015	EFT	CalPers	Salaries & EE Benefits...		282.18			337,178.33
12/16/2015			-split-	Deposit			543.90	337,722.23
12/16/2015			-split-	Deposit			3,266.08	340,988.31
12/16/2015			-split-	Deposit			1,686.03	342,674.34
12/17/2015			Repairs & Replacemen...	Deposit			984.79	343,659.13
12/17/2015			-split-	Deposit			1,366.12	345,025.25
12/17/2015			-split-	Deposit			266.00	345,291.25
12/17/2015			Income:410 · Client Re...	Deposit			122.00	345,413.25
12/17/2015			Income:410 · Client Re...	Deposit			49.00	345,462.25
12/17/2015			-split-	Deposit			611.84	346,074.09
12/17/2015			-split-	Deposit			222.32	346,296.41
12/17/2015	30209	AT&T 555 6	200 · ACCOUNTS PA...	960 739 5348 5...	105.93			346,190.48
12/17/2015	30210	Deeper Cleaning	200 · ACCOUNTS PA...	November clea...	320.00			345,870.48
12/17/2015	30211	EEL River Fuels Inc	200 · ACCOUNTS PA...		1,443.87			344,426.61
12/17/2015	30212	Hach	200 · ACCOUNTS PA...		2,665.48			341,761.13
12/17/2015	30213	Hasa Inc	200 · ACCOUNTS PA...	IN31153	3,143.60			338,617.53
12/17/2015	30214	Helix Laboratories, I...	200 · ACCOUNTS PA...		2,226.83			336,390.70
12/17/2015	30215	Jason Mitchell.	200 · ACCOUNTS PA...	Reimb. miles f...	256.45			336,134.25
12/17/2015	30216	Katherine Montoya	200 · ACCOUNTS PA...	Over payment ...	37.00			336,097.25
12/17/2015	30217	Katzoff & Riggs LLP	200 · ACCOUNTS PA...		2,462.50			333,634.75
12/17/2015	30218	Main Street Tires	200 · ACCOUNTS PA...	25K generator t...	15.19			333,619.56
12/17/2015	30219	MC Engineering, Inc	200 · ACCOUNTS PA...		57,138.65			276,480.91
12/17/2015	30220	Petty Cash - Dianna ...	200 · ACCOUNTS PA...		104.71			276,376.20
12/17/2015	30221	Smith & Loveless	200 · ACCOUNTS PA...	Repair parts LS...	1,493.14			274,883.06
12/17/2015	30222	US Cellular	200 · ACCOUNTS PA...	957131516	150.14			274,732.92
12/17/2015	30223	ACWA/JPIA - Healt...	-split-	January	14,272.41			260,460.51
12/17/2015			102.03 · WAB SAVIN...	Funds Transfer	38,281.25			222,179.26
12/17/2015			102.02 · WAB SAVIN...	Funds Transfer	40,583.10			181,596.16
12/18/2015			-split-	Deposit			1,457.56	183,053.72
12/18/2015			-split-	Deposit			1,455.96	184,509.68
12/18/2015			Income:410 · Client Re...	Deposit			39.00	184,548.68
12/18/2015			-split-	Deposit			812.14	185,360.82
12/18/2015			-split-	Deposit			876.55	186,237.37
12/21/2015			-split-	Deposit			3,582.63	189,820.00
12/21/2015			-split-	Deposit			1,423.82	191,243.82
12/21/2015			-split-	Deposit			130.00	191,373.82
12/21/2015			-split-	Deposit			501.65	191,875.47
12/21/2015			-split-	Deposit			47.87	191,923.34

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 12/01/2015 through 12/31/2015

2,618

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/21/2015			-split-	Deposit			106.25	192,029.59
12/21/2015			-split-	Deposit			212.01	192,241.60
12/21/2015			Income:440 · Misc Rev...	Deposit			962.00	193,203.60
12/21/2015			Income:435 · Loans/Gr...	Deposit			49,721.00	242,924.60
12/21/2015			Income:435 · Loans/Gr...	Deposit			421.00	243,345.60
12/22/2015			Income:440 · Misc Rev...	Deposit			233.00	243,578.60
12/22/2015			Income:410 · Client Re...	Deposit			50.00	243,628.60
12/22/2015			-split-	Deposit			1,857.58	245,486.18
12/22/2015			-split-	Deposit			756.63	246,242.81
12/22/2015			-split-	Deposit			120.35	246,363.16
12/22/2015	30224	Rachel Schainblatt	200 · ACCOUNTS PA...	Mileage	23.00			246,340.16
12/22/2015	30225	Francisco Castro.	200 · ACCOUNTS PA...	Francisco Castr...	50.00			246,290.16
12/23/2015			-split-	Deposit			419.85	246,710.01
12/23/2015			-split-	Deposit			338.08	247,048.09
12/23/2015			-split-	Deposit			95.95	247,144.04
12/23/2015		QuickBooks Payroll ...	-split-	Adjusted for vo...	24,105.59			223,038.45
12/24/2015			-split-	Deposit			185.22	223,223.67
12/24/2015	E-pay	EDD - Payroll Liabili...	-split-	925-0185-7 Q...	1,252.04			221,971.63
12/24/2015	E-pay	United States Treasury	-split-	94-6050430 Q...	8,319.07			213,652.56
12/24/2015	DD1249	Alan J Gardner	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1250	Dan Hodem	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1251	Dianna L Mann	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1252	Eric W Luna	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1253	Francisco J Castro	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1254	Francisco Trujillo	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1255	Jason Mitchell	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1256	Jeremy J Backus	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1257	Karl L Hosier	-split-	VOID: Direct ...		X		213,652.56
12/24/2015	DD1258	Magen E Estep	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1259	Mary Johnson	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1260	Pamela J Parker	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1261	Rachel A Schainblatt	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1262	Steve R Bonge	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1263	Dan Hodem	-split-	Direct Deposit		X		213,652.56
12/24/2015	DD1264	Dan Hodem	-split-	Direct Deposit		X		213,652.56
12/25/2015			-split-	Deposit			94.59	213,747.15
12/26/2015			-split-	Deposit			579.73	214,326.88
12/27/2015			-split-	Deposit			243.11	214,569.99
12/28/2015			-split-	Deposit			855.80	215,425.79
12/28/2015			-split-	Deposit			2,638.68	218,064.47

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Clearlake Oaks County Water District

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Register: 102.01 · WEST AMERICA - REGULAR CHECKING

From 12/01/2015 through 12/31/2015

2,619

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/28/2015			-split-	Deposit		417.07	218,481.54
12/28/2015			-split-	Deposit		2,572.94	221,054.48
12/28/2015			-split-	Deposit		305.00	221,359.48
12/29/2015			-split-	Deposit		378.62	221,738.10
12/29/2015			-split-	Deposit		1,784.63	223,522.73
12/29/2015			-split-	Deposit		633.15	224,155.88
12/29/2015			-split-	Deposit		99.33	224,255.21
12/29/2015			-split-	Deposit		1,986.19	226,241.40
12/29/2015			-split-	Deposit		749.20	226,990.60
12/29/2015			-split-	Deposit		140.56	227,131.16
12/30/2015			-split-	Deposit		2,214.51	229,345.67
12/30/2015			-split-	Deposit		244.79	229,590.46
12/30/2015			-split-	Deposit		1,898.88	231,489.34
12/30/2015			-split-	Deposit		475.53	231,964.87
12/30/2015	EFT	CalPers	-split-	4751900248	3,087.83		228,877.04
12/31/2015			-split-	Deposit		3,824.54	232,701.58
12/31/2015			-split-	Deposit		2,051.10	234,752.68
12/31/2015			-split-	Deposit		3,015.30	237,767.98
12/31/2015			-split-	Deposit		1,766.24	239,534.22
12/31/2015			-split-	Deposit		322.48	239,856.70

Clearlake Oaks County Water District
Payroll Summary
 December 2015

D.C.

	<u>Hours</u>	<u>Rate</u>	<u>Dec 15</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-6	37.83	-226.98
CTO Used	142.93	30.00	4,283.79
Holiday	138	25.22	2,927.18
Holiday Worked (x2.5)	22	45.13	973.36
Overtime (x1.5)	104.25	37.83	2,967.44
PTO	115.97	25.22	3,306.15
Straight	1,682	25.22	37,755.19
Board			425.00
Duty Pay			2,800.00
Total Gross Pay	<u>2,199.15</u>		<u>55,211.13</u>
Deductions from Gross Pay			
ACWA (pre-tax)			-1,642.12
AFLAC (pre-tax)			-571.31
AFLAC (taxable) AFTER TAX			-160.78
CALPers EE (Pretax)			-1,520.90
Total Deductions from Gross Pay			<u>-3,895.11</u>
Adjusted Gross Pay	<u>2,199.15</u>		<u>51,316.02</u>
Taxes Withheld			
Federal Withholding			-4,991.00
Medicare Employee			-768.47
Social Security Employee			-3,285.86
CA - Withholding			-1,422.21
CA - Disability			-476.99
Total Taxes Withheld			<u>-10,944.53</u>
Net Pay	<u>2,199.15</u>		<u>40,371.49</u>
Employer Taxes and Contributions			
Federal Unemployment			-42.90
Medicare Company			768.31
Social Security Company			3,285.86
CA - Unemployment			-243.10
Total Employer Taxes and Contributions			<u>3,768.17</u>

**Clearlake Oaks County Water District
Trial Balance
As of December 31, 2015**

2id

	Dec 31, 15	
	Debit	Credit
102.04 · DWR - CHECKING	400.00	
101 · LAIF - CASH IN BANK	290,491.03	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	239,856.70	
102.02 · WAB SAVINGS - CRP WATER	77,735.06	
102.03 · WAB SAVINGS - CRP SEWER	75,787.61	
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	1,724,045.28	
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	22,682.50	
124 · D/C System:124.50 · Mains	0.00	
125 · Land	276,470.00	
129 · ALLOW. FOR DEPRECIATION		7,747,170.00
200 · ACCOUNTS PAYABLE		107,799.13
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:280.01 · Kansas State Bk - VACON		91,994.17
280 · Loan:280.03 · Kansas State Bk - Camera Traile		20,832.53
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	4,939.00	
222 · Direct Deposit Liabilities	2,051.10	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP U...	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP ...	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP ...	0.00	
223.15 · GARNISHMENTS	0.00	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - CO...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LA...	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 - Vacat...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacat...	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacati...	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		2,051.10
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	24.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY		293.46
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		250.00

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Clearlake Oaks County Water District
Trial Balance
As of December 31, 2015

2.d.1

	Dec 31, 15	
	Debit	Credit
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities		23.54
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		328,889.15
306 · Retained Earnings - OLD		708,745.59
Income:410 · Client Reg Pmt		962,838.16
Income:425 · CRP		195,667.30
Income:430 · Penalty & Interest		17,718.28
Income:435 · Loans/Grants:435-1 · Inflow and Infiltratio...		213,808.00
Income:440 · Misc Revenue		21,063.51
Income:450 · Other - Non S/W Rev		41,890.54
Salaries & EE Benefits:505 · Salaries & Wages	357,840.26	
Salaries & EE Benefits:510 · Contract Labor	7,250.00	
Salaries & EE Benefits:520 · FICA - District Share	26,484.64	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	64,975.21	
Salaries & EE Benefits:540 · PERS - District Share	28,433.50	
Salaries & EE Benefits:550 · Unemployment	3,024.30	
Salaries & EE Benefits:560 · Workers Comp Ins	16,012.00	
Services & Supplies:605 · Advertising	861.63	
Services & Supplies:610 · Bank Fees	4,077.67	
Services & Supplies:620 · Communications & Internet	4,315.91	
Services & Supplies:630 · Equip - Office	302.22	
Services & Supplies:640 · Fuel & Oil	8,777.39	
Services & Supplies:645 · Insurance	57,458.00	
Services & Supplies:650 · Interest	2,097.06	
Services & Supplies:657 · Lab	13,550.44	
Services & Supplies:660 · Memberships & Subscription	31,851.55	
Services & Supplies:665 · Mileage Reimb	1,509.07	
Services & Supplies:670 · Postage & Shipping	3,439.54	
Services & Supplies:675 · Professional Services	20,537.70	
Services & Supplies:675 · Professional Services:675-5 · ...	20.00	
Services & Supplies:675 · Professional Services:675-5 · ...	1,350.00	
Services & Supplies:675 · Professional Services:675-4 · ...	7,298.90	
Services & Supplies:675 · Professional Services:675-3 · ...	6,735.00	
Services & Supplies:675 · Professional Services:675-2 · ...	25,161.18	
Services & Supplies:675 · Professional Services:675-1 · ...	221,331.02	
Services & Supplies:685 · Rents	2,596.72	
Services & Supplies:690 · Safety & Security	5,012.98	
Services & Supplies:700 · Small Tools & Instruments	9,360.63	
Services & Supplies:703 · Supplies - Clothing & Personal	3,124.79	
Services & Supplies:705 · Supplies - Office	4,279.06	
Services & Supplies:715 · Supplies - Operating	100,759.31	
Services & Supplies:720 · Supplies - Other	2,842.77	
Services & Supplies:730 · Taxes - Licenses	3,641.57	
Services & Supplies:735 · Training	542.50	
Services & Supplies:745 · Travel	71.69	
Services & Supplies:750 · Utilities	102,959.71	
Services & Supplies:760 · Waste Disposal	20,179.06	
Services & Supplies:795 · Yolo Co	17,276.60	
Services & Supplies:799 · Misc	5,299.28	
Repairs & Replacement:850 · CRP:850.2 · Water	55,936.77	
Repairs & Replacement:810 · R&R Buildings & Grounds	32,185.81	
Repairs & Replacement:815 · R&R Damage Claim		6,470.26
Repairs & Replacement:820 · R&R Electronics	4,405.62	
Repairs & Replacement:830 · R&R Equip & Tools	6,341.45	
Repairs & Replacement:832 · R&R D/C	43,488.10	
Repairs & Replacement:840 · R&R Vehicles	12,305.00	
7190 · SAFETY - SEWER OP		11.51
66000 · Payroll Expenses	269.00	
TOTAL	16,526,333.84	16,526,333.84

Clearlake Oaks County Water District
A/P Aging Summary
As of December 31, 2015

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ACWA/JPIA - W/C & Liab	8,304.00	0.00	0.00	0.00	0.00	8,304.00
Alpha Analytical Labs	1,902.00	0.00	0.00	0.00	0.00	1,902.00
Bob's Vacuum	206.38	0.00	0.00	0.00	0.00	206.38
Clearlake Machine Shop	398.18	0.00	0.00	0.00	0.00	398.18
County of Lake - Special Districts	1,275.25	0.00	0.00	0.00	0.00	1,275.25
Cummings Pacific	1,209.38	0.00	0.00	0.00	0.00	1,209.38
Hach	564.12	0.00	0.00	0.00	0.00	564.12
Hydra-Stop	61,463.35	0.00	0.00	0.00	0.00	61,463.35
Independant Business Forms	267.44	0.00	0.00	0.00	0.00	267.44
Lake County Vector Control Dist...	161.09	0.00	0.00	0.00	0.00	161.09
Main Street Tires	15.19	0.00	0.00	0.00	0.00	15.19
McMaster-Carr	2,724.30	0.00	0.00	0.00	0.00	2,724.30
Mediacom - Admin 0411	215.92	0.00	0.00	0.00	0.00	215.92
Mendo Mill	1,745.45	0.00	0.00	0.00	0.00	1,745.45
Municipal Maintenance Equipme...	0.00	480.12	0.00	0.00	0.00	480.12
Napa Auto Parts	58.28	0.00	0.00	0.00	0.00	58.28
On Site Safety Services, Inc	0.00	260.00	0.00	0.00	0.00	260.00
Pace	5,120.83	1,947.19	0.00	0.00	0.00	7,068.02
People Services Inc	101.03	0.00	0.00	0.00	0.00	101.03
PG&E	8,105.54	0.00	0.00	0.00	0.00	8,105.54
Platt Electric	99.90	0.00	0.00	0.00	0.00	99.90
Quill	656.07	0.00	0.00	0.00	0.00	656.07
RAIN FOR RENT	777.20	0.00	0.00	0.00	0.00	777.20
Smith & Loveless	8,640.61	0.00	0.00	0.00	0.00	8,640.61
USA BlueBook	1,100.31	0.00	0.00	0.00	0.00	1,100.31
TOTAL	105,111.82	2,687.31	0.00	0.00	0.00	107,799.13

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**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

REQUEST FOR DISABILITY RELATED MODIFICATION OR ACCOMMODATION: A request for a disability related modification or accommodation necessary to participate in a Board of Directors or Committee meeting should be made in writing to the Secretary of the Board at least 48 hours prior to the meeting.

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December 17, 2015

This meeting will be recorded for transcription purposes only.

Call to Order – 4:03 p.m.

Pledge of Allegiance

Board of Directors and Staff Roll Call

- √ Ms. Iris Hudson, President √ Mrs. Judy Heeszal, Director
- √ Ms. Dena Barron, Director √ Mr. Robert Kiser, Director √ Mrs. Margaret Medeiros, Director
- √ Mr. Alan Gardner – General Manager √ Mr. Dan Hodem – Operations Manager
- √ Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

Members of the public may address the legislative body, for up to three minutes on any item of interest to the public that is within the subject matter jurisdiction of the legislative body. No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of the legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights.

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Agenda Item 6 was moved to beginning of meeting so minutes could be accepted with current board members.

1. Administer Oath of Office for newly elected Board of Directors
 - a. Karl Hosier
 - b. Richard Kuehn
 - c. Dena Barron
 - d. Margaret Medeiros

Action Taken: Oath was administered to newly elected Board of Directors

2. Discussion and consideration of electing a new President of the Board

Action Taken: Director Richard Kuehn nominated Director Karl Hosier, Director Karl Hosier gracefully declined, Director Judy Heeszal nominated Director Margaret Medeiros, Director Margaret Medeiros accepted nomination. There were no further nominations.

All in favor of Director Margaret Medeiros for President of the Board of Directors:

EYES: MEDEIROS/HEESZEL/BARRON/HOSIER

NOES: KUEHN

3.a.1

3. Discussion and consideration of electing a new Vice President of the Board

Action Taken: President Margaret Medeiros nominated Director Karl Hosier, Director Karl Hosier accepted the nomination. There were no further nominations.

All in favor of Director Karl Hosier for Vice President of the Board of Directors:

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

4. (10:25) Staff Written Operational Reports

- a. Grants
- b. Customer Service
- c. Wastewater Plant Operator
- d. Waste Treatment Plant Operator
- e. Operations Manager
- f. General Manager

5. Financial Reports for review and approval:

- a. November 2015 QB balance sheet and profit & loss statements
- b. Bank account balances, accounts receivable, and check register
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report

Action Taken: (28:40) Motion to accept reports as presented with a note to correct the printing on page 17

BARRON/HEESZEL M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

6. (1:30) Minutes of previous meeting for review and approval

- a. Minutes of Emergency Meeting 11-17-15
- b. Minutes of Regular Meeting 11-19-15
- c. Minutes of Special Meeting 12-01-15
- d. Minutes of Emergency Meeting 12-04-15
- e. Minutes of Special Meeting 12-10-15

Action Taken: (1:57) Motion to accept the minutes as presented

MEDEIROS/KISER

EYES: HUDSON/HEESZEL/BARRON/KISER/MEDEIROS

NOES: NONE

7. Agenda. (Old Business)

- a. **(29:03)** Discussion and consideration of CSA-16 annexation progress

Action Taken: (45:25) Motion to authorize General Manager to offer the land owner at 9940 Harvey Blvd. \$1,000.00 for option to purchase tank site and access easement to tank site along with pertinent infrastructure easement, i.e., water and electrical lines. If the District chooses to exercise the option, the \$1,000.00 will go toward the purchase of tank site.

KUEHN/HOSIER M/S/C

EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN

NOES: NONE

- b. **(57:54)** Review and update on 661 Keys Blvd option

Action Taken: (59:10) Directed General Manager to have everything wrapped up by April 1, 2016, or the District will proceed in a different direction

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3.0.2

- c. (59:45) Discussion and required review of Resolution 15-21 Lift Station #7 State of Emergency

Action Taken: (1:03:21) No Action

- d. (1:34:05) Discussion and consideration of purchasing a third generator

Action Taken: (1:34:05) Motion to purchase a third generator (25kw)
HEESZEL/HOSIER M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL
NOES: BARRON/KUEHN

- e. (1:34:58) Discussion and review of bid price to purchase a Baker Tank

Action Taken: (1:40:59) No Action

8. Agenda (New Business)

- a. (1:41:11) Discussion and consideration of creating a full time General Office Clerk Position

Action Taken: (1:49:30) Motion to create a full time General Office Clerk Position
HEESZEL/BARRON M/S/C
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE

- b. (1:49:58) Discussion and consideration of Resolution 15-23 Emergency Disconnects for LS 1-6, 10,11,12

Action Taken: (1:56:06) Motion to deny Resolution 12-23
BARRON/KUEHN
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE

- c. (1:53:23) Discussion and consideration of dollar amount reached before the District will start using the bridge loan set up for the USDA project

Action Taken: (1:55:12) Motion to transfer from Bridge Loan to District every \$20,000
BARRON/KUEHN
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE

- d. (1:55:28) Discussion and consideration of payment for MC Engineering, Invoice No. 1310, dated 11/30/15, in the amount of \$24,678.57 for the Inflow and Infiltration Report

Action Taken: (1:55:57) Motion to pay items 8 d, e, and f collectively
KUEHN/BARRON
EYES: MEDEIROS/HOSIER/HEESZEL/BARRON/KUEHN
NOES: NONE

- e. Discussion and consideration of payment for MC Engineering, Invoice No. 1316, dated 11/30/15, in the amount of \$7,298.90 for the USDA Wastewater project

Action Taken: Refer to item 8 d

- f. Discussion and consideration of payment for MC Engineering, Invoice No. 1317, dated 11/30/15, in the amount of \$25,161.18 for the Water Distribution Study

Action Taken: Refer to item 8 d

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3.a.3

Closed Session **Time: 6:01 p.m.,**

- a. Discussion and consideration of update of anticipated litigation with Aircon Energy pursuant to Government Code 54956(b)

Action Taken: No Action

Open Session **Time: 6:12 p.m.**

Directors and Committee's Reports and Comments:

Adjournment **Time: 6:12 p.m.**

SIGNED: _____ **ATTESTED TO:** _____
Margaret Medeiros, Board President **Karl Hosier, Vice President**

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3.6

**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

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December 22, 2015

This meeting will be recorded for transcription purposes only.

Call to Order – 11:00 a.m.

Pledge of Allegiance

Board of Directors and Staff Roll Call

- √ Ms. 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. Dan Hodem - Operations Manager
- Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

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1. Agenda. (New Business):

- a. (1:33) Discussion and consideration of bid for installation of bypass and cost of trash pump for Lift Station 7

Action Taken: (20:02) Motion to accept bid from HD Excavating for \$36,730.00, also, to purchase a used trash pump not to exceed \$16,000 and to purchase necessary parts for approx. \$9,000 using the sewer CRP account

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

Closed Session Time: 12:02

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3.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

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December 29, 2015

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Call to Order – 9:00 a.m.

Pledge of Allegiance

Board of Directors and Staff Roll Call

- √ Ms. 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. Dan Hodem - Operations Manager
- √ Mrs. Dianna Mann - Secretary to the Board

Public comment on non-agenda items

Members of the public may address the legislative body, for up to three minutes on any item of interest to the public that is within the subject matter jurisdiction of the legislative body. No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of the legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights.

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1. Agenda. (New Business):

- a. (1:18) Report of PG&E outage on December 24, 2015

Action Taken: (10:40) No Action

- b. (10:44) Discussion and consideration of temporary student help to fill necessary sand bags in preparation of El Nino

Action Taken: (14:00) Motion to waive nepotism clause in Employee Handbook in regards to a minor working under a student permit

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

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3.C.1

Closed Session **Time: 9:14 a.m.**

- a. Discussion and consideration of update of anticipated litigation with Aircon Energy pursuant to Government Code 54956(b)
- b. Discussion and consideration of potential litigation with PG&E pursuant to Government Code 54956(b)

Action Taken: Item a: Board directed General Manager to make an offer to Aircon Energy for settlement.

Item b: No Action

Open Session **Time: 9:29 a.m.**

Directors and Committee's Reports and Comments:

Adjournment **Time: 9:30 a.m.**

SIGNED: _____
Margaret Medeiros, Board President

ATTESTED TO: _____
Karl Hosier, Vice President

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CLOCWD Water Meter Study
Project Schedule

ID	Task Mode	Task Name	Duration	Start	December	January	February	March
1		Initial Meter Data Evaluation	24 days	Tue 12/15/15				
2		Commercial Meter Field Survey	7 days	Mon 1/18/16				
3		Preliminary Field Testing of Comm'l Meters	5 days	Wed 1/27/16				
4		Pull Select Meters for Testing	10 days	Wed 2/3/16				
5		Bench Testing of Comm'l and Residential Meters	5 days	Wed 2/17/16				
6		Test Data Analysis	5 days	Wed 2/24/16				
7		Technology Evaluation	20 days	Wed 1/27/16				
8		Develop Recommended Meter Program	10 days	Wed 2/24/16				

5.6

Task		External Milestone		Manual Summary Rollup	
Split		Inactive Task		Manual Summary	
Milestone		Inactive Milestone		Start-only	
Summary		Inactive Summary		Finish-only	
Project Summary		Manual Task		Deadline	
External Tasks		Duration-only		Progress	

Project: CLOCWD Water Meter St
Date: Mon 1/11/16

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CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 16-01

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

Establishing Authorized Bank Signers on all Bank Accounts

WHEREAS, Clearlake Oaks County Water District Board of Directors requests that WestAmerica Bank remove retired Board of Directors, Iris Hudson and Robert Kiser from all bank accounts and add newly elected Board of Directors, Karl Hosier and Richard Kuehn.

NOW, THEREFORE, BE IT RESOLVED, by the Clearlake Oaks County Water District Board of Directors authorizes the following Directors to execute signature cards for all District's bank accounts:

1. Mary Margaret Medeiros, Board President
2. Karl Hosier, Board Vice President
3. Judith Heeszal, Director
4. Dena Barron, Director
5. Richard Kuehn, Director

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a Regular Meeting thereof held on the 21st day of January, 2016 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Karl Hosier, Vice President

5.d

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 16-02

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

Clarifying the Reporting and Evaluation Relationship of the Operations Manager

WHEREAS, Clearlake Oaks County Water District completely reformatted and revised its Employee Handbook of 2012 by Resolution No. 14-07 on July 17, 2014.

WHEREAS, the Handbook approved on July 17, 2014 removed paragraph No. 2.10 of the 2012 handbook which provided that the Operations Manager's performance review was by the Board.

WHEREAS, paragraph No. 2.O.2 of the July 17, 2014 Handbook captioned "Compensation Review and Merit Increases" provides that the General Manager and Supervisor conduct the performance reviews.

WHEREAS, paragraph No. 2.P which replaced paragraph 2.10 of the 2012 Handbook is a general discussion of the performance appraisal process.

WHEREAS, during 2015, after GM Matt Basset left, there was no permanent GM until Alan Gardner was hired by the Board in October, 2015.

WHEREAS, the Board confirms that the correct reading of the current Employee Handbook is that the General Manager would hire, supervise and evaluate the Operations Manager.

WHEREAS, during the period between permanent General Managers the Board desired to sign a new employment contract between the District and Dan Hodem as Operations Manager, and did so as an Agenda item on September 21 and 28, 2015.

WHEREAS, the contract with Dan Hodem, approved by the Board on September 28, 2015, provided that thereafter Dan Hodem reports to and receives performance reviews from the General Manager.

WHEREAS, there has been a question raised about the reporting and evaluation of the Operations Manager by a member of the Board,

5.d.1

NOW, THEREFORE, BE IT RESOLVED, by the Clearlake Oaks County Water District Board of Directors:

THAT the intent of paragraphs Nos. 2.O.2 and No. 2.P, as reflected in the current Handbook, is that when there is a permanent General Manager in place, the General Manager will hire, supervise and evaluate the Operations Manager,

THAT that the intent of the referenced paragraphs is that the General Manager ultimately hires, evaluates, and supervises all employees.

THAT the September 28, 2015 contract with the Operations Manager is reconfirmed as consistent with the Handbook and its intended interpretation since there was no permanent General Manager in place.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at its regularly scheduled meeting held on the 21st day of January, 2016 by the following vote:

- AYES:**
- NOES:**
- ABSTAIN:**
- ABSENT:**

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Karl Hosier, Vice President

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CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 16-03

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

TO AMEND THE DISTRICT EMPLOYEE HANDBOOK

WHEREAS, Clearlake Oaks County Water District Board of Directors accepts all changes and modifications to the District Employee Handbook as provided herein.

NOW, THEREFORE, BE IT RESOLVED, by the Clearlake Oaks County Water District Board of Directors do hereby approve the provisions of the herein Employee Handbook to become effective immediately.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a Regular Meeting thereof held on the 21st day of January, 2016 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Karl Hosier, Vice President

D. Employment of Relatives

It shall be the policy of the District not to employ a member of the immediate family of an existing District employee, with the exception of a student working under a school permit. "Immediate Family," shall mean: current spouse, domestic partners (opposite or same sex), natural and adopted children, parents, brothers, sisters, grand-parents, grandchildren, fathers and mothers-in-law, sons and daughters-in-law, uncles, aunts, nieces, nephews, and step family. It shall also be the policy of the District not to employ a member of the immediate family of a domestic partner of an existing District employee. It is in the interest of the District to insure that potential conflict of interest or favoritism in employment does not exist.

E. New Employee Orientation

As a new employee, you will be provided a formal orientation that will include: an initial meeting with your manager; a tour of the facility; a meeting with the Financial Officer to review the benefits, office procedures and employee handbook; training as needed for your position (including basic training as outlined in the New Employee Orientation Checklist); and a meeting with each supervisor to learn about their specific departments.

F. Employee Classifications

- **Full-Time Regular Employee**

Defined as an individual hired to work at least 40 hours per week to an existing position. Full-time regular employees are eligible for employee benefits as described later in this handbook.

- **Part-Time Regular Employee**

Defined as employees who are assigned a work schedule of less than 40 hours per week with employment continuing for an indefinite period of time. Part-time regular employees may be eligible for vacation, sick leave, and holiday benefits as described later in this handbook.

- **Temporary Employees**

Defined as employees hired to perform a specific task, or to be employed for a temporary period of time. Temporary employees are not eligible for benefits.

In addition, employees are also classified as Non-Exempt/Hourly, Exempt/Administrative, and Exempt/Executive.

- **Non-Exempt/Hourly Employee**

Defined as an employee who is paid wages for each hour of work performed and who is eligible to receive overtime pay according to State and Federal mandates.