

**CLEARLAKE OAKS COUNTY WATER DISTRICT
AGENDA
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

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.

February 5th, 2015

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

- Ms. Iris Hudson, President Mr. Richard Kuehn, Vice-President
- Mrs. Judy Heeszal, Director Ms. Dena Barron, Director Mr. Robert Kiser, Director

- Mr. Matt Bassett – General Manager Vacant - Operations Manager/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. Agenda. (Old Business):

- a. Discussion and consideration of water & sewer rate committee’s findings and recommendations, in preparation for a prop 218 process

Action Taken: _____

Director’s and Committee’s Reports and Comments:

Adjournment Time: _____

1.a.1

WTR Full Capital

Base Rates	
Recommended Average Yearly Base Rate Per Customer	\$810.73
Recommended Average Monthly Base Rate Per Customer	\$67.56
Recommended Total Yearly Base Rate Revenue	\$1,683,881.90

Total Rates (Base + Estimated Usage)	
Total Water Revenue Needed	\$1,961,694.15
Estimated Water Revenue with Below Rates	\$2,057,228.06

Capital Improve Increase	
	\$ 2.00

Meter Size in Inches	# of connections	Proposed base rate 2015	2016	2017	2018	2019
MHP Dwelling	138.00	\$67.96	\$72.00	\$76.16	\$80.44	\$84.85
Standard Meter	1917.00	\$67.96	\$72.00	\$76.16	\$80.44	\$84.85
	1	\$139.16	\$145.33	\$151.69	\$158.24	\$164.99
	1.5	\$242.57	\$251.84	\$261.40	\$271.24	\$281.38
	2	\$366.65	\$379.65	\$393.04	\$406.83	\$421.03
	3	\$656.36	\$678.05	\$700.39	\$723.40	\$747.10
	4	\$1,070.23	\$1,104.33	\$1,139.46	\$1,175.65	\$1,212.92
	6	\$2,104.77	\$2,169.91	\$2,237.01	\$2,306.12	\$2,377.30

Average Total Monthly Base Rate per Customer	2016	2017	2018	2019
Average Total Monthly Base Rate per Customer	\$70.37	\$74.49	\$78.72	\$83.08
Average Total Yearly Base Rate per Customer	\$844.49	\$893.83	\$944.64	\$996.98
Total # of Connections	2077			
Total Yearly Revenue from Base Rate	\$1,754,008.27	\$1,856,476.52	\$1,962,018.81	\$2,070,727.38
USAGE RATES				
				\$2,182,697.20

Tier	Tier Cap Amount in Cubic Feet	Price per 100/cu feet - 2015	Example Monthly Usage Bill - 2015	2016	2017	2018	2019
1	1500	\$1.30	\$12.17	3%	3%	3%	3%
2	2000	\$1.50	\$12.53	3%	3%	3%	3%
3	3000	\$2.00	\$12.91	3%	3%	3%	3%
3	3000	\$3.00	\$13.29	3%	3%	3%	3%
5(over)	3000	\$4.00	\$13.69	3%	3%	3%	3%

Average Monthly Usage (gallons)	Usage Gallons for under Average	Usage Gallons for Tier 2	Usage Gallons for Tier 3	Percent of Customers Average	Percent of Customers under Tier 1 AVG	Percent of Customers Tier 2	Percent of Customers Tier 3	Estimated Yearly Usage Revenue Customers	2016	2017	2018	2019
7000	4000	15000	22500	58%	36%	4%	2%	\$303,219.79	\$312,316.38	\$321,685.87	\$331,336.45	\$341,276.54
Number of Actual Cust./Tier	1204.66	747.72	41.54	Revenue per Customers/Month	\$14,655.62	\$5,198.05	\$2,249.82	Year	\$12,217	\$6,95	\$27.08	\$47.16
Average Number of Gallons per Cust.	6550			Using the above Customer Percentage	\$24,062.54	\$ 288,750.54						

1.9.2

**Capital Replacement Program
Reserve Calculation**

System Name: Clearlake Oaks County Water District

Date:
 System Number:
 Service Connections:

Enter information only in yellow cells:

Qty	Component	Units Cost	Installed Cost	Existing Reserve	Avg Life Rem.	Annual Reserve	Mon. Res.	Res. Per Cust.
New Project Replacement Program								
1	2015 USDA Primary Projects (P&I included)	\$ 1,788,750.00	\$ 1,788,750.00		40	\$ 44,718.75	\$ 3,726.56	\$ 1.79
1	2015 USDA Alt. Projects (P&I included)	\$ -	\$ -		40	\$ -	\$ -	\$ -
	Subtotal New Project Replacement Program		\$ 1,788,750.00			\$ 44,718.75	\$ 3,726.56	\$ 1.79
Capital Improvement Program								
1	Water Treatment Plant	\$ 6,000,000.00	\$ 6,000,000.00		40	\$ 150,000.00	\$ 12,500.00	\$ 6.02
1	Transmission - Water Mains, Pumps & Tanks	\$ 24,000,000.00	\$ 24,000,000.00		40	\$ 600,000.00	\$ 50,000.00	\$ 24.07
1	Vehicles & Equipment	\$ 740,000.00	\$ 740,000.00		8	\$ 92,500.00	\$ 7,708.33	\$ 3.71
	Subtotal Capital Improvements Program		\$ 30,740,000.00			\$ 842,500.00	\$ 70,208.33	\$ 33.80
	Total Capital Programs		\$ 32,528,750.00			\$ 887,218.75	\$ 73,934.90	\$ 35.60

1.a.3

Budget
Clearlake Oaks

Inflation Factor (%)

3.00%

EXPENSES AND SOURCES OF FUNDS	2014	2015	2016	2017	2018
OPERATIONS AND MAINTENANCE EXPENSES					
Salaries and Benefits	471,102.00	485,235.06	499,792.11	514,785.88	530,229.45
Operation and Maintenance	90,534.00	93,250.02	96,047.52	98,928.95	101,896.81
Power and other utilities	91,381.00	94,122.43	96,946.10	99,854.49	102,850.12
Regulatory fees	17,381.00	17,902.43	18,439.50	18,992.69	19,562.47
Treatment Chemicals	38,541.00	39,697.23	40,888.15	42,114.79	43,378.24
Lab	16,802.00	17,306.06	17,825.24	18,360.00	18,910.80
Chemical Monitoring	-	-	-	-	-
Transportation	12,156.00	12,520.68	12,896.30	13,283.19	13,681.69
Raw Water	35,000.00	36,050.00	37,131.50	38,245.45	39,392.81
Office Supplies	3,662.00	3,771.86	3,885.02	4,001.57	4,121.61
Misc.	26,657.00	27,456.71	28,280.41	29,128.82	30,002.69
Additional O&M for New Project	-	-	-	-	-
Total Operation and Maintenance Expenses:	803,216.00	827,312.48	852,131.85	877,695.81	904,026.68
GENERAL & ADMINISTRATIVE EXPENSES					
Engineering and professional services	29,466.00	30,349.98	31,260.48	32,198.29	33,164.24
Depreciation & Amortization	194,168.00	199,993.04	205,992.83	212,172.62	218,537.79
Insurance	24,156.00	24,880.68	25,627.10	26,395.91	27,187.79
New Project Replacement Program	44,718.75	44,718.75	44,718.75	44,718.75	44,718.75
Capital Improvement Program	842,500.00	842,500.00	842,500.00	842,500.00	842,500.00
Debt Service	87,409.00	90,031.27	92,732.21	95,514.17	98,379.60
O&M Reserves	-	-	-	-	-
Other Reserves	-	-	-	-	-
Miscellaneous	4,477.00	4,611.31	4,749.65	4,892.14	5,038.90
Total General and Administrative Expenses:	1,226,894.75	1,237,085.03	1,247,581.02	1,258,391.89	1,269,527.08
TOTAL EXPENSES (Line 20+ Line 32):	2,030,110.75	2,064,397.51	2,099,712.87	2,136,087.70	2,173,553.76
SOURCE OF FUNDS / REVENUES RECEIVED					
Cash Revenue (Water Rates)	1,126,443.00	2,057,228.06	2,168,792.90	2,283,704.68	2,402,063.83
Depreciation Reserves	-	-	-	-	-
Fees and Services	-	-	-	-	-
Hook-up Charges	-	-	-	-	-
Other Fund Sources: Interest, etc.	99,712.00	102,703.36	105,784.46	108,957.99	112,226.73
Withdrawal from CIP or other reserves	-	-	-	-	-
TOTAL REVENUE (Lines 37 through 42):	1,226,155.00	2,159,931.42	2,274,577.36	2,392,662.68	2,514,290.56
NET LOSS OR GAIN	(803,955.75)	95,533.91	174,864.49	256,574.98	340,736.79
NET CASH FLOW (Contribution to Reserves)	83,263.00	982,752.66	1,062,083.24	1,143,793.73	1,227,955.54

Fixed vs Variable Expenses

	2015 Data	% Fixed	\$ Fixed	\$ Variable
OPERATIONS & MAINTENANCE EXPENSES				
Salaries and Benefits	\$485,235.06	80%	\$388,188	\$97,047
Operation and Maintenance	\$93,250.02	70%	\$65,275	\$27,975
Power and other utilities	\$94,122.43	70%	\$65,886	\$28,237
Regulatory fee's	\$17,902.43	70%	\$12,532	\$5,371
Treatment Chemicals	\$39,697.23	10%	\$3,970	\$35,728
Lab	\$17,306.06	20%	\$3,461	\$13,845
Chemical Monitoring	\$0.00	0%	\$0	\$0
Transporation	\$12,520.68	30%	\$3,756	\$8,764
Raw Water	\$36,050.00	0%	\$0	\$36,050
Office Supplies	\$3,771.86	30%	\$1,132	\$2,640
Misc.	\$27,456.71	30%	\$8,237	\$19,220
Additional O&M for New Project	\$0.00	0%	\$0	\$0
Total Operation and Maintenance Expenses:	\$827,312.48		\$552,436	\$274,876

GENERAL & ADMINISTRATIVE EXPENSES				
Engineering and professional services	\$30,349.98	50%	\$15,175	\$15,175
Depreciation & Amortization	\$199,993.04	100%	\$199,993	\$0
Insurance	\$24,880.68	100%	\$24,881	\$0
New Project Replacement Program	\$44,718.75	100%	\$44,719	\$0
Capital Improvement Program	\$842,500.00	100%	\$842,500	\$0
Debt Service	\$90,031.27	100%	\$90,031	\$0
O&M Reserves	\$0.00	0%	\$0	\$0
Other Reserves	\$0.00	0%	\$0	\$0
Miscellaneous	\$4,611.31	50%	\$2,306	\$2,306
Total General and Administrative Expenses:	\$1,237,085.03		\$1,219,604.39	\$17,480.65

Total All Expenses	\$2,064,397.51		\$1,772,040.56	\$292,356.95
Expense amount needed to be funded by rate revenue	\$1,961,694.15		\$1,683,881.90	\$277,812.25
Fixed-Variable as % of all Expenses			85.84%	14.16%

L.a.5

Base Rates	
Recommended Average Yearly Base Rate Per Customer	\$453.63
Recommended Average Monthly Base Rate Per Customer	\$37.80
Recommended Total Yearly Base Rate Revenue	\$942,181.16

Total Rates (Base + Estimated Usage)	
Total Water Revenue Needed	\$1,211,694.15
Estimated Water Revenue with Below Rates	\$1,307,228.06

Capital Improve Increase	
	\$ 200

Meter Size in Inches	# of connections	Proposed base rate 2015	2016	2017	2018	2019
MHP Dwelling	138,00	\$37.87	\$41.00	\$44.23	\$47.56	\$50.99
Standard Meter	1917,00	\$37.87	\$41.00	\$44.23	\$47.56	\$50.99
1	9,00	\$109.07	\$114.34	\$119.77	\$125.36	\$131.12
1.5	4,00	\$112.48	\$220.85	\$229.48	\$238.36	\$247.51
2	7,00	\$336.56	\$348.65	\$361.11	\$373.95	\$387.16
3	1,00	\$626.27	\$647.05	\$668.47	\$690.52	\$713.23
4	1,00	\$1,040.14	\$1,073.34	\$1,107.54	\$1,142.77	\$1,179.05
6	0,00	\$2,074.68	\$2,138.92	\$2,205.08	\$2,273.24	\$2,343.43

Average Total Monthly Base Rate per Customer \$40.28
 Average Total Yearly Base Rate per Customer \$483.39
 Total # of Connections 2077
 Total Yearly Revenue from Base Rate \$1,004,008.27
 US&GE RATES

Tier	Tier Cap Amount in Cubic Feet	Price per 100/cu feet - 2015	Example Monthly Usage Bill - 2015	2016	2017	2018	2019
1	1500	\$1.30	\$12.17	3%	3%	3%	3%
2	2000	\$1.50		\$12.53	\$12.91	\$13.29	\$13.69
3	3000	\$2.00					
3	3000	\$3.00					
5(over)	3000	\$4.00					

Recommended Yearly Usage Revenue	2016	2017	2018	2019
\$269,512.99	\$303,219.79	\$312,316.38	\$321,685.87	\$331,336.45
				\$341,276.54

Average Monthly Usage (gallons)	7000
Usage Gallons for under Average	4000
Usage Gallons for Tier 2	15000
Usage Gallons for Tier 3	22500

Percent of Customers Average	58%
Percent of Customers under Tier 1 AVG	36%
Percent of Customers Tier 2	4%
Percent of Customers Tier 3	2%

Average Number of Gallons per Cust.	6550
Using the above Customer Percentage	

Number of Actual Cust./Tier	Revenue per Customers/Month	Year	Tier Avg/Month
1204.66	\$14,655.62		\$12.17
747.72	\$5,198.05		\$6.95
83.08	\$2,249.82		\$27.08
41.54	\$1,959.04		\$47.16
	\$24,062.54	\$	288,750.54

WTR Minimal Capital

1.9.6

**Capital Replacement Program
Reserve Calculation**

System Name: Clearlake Oaks County Water District

Date:
 System Number:
 Service Connections:

Enter information only in yellow cells:

Qty	Component	Units Cost	Installed Cost	Existing Reserve	Avg Life Rem.	Annual Reserve	Mon. Res.	Res. Per Cust.
New Project Replacement Program								
1	2015 USDA Primary Projects (P&I included)	\$ 1,788,750.00	\$ 1,788,750.00		40	\$ 44,718.75	\$ 3,726.56	\$ 1.79
1	2015 USDA Alt. Projects (P&I included)	\$ -	\$ -		40	\$ -	\$ -	\$ -
	Subtotal New Project Replacement Program		\$ 1,788,750.00			\$ 44,718.75	\$ 3,726.56	\$ 1.79
Capital Improvement Program								
1	Water Treatment Plant	\$ 6,000,000.00	\$ 6,000,000.00		40	\$ -	\$ -	\$ -
1	Transmission - Water Mains, Pumps & Tanks	\$ 24,000,000.00	\$ 24,000,000.00		40	\$ -	\$ -	\$ -
1	Vehicles & Equipment	\$ 740,000.00	\$ 740,000.00		8	\$ 92,500.00	\$ 7,708.33	\$ 3.71
	Subtotal Capital Improvements Program		\$ 30,740,000.00			\$ 92,500.00	\$ 7,708.33	\$ 3.71
	Total Capital Programs		\$ 32,528,750.00			\$ 137,218.75	\$ 11,434.90	\$ 5.51

1.9.7

Budget
Clearlake Oaks

Inflation Factor (%) 3.00%

EXPENSES AND SOURCES OF FUNDS		2014	2015	2016	2017	2018
OPERATIONS AND MAINTENANCE EXPENSES						
Salaries and Benefits	471,102.00	485,235.06	499,792.11	514,785.88	530,229.45	
Operation and Maintenance	90,534.00	93,250.02	96,047.52	98,928.95	101,896.81	
Power and other utilities	91,381.00	94,122.43	96,946.10	99,854.49	102,850.12	
Regulatory fee's	17,381.00	17,902.43	18,439.50	18,992.69	19,562.47	
Treatment Chemicals	38,541.00	39,697.23	40,888.15	42,114.79	43,378.24	
Lab	16,802.00	17,306.06	17,825.24	18,360.00	18,910.80	
Chemical Monitoring	-	-	-	-	-	
Transporation	12,156.00	12,520.68	12,896.30	13,283.19	13,681.69	
Raw Water	35,000.00	36,050.00	37,131.50	38,245.45	39,392.81	
Office Supplies	3,662.00	3,771.86	3,885.02	4,001.57	4,121.61	
Misc.	26,657.00	27,456.71	28,280.41	29,128.82	30,002.69	
Additional O&M for New Project	-	-	-	-	-	
Total Operation and Maintenance Expenses:	803,216.00	827,312.48	852,131.85	877,695.81	904,026.68	
GENERAL & ADMINISTRATIVE EXPENSES						
Engineering and professional services	29,466.00	30,349.98	31,260.48	32,198.29	33,164.24	
Depreciation & Amortization	194,168.00	199,993.04	205,992.83	212,172.62	218,537.79	
Insurance	24,156.00	24,880.68	25,627.10	26,395.91	27,187.79	
New Project Replacement Program	44,718.75	44,718.75	44,718.75	44,718.75	44,718.75	
Capital Improvement Program	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00	
Debt Service	87,409.00	90,031.27	92,732.21	95,514.17	98,379.60	
O&M Reserves	-	-	-	-	-	
Other Reserves	-	-	-	-	-	
Miscellaneous	4,477.00	4,611.31	4,749.65	4,892.14	5,038.90	
Total General and Administrative Expenses:	476,894.75	487,085.03	497,581.02	508,391.89	519,527.08	
TOTAL EXPENSES (line 20+ line 32):	1,280,110.75	1,314,397.51	1,349,712.87	1,386,087.70	1,423,553.76	
SOURCE OF FUNDS / REVENUES RECEIVED						
Cash Revenue (Water Rates)	1,126,443.00	1,307,228.06	1,396,292.90	1,488,029.68	1,582,518.58	
Depreciation Reserves	-	-	-	-	-	
Fees and Services	-	-	-	-	-	
Hook-up Charges	-	-	-	-	-	
Other Fund Sources: Interest, etc.	99,712.00	102,703.36	105,784.46	108,957.99	112,226.73	
Withdrawal from CIP or other reserves	-	-	-	-	-	
TOTAL REVENUE (lines 37 through 42):	1,226,155.00	1,409,931.42	1,502,077.36	1,596,987.68	1,694,745.31	
NET LOSS OR GAIN	(53,955.75)	95,533.91	152,364.49	210,899.98	271,191.54	
NET CASH FLOW (Contribution to Reserves)	83,263.00	232,752.66	289,583.24	348,118.73	408,410.29	

1.9.8

Fixed vs Variable Expenses

	2015 Data	% Fixed	\$ Fixed	\$ Variable
OPERATIONS & MAINTENANCE EXPENSES				
Salaries and Benefits	\$485,235.06	80%	\$388,188	\$97,047
Operation and Maintenance	\$93,250.02	70%	\$65,275	\$27,975
Power and other utilities	\$94,122.43	70%	\$65,886	\$28,237
Regulatory fee's	\$17,902.43	70%	\$12,532	\$5,371
Treatment Chemicals	\$39,697.23	10%	\$3,970	\$35,728
Lab	\$17,306.06	20%	\$3,461	\$13,845
Chemical Monitoring	\$0.00	0%	\$0	\$0
Transporation	\$12,520.68	30%	\$3,756	\$8,764
Raw Water	\$36,050.00	0%	\$0	\$36,050
Office Supplies	\$3,771.86	30%	\$1,132	\$2,640
Misc.	\$27,456.71	30%	\$8,237	\$19,220
Additional O&M for New Project	\$0.00	0%	\$0	\$0
Total Operation and Maintenance Expenses:	\$827,312.48		\$552,436	\$274,876

GENERAL & ADMINISTRATIVE EXPENSES				
Engineering and professional services	\$30,349.98	50%	\$15,175	\$15,175
Depreciation & Amortization	\$199,993.04	100%	\$199,993	\$0
Insurance	\$24,880.68	100%	\$24,881	\$0
New Project Replacement Program	\$44,718.75	100%	\$44,719	\$0
Capital Improvement Program	\$92,500.00	100%	\$92,500	\$0
Debt Service	\$90,031.27	100%	\$90,031	\$0
O&M Reserves	\$0.00	0%	\$0	\$0
Other Reserves	\$0.00	0%	\$0	\$0
Miscellaneous	\$4,611.31	50%	\$2,306	\$2,306
Total General and Administrative Expenses:	\$487,085.03		\$469,604.39	\$17,480.65

Total All Expenses	\$1,314,397.51		\$1,022,040.56	\$292,356.95
Expense amount needed to be funded by rate revenue	\$1,211,694.15		\$942,181.16	\$269,512.99
Fixed-Variable as % of all Expenses			77.76%	22.24%

Water Base Rates

Res	Old	New
All	32.36	37.87

Comm	Old	New
5/8"	41.35	47.37
3/4"	62.07	71.10
1"	103.56	118.63
1 1/2"	206.97	237.08
2"	331.05	379.22
3"	620.76	711.08
4"	1034.63	1,185.17
6"	2069.17	2,370.23

1 a.10

Sewer Rates

SWR Full Capital

Needed Revenue=	\$1,865,890.67	1,894,080.74	1,923,116.51	1,953,023.35
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Proposed monthly rates are existing plus Exhibit 1 Cost

Dwelling Designation	Dwelling Type	Number of Dwellings	Proposed 2015 Monthly Rates	Current Monthly Charge	Proposed Rate Revenue	Inflation Rates			
						Capital Improvement Increase	2016	2017	2018
Residential	Single Family	1581	\$84.66	\$45.93	\$133,844.48	\$89.20	\$93.87	\$98.69	
Residential	Multi Family	90	\$84.66	\$45.93	\$7,619.23	\$89.20	\$93.87	\$98.69	
Residential	Mobilehome SFD	138	\$76.38	\$37.65	\$10,540.18	\$80.67	\$85.09	\$89.64	
Commercial	School	208	1.72	1.48	\$357.76	\$3.77	\$5.88	\$8.06	
Commercial	RV/Campsite	9	\$52.11	\$13.38	\$468.97	\$55.67	\$59.34	\$63.12	
Commercial	Hotel/Motel	77	\$60.44	\$21.71	\$4,653.74	\$64.25	\$68.18	\$72.22	
Commercial	Laundromat	15	\$68.46	\$29.73	\$1,026.87	\$72.51	\$76.69	\$80.99	
Commercial	Church	2	\$84.66	\$45.93	\$169.32	\$89.20	\$93.87	\$98.69	
Commercial	Service/Gas Station	3	\$68.46	\$29.73	\$205.37	\$72.51	\$76.69	\$80.99	
Commercial	Beauty/Barber Shop	1	\$84.66	\$45.93	\$84.66	\$89.20	\$93.87	\$98.69	
Commercial	Restaurant	6	\$107.86	\$69.13	\$647.15	\$113.09	\$118.49	\$124.04	
Commercial	Restaurant w/Bar	4	\$155.87	\$117.14	\$623.47	\$162.54	\$169.42	\$176.50	
Commercial	Bar	1	\$105.56	\$66.83	\$105.56	\$110.72	\$116.05	\$121.53	
Commercial	Bar w/Kitchen/Food Service	0	\$103.40	\$64.67	\$0.00	\$108.50	\$113.76	\$119.17	
Commercial	Service Club	0	\$84.66	\$45.93	\$0.00	\$89.20	\$93.87	\$98.69	
Commercial	Service Club w/Kitchen/Food Service	6	\$103.40	\$64.67	\$620.39	\$108.50	\$113.76	\$119.17	
Commercial	Commercial Office Space	56	\$84.66	\$45.93	\$4,740.85	\$89.20	\$93.87	\$98.69	
Commercial	Community Beach	4	\$84.66	\$45.93	\$338.63	\$89.20	\$93.87	\$98.69	
Commercial	Fire Protection District	0	\$84.66	\$45.93	\$0.00	\$89.20	\$93.87	\$98.69	

1993

\$166,046.64

Total Yearly Revenue Generated=	\$1,992,559.67	\$2,052,336.46	\$2,113,906.55	\$2,177,323.75
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1.9.11

Capital Replacement Program
Reserve Calculation
Sewer
 System Name: Clearlake Oaks County Water District

Date:
 System Number:
 Service Connections:

Enter information only in yellow cells:

Qty	Component	Units Cost	Installed Cost	Existing Reserve	Avg Life Rem.	Annual Reserve	Mon. Res.	Res. Per Cust.
Capital Replacement Program								
4	PC Computers	\$ 2,000.00	\$ 8,000.00		5	\$ 1,600.00	\$ 133.33	\$ 0.07
1	HACH Analyzer	\$ 2,500.00	\$ 2,500.00		10	\$ 250.00	\$ 20.83	\$ 0.01
1	HACH HQ 40 Probe	\$ 1,500.00	\$ 1,500.00		10	\$ 150.00	\$ 12.50	\$ 0.01
1	Scale	\$ 800.00	\$ 800.00		15	\$ 53.33	\$ 4.44	\$ 0.00
1	DO Meter	\$ 1,000.00	\$ 1,000.00		10	\$ 100.00	\$ 8.33	\$ 0.00
1	Pocket C12 Meter	\$ 1,000.00	\$ 1,000.00		10	\$ 100.00	\$ 8.33	\$ 0.00
1	HACH COD Reactor	\$ 2,500.00	\$ 2,500.00		10	\$ 250.00	\$ 20.83	\$ 0.01
1	Muffle Furnace	\$ 5,000.00	\$ 5,000.00		15	\$ 333.33	\$ 27.78	\$ 0.01
1	Honda 2500 Generator	\$ 1,000.00	\$ 1,000.00		10	\$ 100.00	\$ 8.33	\$ 0.00
3	LMI Metering Pumps	\$ 1,200.00	\$ 3,600.00		15	\$ 240.00	\$ 20.00	\$ 0.01
20	Submersible Pumps	\$ 5,000.00	\$ 100,000.00		10	\$ 10,000.00	\$ 833.33	\$ 0.42
6	PC Computers	\$ 2,000.00	\$ 12,000.00		5	\$ 2,400.00	\$ 200.00	\$ 0.10
15	PLCs	\$ 5,000.00	\$ 75,000.00		15	\$ 5,000.00	\$ 416.67	\$ 0.21
1	Server	\$ 2,500.00	\$ 2,500.00		5	\$ 500.00	\$ 41.67	\$ 0.02
12	Handheld Radios	\$ 400.00	\$ 4,800.00		10	\$ 480.00	\$ 40.00	\$ 0.02
3	Tremble Units	\$ 5,000.00	\$ 15,000.00		10	\$ 1,500.00	\$ 125.00	\$ 0.06
2	Laptop Computer	\$ 2,000.00	\$ 4,000.00		5	\$ 800.00	\$ 66.67	\$ 0.03
1	Vehicle	\$ 15,000.00	\$ 15,000.00		8	\$ 1,875.00	\$ 156.25	\$ 0.08
2	Safety Harness	\$ 700.00	\$ 1,400.00		5	\$ 280.00	\$ 23.33	\$ 0.01
1	Portable Pump	\$ 2,000.00	\$ 2,000.00		10	\$ 200.00	\$ 16.67	\$ 0.01
1	Vector Truck	\$ 30,000.00	\$ 30,000.00		15	\$ 2,000.00	\$ 166.67	\$ 0.08
1	CCTV Equipment	\$ 20,000.00	\$ 20,000.00		10	\$ 2,000.00	\$ 166.67	\$ 0.08
1	Dump Truck	\$ 30,000.00	\$ 30,000.00		15	\$ 2,000.00	\$ 166.67	\$ 0.08
1	Backhoe	\$ 30,000.00	\$ 30,000.00		15	\$ 2,000.00	\$ 166.67	\$ 0.08
1	Current Infrastructure Replacement Cost	\$ 30,000,000.00	\$ 30,000,000.00		40	\$ 750,000.00	\$ 62,500.00	\$ 31.36
	Subtotal New Capital Replacement Program		\$ 30,368,600.00			\$ 784,211.67	\$ 65,350.97	\$ 37.79
New Project Program								
1	Wastewater System Improvement Loan Payment	\$ 5,164,000.00	\$ 5,164,000.00		40	\$ 129,100.00	\$ 10,758.33	\$ 5.40
1	Reserve Account	\$ 516,400.00	\$ 516,400.00		40	\$ 12,910.00	\$ 1,075.83	\$ 0.54
	Subtotal New Project Program		\$ 5,680,400.00			\$ 142,010.00	\$ 11,834.17	\$ 5.94
	Total Capital Programs		\$ 36,049,000.00			\$ 926,221.67	\$ 77,185.14	\$ 38.73

1.9.12

Budget
 Clearlake Oaks
 Sewer
 Inflation Factor (%) 3.00%

EXPENSES AND SOURCES OF FUNDS	2014	2015	2016	2017	2018
OPERATIONS AND MAINTENANCE EXPENSES					
Salaries and Benefits	578,247.00	595,594.41	613,462.24	631,866.11	650,822.09
Equipment - Field	5,750.00	5,922.50	6,100.18	6,283.18	6,471.68
Fuel and Oil	12,000.00	12,360.00	12,730.80	13,112.72	13,506.11
Insurance	38,500.00	39,655.00	40,844.65	42,069.99	43,332.09
Interest	6,150.00	6,334.50	6,524.54	6,720.27	6,921.88
Lab	20,500.00	21,115.00	21,748.45	22,400.90	23,072.93
Millage Reimbursement	2,250.00	2,317.50	2,387.03	2,458.64	2,532.39
Small Tools and Instruments	3,250.00	3,347.50	3,447.93	3,551.36	3,657.90
Travel	49,000.00	50,470.00	51,984.10	53,543.62	55,149.93
Utilities	3,250.00	3,347.50	3,447.93	3,551.36	3,657.90
R & R Building & Grounds	78,800.00	81,164.00	83,598.92	86,106.89	88,690.09
R & R Damage Claims	21,500.00	22,145.00	22,809.35	23,493.63	24,198.44
R & R Mains/Services Lines	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54
Waste Disposal	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63
Total Operation and Maintenance Expenses:	69,313.00	71,992.39	73,534.16	75,740.19	78,012.39
	908,510.00	935,765.30	963,838.26	992,753.41	1,022,536.01

GENERAL & ADMINISTRATIVE EXPENSES	2014	2015	2016	2017	2018
Advertising	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26
Bank Fees	2,000.00	2,060.00	2,121.80	2,185.45	2,251.02
Communications and Internet	4,500.00	4,635.00	4,774.05	4,917.27	5,064.79
Board Expense	-	-	-	-	-
Equipment - Office	6,250.00	6,437.50	6,630.63	6,829.54	7,034.43
Memberships and Subscriptions	22,240.00	22,907.20	23,594.42	24,302.25	25,031.32
Postage and Shipping	6,650.00	6,849.50	7,054.99	7,266.63	7,484.63
Professional Services	17,150.00	17,664.50	18,194.44	18,740.27	19,302.48
Rents	5,700.00	5,871.00	6,047.13	6,228.54	6,415.40
Safety and Security	11,300.00	11,639.00	11,988.17	12,347.82	12,718.25
Supplies - Clothing & Persons	2,750.00	2,832.50	2,917.48	3,005.00	3,095.15
Supplies - Office	5,200.00	5,356.00	5,516.68	5,682.18	5,852.65
Supplies - Other	1,600.00	1,648.00	1,697.44	1,748.36	1,800.81
Taxes - Licenses	2,500.00	2,575.00	2,652.25	2,731.82	2,813.77
Training	6,000.00	6,180.00	6,365.40	6,556.36	6,753.05
Miscellaneous	9,250.00	9,527.50	9,813.33	10,107.72	10,410.96
Capital Replacement Program	784,211.67	784,211.67	784,211.67	784,211.67	784,211.67
New Project Program	142,010.00	142,010.00	142,010.00	142,010.00	142,010.00
Total General and Administrative Expenses:	1,030,811.67	1,033,949.37	1,037,181.20	1,040,509.98	1,043,938.63
TOTAL EXPENSES (Line 20+ Line 32):	1,939,321.67	1,969,714.67	2,001,019.46	2,033,263.39	2,066,474.64

SOURCE OF FUNDS / REVENUES RECEIVED	2014	2015	2016	2017	2018
Cash Revenue (Water Rates)	915,000.00	1,992,559.67	2,052,336.46	2,113,906.55	2,177,323.75
Client Reg. Pmt	-	-	-	-	-
Connection Fees	-	-	-	-	-
Penalty and Interest	15,300.00	15,759.00	16,231.77	16,718.72	17,220.28
Misc.	20,500.00	21,115.00	21,748.45	22,400.90	23,072.93
Other - non s/w revenue	65,000.00	66,950.00	68,958.50	71,027.26	73,158.07
TOTAL REVENUE (Lines 37 through 42):	1,015,800.00	2,096,383.67	2,159,275.18	2,224,053.43	2,290,775.03
NET LOSS OR GAIN	(923,521.67)	126,669.00	158,255.72	190,790.04	224,300.39
NET CASH FLOW (Contribution to Reserves)	2,700.00	1,052,890.67	1,084,477.39	1,117,011.71	1,150,522.06

1.9.13

Fixed vs Variable Expenses

	2015 Data	% Fixed	\$ Fixed	\$ Variable
OPERATIONS & MAINTENANCE EXPENSES				
Salaries and Benefits	\$595,594.41	100%	\$595,594	\$0
Equipment - Field	\$5,922.50	100%	\$5,923	\$0
Fuel and Oil	\$12,360.00	100%	\$12,360	\$0
Insurance	\$39,655.00	100%	\$39,655	\$0
Interest	\$6,334.50	100%	\$6,335	\$0
Lab	\$21,115.00	100%	\$21,115	\$0
Milage Reimbursement	\$2,317.50	100%	\$2,318	\$0
Small Tools and Instruments	\$3,347.50	100%	\$3,348	\$0
Supplies - Operating	\$50,470.00	100%	\$50,470	\$0
Travel	\$3,347.50	100%	\$3,348	\$0
Utilities	\$81,164.00	100%	\$81,164	\$0
R & R Building & Grounds	\$22,145.00	100%	\$22,145	\$0
R & R Damage Claims	\$5,150.00	100%	\$5,150	\$0
R & R Mains/Services Lines	\$15,450.00	100%	\$15,450	\$0
Waste Disposal	\$71,392.39	100%	\$71,392	\$0
Total Operation and Maintenance Expenses:	\$935,765.30		\$935,765	\$0
GENERAL & ADMINISTRATIVE EXPENSES				
Advertising	\$1,545.00	100%	\$1,545	\$0
Bank Fees	\$2,060.00	100%	\$2,060	\$0
Communications and Internet	\$4,635.00	100%	\$4,635	\$0
Board Expense	\$0.00	100%	\$0	\$0
Equipment - Office	\$6,437.50	100%	\$6,438	\$0
Memberships and Subscriptions	\$22,907.20	100%	\$22,907	\$0
Postage and Shipping	\$6,849.50	100%	\$6,850	\$0
Professional Services	\$17,664.50	100%	\$17,665	\$0
Rents	\$5,871.00	100%	\$5,871	\$0
Safety and Security	\$11,639.00	100%	\$11,639	\$0
Supplies - Clothing & Persons	\$2,832.50	100%	\$2,833	\$0
Supplies - Office	\$5,356.00	100%	\$5,356	\$0
Supplies - Other	\$1,648.00	100%	\$1,648	\$0
Taxes - Licenses	\$2,575.00	100%	\$2,575	\$0
Training	\$6,180.00	100%	\$6,180	\$0
Miscellaneous	\$9,527.50	100%	\$9,528	\$0
Capital Replacement Program	\$784,211.67	100%	\$784,212	\$0
New Project Program	\$142,010.00	100%	\$142,010	\$0
Total General and Administrative Expenses:	\$1,033,949.37		\$1,033,949.37	\$0.00
Total All Expenses				
Expense amount needed to be funded by rate revenue	\$1,969,714.67		\$1,969,714.67	\$0.00
Fixed-Variable as % of all Expenses	\$1,865,890.67		\$1,865,890.67	\$0.00
			100.00%	0.00%

1.9.14

SUR Minimal Capital

Sewer Rate Study

Revenue=	\$1,115,890.67	1,144,081	1,173,117	1,203,023
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Inflation Rates	3%	2.00	3%	2.00
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Proposed monthly rates are existing plus Ex Capital Improvement Increase \$ 2.00

Dwelling Designation	Dwelling Type	# Dwellings	Proposed 2015 Monthly Rates	Current Monthly Charge	Proposed Rate Revenue	2016	2017	2018
Residential	Single Family	1581	\$53.30	\$45.93	\$84,264.71	\$56.90	\$60.60	\$64.42
Residential	Multi Family	90	\$53.30	\$45.93	\$4,796.85	\$56.90	\$60.60	\$64.42
Residential	Mobilehome SFD	138	\$45.02	\$37.65	\$6,212.53	\$48.37	\$51.82	\$55.37
Commercial	School	208	1.72	1.48	\$357.76	\$3.77	\$5.88	\$8.06
Commercial	RV/Campsite	9	\$20.75	\$13.38	\$186.74	\$23.37	\$26.07	\$28.85
Commercial	Hotel/Motel	77	\$29.08	\$21.71	\$2,239.03	\$31.95	\$34.91	\$37.96
Commercial	Laundromat	15	\$37.10	\$29.73	\$556.48	\$40.21	\$43.42	\$46.72
Commercial	Church	2	\$53.30	\$45.93	\$106.60	\$56.90	\$60.60	\$64.42
Commercial	Service/Gas Station	3	\$37.10	\$29.73	\$111.30	\$40.21	\$43.42	\$46.72
Commercial	Beauty/Barber Shop	1	\$53.30	\$45.93	\$53.30	\$56.90	\$60.60	\$64.42
Commercial	Restaurant	6	\$76.50	\$69.13	\$458.99	\$80.79	\$85.22	\$89.77
Commercial	Restaurant w/Bar	4	\$124.51	\$117.14	\$498.03	\$130.24	\$136.15	\$142.24
Commercial	Bar	1	\$74.20	\$66.83	\$74.20	\$78.42	\$82.78	\$87.26
Commercial	Bar w/Kitchen/Food Service	0	\$72.04	\$64.67	\$0.00	\$76.20	\$80.49	\$84.90
Commercial	Service Club	0	\$53.30	\$45.93	\$0.00	\$56.90	\$60.60	\$64.42
Commercial	Service Club w/Kitchen/Food S	6	\$72.04	\$64.67	\$432.23	\$76.20	\$80.49	\$84.90
Commercial	Commercial Office Space	56	\$53.30	\$45.93	\$2,984.71	\$56.90	\$60.60	\$64.42
Commercial	Community Beach	4	\$53.30	\$45.93	\$213.19	\$56.90	\$60.60	\$64.42
Commercial	Fire Protection District	0	\$53.30	\$45.93	\$0.00	\$56.90	\$60.60	\$64.42
		1993			\$103,546.64			

Total Yearly Revenue Generated=	\$1,242,559.67	\$1,279,836	\$1,318,232	\$1,357,778
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1.9.15

Capital Replacement Program
Reserve Calculation
Sewer
 System Name: Clearlake Oaks County Water District
 System Number:
 Service Connections: \$ 1,993
 Date:
 Enter information only in yellow cells:

Qty	Component	Units Cost	Installed Cost	Avg Life Rem.	Annual Reserve	Mon. Res.	Res. Per Cust.
Capital Replacement Program							
4	PC Computers	\$ 2,000	\$ 8,000	5	\$ 1,600	\$ 133	\$ 0.07
1	HACH Analyzer	\$ 2,500	\$ 2,500	10	\$ 250	\$ 21	\$ 0.01
1	HACH HQ 40 Probe	\$ 1,500	\$ 1,500	10	\$ 150	\$ 13	\$ 0.01
1	Scale	\$ 800	\$ 800	15	\$ 53	\$ 4	\$ 0.00
1	DO Meter	\$ 1,000	\$ 1,000	10	\$ 100	\$ 8	\$ 0.00
1	Pocket C12 Meter	\$ 1,000	\$ 1,000	10	\$ 100	\$ 8	\$ 0.00
1	HACH COD Reactor	\$ 2,500	\$ 2,500	10	\$ 250	\$ 21	\$ 0.01
1	Muffle Furnace	\$ 5,000	\$ 5,000	15	\$ 333	\$ 28	\$ 0.01
1	Honda 2500 Generator	\$ 1,000	\$ 1,000	10	\$ 100	\$ 8	\$ 0.00
3	LMI Metering Pumps	\$ 1,200	\$ 3,600	15	\$ 240	\$ 20	\$ 0.01
20	Submersible Pumps	\$ 5,000	\$ 100,000	10	\$ 10,000	\$ 833	\$ 0.42
6	PC Computers	\$ 2,000	\$ 12,000	5	\$ 2,400	\$ 200	\$ 0.10
15	PLC's	\$ 5,000	\$ 75,000	15	\$ 5,000	\$ 417	\$ 0.21
1	Server	\$ 2,500	\$ 2,500	5	\$ 500	\$ 42	\$ 0.02
12	Handheld Radios	\$ 400	\$ 4,800	10	\$ 480	\$ 40	\$ 0.02
3	Tremble Units	\$ 5,000	\$ 15,000	10	\$ 1,500	\$ 125	\$ 0.06
2	Laptop Computer	\$ 2,000	\$ 4,000	5	\$ 800	\$ 67	\$ 0.03
1	Vehicle	\$ 15,000	\$ 15,000	8	\$ 1,875	\$ 156	\$ 0.08
2	Safety Harness	\$ 700	\$ 1,400	5	\$ 280	\$ 23	\$ 0.01
1	Portable Pump	\$ 2,000	\$ 2,000	10	\$ 200	\$ 17	\$ 0.01
1	Vector Truck	\$ 30,000	\$ 30,000	15	\$ 2,000	\$ 167	\$ 0.08
1	CCTV Equipment	\$ 20,000	\$ 20,000	10	\$ 2,000	\$ 167	\$ 0.08
1	Dump Truck	\$ 30,000	\$ 30,000	15	\$ 2,000	\$ 167	\$ 0.08
1	Backhoe	\$ 30,000	\$ 30,000	15	\$ 2,000	\$ 167	\$ 0.08
1	Current Infrastructure Replacement Cost	\$ 30,000,000	\$ 30,000,000	50	\$ -	\$ -	\$ -
	Subtotal New Capital Replacement Program		\$ 30,368,600		\$ 34,212	\$ 2,851	\$ 1.43
New Project Program							
1	Wastewater System Improvement Loan Payr	\$ 5,164,000	\$ 5,164,000	40	\$ 129,100	\$ 10,758	\$ 5.40
1	Reserve Account	\$ 516,400	\$ 516,400	40	\$ 12,910	\$ 1,076	\$ 0.54
	Subtotal New Project Program		\$ 5,680,400		\$ 142,010	\$ 11,834	\$ 5.94
	Total Capital Programs		\$ 36,049,000		\$ 176,222	\$ 14,685	\$ 7.37

19.16

Budget
Clearlake Oaks
Sewer
Inflation Factor (%) 3.00%

	2014	2015	2016	2017	2018
EXPENSES AND SOURCES OF FUNDS					
OPERATIONS AND MAINTENANCE EXPENSES					
Salaries and Benefits	578,247.00	595,594.41	613,462.24	631,866.11	650,822.09
Equipment - Field	5,750.00	5,922.50	6,100.18	6,283.18	6,471.68
Fuel and Oil	12,000.00	12,360.00	12,730.80	13,112.72	13,506.11
Insurance	38,500.00	39,655.00	40,844.65	42,069.99	43,392.09
Interest	6,150.00	6,334.50	6,524.54	6,720.27	6,921.88
Lab	20,500.00	21,115.00	21,748.45	22,400.90	23,072.93
Millage Reimbursement	2,250.00	2,317.50	2,387.03	2,458.64	2,532.39
Small Tools and Instruments	3,250.00	3,347.50	3,447.93	3,551.36	3,657.90
Supplies - Operating	49,000.00	50,470.00	51,984.10	53,543.62	55,149.93
Travel	3,250.00	3,347.50	3,447.93	3,551.36	3,657.90
Utilities	78,800.00	81,164.00	83,598.92	86,106.89	88,690.09
R & R Building & Grounds	21,500.00	22,145.00	22,809.35	23,493.63	24,198.44
R & R Damage Claims	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54
R & R Mains/Services Lines	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63
Waste Disposal	69,313.00	71,392.39	73,534.16	75,740.19	78,012.39
Total Operation and Maintenance Expenses:	908,510.00	935,765.30	963,838.26	992,753.41	1,022,536.01
GENERAL & ADMINISTRATIVE EXPENSES					
Advertising	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26
Bank Fees	2,000.00	2,060.00	2,121.80	2,185.45	2,251.02
Communications and Internet	4,500.00	4,635.00	4,774.05	4,917.27	5,064.79
Board Expense	-	-	-	-	-
Equipment - Office	6,250.00	6,437.50	6,630.63	6,829.54	7,034.43
Memberships and Subscriptions	22,240.00	22,907.20	23,594.42	24,302.25	25,031.32
Postage and Shipping	6,650.00	6,849.50	7,054.99	7,266.63	7,484.63
Professional Services	17,150.00	17,664.50	18,194.44	18,740.27	19,302.48
Rents	5,700.00	5,871.00	6,047.13	6,228.54	6,415.40
Safety and Security	11,300.00	11,639.00	11,988.17	12,347.82	12,718.25
Supplies - Clothing & Persons	2,750.00	2,832.50	2,917.48	3,005.00	3,095.15
Supplies - Office	5,200.00	5,356.00	5,516.68	5,682.18	5,852.65
Supplies - Other	1,600.00	1,648.00	1,697.44	1,748.36	1,800.81
Taxes - Licenses	2,500.00	2,575.00	2,652.25	2,731.82	2,813.77
Training	6,000.00	6,180.00	6,365.40	6,556.36	6,753.05
Miscellaneous	9,250.00	9,527.50	9,813.33	10,107.72	10,410.96
Capital Replacement Program	34,211.67	34,211.67	34,211.67	34,211.67	34,211.67
New Project Program	142,010.00	142,010.00	142,010.00	142,010.00	142,010.00
Total General and Administrative Expenses:	280,811.67	283,949.37	287,181.20	290,509.98	293,938.63
TOTAL EXPENSES (Line 20+ Line 32):	1,189,321.67	1,219,714.67	1,251,019.46	1,283,263.39	1,316,474.64
SOURCE OF FUNDS / REVENUES RECEIVED					
Cash Revenue (Water Rates)	915,000.00	1,242,559.67	1,279,836.46	1,318,231.55	1,357,778.50
Client Reg Pmt	-	-	-	-	-
Connection Fees	-	-	-	-	-
Penalty and Interest	15,300.00	15,759.00	16,231.77	16,718.72	17,220.28
Misc.	20,500.00	21,115.00	21,748.45	22,400.90	23,072.93
Other - non s/w revenue	65,000.00	66,950.00	68,958.50	71,027.26	73,158.07
TOTAL REVENUE (Lines 37 through 42):	1,015,800.00	1,346,383.67	1,386,775.18	1,428,378.43	1,471,229.78
NET LOSS OR GAIN	(173,521.67)	126,669.00	135,755.72	145,115.04	154,755.14
NET CASH FLOW (Contribution to Reserves)	2,700.00	302,890.67	311,977.39	321,336.71	330,976.81

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Fixed vs Variable Expenses

	2015 Data	% Fixed	\$ Fixed	\$ Variable
OPERATIONS & MAINTENANCE EXPENSES				
Salaries and Benefits	\$595,594.41	100%	\$595,594	\$0
Equipment - Field	\$5,922.50	100%	\$5,923	\$0
Fuel and Oil	\$12,360.00	100%	\$12,360	\$0
Insurance	\$39,655.00	100%	\$39,655	\$0
Interest	\$6,334.50	100%	\$6,335	\$0
Lab	\$21,115.00	100%	\$21,115	\$0
Milage Reimbursement	\$2,317.50	100%	\$2,318	\$0
Small Tools and Instuments	\$3,347.50	100%	\$3,348	\$0
Supplies - Operating	\$50,470.00	100%	\$50,470	\$0
Travel	\$3,347.50	100%	\$3,348	\$0
Utilities	\$81,164.00	100%	\$81,164	\$0
R & R Building & Grounds	\$22,145.00	100%	\$22,145	\$0
R & R Damage Claims	\$5,150.00	100%	\$5,150	\$0
R & R Mains/Services Lines	\$15,450.00	100%	\$15,450	\$0
Waste Disposal	\$71,392.39	100%	\$71,392	\$0
Total Operation and Maintenance Expenses:	\$935,765.30		\$935,765	\$0

GENERAL & ADMINISTRATIVE EXPENSES				
Advertising	\$1,545.00	100%	\$1,545	\$0
Bank Fees	\$2,060.00	100%	\$2,060	\$0
Communications and Internet	\$4,635.00	100%	\$4,635	\$0
Board Expense	\$0.00	100%	\$0	\$0
Equipment - Office	\$6,437.50	100%	\$6,438	\$0
Memberships and Subscriptions	\$22,907.20	100%	\$22,907	\$0
Postage and Shipping	\$6,849.50	100%	\$6,850	\$0
Professional Services	\$17,664.50	100%	\$17,665	\$0
Rents	\$5,871.00	100%	\$5,871	\$0
Safety and Security	\$11,639.00	100%	\$11,639	\$0
Supplies - Clothing & Persons	\$2,832.50	100%	\$2,833	\$0
Supplies - Office	\$5,356.00	100%	\$5,356	\$0
Supplies - Other	\$1,648.00	100%	\$1,648	\$0
Taxes - Licenses	\$2,575.00	100%	\$2,575	\$0
Training	\$6,180.00	100%	\$6,180	\$0
Miscellaneous	\$9,527.50	100%	\$9,528	\$0
Capital Replacement Program	\$34,211.67	100%	\$34,212	\$0
New Project Program	\$142,010.00	100%	\$142,010	\$0
Total General and Administrative Expenses:	\$283,949.37		\$283,949.37	\$0.00

Total All Expenses	\$1,219,714.67		\$1,219,714.67	\$0.00
Expense amount needed to be funded by rate revenue	\$1,115,890.67		\$1,115,890.67	\$0.00
Fixed-Variable as % of all Expenses			100.00%	0.00%

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Sewer Base Rates

Res	Old	New
All	45.93	53.30

Comm	Old	New
School/Student	1.48	1.68
RV/Campsite	13.38	15.23
Hotel/Motel per room	21.71	24.71
Laundromat/machine	29.73	33.84
Church	45.93	52.28
Service/Gas Station per restroom	29.73	33.84
Beauty/Barber Shop	45.93	52.28
Restaurant	69.13	78.69
Restaurant w/Bar	117.14	133.34
Bar	66.93	76.18
Bar w/kitchen	64.67	73.61
Service Club	45.93	52.28
Service Club w/kitchen	64.67	73.61
Commercial office space	45.93	52.28
Community Beach per restroom	45.93	52.28
Fire Protection District	45.93	52.28