

**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

**April 19, 2018**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 4:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

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

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

**Public comment on non-agenda items**

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

**Consent Items**

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

**1. Staff Written Operational Reports**

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

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

- a. March 2018, QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

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

- a. Minutes of Regular Meeting 03-15-18
- b. Minutes of Special Meeting 03-15-18

4. **Bills**

- a. MC Engineering Invoice No 1614., dated 3/31/18, in the amount of \$13,973.59 for the Highway 20 Waterline Design and CM (Water Distribution and Storage Projects)
- b. MC Engineering Invoice No 1616., dated 03/31/18, in the amount of \$22,880.90 for the I & I Rehabilitation Project
- c. MC Engineering Invoice No 1617, dated 3/31/18, in the amount of \$23,081.68 for the USDA Project

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

5. **Agenda (Old Business)**

- a. Discussion and update of CSA 16 Annexation progress

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

- b. Discussion and update of sidewalk project

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

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

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

- d. Discussion and consideration of accepting committee report on Sewer Expansion Fees for Lake Village Estates

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

6. **Agenda (New Business)**

- a. Discussion and consideration of appointing a committee for the effluent geyser pipeline

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

- b. Discussion and consideration of delinquent sewer bills

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

- c. Discussion and consideration of sending Dianna and Olivia to annual Board Secretary training (Resolution and policy writing, new laws for upcoming year)

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

- d. Discussion and consideration for policy pertaining to depreciation of district assets

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

- e. Discussion and consideration of nomination ballot for Independent Special District Members and Alternate to fill in Independent Special District seat on LAFCO

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

- f. Discussion and consideration of depositing FEMA Storm 2017 money into LAIF Account

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

- g. Discussion and consideration of writing off one bad account of \$70.00 from 2015 that sold before a lien was placed

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

- h. Discussion and consideration of Quote No. 040618-1Q for ERS Industrial Services, Inc. for new media for Filters #2 and #3 in the amount \$115,633.25

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

- i. Discussion and review of projected 2018-2019 budget

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

- j. Discussion and consideration to approve a workshop for the ten key management areas of sustainably managed utilities for directors presented by CRWA on May 10, 2018, 9 a.m. to 3 p.m.

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

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

- a. Anticipated litigation:
  - 1. One case

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

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

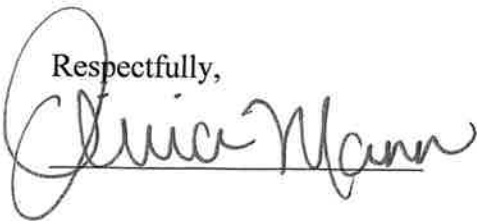
**Adjournment**                      **Time:** \_\_\_\_\_

**Clearlake Oaks County Water District**  
**Billing Department**  
**April 13, 2018**

**Billing Department / Front Office**

- ❖ Continuing to assist AP desk part time as we do not have a full time employee at that desk. Susie at our front desk has been a great asset to our district and has worked well with customers. I think she is going to do great things here!
- ❖ Continuing work on lowering the amount of returned mail we are getting from billing/delinquencies. We are going through individual files to contact the owner and get updated contact information, this is also a note we are going to add to the monthly bill.
- ❖ The first round of Backflow Prevention Device letters (x115) were sent out on April 2, 2018. We have already scheduled 5 tests to be done from our field staff, each test is \$45.00 and is charged to the customer's account.
- ❖ CSA 16 files are being updated and prepared for account setup in CUSI, I am still waiting for a list of APN numbers from Special District's to begin account setup. (List was discussed and to be sent over according to last committee meeting)
- ❖ Discussion and consideration of 1 Bad Debt Account Write Off from the year 2015 was added to the April agenda for approval. These accounts total \$70.00 and will be cleared from our >120 day aged receivables summary.
- ❖ I am in the beginning stages of drafting an ordinance pertaining to Water Rates, Other/Miscellaneous Fees, and Charges Pertaining Thereto. This ordinance will clarify findings, definitions, accounts, service connections, meter installation, standby accounts, account delinquency, installment plans, and interruption of service, collections, appealing disputed bills, and rates. This ordinance will be the immediate reference for new and existing customers, which should answer/clarify any question that may arise.
- ❖ I am beginning to recreate our "Consumer Claim Form", customers have stated it is not the easiest/ user friendly form to fill out. I have obtained copies from other districts around the lake to compare to and bounce ideas off of. The new name for this form will be "Appeal Form" and will be much more self-explanatory.
- ❖ Dianna and I have been diligently working on our past due Sewer accounts as discussed in last month's regular meeting, we are hoping to bring a solution to the Board by next month.

Respectfully,



**Clearlake Oaks County Water District**  
**Administrative Services Manager**  
**April 19, 2018**

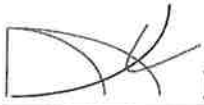
**Administration / Grants**

- ❖ State Water Resources Control Board (SWRCB) Wastewater Infrastructure Rehabilitation is moving forward. T & S has very little to complete to finish the Forced Main phase, Art, with T & S has promised me that they will be finished by the end of the month.

I am still waiting on MC Engineering to provide me a time line for going to bid, etc. I believe they have been a little busy with the permit process for the sidewalk project. Please see attached status report.

- ❖ Highway 20 Waterline Project: MC Engineering continues to move forward by completing surveying on Hwy. 20, along with initial layout of waterline. Please see attached status update.
- ❖ USDA Wastewater Treatment Project: I am attending the weekly construction meetings and I continue to send weekly construction agendas and minutes to all Board members to keep everyone up to date on the progress. Per our last outlay report, we have paid \$2,669,771.03 of \$4,893,540 bringing the project to 54% complete. Please see status report attached
- ❖ Attached, please see the list of leaks that were fixed in March, provided to me by Lead D/C
- ❖ Completed projected budget for Board review
- ❖ I am continuing to work with the CSA-16 committee and hopefully will assist in getting this project done
- ❖ Completed all quarterlies

Respectfully Submitted,  
Dianna Mann



**Report Date:** April, 2018

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

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

**RE: CLOCWD SWRCB Funded Sewer Infrastructure Project**

**Billing Period:** March, 2018

**I. Project Status Update**

Work on the project during March included the following:

- Refined SEPS drawings
- Initial drafting and design of LS-2
- Developed hydraulics and system curve for LS-2
- Additional modeling of LS-7 system
- Meeting at MCE with Jason and Alan to prioritize overall budget and projects
- Continued refinement of sewer rehab work:
  - Prepared new GIS maps based updated criteria
  - Re-evaluated priority projects based on budget availability
  - Developed pilot project area and solicited input from potential contractors
  - Revised cost estimates based on budget allocation for rehab work

**II. Budget Status Update**

**Total Engineering Design and Construction Budget:** \$655,985.80

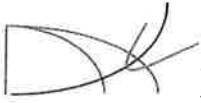
**This Invoice:** \$22,880.90

**Cost to Date:** \$54,347.33

**Cost to Complete:** \$601,638.47

**III. Projected Tasks for April, 2018**

- CEPs drawings (70%)
- Draft drawing for LS-7
- Draft drawings for LS-2
- Meeting with tunneling contractor for LS7 wetwell options
- Refining preliminary design for SEPS pumps
- Forward SEPS and LS-2 plans to EDEA for electrical design



**Report Date:** April 6, 2018

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

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

**RE: CLOCWD Highway 20 Waterline Project**

**Billing Period:** March, 2018

**I. Project Status Update**

Work on the project during February included the following:

- Developed initial plan and profile sheets
- Field meeting to review conflicts with Jason
- Refinement of design and coordination with Safe Route to Schools design
- Developed design details
- Prepared draft specifications/Project Manual
- Budget review, billing, and Project Management tasks

**II. Budget Status Update**

**Total Engineering Design and Construction Budget:** \$195,734.60 (including materials testing)

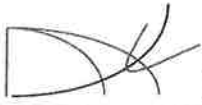
**This Invoice:** \$13,973.59

**Cost to Date:** \$74,477.30

**Cost to Complete:** \$121,257.30

**III. Projected Tasks for February 2018**

- Finalize 100% plans
- Finalize Specifications/Project Manual
- Submit plans and specs to Caltrans
- Submit plans and specs to County
- Continue to track and assist with grant funding
- Incorporate field review comments
- Analyze hydraulics utilizing model if budget permits and refine the number of pipe crossings



**Report Date:** April 6, 2018

**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:** March, 2018

**I. Project Status Update**

Work on the project during February included the following:

- Attended weekly construction meetings (see meeting minutes for additional detail)
- Responded to and processed RFIs (see RFI list)
- Reviewed and processed submittals (see submittal list)
- Coordinated concrete testing for clarifier backfill and compaction
- Processed a change order for SEPs design electrical modifications
- Reviewed proposed tie-in procedures
- Progress by Contractor Included:
  - Stripped clarifier forms and commenced backfill
  - Completed manifold near return pump station and ponds
  - Submittal and RFI processing with emphasis on electrical MCC and related work
  - Water Test of clarifier

**II. Construction Budget Status Update**

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

**This Invoice:** \$23,081.68

**Cost to Date:** \$233,585.60 (construction only)

**Cost to Complete:** \$194,042.47

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

**III. Projected Tasks for April, 2018**

- Attend weekly construction meetings and daily field reporting
- Test clarifier backfill
- Continue submittal/RFI review and responses as needed (primarily electrical)
- Review clarifier and oversee construction of launderer at clarifier
- Coordinate with Joe Matella of Southport and Larry Smithey (electrical designer) of EDEA
- Process change order for new 30 HP SEPs pumps

Leak repairs made (where and

3-26-18  
4-4-14

Stubbs 1/2 way up, curb stop 2 G.P.D.  
1st 12XXX service line 7 G.P.D.

# Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

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

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

Greetings from the Water Treatment Plant,

I hope this month's letter finds you all well. Things are going very well for us at the treatment plant over the last month. Our new Swan turbidity units are work flawlessly. We have received the new bench top charge analyzer for the Lab. We will have it up and running next week and we're really looking forward to a much easier summer here with the use of this tool.

Dan Larson our operator II received his T-3 water treatment certificate in the mail a couple weeks ago. He is very excited to challenge the T-4 exam in the fall of this year to continue furthering his education and certification levels. Dan has worked out very well here at the plant and I'm happy to have his assistance around here. He frees up a lot of time for me to complete the reports and paperwork I must file, as well as time to research ways to improve our treatment processes. I myself have filed my T-4 application with the State Water Resources Control Board and I'm currently awaiting my certificate in the mail. It should be here by the end of April.

I have submitted a request for your approval to have filters #2 and #3 refurbished. I feel very strongly that we need to have these filters in reserve as back up for filter #1, as well as being able to run these filters in the off season during the winter months. With the proper care and maintenance we can expect these three filters to give us 20 good years of service if we split the work load between them.

I have been looking into adding an additional treatment process to the water treatment facility this last month, the ability to add carbon dioxide (CO2) to our raw water for the control of pH will allow us to stay in the most productive pH range for our disinfection and Coagulation processes. Long story short, we used approximately 3350.00 dollars worth of extra coagulant and chlorine per week last season during the algae blooms over and above the average weekly usage during the non bloom months. The addition of CO2 will cost approximately 600.00 a week during the summer months. This should save the district a substantial amount of money not only in chemicals but not paying for so many call outs and overtime. This should also greatly relieve the work load on the operators, possibly allowing us to get a few peaceful hours of sleep at night during our "troubled" algae season this year. I have been in close collaboration with Guy Shott and Amy Little from the State Water Resources Control Board and they are very pleased with this idea. The addition of this treatment process will bring us to the top of the T3 plant rating of 59 points, but will not raise us to T4 status.

As always, please feel free to contact us at the water plant if you have any questions or concerns.

Best Regards,

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

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

Reporting Period: March 2018  
From: Francisco Castro, CPO

To: Clearlake Oaks County Water District Board of Directors

April 12, 2018

For the month of March we received a total of 8.344 MG. The total amount of 7.688 MG were treated and sent off through our discharge system. All lab testing results came back well under our reporting limits. The lake level averaged 3.51 Rumsey Gauge.

Construction has continued making progress. As of today, about 95% of the concrete structure is complete. We are anticipating some changes in treatment and how this plant has operated throughout the years when this new clarifier comes on line. It is important to note that one major change will be how we handle sludge at the plant. For this reason it is important to begin planning on adding more drying footprint at the plant. It is anticipated that most of our sludge will be handled through our wasting process rather than ending up in our stabilization ponds. Having the extra drying space will give us more room to handle our sludge to achieve drying time thus cutting the cost to haul. More updated will be given in the future about this matter.

Leete Generator performed the leak test on our back-up generator on the 13<sup>th</sup>. The generators inner tank held the pressure passing the leak test. We have labeled every port to the inner and outer tank making it clear what port to use for filling. We are waiting on some information from Leete so the sensor can also be replaced. We will continue to monitor the containment tank every month.

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

Thank you,  
Francisco Castro  
CPO

# Clearlake Oaks County Water District

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

4/13/18

Dear Board,

The month started off with high intentions but was blown away with the news that we could not be in Granit's construction zone. Alan has been diligently trying to resolve things with the County, Granite, Caltrans, and John Pedri. It appears our window to get in there and get anything done is rapidly closing.

HD has started preparing to work on CSA16. The guys installed an Instavalve to aid in the installation of the control valve; this valve prevents multiple boil water notices and water outages

There were no major sewer spills this month.

There were 2 small water leaks approximating 8-10 GPM. I am planning on having the leak detection company out again in the early summer months and should be seeing a bid from them sometime soon

The pond project came to a crawl with the HWY debacle and the heavier rain. I am hoping to have it wrapped up in the next few weeks.

T&S has back filled the new Clarifier and is moving ahead steadily; feel free to stop by the Waste plant and take a look...It is truly impressive and will probably be the last time you want to get near it.

I hope this letter has found you well.

Thank you,

Jason Mitchell  
Operations Manager

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## Board of Directors

Margaret Medeiros  
President

Karl Hosier  
Vice President

Barbra Higman  
Director

Stanley Archscki  
Director

Samuel Boucher  
Director

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April 13, 2018

## General Manager's Board Letter

### Loans/Grants/ Accounting:

- The Water Board has been reviewing the water grants and is expediting all of the grants with estimated approval in April. We are trying to get reimbursable construction approval for the sidewalk project.
- Please see Dianna's letter.

### Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers, heavy involvement with Electeds and SWRCB and County on Hwy 20.

### Water Plant:

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

### Sewer Plant

- Construction has been under way. Clarifier water tested, other work scheduled. See photo in our foyer.
- Staff has made preparations in case we have excess rain and flow through the plant again this year. Note the rain event the week of the 1/8 caused a relatively significant peak demonstrating serious inflow. Staff will be performing a camera test this month at the suspected source to see if it goes into the sewer or storm drain.
- Other work construction work at the plant is progressing.

### Force main:

- It is essentially done except minor touchup to paving, plus replacing curb we damaged in front of lot with the crossing end, which was planned.

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

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

### Harvey tank and CSA 16:

- LAFCO extended the time to complete the annexation to January 2019.
- Our committee, CSA 16 and Special District's met and have agreement on work to be completed.
- The Committee agrees that neither the Harvey tank has to be in service nor the Paradise Cove tank have to be rehabbed prior to completing the annexation.

**Backflows:**

- They have been submitted in water improvement grant project # 3, which is under active review. Annual required inspections were done. There were a small number of violators and they were all addressed.
- There are now two employees certified to perform these tests.
- We will also seek alternative funding under the Federal Bureau of Reclamation.

**Solar:**

- Currently back in service.
- December/January out of service due to Hyden's failure to perform.
- We have been advised by PGE that the system was significantly underperforming both the prior true up year, 3/2016—3/2017, and this true up year, i.e. 3/2017—3/2018.
- As a result we received a **\$46,978.26 in usage cost** true up bill from PGE for 3/2017—3/2018.
- Last year's true up bill for **\$46,332.08 was paid by FEMA**, and we believed the overage was due to the flood. This year's bill demonstrates that conclusion was not correct.
- We are forwarding a complaint letter to Hayden Solar and have withheld January-March billing from them. They have threatened court over the withholding. Should have an update by Board meeting. We will be discussing with Nave.

**Sidewalks:**

- MC completed necessary plans for area of conflict, and most of the Hwy 20 grant project.
- I will update the Board verbally during the regular Agenda item discussion.

**Recycled Water**

- The study is finished. We are talking about potential placement of facilities, etc. We have been in discussions with a potential customer about a private public partnership, including cost sharing. That customer is soliciting additional partners. This is a long term project.
- The State Board has begun reviewing our study materials.
- There also may be federal funds for the project, with assistance by Garamendi.

Alan Gardner, GM

Clearlake Oaks County Water District  
**Summary Balance Sheet**  
As of April 11, 2018

	Apr 11, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	1,893,283.53
Accounts Receivable	-6.00
Other Current Assets	781,537.84
<b>Total Current Assets</b>	2,674,815.37
<b>Fixed Assets</b>	8,751,223.96
<b>TOTAL ASSETS</b>	<b>11,426,039.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	712,385.36
Credit Cards	-6,864.38
Other Current Liabilities	961,733.12
<b>Total Current Liabilities</b>	1,667,254.10
<b>Total Liabilities</b>	1,667,254.10
<b>Equity</b>	9,758,785.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,426,039.33</b>

**Clearlake Oaks County Water District**  
**Balance Sheet**  
As of April 11, 2018

	<u>Apr 11, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102.001 · GL - 9122 (Old Acct. # 053420019)	868,593.54
102.04 · DWR - CHECKING	200.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10135...	293,694.37
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 101...</b>	<u>482,694.37</u>
102.02 · CRP Water - 6990	259,493.19
102.03 · CRP Sewer - 3745	282,302.43
<b>Total Checking/Savings</b>	<u>1,893,283.53</u>
<b>Accounts Receivable</b>	
CUI Accounts Receivable	-6.00
<b>Total Accounts Receivable</b>	<u>-6.00</u>
<b>Other Current Assets</b>	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	119,135.21
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 119...	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 119...	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS ...	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 10978...	23,357.00
<b>Total Other Current Assets</b>	<u>781,537.84</u>
<b>Total Current Assets</b>	<u>2,674,815.37</u>
<b>Fixed Assets</b>	
128 · Sewer Infrstrcture & Rehab Proj (Grant to repair/replace sewer l...	31,466.43
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of ...	
121.1 · Sidewalk Project - District Exp	38,395.34
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation ...	67,713.96
<b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installati...</b>	<u>106,109.30</u>
131 · Waste Water Plant	
131.1 · Pumps/Equipment	541.40
131 · Waste Water Plant - Other	1,413.37
<b>Total 131 · Waste Water Plant</b>	<u>1,954.77</u>
126 · Forcemain (phase 1) Cap. Imprv.	1,204,989.00
123 · USDA - Sewer Plant Cap Imprvmt	1,021,565.35
127 · Water Plant	21,638.20
120 · District General CIP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATE...	1,920,341.58
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	5,732.69
120.75 · SCADA	5,036.50
120.90 · Vehicles/Generators/Trailers	5,234.23
120 · District General CIP (EQUIPMENT - WAS 1011181) - Other	16,590.63
<b>Total 120 · District General CIP (EQUIPMENT - WAS 1011181)</b>	<u>1,952,935.63</u>
122 · Bldgs/Grounds Cap Improvements	8,533,557.59
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	47,665.07

**Clearlake Oaks County Water District**  
**Balance Sheet**  
 As of April 11, 2018

	Apr 11, 18
Total 124.30 · Lift Stations	113,707.30
124.50 · Mains	14,938.73
124.60 · Meters	700.00
124.90 · Water Tanks	7,965.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...	3,160,781.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - ...	3,298,092.19
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,721,470.00
Total Fixed Assets	8,751,223.96
<b>TOTAL ASSETS</b>	<b>11,426,039.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097...	712,385.36
Total Accounts Payable	712,385.36
<b>Credit Cards</b>	
<b>210 · Cal Card</b>	
210.06 · Cal Card - Jason 3879	-3,891.45
210.04 · Cal Card - Alan - 7397	-3,269.14
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,326.53
Total 210 · Cal Card	-6,864.38
Total Credit Cards	-6,864.38
<b>Other Current Liabilities</b>	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a f...	-322.01
<b>280 · Loan</b>	
280.09 · USDA WWTP Loan (USDA WWRP loan for Waste Pla...	-4,240.15
280.07 · Bridge Loan for Forced Main (install of Forced Main ...	496,126.20
280.05 · USDA Bridge Loan (Bridge loan until USDA funds be...	466,000.00
280.01 · Kansas State Bk - VACON	2,820.08
280.03 · Kansas State Bk - Camera Traile	-12.79
Total 280 · Loan	960,693.34
<b>221 · Health Ins - EE Portion</b>	
221.1 · EE Cobra Payments - Medical (Cobra Payments for M...	734.97
221 · Health Ins - EE Portion - Other	861.66
Total 221 · Health Ins - EE Portion	1,596.63
<b>222 · Direct Deposit Liabilities (Direct Deposit Liabilities)</b>	
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	-26,087.73
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMEN...	2,660.56
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - ...	-5,694.50
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	-3,033.94
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC P...	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE -...	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PA...	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROL...	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAY...	-1,283.73
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDU...	-3,374.02
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PA...	695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSAT...	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts wi...	-15,290.87
Total Other Current Liabilities	961,733.12

Clearlake Oaks County Water District  
**Balance Sheet**  
As of April 11, 2018

	<u>Apr 11, 18</u>
Total Current Liabilities	1,667,254.10
Total Liabilities	1,667,254.10
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post t...	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corpora...	706,698.67
Net Income	2,715,758.64
Total Equity	9,758,785.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>11,426,039.33</u></b>

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## Clearlake Oaks County Water District

04/11/18

## Profit and Loss

Accrual Basis

July 2017 through March 2018

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
<b>Income</b>						
<b>Income</b>						
410 · Client Reg Pmt	0.00	0.00	709,164.21	844,838.54	1,554,002.75	1,554,002.75
430 · Penalty & Interest						
430.1 · Condemnation Fun...	0.00	0.00	110.98	0.00	110.98	110.98
430 · Penalty & Interest - Ot...	0.00	0.00	12,941.04	13,606.12	26,547.16	26,547.16
<b>Total 430 · Penalty &amp; Interest</b>	0.00	0.00	13,052.02	13,606.12	26,658.14	26,658.14
440 · Misc Revenue	0.00	0.00	571.77	6,228.00	6,799.77	6,799.77
450 · Other - Non S/W Rev	0.00	0.00	71,778.71	71,778.71	143,557.42	143,557.42
<b>Total Income</b>	0.00	0.00	794,566.71	936,451.37	1,731,018.08	1,731,018.08
<b>Total Income</b>	0.00	0.00	794,566.71	936,451.37	1,731,018.08	1,731,018.08
<b>Gross Profit</b>	0.00	0.00	794,566.71	936,451.37	1,731,018.08	1,731,018.08
<b>Expense</b>						
<b>Salaries &amp; EE Benefits</b>						
505 · Salaries & Wages	279,897.45	52,015.14	114,472.83	153,625.86	600,011.28	600,011.28
510 · Contract Labor	0.00	0.00	9,000.00	0.00	9,000.00	9,000.00
520 · FICA - District Share	20,727.30	3,634.45	8,294.54	11,556.20	44,212.49	44,212.49
530 · Medical Ins - Dist Share	57,794.55	15,143.83	38,029.09	15,115.07	126,082.54	126,082.54
540 · PERS - District Share	21,629.94	5,718.21	9,095.87	10,032.59	46,476.61	46,476.61
550 · Unemployment	503.81	0.00	0.00	0.00	503.81	503.81
560 · Workers Comp Ins	3,777.51	7,814.99	6,874.03	12,200.81	30,667.34	30,667.34
<b>Total Salaries &amp; EE Benefits</b>	384,330.56	84,326.62	185,766.36	202,530.53	856,954.07	856,954.07
<b>Services &amp; Supplies</b>						
610 · Bank Fees	9,613.43	0.00	0.00	0.00	9,613.43	9,613.43
620 · Communications & Inter...	5,101.30	308.94	3,473.74	2,629.31	11,513.29	11,513.29
622 · Board Exp	4,777.60	0.00	0.00	0.00	4,777.60	4,777.60
625 · Equip - Field (\$300-\$4999)	0.00	118.78	101.66	0.00	220.44	220.44
630 · Equip - Office	922.30	0.00	0.00	843.87	1,766.17	1,766.17
640 · Fuel & Oil	149.80	4,911.16	3,754.99	2,620.73	11,436.68	11,436.68
645 · Insurance	0.00	0.00	19,299.50	19,299.50	38,599.00	38,599.00
657 · Lab	0.00	0.00	12,078.68	19,767.40	31,846.08	31,846.08
660 · Memberships & Subscri...	1,492.24	0.00	23,190.73	13,688.14	38,371.11	38,371.11
665 · Mileage Reimb	3,927.20	0.00	0.00	0.00	3,927.20	3,927.20
670 · Postage & Shipping	10,980.20	28.79	0.00	0.00	11,008.99	11,008.99
675 · Professional Services	39,267.04	0.00	6,765.49	10,778.55	56,811.08	56,811.08
685 · Rents	5,094.51	0.00	27,649.26	1,951.18	34,694.95	34,694.95
690 · Safety & Security	711.50	8,544.15	4,291.36	2,038.84	15,585.85	15,585.85
700 · Tools & Instruments	0.00	2,840.44	745.04	1,019.21	4,604.69	4,604.69
703 · Supplies - Clothing & Pe...	310.81	1,246.11	601.54	667.09	2,825.55	2,825.55
705 · Supplies - Office	8,459.60	612.30	1,137.22	1,036.19	11,245.31	11,245.31
715 · Supplies-Chemicals-Ope...	0.00	0.00	25,606.34	70,356.88	95,963.22	95,963.22
720 · Supplies - Inventory - Ot...	0.00	3,991.56	16,987.39	7,272.72	28,251.67	28,251.67
730 · Taxes - Licenses	0.00	0.00	1,981.50	1,346.60	3,328.10	3,328.10
735 · Training (Classes, books...	799.52	834.58	296.50	890.30	2,820.90	2,820.90
745 · Travel / Lodging	197.29	124.12	0.00	0.00	321.41	321.41
750 · Utilities	3,997.91	0.00	88,423.99	94,190.91	186,612.81	186,612.81
760 · Waste Disposal	309.17	0.00	45,368.65	0.00	45,677.82	45,677.82
795 · Yolo Co	0.00	0.00	0.00	33,082.76	33,082.76	33,082.76
798 · Reconciliation Discrepa...	0.01	0.00	0.00	0.00	0.01	0.01
799 · Misc						
799.1 · Customer Refund - ...	0.00	0.00	274.90	1,479.77	1,754.67	1,754.67
799 · Misc - Other	10.00	0.00	0.00	0.00	10.00	10.00
<b>Total 799 · Misc</b>	10.00	0.00	274.90	1,479.77	1,764.67	1,764.67
<b>Total Services &amp; Supplies</b>	96,121.43	23,560.93	282,028.48	284,959.95	686,670.79	686,670.79
<b>Repairs &amp; Replacement</b>						
810 · R&R Buildings & Grounds	1,968.63	176.50	3,606.07	3,672.42	9,423.62	9,423.62

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Accrual Basis

# Clearlake Oaks County Water District

## Profit and Loss

July 2017 through March 2018

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	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
830 · R&R Equipment	0.00	284.32	280.45	48.60	613.37	613.37
832 · R&R Mains and Sewer Li...	0.00	0.00	2,424.66	0.00	2,424.66	2,424.66
840 · R&R Vehicles	304.15	477.39	1,422.21	250.00	2,453.75	2,453.75
<b>Total Repairs &amp; Replacement</b>	<b>2,272.78</b>	<b>938.21</b>	<b>7,733.39</b>	<b>3,971.02</b>	<b>14,915.40</b>	<b>14,915.40</b>
<b>Total Expense</b>	<b>482,724.77</b>	<b>108,825.76</b>	<b>475,528.23</b>	<b>491,461.50</b>	<b>1,558,540.26</b>	<b>1,558,540.26</b>
<b>Net Income</b>	<b>-482,724.77</b>	<b>-108,825.76</b>	<b>319,038.48</b>	<b>444,989.87</b>	<b>172,477.82</b>	<b>172,477.82</b>

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

Thru End of February Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,134,732	851,049	936,452	83%	998,247	748,685	794,567	80%
<b>Total Operating Expenses</b>	986,807	740,105	785,687	80%	1,018,868	764,151	771,032	76%
<b>Operating Balance (loss)</b>	<b>147,925</b>	<b>110,944</b>	<b>150,765</b>		<b>(20,621)</b>	<b>(15,466)</b>	<b>23,535</b>	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	72,000	71,779	75%	85,000	63,750	71,779	84%
Depreciation Exp	164,168	123,126	123,126	75%	105,786	79,340	79,340	75%
<b>Net Change In Net Position (loss)</b>	<b>79,757</b>	<b>59,818</b>	<b>99,418</b>		<b>(41,407)</b>	<b>(31,055)</b>	<b>15,974</b>	

**Current Revenue Notes:**

440-S Credit card Rebates and chemicals purchased by Konocti Wtr Dist

WestAmer Op	\$	231,854
WestAmer CRP		796,193
LAIF		487,519
<b>Total</b>	<b>\$</b>	<b>1,515,566</b>

**Past Revenue Notes**

450 Non S.W Rev = ATT Lease and Tax Roll

Thru End of February Operating Revenue	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,104,732	828,549	844,839	76%	984,747	738,560	709,164	72%
430 Penalty & Interest	30,000	22,500	13,606	45%	13,500	10,125	13,052	97%
440 Misc	0	0	6,228	0%	0	0	572	0%
<b>Total Revenue &gt;</b>	<b>1,134,732</b>	<b>851,049</b>	<b>936,452</b>	<b>83%</b>	<b>998,247</b>	<b>748,685</b>	<b>794,567</b>	<b>80%</b>

Thru End of February Operating Expenses	Budget		Actual	%	Actual	%		
	Annual	YTD					YTD	Spent
505 Salaries & Wages	356,310	267,233	319,582	90%	362,901	272,175	280,429	77%
510 Contracted Labor	-	-	-	0%	12,000	9,000	9,000	75%
520 FICA - District Share	29,633	22,225	23,737	80%	29,919	22,439	20,476	68%
530 Medical Ins - District Share	73,068	54,801	51,585	71%	113,120	84,840	74,499	66%
540 PERS - District Share	55,358	41,518	23,707	43%	45,286	33,964	22,770	50%
550 Unemployment	9,000	6,750	252	3%	9,000	6,750	252	3%
560 Workers Comp Ins	15,053	11,290	17,998	120%	12,218	9,164	12,671	104%

Salaries and Employee Benefits >	538,422	403,816	436,860	81%	584,443	438,332	420,096	72%
605 Advertising	200	150	-	0%	200	150	-	0%
610 Bank Fees	2,810	2,108	4,807	171%	2,800	2,100	4,807	172%
620 Communications & Internet	10,000	7,500	5,334	53%	9,500	7,125	6,179	65%
622 Board Exp	10,000	7,500	2,389	24%	10,000	7,500	2,389	24%
625 Equip - Field (\$300-\$4999)	1,250	938	60	5%	2,750	2,063	162	6%
630 Equip - Office	3,000	2,250	1,305	44%	3,500	2,625	461	13%
640 Fuel & Oil	8,500	6,375	5,152	61%	4,000	3,000	6,286	157%
645 Insurance	40,000	30,000	19,300	48%	40,000	30,000	19,300	48%
650 Interest	-	-	-	0%	-	-	-	0%

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657	Lab	16,000	12,000	19,695	123%	25,000	18,750	12,079	48%
660	Memberships & Subscription:	28,500	21,375	14,434	51%	25,500	19,125	23,937	94%
665	Mileage Reimb	2,500	1,875	1,964	79%	2,500	1,875	1,964	79%
670	Postage & Shipping	4,800	3,600	5,505	115%	4,750	3,563	5,505	116%
675	Professional Services	20,000	15,000	30,413	152%	20,000	15,000	26,399	132%
685	Rents	5,700	4,275	4,499	79%	3,700	2,775	30,197	816%
690	Safety & Security	4,625	3,469	6,667	144%	10,625	7,969	8,919	84%
700	Tools & Instruments	3,875	2,906	2,439	63%	6,875	5,156	2,165	31%
703	Supplies - Clothing & Persona	1,675	1,256	1,446	86%	2,175	1,631	1,381	63%
705	Supplies - Office	4,250	3,188	5,572	131%	4,750	3,563	5,673	119%
715	Treatment Chemicals	52,000	39,000	70,357	135%	53,000	39,750	25,606	48%
720	Supplies - Operating - Other	15,000	11,250	9,269	62%	26,500	19,875	18,983	72%
730	Taxes - Licenses	1,500	1,125	1,347	90%	2,300	1,725	1,982	86%
735	Training	2,750	2,063	1,708	62%	3,250	2,438	1,115	34%
745	Travel	1,750	1,313	161	9%	1,750	1,313	161	9%
750	Utilities	135,650	101,738	96,190	71%	97,750	73,313	90,423	93%
760	Waste Disposal	550	413	155	28%	52,250	39,188	45,524	87%
795	Yolo Co	52,000	39,000	33,083	64%				
799	Misc	-	-	5	0%	-	-	5	0%
<b>Services and Supplies &gt;</b>		<b>428,885</b>	<b>321,664</b>	<b>343,251</b>	<b>80%</b>	<b>415,425</b>	<b>311,569</b>	<b>341,597</b>	<b>82%</b>
810	R&R Buildings & Grounds	8,750	6,563	4,745	54%	8,750	6,563	4,679	53%
815	R & R Damage Claims	5,000	3,750	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,500	1,875	191	8%	6,000	4,500	423	7%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	2,425	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	2,438	641	20%	4,250	3,188	1,813	43%
<b>Repairs &amp; Replacement &gt;</b>		<b>19,500</b>	<b>14,625</b>	<b>5,577</b>	<b>29%</b>	<b>19,000</b>	<b>14,250</b>	<b>9,340</b>	<b>49%</b>
<b>Total Expenses &gt;</b>		<b>986,807</b>	<b>740,105</b>	<b>785,687</b>	<b>80%</b>	<b>1,018,868</b>	<b>764,151</b>	<b>771,032</b>	<b>76%</b>

## Administration - Budget Variance Report Jul 2017

Target % > **75.0%**

Thru End of February		2017-2018 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	386,991	290,243	279,897	72.3%	107,094	
510 Contracted Labor	-	-	-		-	
520 FICA - District Share	32,024	24,018	20,727	64.7%	11,297	
530 Medical Ins - District Share	86,993	65,244	57,795	66.4%	29,198	
540 PERS-District Share (incl unfunded Liab, 35K)	42,535	31,901	21,630	50.9%	20,905	
550 Unemployment	18,000	13,500	504	2.8%	17,496	
560 Workers Comp Ins	8,683	6,512	3,778	43.5%	4,905	
Salaries and Employee Benefits >	575,226	431,419	384,331	<b>66.8%</b>	190,895	
605 Advertising	400	300	-	0.0%	400	
610 Bank Fees	5,600	4,200	9,613	171.7%	(4,013)	
620 Communications & Internet	7,000	5,250	5,101	72.9%	1,899	
622 Board Exp	20,000	15,000	4,778	23.9%	15,222	
625 Equip - Field (up to \$4999)	0	0	-	0.0%	0	
630 Equip - Office	2,500	1,875	922	36.9%	1,578	
640 Fuel & Oil	0	0	150	15000000%	(150)	
645 Insurance	0	0	-	0.0%	0	
650 Interest	0	0	-	0.0%	0	
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0	
660 Memberships & Subscriptions	1,000	750	1,492	149.2%	(492)	
665 Mileage Reimb	3,500	2,625	3,927	112.2%	(427)	
670 Postage & Shipping	9,400	7,050	10,980	116.8%	(1,580)	
675 Professional Services (Legal, IT, etc)	20,000	15,000	39,267	196.3%	(19,267)	
685 Rents	7,400	5,550	5,095	68.9%	2,305	
690 Safety & Security (boots)	3,500	2,625	712	20.3%	2,788	
700 Tools & Instruments	0	0	-	0.0%	0	
703 Supplies - Clothing & Personal	600	450	311	51.8%	289	
705 Supplies - Office	6,250	4,688	8,460	135.4%	(2,210)	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	0	0	-	0.0%	0	
730 Taxes - Licenses	0	0	-	0.0%	0	
735 Training (Classes, books)	2,000	1,500	800	40.0%	1,200	
745 Travel / Lodging	1,500	1,125	197	13.1%	1,303	
750 Utilities	5,500	4,125	3,998	72.7%	1,502	
760 Waste Disposal	500	375	309	61.8%	191	
795 Yolo Co	0	0	-	0.0%	0	
799 Misc	0	0	10	0.0%	(10)	
Services and Supplies >	96,650	72,488	96,122	<b>99.5%</b>	528	
810 R&R Buildings & Grounds	7,500	5,625	1,969	26.3%	5,531	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	-	-	-	0.0%	-	
830 R&R Equipment	2,000	1,500	-	0.0%	2,000	
832 R&R Mains/Service Lines	0	0	-	0.0%	0	
840 R&R Vehicles (\$2k/vehicle)	500	375	304	60.8%	196	
Repairs & Replacement >	10,000	7,500	2,273	<b>22.7%</b>	7,727	
<b>Total Expenses &gt;</b>	<b>681,876</b>	<b>511,407</b>	<b>482,726</b>	<b>70.8%</b>	<b>199,150</b>	

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

705 Additional envelopes, paper, etc for new billing format

## D\C - Budget Variance Report Jul 2017

Target % &gt;

75.0%

Thru End of February  
Expenses2017-2018 Budget  
Annual YTDActual  
YTD%  
SpentTotal  
Remaining

	2017-2018 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505 Salaries & Wages	45,460	34,095	52,015	114.4%	(6,555)
510 Contracted Labor	-	-	-		-
520 FICA - District Share	3,723	2,793	3,634	97.6%	89
530 Medical Ins - District Share	18,502	13,877	15,144	81.8%	3,358
540 PERS - District Share	11,381	8,536	5,718	50.2%	5,663
550 Unemployment	0	0		0.0%	0
560 Workers Comp Ins	2,454	1,840	7,815	318.5%	(5,361)
Salaries and Employee Benefits >	81,521	61,140	84,326	103.4%	(2,805)
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	0	0	309	0.0%	(309)
622 Board Exp	0	0		0.0%	0
625 Equip - Field (up to \$4999)	2,500	1,875	119	4.8%	2,381
630 Equip - Office	0	0		0.0%	0
640 Fuel & Oil	5,000	3,750	4,911	98.2%	89
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	0	-	0.0%	0
670 Postage & Shipping	0	0	29	0.0%	(29)
675 Professional Services (SCADA)	0	0	-	0.0%	0
685 Rents	0	0	-	0.0%	0
690 Safety & Security (boots)	3,750	2,813	8,544	227.8%	(4,794)
700 Tools & Instruments	3,750	2,813	2,840	75.7%	910
703 Supplies - Clothing & Personal	750	563	1,246	166.1%	(496)
705 Supplies - Office	250	188	612	244.8%	(362)
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	13,000	9,750	3,992	30.7%	9,008
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (classes, books)	1,500	1,125	835	55.7%	665
745 Travel / Lodging	1,000	750	124	12.4%	876
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0		0.0%	0
795 Yolo Co	0	0		0.0%	0
799 Misc	0	0		0.0%	0
Services and Supplies >	31,500	23,625	23,561	74.8%	7,939
810 R&R Buildings & Grounds	0	0	177	0.0%	(177)
815 R & R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	-	-		0.0%	-
830 R&R Equipment	-	-	284	0.0%	(284)
832 R&R Mains/Service Lines	-	-		0.0%	-
840 R&R Vehicles (\$2k/vehicle)	-	-	478	0.0%	(478)
Repairs & Replacement >	0	0	939	939.0%	(939)
<b>Total Expenses &gt;</b>	<b>113,021</b>	<b>84,765</b>	<b>108,826</b>	<b>96.3%</b>	<b>4,194</b>

## Expense Notes

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

810 Mosquito Abatement

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## Sewer - Budget Variance Report Jul 2017

Target % &gt; 75.0%

Thru End of February		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	146,675	110,006	114,473	84.2%	32,202
510	Contracted Labor	12,000	9,000	9,000		3,000
520	FICA - District Share	12,045	9,034	8,295	68.9%	3,750
530	Medical Ins - District Share	60,372	45,279	38,029	63.0%	22,343
540	PERS - District Share	18,328	13,746	9,096	49.6%	9,232
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,650	4,987	6,874	103.4%	(224)
Salaries and Employee Benefits >		256,070	192,053	185,767	72.5%	70,303
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,500	2,625	3,474	99.3%	26
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,125	102	6.8%	1,398
630	Equip - Office	1,000	750	-	0.0%	1,000
640	Fuel & Oil (Schaeffers)	1,500	1,125	3,755	250.3%	(2,255)
645	Insurance	40,000	30,000	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	25,000	18,750	12,079	48.3%	12,921
660	Memberships & Subscriptions	25,000	18,750	23,191	92.8%	1,809
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	50	38		0.0%	50
675	Professional Services (SCADA)	10,000	7,500	6,765	67.7%	3,235
685	Rents	0	0	27,649	2764900000.0%	(27,649)
690	Safety & Security (boots)	7,000	5,250	4,291	61.3%	2,709
700	Tools & Instruments	5,000	3,750	745	14.9%	4,255
703	Supplies - Clothing & Personal	1,500	1,125	602	40.1%	898
705	Supplies - Office	1,500	1,125	1,137	75.8%	363
715	Treatment Chemicals	53,000	39,750	25,606	48.3%	27,394
720	Supplies-Operating-Other-Titan Tubes	20,000	15,000	16,987	84.9%	3,013
730	Taxes - Licenses	2,300	1,725	1,982	86.2%	318
735	Training (classes, books)	1,500	1,125	297	19.8%	1,203
745	Travel / Lodging	500	375	-	0.0%	500
750	Utilities	95,000	71,250	88,424	93.1%	6,576
760	Waste Disposal	52,000	39,000	45,369	87.2%	6,631
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund			275		
Services and Supplies >		347,350	260,513	282,030	81.2%	65,320
810	R&R Buildings & Grounds	5,000	3,750	3,606	72.1%	1,394
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	0	0	-	0.0%	0
830	R&R Equipment	5,000	3,750	281	5.6%	4,719
832	R&R Mains/Service Lines	0	0	2,425	242500000.0%	(2,425)
840	R&R Vehicles (\$2k/vehicle)	4,000	3,000	1,422	35.6%	2,578
Repairs & Replacement >		14,000	10,500	7,734	55.2%	6,266
<b>Total Expenses &gt;</b>		<b>617,420</b>	<b>463,065</b>	<b>475,531</b>	<b>77.0%</b>	<b>141,889</b>

## Expense Notes

675 Leete Generators 2 Hr Load bank Tst, Leete Generators annual inspection, 2nd quarter WWTP Report

685 Baker Tank. Back Hoe and escavator rental for tree removal in ponds

660 SWRCB Annual Permit

820 Forfeiture Locks

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9	Water - Budget Variance Report July 2017			Target % >	75.0%	
	Thru End of February	2017-2018 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	140,085	105,064	153,626		(13,541)
510	Contracted Labor	0	0	-	109.7%	0
520	FICA - District Share	11,759	8,820	11,556	98.3%	203
530	Medical Ins - District Share	20,320	15,240	15,115	74.4%	5,205
540	PERS - District Share	28,400	21,300	10,033	35.3%	18,367
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	9,484	7,113	12,201	128.6%	(2,717)
	Salaries and Employee Benefits >	210,049	157,537	202,531	96.4%	7,518
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	3,000	2,629	65.7%	1,371
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	375	844	168.8%	(344)
640	Fuel & Oil	6,000	4,500	2,621	43.7%	3,379
645	Insurance	40,000	30,000	19,300	48.3%	20,700
650	Interest	0	0	-	0.0%	0
657	Outside Lab / Internal Lab	16,000	12,000	19,695	123.1%	(3,695)
660	Memberships & Subscriptions	28,000	21,000	13,688	48.9%	14,312
665	Mileage Reimb	500	375	-	0.0%	500
670	Postage & Shipping	100	75	-	0.0%	100
675	Professional Services (SCADA)	10,000	7,500	10,779	107.8%	(779)
685	Rents	2,000	1,500	1,951	97.6%	49
690	Safety & Security (boots)	1,000	750	2,039	203.9%	(1,039)
700	Tools & Instruments	2,000	1,500	1,019	51.0%	981
703	Supplies - Clothing & Personal	1,000	750	667	66.7%	333
705	Supplies - Office	1,000	750	1,036	103.6%	(36)
715	Treatment Chemicals	52,000	39,000	70,357	135.3%	(18,357)
720	Supplies - Operating - Other	8,500	6,375	7,273	85.6%	1,227
730	Taxes - Licenses	1,500	1,125	1,347	89.8%	153
735	Training (classes, books)	1,000	750	890	89.0%	110
745	Travel / Lodging	500	375		0.0%	500
750	Utilities	132,900	99,675	94,191	70.9%	38,709
760	Waste Disposal	300	225		0.0%	300
795	Yolo Co	52,000	39,000	33,083	63.6%	18,917
799	Misc	0	0	-	0.0%	0
799.1	Customer Refund			1,480		
	Services and Supplies >	360,800	270,600	284,889	79.0%	75,911
810	R&R Buildings & Grounds	5,000	3,750	3,672	73.4%	1,328
815	R & R Damage Claims	5,000	3,750	-	0.0%	5,000
820	R&R Lift Stations	0	0	-		0
830	R&R Equipment	1,500	1,125	49	3.3%	1,451
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	2,250	250	8.3%	2,750
	Repairs & Replacement >	14,500	10,875	3,971	27.4%	10,529
	<b>Total Expenses &gt;</b>	<b>585,349</b>	<b>439,012</b>	<b>491,391</b>	<b>83.9%</b>	<b>93,958</b>

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

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

685 Baker Tank Rental

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

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

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

	<u>Water (CRP)</u>	<u>Sewer (CRP)</u>	<u>Total CRP</u>	<u>TOTAL</u>
<b>Income</b>				
<b>Income</b>				
425 · CRP (Capital Replacment Plan)	232,910.48	249,457.92	482,368.40	482,368.40
430 · Penalty & Interest	4,096.83	4,987.66	9,084.49	9,084.49
<b>Total Income</b>	<u>237,007.31</u>	<u>254,445.58</u>	<u>491,452.89</u>	<u>491,452.89</u>
<b>Total Income</b>	<u>237,007.31</u>	<u>254,445.58</u>	<u>491,452.89</u>	<u>491,452.89</u>
<b>Gross Profit</b>	<u>237,007.31</u>	<u>254,445.58</u>	<u>491,452.89</u>	<u>491,452.89</u>
<b>Expense</b>				
<b>Salaries &amp; EE Benefits</b>				
505 · Salaries & Wages	34,969.77	51,349.18	86,318.95	86,318.95
520 · FICA - District Share	2,675.17	3,909.68	6,584.85	6,584.85
530 · Medical Ins - Dist Share	6,581.40	7,387.76	13,969.16	13,969.16
540 · PERS - District Share	4,242.22	5,275.16	9,517.38	9,517.38
560 · Workers Comp Ins	1,157.73	1,273.62	2,431.35	2,431.35
<b>Total Salaries &amp; EE Benefits</b>	<u>49,626.29</u>	<u>69,195.40</u>	<u>118,821.69</u>	<u>118,821.69</u>
<b>Services &amp; Supplies</b>				
620 · Communications & Internet	308.97	308.98	617.95	617.95
625 · Equip - Field (\$300-\$4999)	0.00	190.00	190.00	190.00
640 · Fuel & Oil	4,416.41	3,707.10	8,123.51	8,123.51
675 · Professional Services	12,037.00	0.00	12,037.00	12,037.00
685 · Rents	0.00	3,674.82	3,674.82	3,674.82
690 · Safety & Security	106.71	282.69	389.40	389.40
700 · Tools & Instruments	0.00	68.05	68.05	68.05
720 · Supplies - Inventory - Other	13,907.60	8,196.89	22,104.49	22,104.49
799 · Misc	0.00	24.85	24.85	24.85
<b>Total Services &amp; Supplies</b>	<u>30,776.69</u>	<u>16,453.38</u>	<u>47,230.07</u>	<u>47,230.07</u>
<b>Repairs &amp; Replacement</b>				
810 · R&R Buildings & Grounds	3,249.04	17,275.18	20,524.22	20,524.22
820 · R&R Lift Stations	0.00	911.61	911.61	911.61
830 · R&R Equipment	5,307.01	5,164.84	10,471.85	10,471.85
832 · R&R Mains and Sewer Lines	6,686.50	3,712.26	10,398.76	10,398.76
840 · R&R Vehicles	6,199.03	5,179.39	11,378.42	11,378.42
<b>Total Repairs &amp; Replacement</b>	<u>21,441.58</u>	<u>32,243.28</u>	<u>53,684.86</u>	<u>53,684.86</u>
<b>Total Expense</b>	<u>101,844.56</u>	<u>117,892.06</u>	<u>219,736.62</u>	<u>219,736.62</u>
<b>Net Income</b>	<u><u>135,162.75</u></u>	<u><u>136,553.52</u></u>	<u><u>271,716.27</u></u>	<u><u>271,716.27</u></u>

Clearlake Oaks Co Water District

Budget Variance Report 2017-2018

SEWER-CRP

Target % > **75.0%**

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Thru End of February

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
SEWER CRP Revenue	347,769	260,827	254,446	73.2%	0%
SEWER CRP Expenses	218,423	163,817	117,893	54.0%	0%
I & I/Lift Station Rehab Improvements	42,000	31,500	-		
USDA Annual Payment	129,000	96,750	4,240		
Reimbuseable fees for Eng Cost prior to grant	95,000	71,250			
Short term depreciation reserve	30,000	22,500	22,500		
Previous Year Balance 6/30/17	362,837				
<b>Operating Balance (loss)</b>	<b>196,183</b>	<b>147,137</b>	<b>114,053</b>		

Expenses	2016 - 2017 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	43,711	32,783	51,349	117.5%	(7,638)
510 Contracted Labor	-	-	-		-
520 FICA - District Share	3,578	2,684	3,910	109.3%	(332)
530 Medical Ins - District Share	10,160	7,620	7,388	72.7%	2,772
540 PERS - District Share	2,374	1,781	5,275	222.2%	(2,901)
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	2,350	1,763	1,274	54.2%	1,076
<b>Salaries and Employee Benefits &gt;</b>	<b>62,173</b>	<b>46,630</b>	<b>69,196</b>	<b>111.3%</b>	<b>(7,023)</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	3,750	309	6.2%	4,691
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	938	190	15.2%	1,060
630 Equip - Office	2,500	1,875	-	0.0%	2,500
640 Fuel & Oil	2,500	1,875	3,707	148.3%	(1,207)
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	-	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	-	0.0%	0
685 Rents	0	0	3,675	0.0%	(3,675)
690 Safety & Security (boots)	0	0	283	0.0%	(283)
700 Tools & Instruments	0	0	68	0.0%	(68)
703 Supplies - Clothing & Personal	0	0	-	0.0%	0
705 Supplies - Office	0	0	-	0.0%	0
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	8,500	6,375	8,197	96.4%	303
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (classes, books)	0	0	-	0.0%	0
745 Travel / Lodging	0	0	-	0.0%	0
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	25	0.0%	(25)
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>14,813</b>	<b>16,454</b>	<b>83.3%</b>	<b>3,296</b>
810 R&R Buildings & Grounds	35,000	26,250	17,275	49.4%	17,725
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	15,000	912	4.6%	19,088
830 R&R Equipment	5,000	3,750	5,165	103.3%	(165)
832 R&R Mains/Service Lines	50,000	37,500	3,712	7.4%	46,288
840 R&R Vehicles (\$2k/vehicle)	26,500	19,875	5,179	19.5%	21,321
<b>Repairs &amp; Replacement &gt;</b>	<b>136,500</b>	<b>102,375</b>	<b>32,243</b>	<b>23.6%</b>	<b>104,257</b>
<b>Total Expenses &gt;</b>	<b>218,423</b>	<b>163,817</b>	<b>117,893</b>	<b>54.0%</b>	<b>100,530</b>

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

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

690 Safetey and Security Gloves

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Clearlake Oaks Co Water District  
Budget Variance Report 2017-2018

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Target % > 75.0%

Thru End of February Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
<b>WATER CRP Revenue</b>	337,932	253,449	237,007	70.1%
<b>WATER CRP Expenses</b>	190,772	143,079	101,845	53.4%
Reimburs Eng fees prior to grant funding	75,000	56,250		
Previous Year Balance 6/30/17	10,469			
<b>Operating Balance</b>	<b>82,629</b>	<b>61,972</b>	<b>135,162</b>	

Expenses	2016 - 2017 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	46,964	35,223	34,970	74.5%	11,994
510 Contracted Labor	0	0	-		0
520 FICA - District Share	3,955	2,966	2,675	67.6%	1,280
530 Medical Ins - District Share	18,502	13,877	6,581	35.6%	11,921
540 PERS - District Share	2,547	1,910	4,242	166.5%	(1,695)
550 Unemployment	0	0	-	0.0%	0
560 Workers Comp Ins	2,554	1,916	1,158	45.3%	1,396
<b>Salaries and Employee Benefits &gt;</b>	<b>74,522</b>	<b>55,892</b>	<b>49,626</b>	<b>66.6%</b>	<b>24,896</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	3,750	309	6.2%	4,691
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	938	-	0.0%	1,250
630 Equip - Office	2,500				
640 Fuel & Oil	2,500	1,875	4,416	176.6%	(1,916)
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	0	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	12,037	0.0%	(12,037)
685 Rents	0	0	-	0.0%	0
690 Safety & Security (boots)	0	0	107	0.0%	(107)
700 Tools & Instruments	0	0	-	0.0%	0
703 Supplies - Clothing & Personal	0	0	-	0.0%	0
705 Supplies - Office	0	0	-	0.0%	0
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	8,500	6,375	13,908	163.6%	(5,408)
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training (classes, books)	0	0	-	0.0%	0
745 Travel / Lodging	0	0	-	0.0%	0
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>	<b>19,750</b>	<b>12,938</b>	<b>30,777</b>	<b>155.8%</b>	<b>(11,027)</b>
810 R&R Buildings & Grounds	15,000	11,250	3,249	21.7%	11,751
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	0	0	-	0.0%	0
830 R&R Equipment	5,000	3,750	5,307	106.1%	(307)
832 R&R Mains/Service Lines	50,000	37,500	6,687	13.4%	43,313
840 R&R Vehicles (\$2k/vehicle)	26,500	19,875	6,199	23.4%	20,301
<b>Repairs &amp; Replacement &gt;</b>	<b>96,500</b>	<b>72,375</b>	<b>21,442</b>	<b>22.2%</b>	<b>75,058</b>
<b>Total Expenses &gt;</b>	<b>190,772</b>	<b>141,204</b>	<b>101,845</b>	<b>53.4%</b>	<b>88,927</b>

675 Professional Services: Utilities Services / Leak Checks

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

830 R & R Equipment: Replacement of Cagulant pumps

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

Date	Name	Memo	Class	Amount
<b>130 · Const In Progress - Studies</b>				
07/21/2017	MC Engineering, Inc	Tanks & Distribution	Loan/Grant:...	2,413.86
07/21/2017	MC Engineering, Inc	Tanks & Distributions	Loan/Grant:...	2,183.75
07/21/2017	MC Engineering, Inc	WTP Meters/ Backflow	Loan/Grant:...	2,170.00
07/21/2017	MC Engineering, Inc	WWTP Reclamation	Loan/Grant:...	25,619.75
08/01/2017	CASH	Reclamation Study - ...	Loan/Grant:...	6.65
08/10/2017	MC Engineering, Inc		Loan/Grant:...	784.00
08/10/2017	MC Engineering, Inc		Loan/Grant:...	784.70
08/10/2017	MC Engineering, Inc		Loan/Grant:...	8,655.66
08/10/2017	MC Engineering, Inc		Loan/Grant:...	831.49
08/31/2017	MC Engineering, Inc		Loan/Grant:...	503.45
08/31/2017	MC Engineering, Inc		Loan/Grant:...	3,351.26
08/31/2017	MC Engineering, Inc		Loan/Grant:...	2,161.89
08/31/2017	MC Engineering, Inc		Loan/Grant:...	18,877.98
08/31/2017	MC Engineering, Inc		Loan/Grant:...	9,464.07
08/31/2017	MC Engineering, Inc		Loan/Grant:...	16,730.11
08/31/2017	MC Engineering, Inc		Loan/Grant:...	7,029.93
09/30/2017	MC Engineering, Inc		Loan/Grant:...	7,518.75
09/30/2017	MC Engineering, Inc		Loan/Grant:...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech	Loan/Grant:...	27.50
09/30/2017	MC Engineering, Inc	Engineering Tech time	Loan/Grant:...	27.50
10/27/2017	ABC Plumbing	smoke testing of lines	Loan/Grant:...	3,000.00
10/31/2017	MC Engineering, Inc	Reclamation Study	Loan/Grant:...	450.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	23,801.24
11/30/2017	MC Engineering, Inc	Smoke Testing	CRP:Sewer	1,695.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	2,242.26
12/31/2017	MC Engineering, Inc		Loan/Grant:...	2,385.00
12/31/2017	MC Engineering, Inc		Loan/Grant:...	17,242.91
01/03/2018	Badger Meter	Orion Cellular Meter	Loan/Grant:...	33.00
01/25/2018		Reclamation Study F...	Loan/Grant:...	-23,480.00
01/31/2018	Badger Meter	Orion Cellular Meter	Loan/Grant:...	33.00
02/20/2018		Last reclamation pay...	Loan/Grant:...	-17,503.00
02/28/2018	Badger Meter		Loan/Grant:...	33.00
03/30/2018	Badger Meter	keep in 130 until "wo...	GL:Water	33.00
<b>Total 130 · Const In Progress - Studies</b>				<b>119,135.21</b>
<b>126 · Forcemain (phase 1) Cap. Imprv.</b>				
07/21/2017	MC Engineering, Inc		Loan/Grant:...	30,820.05
07/21/2017	MC Engineering, Inc	II	Loan/Grant:...	9,824.59
08/10/2017	MC Engineering, Inc		Loan/Grant:...	13,495.32
08/10/2017	MC Engineering, Inc		Loan/Grant:...	3,003.58
08/31/2017	MC Engineering, Inc	I & I Construction for...	Loan/Grant:...	24,566.66
09/30/2017	MC Engineering, Inc		Loan/Grant:...	29,283.64
09/30/2017	Geo Legal	Construction Easem...	CRP:Sewer	4,425.00
10/03/2017	HD Excavating	Potholing for pipe siz...	CRP:Sewer	1,448.00
10/03/2017	HD Excavating	Potholing - Prep for ...	CRP:Sewer	17,812.00
10/03/2017	HD Excavating	Forcemain Prep	CRP:Sewer	16,221.50
10/10/2017	Pace	Forcemain Parts	CRP:Sewer	21,322.20
10/24/2017	Pace		CRP:Sewer	638.99
10/24/2017	Action Sanitary, Inc		CRP:Sewer	2,825.00
10/24/2017	Pace	parts needed for For...	CRP:Sewer	5,439.83
10/25/2017	Pace		CRP:Sewer	-3,174.06
10/25/2017	Pace		CRP:Sewer	258.63
10/25/2017	Pace	Forcemain	CRP:Sewer	809.01
10/26/2017	Action Sanitary, Inc		CRP:Sewer	3,362.50
10/27/2017	Pace	inventory/parts for F...	CRP:Sewer	380.39
10/27/2017	Action Sanitary, Inc	Forcemain Work - A...	CRP:Sewer	5,200.00
10/31/2017	Clearlake Lava	I & I Construction	Loan/Grant:...	592.05
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:...	2,276.83
10/31/2017	MC Engineering, Inc	I & I Construction	Loan/Grant:...	25,211.97
10/31/2017	Geo Legal	Forcemain	CRP:Sewer	1,540.00
11/12/2017	Clearlake Lava	WTP gray base	CRP:Sewer	91.87
11/30/2017	MC Engineering, Inc		Loan/Grant:...	27,978.78
11/30/2017	MC Engineering, Inc		Loan/Grant:...	648.33
12/04/2017	T & S Construction Co...	Forcemain - 1st Pay...	Loan/Grant:...	328,669.78
12/14/2017	T & S Construction Co...		Loan/Grant:...	132,422.18
12/28/2017	Pace	Force Main Project	Loan/Grant:...	349.64
12/31/2017	MC Engineering, Inc		Loan/Grant:...	19,104.35

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

Date	Name	Memo	Class	Amount
01/19/2018	T & S Construction Co...	Forcemain USDA pa...	GL:Sewer	237,424.04
01/31/2018	MC Engineering, Inc		Loan/Grant:...	23,288.07
02/20/2018	T & S Construction Co...		GL:Sewer	176,621.25
02/28/2018	MC Engineering, Inc		GL:Sewer	19,383.48
Total 126 · Forcemain (phase 1) Cap. Imprv.				1,183,565.45
<b>123 · USDA - Sewer Plant Cap Imprvmt</b>				
07/17/2017	Adams Ashby	USDA WWTP	Loan/Grant:...	2,880.00
07/21/2017	MC Engineering, Inc	USDA WWTP Loan	Loan/Grant:...	4,273.22
08/01/2017	Adams Ashby		Loan/Grant:...	4,050.00
08/10/2017	MC Engineering, Inc		Loan/Grant:...	19,127.62
08/24/2017	USDA WWTP	Bond Counsel - The ...	Loan/Grant:...	-97,850.00
08/24/2017	USDA WWTP	District reimburseme...	Loan/Grant:...	-8,163.05
08/24/2017	USDA WWTP	District payoff of Brid...	Loan/Grant:...	-468,282.35
08/24/2017	USDA WWTP	District reimburseme...	Loan/Grant:...	-41,905.73
09/01/2017	Adams Ashby		Loan/Grant:...	2,520.00
09/19/2017	T & S Construction Co...	payment on Outlay r...	Loan/Grant:...	204,012.50
09/30/2017	MC Engineering, Inc		Loan/Grant:...	33,455.63
10/02/2017	Adams Ashby	General Admin/Labo...	Loan/Grant:...	1,800.00
10/19/2017	T & S Construction Co...	USDA Outlay #3	Loan/Grant:...	75,466.27
10/31/2017	MC Engineering, Inc	WWTP USDA	Loan/Grant:...	27,679.39
11/07/2017	Adams Ashby	WWTP USDA LOAN	Loan/Grant:...	2,790.00
11/30/2017	MC Engineering, Inc		Loan/Grant:...	19,722.70
12/01/2017	Adams Ashby		Loan/Grant:...	2,250.00
12/14/2017	T & S Construction Co...	USDA WWTP Impro...	Loan/Grant:...	251,221.95
12/14/2017	T & S Construction Co...		Loan/Grant:...	302,100.00
12/31/2017	MC Engineering, Inc		Loan/Grant:...	11,838.31
01/01/2018	Adams Ashby		Loan/Grant:...	2,970.00
01/19/2018	T & S Construction Co...	USDA WWTP paym...	Loan/Grant:...	381,425.00
01/31/2018	MC Engineering, Inc		Loan/Grant:...	31,905.66
02/01/2018	Adams Ashby		Loan/Grant:...	1,260.00
02/06/2018		reimbursement for A...	Loan/Grant:...	-2,970.00
02/06/2018		reimbursement for M...	Loan/Grant:...	-11,838.31
02/06/2018		funds to be paid to T...	Loan/Grant:...	-381,425.00
02/20/2018	T & S Construction Co...		GL:Sewer	375,118.97
02/28/2018	MC Engineering, Inc		Loan/Grant:...	45,771.30
03/02/2018	Adams Ashby		Loan/Grant:...	2,115.00
03/08/2018	Action Sanitary, Inc	use of 10 wheeler va...	CRP:Sewer	1,200.00
03/14/2018	T & S Construction Co...	pay app # 7	GL:Sewer	224,526.27
Total 123 · USDA - Sewer Plant Cap Imprvmt				1,019,045.35
<b>127 · Water Plant</b>				
10/23/2017	Pace	Bypass to pump at ...	CRP:Sewer	374.57
11/30/2017	Telstar Instruments	Mag Meter Replace...	CRP:Water	5,540.00
12/15/2017	Pace	capital improvement...	GL:Water	498.48
12/28/2017	Pace	Replaced injection m...	CRP:Water	31.50
12/28/2017	Pace	Replaced injection m...	CRP:Water	653.99
01/04/2018	Pace	parts for improveme...	CRP:Water	438.16
01/11/2018	Kelseyville Lumber	water heater replace...	GL:Water	235.94
01/19/2018	Mendo Mill	stainless steel fauce...	GL:Water	21.08
01/22/2018	Mendo Mill	pump well for WTP (...	GL:Water	237.34
01/23/2018	Pace	parts for NTU pump ...	GL:Water	232.26
01/30/2018	Cal-Tech Pump	purchase of new pu...	GL:Water	799.54
01/31/2018	B&B Industrial Supply	4" black pipe for WT...	CRP:Water	272.31
02/19/2018	Swan Analytical Instru...	Turbidimeters	CRP:Water	8,965.00
03/07/2018	Swan Analytical Instru...	SHIPPING COST O...	GL:Water	240.05
03/19/2018	Electrical Junk	Eaton Starter - asset...	GL:Water	825.00
03/23/2018	Mendo Mill	cord/drill bit/sleeve f...	GL:Water	40.16
Total 127 · Water Plant				19,405.38
<b>120 · District General CIP (EQUIPMENT - WAS 1011181)</b>				
<b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>				
08/31/2017	ERS Industrial Servic...	main water treatmen...	CRP:Water	52,972.45
09/07/2017	Air Technology West	WTP Compressor	CRP:Water	8,064.75
09/11/2017	Air Technology West	reconditioned control...	CRP:Water	2,236.23
01/22/2018	Hach	colorimeter assembl...	GL:Sewer	1,065.71

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

Date	Name	Memo	Class	Amount
01/25/2018	HomeDepot	Dewalt 20 Volt Max ...	GL:Sewer	460.10
01/26/2018	Mendo Mill	tiedowns for V-28 - p...	GL:DC	31.86
02/14/2018	GME Supply	various safety cable...	GL:DC	2,496.84
02/17/2018	Best Buy	plug in memory for A...	GL:Admin	84.81
02/22/2018	Simplified Safety	safety harnesses - lo...	GL:DC	1,641.75
03/09/2018	Mendo Mill	wheelbarrow and "no...	GL:DC	186.48
Total 120.01 - General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				69,240.98
<b>120.60 - Office (OFFICE EQUIPMENT - WAS 1011192)</b>				
07/12/2017	Quill	JM Printer/ ink for W...	GL:Water	342.97
07/27/2017	Quill	Keurig	GL:Water	139.99
07/27/2017	Quill	Keurig (split with GL...	GL:Sewer	139.99
08/01/2017	Quill	Osgood Chair	GL:Admin	152.99
08/15/2017	Quill	Clear plastic 9x13 cli...	GL:Admin	107.24
09/21/2017	Webstaurant Store	3 stainless steel mix...	GL:Water	628.97
09/28/2017	Quill	lateral file 2 drawers ...	GL:Water	477.25
10/23/2017	Lake Mattress	printer table for WTP...	GL:Water	170.53
11/10/2017	Quill	Parsons desk	GL:Admin	83.64
01/05/2018	Quill	whiteboard for Ops ...	GL:Water	192.28
01/05/2018	Quill	new speakerphones ...	GL:Sewer	144.18
01/11/2018	Quill	Timeclock Timers fo...	GL:DC	364.53
01/11/2018	Quill		GL:Water	364.53
01/19/2018	Bill Fredriksson	admin desktop work...	GL:Admin	1,371.48
01/22/2018	Bill Fredriksson	virus removal and up...	GL:Sewer	30.00
01/22/2018	Quill	speakers for D/C co...	GL:DC	24.22
01/22/2018	Quill	speakers for Admin	GL:Admin	12.11
01/23/2018	Quill	4 drawer lateral filing...	GL:DC	178.73
01/23/2018	Quill	4 drawer lateral filing...	GL:Water	178.73
01/24/2018	Mendo Mill	equipment to make ...	GL:Water	16.65
01/24/2018	CLEARLAKE TV & A...	Answering Machine f...	GL:Water	32.61
01/25/2018	CLEARLAKE TV & A...	answering machine f...	GL:Sewer	32.61
01/31/2018	Atlantic Time Systems	time card slot holder ...	GL:DC	51.00
01/31/2018	Atlantic Time Systems	time card slot holder ...	GL:Water	51.00
02/13/2018	Quill	electric stapler - offic...	GL:Admin	85.79
02/14/2018	Quill	2 line speakerphones	GL:Water	144.18
03/20/2018	Quill	filing cabinet for Ad...	GL:Admin	214.49
Total 120.60 - Office (OFFICE EQUIPMENT - WAS 1011192)				5,732.69
<b>120.75 - SCADA</b>				
08/11/2017	Southport Control Sol...	SCADA assistance; ...	CRP:Water	1,630.50
08/11/2017	Southport Control Sol...	Install and Commissi...	CRP:Water	1,123.00
09/09/2017	Southport Control Sol...	programming - updat...	CRP:Water	1,703.00
02/05/2018	Southport Control Sol...	upgrade to Scada (a...	GL:Water	580.00
Total 120.75 - SCADA				5,036.50
<b>120.90 - Vehicles/Generators/Trailers</b>				
01/22/2018	Acme Rigging & Supp...	purchase to improve...	CRP:Sewer	88.38
01/26/2018	Mendo Mill	drop cloth for Vacco...	GL:DC	47.98
02/05/2018	B&B Industrial Supply	metal for rack set up...	GL:DC	28.73
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for ...	GL:Admin	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for ...	GL:DC	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for ...	GL:Sewer	71.85
02/14/2018	All Ford Auto Wrecking	Decklid Tailgate for ...	GL:Water	71.83
02/19/2018	Meridian Utility	safety glass for exca...	CRP:Sewer	365.84
02/23/2018	Leete Generators Inc	Feb inspection w/ re...	CRP:Sewer	950.29
02/23/2018	Leete Generators Inc	Feb inspection w/ re...	CRP:Water	246.47
02/23/2018	Leete Generators Inc	Feb inspection w/ re...	CRP:Sewer	246.47
02/23/2018	Leete Generators Inc	Feb inspection w/ re...	CRP:Water	418.16
02/23/2018	Leete Generators Inc	Feb inspection w/ re...	CRP:Sewer	418.16
02/26/2018	CLEARLAKE TV & A...	relay for Vaccon (as...	CRP:Sewer	26.10
02/27/2018	Mendo Mill	clamps to hold tarp o...	CRP:Water	23.00
02/27/2018	Mendo Mill		CRP:Sewer	23.00
02/27/2018	Mendo Mill		CRP:Water	1.85
02/28/2018	Al's Upholstery	V-28	CRP:Water	197.36
02/28/2018	Al's Upholstery	V-28	CRP:Sewer	197.36
02/28/2018	Al's Upholstery	V-21	CRP:Water	197.36

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

Date	Name	Memo	Class	Amount
02/28/2018	Al's Upholstery	V-21	CRP:Sewer	197.34
02/28/2018	Tire Pro	new tires, mount, bal...	GL:Sewer	693.38
03/01/2018	Mendo Mill	key FOB for V-28	GL:DC	67.19
03/01/2018	Mendo Mill	key tag for FOB	GL:DC	3.44
03/02/2018	CABELAS	seat covers/protectio...	GL:DC	508.99
Total 120.90 · Vehicles/Generators/Trailers				5,234.23
<b>120 · District General CIP (EQUIPMENT - WAS 1011181) - Other</b>				
10/05/2017	Mendo Mill	materials for installat...	GL:Sewer	12.59
10/11/2017	Jeff Pasquetti	Emergency purchas...	CRP:Water	6,000.00
10/11/2017	Jeff Pasquetti	Purchase of a Gener...	CRP:Sewer	6,000.00
01/22/2018	Bill Fredriksson	set up new software ...	GL:Water	261.25
01/22/2018	Bill Fredriksson	general repairs/troub...	GL:Admin	809.74
01/22/2018	Bill Fredriksson	troubleshoot and fix ...	CRP:Water	261.25
01/22/2018	Bill Fredriksson	server upgrade proje...	GL:Admin	3,245.80
Total 120 · District General CIP (EQUIPMENT - WAS 1011181) - Other				16,590.63
Total 120 · District General CIP (EQUIPMENT - WAS 1011181)				101,835.03
<b>122 · Bldgs/Grounds Cap Improvements</b>				
08/22/2017	Performance Mechani...	add additional suppl...	CRP:Water	1,350.00
09/17/2017	Clearlake Lava	Installation of loadin...	GL:Sewer	7,372.65
09/19/2017	Mendo Mill	CIP - valve box build...	GL:Water	49.39
09/19/2017	Mendo Mill	CIP - valve box build...	GL:Water	32.50
09/25/2017	Mendo Mill	Improvement CIP ex...	GL:Sewer	43.93
09/26/2017	Mendo Mill	stationary desk for D...	GL:DC	102.80
09/27/2017	Mendo Mill	installation of new o...	GL:Sewer	20.00
10/03/2017	HD Excavating	Capital Improvement...	CRP:Sewer	11,968.00
10/03/2017	HD Excavating	Capital Improvement...	CRP:Sewer	21,411.00
10/03/2017	HD Excavating	WTP electrical ditch ...	CRP:Water	2,919.00
10/03/2017	Hydra-Stop Holdings ...	Repair approved - C...	CRP:Water	3,534.96
10/03/2017	Hydra-Stop Holdings ...	Repair approved - C...	CRP:Sewer	3,534.96
11/13/2017	Pace	Rebuilt manifold in c...	CRP:Water	109.09
11/16/2017	Coastal Mountain Ele...	Trouble call power to...	CRP:Sewer	754.00
03/07/2018	Amazon	Dianna blinds for win...	GL:Admin	94.00
03/07/2018	Amazon	rod	GL:Admin	23.87
03/11/2018	Northwestern Indepen...	asset to building - in...	GL:Admin	3,500.00
03/16/2018	Barco Products	permanent outdoor t...	GL:Water	549.72
03/16/2018	Barco Products		GL:DC	549.72
Total 122 · Bldgs/Grounds Cap Improvements				57,919.59
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>				
<b>124.30 · Lift Stations</b>				
<b>124.31 · Lift Station 7 Bypass</b>				
Total 124.31 · Lift Station 7 Bypass				
<b>124.30 · Lift Stations - Other</b>				
02/12/2018	High Country Security	installation and purc...	GL:Sewer	1,400.59
Total 124.30 · Lift Stations - Other				1,400.59
Total 124.30 · Lift Stations				1,400.59
<b>124.50 · Mains</b>				
08/27/2017	Clearlake Lava	Road Base	CRP:Sewer	150.15
Total 124.50 · Mains				150.15
<b>124.60 · Meters</b>				
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
08/22/2017	Aqua-Tech Company	tank diving for repair...	CRP:Water	2,750.00
Total 124.90 · Water Tanks				2,750.00
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
11/17/2017	Mendo Mill	Wood box for Lamperti	GL:DC	78.12

2:44 PM

04/11/18

Accrual Basis

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

Date	Name	Memo	Class	Amount
01/25/2018	HD Excavating	Potholing to locate 1...	CRP:Water	15,522.00
02/01/2018	HD Excavating	of bill approved RM ...	CRP:Water	2,478.00
02/01/2018	HD Excavating	approval of GM on 2/...	CRP:Water	6,266.00
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				24,344.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				28,644.86
<b>125 · Land - Dist. Cap. Improvements</b>				
11/13/2017	Lagerlof, Senecal, Go...	675A & 589 Keys Bl...	GL:Admin	615.50
Total 125 · Land - Dist. Cap. Improvements				615.50
<b>129 · ALLOW. FOR DEPRECIATION</b>				
07/10/2017	Greenbergs Quality M...	2008 Chevrolet Silve...		25,700.00
Total 129 · ALLOW. FOR DEPRECIATION				25,700.00
<b>210 · Cal Card</b>				
07/20/2017	US Bank		GL:Water	849.03
08/02/2017	WRANGLER			-509.25
11/01/2017	US Bank	Credit from previous ...	GL:Admin	-667.97
Total 210 · Cal Card				-328.19
<b>280 · Loan</b>				
<b>280.07 · Bridge Loan for Forced Main (install of Forced Main until state funding for the Inflow and Infiltration Rehab</b>				
11/20/2017	West America Bank	Reimbursement for ...	Loan/Grant:...	-80,000.00
12/21/2017	West America Bank	To cover expenses T...	Loan/Grant:...	-356,648.56
12/28/2017	West America Bank	Principal Balance \$7...	Loan/Grant:...	555.04
01/18/2018	West America Bank	Principal balance \$4...	Loan/Grant:...	2,967.32
03/14/2018		Reimbursement to G...	Loan/Grant:...	-63,000.00
Total 280.07 · Bridge Loan for Forced Main (install of Forced Main until state f...				-496,126.20
Total 280 · Loan				-496,126.20
<b>TOTAL</b>				<b>2,059,411.98</b>



Accounts

CRP SEWER \*3745

Current **\$294,369.32**  
 Available **\*\*\$294,369.32**

GENERAL LEDGER \*9122

Current **\$923,503.90**  
 Available **\*\*\$931,559.37**

CRP WATER \*6990

Current **\$501,823.51**  
 Available **\*\*\$501,823.51**

Credit Line \*1999

Outstanding **\$0.00**  
 Available credit **\$0.00**  
 Due **\$0.00**

Note \*1001

Balance **\$0.00**

BALANCE TOTALS

**Total Deposit Accounts \$1,719,696.73**  
**Total Tiered Commercial Loans \$0.00**

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

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17

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- Amazon app store for the Kindle Fire tablet

April 2018						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	<b>16</b>	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

4/17 - Last day to file 2017 taxes

Money Management

Budgets made easy!



Every transaction is automatically categorized and put into a budget to help you stay on track.

Outside Accounts



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

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
April 16, 2018

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

PMIA Average Monthly Yields

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

Tran Type Definitions

March 2018 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	487,519.10
Total Withdrawal:	0.00	Ending Balance:	487,519.10

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**Aged Accounts Receivable**

**As of 4/16/18**

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<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Total Balance</u>
\$54,560.61	\$24,704.37	\$9,556.98	\$5,492.42	\$85,025.08	<u>\$179,339.46</u>

**Total number of accounts with open balances: 754**

These totals include all accounts on the Tax Roll

**Clearlake Oaks County Water District**  
**Payroll Summary**  
**March 31 through July 1, 2017**

	<u>Hours</u>	<u>Rate</u>	<u>Mar 31 - ...</u>
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
Bereavement	32	19.50	624.00
CTO Saved	-49	28.00	-1,189.99
CTO Used	210.13	27.58	4,833.88
Holiday	72	19.50	1,544.36
Holiday Worked (x2.5)	16	87.50	1,057.14
Overtime (x1.5)	436	41.37	14,333.56
PTO	751.56	27.58	19,025.25
Straight	5,603.75	27.58	131,489.74
Board			2,900.00
Duty Pay			8,330.00
<b>Total Gross Pay</b>	<b>7,072.44</b>		<b>182,947.94</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-5,484.06
AFLAC (pre-tax)			-1,164.33
AFLAC (taxable) AFTER TAX			-315.79
CALPers EE (Pretax)			-5,625.41
<b>Total Deductions from Gross Pay</b>			<b>-12,589.59</b>
<b>Adjusted Gross Pay</b>	<b>7,072.44</b>		<b>170,358.35</b>
<b>Taxes Withheld</b>			
Federal Withholding			-14,828.00
Medicare Employee			-2,556.34
Social Security Employee			-10,930.58
CA - Withholding			-4,108.50
CA - Disability			-1,586.69
<b>Total Taxes Withheld</b>			<b>-34,010.11</b>
<b>Deductions from Net Pay</b>			
Wage Garnishment			-2,287.43
<b>Total Deductions from Net Pay</b>			<b>-2,287.43</b>
<b>Net Pay</b>	<b><u>7,072.44</u></b>		<b><u>134,060.81</u></b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			2,556.34
Social Security Company			10,930.58
<b>Total Employer Taxes and Contributions</b>			<b><u>13,486.92</u></b>

2:03 PM

04/11/18

Accrual Basis

# Clearlake Oaks County Water District

## Trial Balance

As of March 31, 2018

	Mar 31, 18	
	Debit	Credit
102.001 · GL - 9122	671,393.85	
102.04 · DWR - CHECKING	200.00	
101 · LAIF - CASH IN BANK	293,694.37	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	0.00	
102.02 · CRP Water - 6990	259,493.19	
102.03 · CRP Sewer - 3745	282,302.43	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	119,135.21	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CIP SEWER	366,081.00	
132 · CIP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CIP WATER	74,033.00	
135 · CIP WATER:135.02 · Aircon Project	0.00	
135 · CIP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CIP WATER:135.10 · High Valley Project 2013	0.00	
135 · CIP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	155.04	
114 · ACCOUNTS RECEIVABLE.	176,790.00	
115 · PRE-PAID INSURANCE	23,357.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
128 · Sewer Infrstructure & Rehab Proj	31,466.43	
121 · Wtr Dist & Wtr Storage Projects	67,713.96	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Pr...	38,395.34	
131 · Waste Water Plant	1,413.37	
131 · Waste Water Plant:131.1 · Pumps/Equipment	541.40	
126 · Forcemain (phase 1) Cap. Imprv.	1,204,989.00	
123 · USDA - Sewer Plant Cap Imprvmt	1,019,045.35	
USDA Project	0.00	
127 · Water Plant	19,405.38	
120 · District General CIP	16,590.63	
120 · District General CIP:120.01 · General Equipment/To...	1,920,341.58	
120 · District General CIP:120.60 · Office	5,732.69	
120 · District General CIP:120.75 · SCADA	5,036.50	
120 · District General CIP:120.90 · Vehicles/Generators/Tr...	5,234.23	
122 · Bldgs/Grounds Cap Improvements	8,533,557.59	
124 · D/C System Cap Improvements	3,160,781.12	
124 · D/C System Cap Improvements:124.30 · Lift Stations	47,665.07	
124 · D/C System Cap Improvements:124.30 · Lift Stations...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,938.73	
124 · D/C System Cap Improvements:124.60 · Meters	700.00	
124 · D/C System Cap Improvements:124.90 · Water Tanks	7,965.04	
125 · Land - Dist. Cap. Improvements	300,385.50	
129 · ALLOW. FOR DEPRECIATION		7,721,470.00
200 · ACCOUNTS PAYABLE		687,438.87
210 · Cal Card	1,326.53	
210 · Cal Card:210.06 - Cal Card - Jason 3879	6,102.99	
210 · Cal Card:210.05 · Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - Alan - 7397	3,387.35	
210 · Cal Card:210.01 · Cal Card - Iris - 2083	0.00	
210 · Cal Card:210.02 · Cal Card - Larry - 0010	0.00	
210 · Cal Card:210.03 · Cal Card - Matt - 9988		1,622.74
223.56 · FEDERAL PAYROLL TAX PENALTY	322.01	
280 · Loan:280.09 · USDA WWTP Loan	4,240.15	
280 · Loan:280.07 · Bridge Loan for Forced Main		496,126.20
280 · Loan:280.05 · USDA Bridge Loan		466,000.00
280 · Loan:280.01 · Kansas State Bk - VACON		2,820.08
280 · Loan:280.03 · Kansas State Bk - Camera Traile	12.79	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		2,874.52
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - ...		734.97

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04/11/18

Accrual Basis

## Clearlake Oaks County Water District

### Trial Balance

As of March 31, 2018

	Mar 31, 18	
	Debit	Credit
222 · Direct Deposit Liabilities	0.00	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP US...	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP U...	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP U...	0.00	
223.15 · GARNISHMENTS	5,694.50	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COU...	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE...		2,660.56
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacatio...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	1,283.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	3,374.02	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		695.67
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	12,146.87	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		6,009,715.61
304 · Opening Balance Equity		326,612.31
306 · Retained Earnings - OLD		706,698.67
500 · 2017 Storms:500.5 · FEMA Payment		242,325.00
500 · 2017 Storms:500.4 · CalOES Payment		66,639.00
500 · 2017 Storms:500.3 · JPIA Payment		434,484.29
Income:410 · Client Reg Pmt		1,554,128.49
Income:425 · CRP		483,214.02
Income:430 · Penalty & Interest		35,631.65
Income:430 · Penalty & Interest:430.1 · Condemnation Fu...		168.40
Income:435 · Loans/Grants:435-7 · Water Master Plan:435...		7.70
Income:435 · Loans/Grants:435-6 · Inflow & Infiltration Co...		968,944.00
Income:435 · Loans/Grants:435-4 · USDA Construction Loan		1,014,048.67
Income:435 · Loans/Grants:435-3 · WWTP Reclamation St...		93,212.00
Income:440 · Misc Revenue		6,799.77
Income:450 · Other - Non S/W Rev		143,557.42
400 · NSF Checks - Cust. Pymts Ret	11,265.66	
1000 · Storms 2017	42.90	
1000 · Storms 2017:1000.2 · February 8 thru TBD	30,982.05	
Loans/Grants:903 · WTP, Meters, and Backflow	1,861.33	
Loans/Grants:920 · Inflow & Infiltration Construct	4,800.00	
Loans/Grants:915 · USDA Construction Loan	201,164.66	
Salaries & EE Benefits:545 · CALPers 457		50.00
Salaries & EE Benefits:505 · Salaries & Wages	686,330.23	
Salaries & EE Benefits:510 · Contract Labor	9,000.00	
Salaries & EE Benefits:520 · FICA - District Share	50,797.34	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	140,051.70	
Salaries & EE Benefits:540 · PERS - District Share	55,993.99	
Salaries & EE Benefits:550 · Unemployment	503.81	
Salaries & EE Benefits:560 · Workers Comp Ins	33,098.69	
Services & Supplies:667 · Medical Reimbursement	215.00	
Services & Supplies:610 · Bank Fees	9,613.43	
Services & Supplies:620 · Communications & Internet	12,131.24	

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04/11/18

Accrual Basis

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

	Mar 31, 18	
	Debit	Credit
Services & Supplies:622 · Board Exp	4,777.60	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	410.44	
Services & Supplies:630 · Equip - Office	1,766.17	
Services & Supplies:640 · Fuel & Oil	19,560.19	
Services & Supplies:645 · Insurance	38,599.00	
Services & Supplies:657 · Lab	31,846.08	
Services & Supplies:660 · Memberships & Subscription	38,371.11	
Services & Supplies:665 · Mileage Reimb	3,927.20	
Services & Supplies:670 · Postage & Shipping	11,008.99	
Services & Supplies:675 · Professional Services	68,848.08	
Services & Supplies:675 · Professional Services:675-6 · I...	503,898.05	
Services & Supplies:685 · Rents	38,369.77	
Services & Supplies:690 · Safety & Security	15,975.25	
Services & Supplies:700 · Tools & Instruments	4,672.74	
Services & Supplies:703 · Supplies - Clothing & Personal	2,825.55	
Services & Supplies:705 · Supplies - Office	11,245.31	
Services & Supplies:715 · Supplies-Chemicals-Operating	95,963.22	
Services & Supplies:720 · Supplies - Inventory - Other	50,356.16	
Services & Supplies:730 · Taxes - Licenses	3,328.10	
Services & Supplies:735 · Training (Classes, books, etc)	2,820.90	
Services & Supplies:745 · Travel / Lodging	321.41	
Services & Supplies:750 · Utilities	186,612.81	
Services & Supplies:760 · Waste Disposal	45,677.82	
Services & Supplies:795 · Yolo Co	33,082.76	
Services & Supplies:798 · Reconciliation Discrepancies	0.01	
Services & Supplies:799 · Misc	34.85	
Services & Supplies:799 · Misc:799.2 · Cust. Refund - Esc...	819.85	
Services & Supplies:799 · Misc:799.1 · Customer Refund -...	1,754.67	
Repairs & Replacement:810 · R&R Buildings & Grounds	29,947.84	
Repairs & Replacement:820 · R&R Lift Stations	911.61	
Repairs & Replacement:830 · R&R Equipment	11,085.22	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	12,823.42	
Repairs & Replacement:840 · R&R Vehicles	13,832.17	
9000 · Administration Labor:7057050 · ADMIN - CLERICAL...	0.00	
66000 · Payroll Expenses	46.25	
<b>TOTAL</b>	<b>21,517,788.61</b>	<b>21,517,788.61</b>

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8:27 AM

04/16/18

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
**As of April 16, 2018**

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>AT &amp; T - CalNet 3</b>	0.00	0.00	0.00	-46.55	0.00	-46.55
<b>CASH</b>	11.00	14.29	4.56	0.00	0.00	29.85
<b>PG&amp;E</b>	0.00	41,715.91	0.00	0.00	0.00	41,715.91
<b>TOTAL</b>	<u>11.00</u>	<u>41,730.20</u>	<u>4.56</u>	<u>-46.55</u>	<u>0.00</u>	<u>41,699.21</u>

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## Account Payable Breakdown

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Date: 4/15/2018

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$231,854.22	\$923,503.90	\$931,559.37
CRP Water	\$501,823.51	\$501,823.51	\$501,823.51
CRP Sewer	\$294,369.32	\$294,369.32	\$294,369.32

Current A/P Aging      \$41,699.21

NOTES: regarding the General Ledger account, there are still many checks that were sent out on Friday, April 13th that have yet to be negotiated which is why there is a large difference in balance between Quickbooks and WAB - Nikki

**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

**March 15, 2018**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 4:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

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

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

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

**Public comment on non-agenda items**

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

**Consent Items**

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

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

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

- a. Minutes of Regular Meeting 02-15-18

4. **Bills**

- a. MC Engineering Invoice No.1606, dated 02/28/18, in the amount of \$ 19,383.48 for the Forced Main Design and Construction
- b. MC Engineering Invoice No. 1607, dated 02/28/18, in the amount of \$36,857.41, for the Highway 20 Waterline Design Project
- c. MC Engineering Invoice No.1608, dated 02/28/18, in the amount of \$24,760.59 for the I & I Rehabilitation Project
- d. MC Engineering Invoice No. 1609, dated 02/28/18, in the amount of \$45,771.30 for the USDA Project

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

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

**MOTION PASSED UNANIMOUSLY**

5. **Agenda (Old Business)**

- a. Discussion and update of CSA 16 Annexation progress

**Action Taken: No Action**

- b. Discussion and update of sidewalk project

**Action Taken: Motion to approve moving water service from 4" to 12" and two valve clusters from Lake to Firehouse not to exceed \$50,000, using CRP-W, also to receive bids from T & S and HD**

**HOSIER/BOUCHER M/S/C**

**MOTION PASSED UNANIMOUSLY**

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

**Action Taken: No Action**

6. **Agenda (New Business)**

- a. Discussion and consideration of purchasing four (4) Titantubes for Sewer Plant from Ryan Process in the amount of \$9,743.96, including shipping, not including taxes

**Action Taken: Motion to approve purchase**

**ARCHACKI/BOUCHER M/S/C**

**MOTION PASSED UNANIMOUSLY**

- b. Discussion and consideration of purchasing one bench top charge analyzer and two syringe pumps from Chemtrac, not to exceed \$15,053.13, to allow for proper coagulant dosing to prevent chemical waste and less wear and tear on Filter #1, please refer to comment section on attached purchase order

**Action Taken: Motion to approve purchase**

**ARCHACKI/BOUCHER M/S/C**

**MOTION PASSED UNANIMOUSLY**

- c. Discussion and consideration of General Manager cashing out 100 hours of PTO

**Action Taken: Motion to approve  
HOSIER/BOUCHER M/S/C  
MOTION PASSED UNANIMOUSLY**

- d. Discussion and consideration to approve Resolution No. 18-03, to amend the Employee Handbook

**Action Taken: Motion to approve  
BOUCHER/HOSIER M/S/C  
MOTION PASSED UNANIMOUSLY**

- e. Discussion and consideration to approve Resolution No. 18-04, Authorization of Laif Account

**Action Taken: Motion to approve  
ARCHACKI/BOUCHER M/S/C  
MOTION PASSED UNANIMOUSLY**

**Closed Session Time: 4:54 p.m.**

- a. Anticipated litigation:
  - 1. One case

**Open Session Time: 6:01 p.m.**

**Action Taken in Closed Session: In closed session the Board discussed one case of anticipated litigation, no action was taken, no other items were discussed**

**Motion to adjourn at 6:02 by Director Hosier, seconded by Director Archacki**

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

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**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

**March 15, 2018**

This meeting will be conducted by Roberts Rule of Order.

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**Public comment on non-agenda items**

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

**AGENDA**

**Call to Order 3:29 p.m.**

**Pledge of Allegiance**

**Roll Call**

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

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

**New Business**

- a. Discussion and consideration of replacing approx. one-third of the District's water meter reading system

**Action Taken: Motion to approve purchase of 532 meters not to exceed \$100,000  
BOUCHER/ARCHACKI            M/S/C  
MOTION PASSED UNANIMISOLY**

**Motion to adjourn by Director Hosier and seconded by Director Boucher at 3:45 p.m.**

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

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



MC Engineering, Inc.

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
03/31/2018	1614

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	04/30/2018	Hghwy 20 Waterline Design and CM	
Description	Qty	Rate	Amount	
Operations Management Engineer, John Pedri, PE	24.5	160.00	3,920.00	
Project Manager, Mark Carey, PE	12.5	165.00	2,062.50	
Engineering Tech, Jose Diaz-Mendez	39	105.00	4,095.00	
Project Engineer 2, Richard Relyea	16	120.00	1,920.00	
Engineering Tech	9.5	65.00	617.50	
Administrative Support	1	65.00	65.00	
OV Copy Inv 28914 3/26/18		5.39	5.39	
Domenichelli and Associates Inv 7 4/2/18		1,288.20	1,288.20	
<i>121 - CRP W</i>				
<i>DM</i>		<b>Total</b>	<b>\$13,973.59</b>	
		<b>Payments/Credits</b>	<b>\$0.00</b>	
		<b>Balance Due</b>	<b>\$13,973.59</b>	

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

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✓A/P



# MC Engineering, Inc.

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
03/31/2018	1616

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	04/30/2018	Sewer Infrastructure and Design	
Description	Qty	Rate	Amount	
Project Engineer 2, Richard Relyea	12	120.00	1,440.00	
Operations Management Engineer, John Pedri, PE	19.5	160.00	3,120.00	
Project Manager, Mark Carey, PE	23.5	165.00	3,877.50	
Engineering Tech	45	65.00	2,925.00	
Operations Specialist, Doyle Champlain	50	105.00	5,250.00	
Engineering Tech, Jose Diaz-Mendez	51	105.00	5,355.00	
Assistant Engineer, Jared P. Nelson	4	120.00	480.00	
Administrative Support	2	65.00	130.00	
Bentley 1/17/18 47889919		240.00	240.00	
OV Copy Inv 28868 3/16/18		1.87	1.87	
Total Reimbursable Expenses			241.87	
115 miles 3/6/18 Mark Carey	115	0.535	61.53	
<b>Total</b>			<b>\$22,880.90</b>	
<b>Payments/Credits</b>			<b>\$0.00</b>	
<b>Balance Due</b>			<b>\$22,880.90</b>	

128-GL-5



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

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1/1/18



MC Engineering, Inc.

6917 Ohana Place  
Orangevale, CA 95662

# Invoice

Date	Invoice #
03/31/2018	1617

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	04/30/2018	USDA Wastewater Engineering Services	
Description	Qty	Rate	Amount	
Assistant Engineer, Jared P. Nelson	172	97.85	16,830.20	
Project Manager, Mark Carey, PE	16.5	139.05	2,294.33	
Operations Management Engineer, John Pedri, PE	1.5	139.05	208.58	
Administrative Support	1	56.65	56.65	
115 miles 3/6/18 Mark Carey		69.55	69.55	
230 miles 3/27/18 Mark Carey		123.05	123.05	
355 mi @ \$0.545 / mi - to CL (3-25) back (3-30) J Nelson		193.48	193.48	
345 mi @ \$0.545 / mi - to CL (3-18) back (3-23) J Nelson		188.03	188.03	
352 mi @ \$0.545 / mi - to CL (3-11) back (3-16) J Nelson		191.84	191.84	
355 mi @ \$0.545 / mi - to CL (3-4) back (3-9) J Nelson		193.48	193.48	
160 mi @ \$0.545 / mi - back from CL (3-2) J Nelson		87.20	87.20	
Per diem March 22 days @\$51/day		1,122.00	1,122.00	
April 2018 Pine Dell Space Rent		400.00	400.00	
PG&E 03/16/18 Pine Dell		75.25	75.25	
Trailer April		700.00	700.00	
Stantec Inv 138606 3/20/18		348.04	348.04	
		<b>Total</b>	<b>\$23,081.68</b>	
		<b>Payments/Credits</b>	<b>\$0.00</b>	
		<b>Balance Due</b>	<b>\$23,081.68</b>	

123-

GLS

*(Handwritten initials in a circle)*

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

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VA/p



## California Special Districts Association

*Districts Stronger Together*

### 2018 Board Secretary/Clerk Conference

Earn Your Certificate OR Take Advanced Track Sessions for Returning Attendees!  
New sessions and speakers added each year!

Whether you are a new or an experienced board secretary/clerk, continuing education is essential to keeping current on the many aspects of your job. In an effort to expand educational opportunities for this important position in special districts and to provide an opportunity to recognize individuals who invest the time in becoming trained in the various components of the job, CSDA created this certificate program.

The Board Secretary/Clerk Certificate has become the gold standard for special district board secretaries and clerks throughout California. We invite you to participate as a first-time attendee to earn your certificate and come back year after year to advance your knowledge of special districts through new and exciting breakout sessions tailored for you.

\$525 Early Registration / \$575 Regular Registration  
SDRMA member

\$575 Early Registration / \$625 Regular Registration  
CSDA member

\$865 Early Registration / \$940 Regular Registration  
Non-member

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**Password**

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# CLEARLAKE OAKS COUNTY WATER DISTRICT

## POLICY PERTAINING TO DEPRECIATION OF DISTRICT ASSETS

Clearlake Oaks County Water District Board of Directors hereby rescinds, repeals and revokes any policy regarding depreciation of District Assets.

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

General Capital Assets                      \$1,000 and/or a serviceable life greater than 5 years

Depreciation on all assets is provided on the straight-line basis over and estimated useful life.

Buildings/Projects	40 years
Equipment	5-20 years

The above policy is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a Regular Meeting held on April 19, 2018, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTENTIONS:**

CLEARLAKE OAKS COUNTY WATER DISTRICT


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

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

LAKE LOCAL AGENCY FORMATION COMMISSION

DATE: April 11, 2018

TO: Members of the Special District Board of Directors

FROM: John Benoit, LAFCO Executive Officer 

SUBJECT: Nomination Ballot for Independent Special District Members and an Alternate to fill an Independent Special District seat on LAFCO

RECEIVED  
APR 12 REC'D  
OFFICE OF THE  
C.L.O.C.W.D.

Lake LAFCO is in the process of seeking an Independent Special District Board of Director Member to serve on LAFCO (one regular LAFCO member) to represent Independent Special Districts as members of the Lake Local Agency Formation Commission due to a Commissioner vacating an office. The member will serve an unfinished term ending in May 2020.

The Local Agency Formation Commission is calling for nominations to seat one Regular Independent Special District Commissioner and should the seated Alternate Independent Special District Commissioner be elected as the regular special district member this notice shall also include the recruitment for an alternate member to serve on the Local Agency Formation Commission.

**We requesting all nominations be received by LAFCO prior to 5:00 PM Friday, June 15, 2018.**

**Not all Independent Special District Boards of Directors will desire or are in any way required to file nominations with LAFCO.**

Independent Special District representatives on LAFCO may not be an employee of a special district, a City or the County. This nomination is for sitting Special District Board of Director Members only. The independent Special District representative and alternate representative must be able and available to regularly attend Commission meetings and (or) hearings. An Independent Special District member, as are all other Commissioners, is required to file an annual Statement of Economic Interest.

The LAFCO Commission normally meets the third Wednesday at 9:30 AM of every other month and alternates meetings between the Cities of Clearlake and Lakeport. There is a meeting stipend of \$60.00 per meeting for both the regular and alternate members. The alternate member is encouraged to participate in all LAFCO processes but may only vote when the regular member is not present or otherwise is unable to participate in a given action before LAFCO.

Upon conclusion of this nomination process, a ballot to elect the LAFCO representative will be mailed to each Independent Special District. Each Independent Special District Board will have one vote. The nominee receiving the highest number of votes will be seated as an Independent Special District's regular member representative for this term and the nominee receiving the second highest number of votes will be appointed the Independent Special District alternate.

**The nomination period will close on Friday, June 15, 2018. Nomination Ballots must be received by 5:00 PM that day.** If your Board of Directors desires to nominate one of your sitting Board of Director members to serve on LAFCO, please submit the attached nomination ballot to John Benoit, Executive Officer, P.O. Box 2694 Granite Bay, CA 95746 or by fax at (916) 797-7631 or by email [johnbenoit@surewest.net](mailto:johnbenoit@surewest.net) by **June 15, 2018**. If you have any questions please call (707) 592-7528.

**Lake Local Agency Formation Commission**  
**NOMINATION BALLOT FOR LAKE LAFCO**  
**SPECIAL DISTRICT MEMBER**

NOTE: Nominations can only be made by Formal Motion and Vote of the Board of Directors

**Ballot for the Nomination** of an Independent Special District Member to become an Independent Special District Representative on the Local Agency Formation Commission (LAFCO).

The \_\_\_\_\_ District

nominates \_\_\_\_\_ to become a candidate for an Independent Special District representative and (or) alternate to serve on the Lake LAFCO Commission to complete a term ending May 2020.

*The nominee's contact information is as follows:*

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_  
**Signature:** Chair of the District Board of Directors

\_\_\_\_\_  
Date

Chair's Phone # and email: \_\_\_\_\_

**Please return this nomination ballot to LAFCO prior to 5:00 P.M. Friday, June 15, 2018 to:**

Lake LAFCO  
John Benoit, Executive Officer  
P.O. Box 2694  
Granite Bay, CA 95746

Or: Fax (916) 797-7631

Or: Email: johnbenoit@surewest.net

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Mr. Dave Sherron

Clear Lake Oaks County Water District  
PO Box 709  
Clear Lake Oaks, CA. 95423

**QUOTE # 040618-1Q**

**Fax: 707-998-3026**

**Email: [d.sherron@clowwd.org](mailto:d.sherron@clowwd.org)**

Dear: Dave

ERS is pleased to submit its proposal for our TurnKey Service on your 2 each 6' x 24' 4 cell Pressure Vessels

Our service includes removal, packaging and disposal of existing media on-site, interior filter cleaning where required, supply and installation of new media, per design. ERS will also replace existing underdrains with new SST Wedgewire Underdrains.

**ERS to provide:**

- 1) Qualified Manpower
- 2) Forklift
- 3) Disposal DUMP ON-SITE
- 4) High power industrial vacuum system
- 5) Confined space equipment as follows:
  - a) Supervisor/Environmental Technician/Hole Watch
  - b) Ventilation fan for air circulation
  - c) Tripod/Winch for emergency evacuation
  - d) Four gas monitors for pre-entry testing, as well as for continuous testing
  - e) 2-Way radios for communication with in-tank personnel
  - f) Cellular phone as an emergency response tool
  - g) Half-face cartridge type respirators (supplied air respirators available if required)
  - h) Harnesses with safety ropes for all men
  - i) Daily monitoring log
  - j) Complete and post-confined space entry permit (if required)

New media as follows:

1. 1/4 x 1/8 Filter Gravel
2. #6 x #12 Filter Gravel
3. .45-.55mm<1.5uc Filter Sand
4. .85-.95mm<1.5uc Anthracite

PRICING: \$115,633.25

Quote Valid for 45 days

**Our time and materials work is billed at \$175.00 per man-hour, straight time, plus materials with a 25% margin. Price includes all applicable sales tax.**

Please feel free to call me should you need further information or any clarification. My cell phone is (510) 552-5301; office is (510) 770-0202.

Sincerely,

**Rick D. Langlois**  
*Vice President Sales*

---

Dear Customer,  
Upon acceptance of this Quotation, please complete the attached Project Information Sheet, and return a signed copy of the entire Quotation Package via fax or e-mail to:

F: 510.490.3024  
E: [kbyers@ersfilter.com](mailto:kbyers@ersfilter.com)

WE THANK YOU FOR YOUR BUSINESS!

---

**Clearlake Oaks Co Water District  
PROJECTED BUDGET 2018-2019**

0

Target % > **0%**

Thru End of July Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,197,975	-	-	0%	1,027,946	-	-	0%
<b>Total Operating Expenses</b>	1,073,779	-	-	0%	1,100,717	-	-	0%
<b>Operating Balance (loss)</b>	<b>124,196</b>	-	-		<b>(72,771)</b>	-	-	
420 Connection Rev								
435								
450 Other - Non S/W Rev	96,000	-		0%	85,000	-		0%
Depreciation Exp	125,000	-		0%	80,000	-		0%
<b>Net Change In Net Position (loss)</b>	<b>95,196</b>	-	-		<b>(67,771)</b>	-	-	

**Current Revenue Notes:**

440- Misc Water = Bulk Water

450 - Other - Non S/W Rev: ATT Lease and Tax Roll

**Past Revenue Notes**

WestAmer Op

WestAmer CRP

LAIF

Total \$

Thru End of July Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,137,975	-	-	0%	1,014,446	-	-	0%
430 Penalty & Interest	30,000	-	-	0%	13,500	-	-	0%
440 Misc	30,000	-	-	0%	0	-	-	0%
<b>Total Revenue &gt;</b>	<b>1,197,975</b>	-	-	<b>0%</b>	<b>1,027,946</b>	-	-	<b>0%</b>

Thru End of July Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	425,772	-	-	0%	438,797	-	-	0%
510 Contracted Labor	-	-	-	0%	-	-	-	0%
520 FICA - District Share	33,713	-	-	0%	34,848	-	-	0%
530 Medical Ins - District Share	84,830	-	-	0%	113,288	-	-	0%
540 PERS - District Share	53,356	-	-	0%	56,398	-	-	0%
550 Unemployment	2,500	-	-	0%	2,500	-	-	0%
560 Workers Comp Ins	29,824	-	-	0%	25,661	-	-	0%

<b>Salaries and Employee Benefits &gt;</b>	<b>629,994</b>	-	-	<b>0%</b>	<b>671,492</b>	-	-	<b>0%</b>
605 Advertising	200	-	-	0%	200	-	-	0%
610 Bank Fees	2,810	-	-	0%	2,800	-	-	0%
620 Communications & Internet	10,000	-	-	0%	9,500	-	-	0%
622 Board Exp	5,000	-	-	0%	5,000	-	-	0%
625 Equip - Field (\$300-\$4999)	1,250	-	-	0%	2,750	-	-	0%
630 Equip - Office	3,000	-	-	0%	3,500	-	-	0%
640 Fuel & Oil	6,500	-	-	0%	4,000	-	-	0%
645 Insurance	40,000	-	-	0%	40,000	-	-	0%
650 Interest	-	-	-	0%	-	-	-	0%

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657	Lab	20,000	-	-	0%	25,000	-	-	0%
660	Memberships & Subscription:	28,500	-	-	0%	25,500	-	-	0%
665	Mileage Reimb	3,000	-	-	0%	3,000	-	-	0%
670	Postage & Shipping	6,100	-	-	0%	6,050	-	-	0%
675	Professional Services	20,000	-	-	0%	20,000	-	-	0%
685	Rents	5,700	-	-	0%	15,700	-	-	0%
690	Safety & Security	4,125	-	-	0%	8,125	-	-	0%
700	Tools & Instruments	2,250	-	-	0%	5,250	-	-	0%
703	Supplies - Clothing & Persona	2,175	-	-	0%	2,175	-	-	0%
705	Supplies - Office	6,125	-	-	0%	6,625	-	-	0%
715	Treatment Chemicals	52,000	-	-	0%	53,000	-	-	0%
720	Supplies - Operating - Other	9,250	-	-	0%	20,750	-	-	0%
730	Taxes - Licenses	1,500	-	-	0%	2,300	-	-	0%
735	Training	3,750	-	-	0%	3,750	-	-	0%
745	Travel	2,000	-	-	0%	2,000	-	-	0%
750	Utilities	135,650	-	-	0%	97,750	-	-	0%
760	Waste Disposal	550	-	-	0%	52,250	-	-	0%
795	Yolo Co	54,600	-	-	0%				
799	Misc	-	-	-	0%				0%
<b>Services and Supplies &gt;</b>		<b>426,035</b>	-	-	<b>0%</b>	<b>416,975</b>	-	-	<b>0%</b>
810	R&R Buildings & Grounds	7,500	-	-	0%	7,500	-	-	0%
815	R & R Damage Claims	5,000	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,000	-	-	0%	500	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	-	-	0%	4,250	-	-	0%
<b>Repairs &amp; Replacement &gt;</b>		<b>17,750</b>	-	-	<b>0%</b>	<b>12,250</b>	-	-	<b>0%</b>
<b>Total Expenses &gt;</b>		<b>1,073,779</b>	-	-	<b>0%</b>	<b>1,100,717</b>	-	-	<b>0%</b>

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## Administration - Budget Variance Report Jul 2018

Target % &gt; 0.0%

	Thru End of July Expenses	2018-2019 Budget		Actual YTD	%	Total Remaining
		Annual	YTD			
505	Salaries & Wages	481,308	-		0.0%	481,308
510	Contracted Labor	-	-			-
520	FICA - District Share	37,179	-		0.0%	37,179
530	Medical Ins - District Share	99,404	-		0.0%	99,404
540	PERS-District Share (incl unfunded Liab, 14.5K)	51,582	-		0.0%	51,582
550	Unemployment	5,000	-		0.0%	5,000
560	Workers Comp Ins	17,532	-		0.0%	17,532
	Salaries and Employee Benefits >	692,004	-	-	0.0%	692,004
605	Advertising	400	-	-	0.0%	400
610	Bank Fees	5,600	-		0.0%	5,600
620	Communications & Internet	7,000	-		0.0%	7,000
622	Board Exp	10,000	-		0.0%	10,000
625	Equip - Field (up to \$4999)	0	-		0.0%	0
630	Equip - Office	2,500	-		0.0%	2,500
640	Fuel & Oil	0	-		0.0%	0
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships & Subscriptions	1,000	-		0.0%	1,000
665	Mileage Reimb	4,500	-		0.0%	4,500
670	Postage & Shipping	12,000	-		0.0%	12,000
675	Professional Services (Legal, IT, etc)	20,000	-		0.0%	20,000
685	Rents	7,400	-		0.0%	7,400
690	Safety & Security (boots)	2,500	-		0.0%	2,500
700	Tools & Instruments	0	-		0.0%	0
703	Supplies - Clothing & Personal	600	-		0.0%	600
705	Supplies - Office	10,000	-		0.0%	10,000
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	0	-		0.0%	0
730	Taxes - Licenses	0	-		0.0%	0
735	Training (Classes, books)	3,500	-		0.0%	3,500
745	Travel / Lodging	2,000	-		0.0%	2,000
750	Utilities	5,500	-		0.0%	5,500
760	Waste Disposal	500	-		0.0%	500
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
	Services and Supplies >	95,000	-	-	0.0%	95,000
810	R&R Buildings & Grounds	5,000	-		0.0%	5,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	1,000	-		0.0%	1,000
832	R&R Mains/Service Lines	0	-		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	500	-		0.0%	500
	Repairs & Replacement >	6,500	-	-	0.0%	6,500
	<b>Total Expenses &gt;</b>	<b>793,504</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>793,504</b>

## D\C - Budget Variance Report Jul 2018

Target % &gt;

0.0%

Thru End of July  
Expenses2018-2019 Budget  
Annual YTDActual  
YTD%  
SpentTotal  
Remaining

	2018-2019 Budget Annual YTD	Actual YTD	% Spent	Total Remaining
505 Salaries & Wages	41,820	-		41,820
510 Contracted Labor	-	-	0.0%	-
520 FICA - District Share	3,421	-	0.0%	3,421
530 Medical Ins - District Share	10,571	-	0.0%	10,571
540 PERS - District Share	13,948	-	0.0%	13,948
550 Unemployment	0	-	0.0%	0
560 Workers Comp Ins	4,144	-	0.0%	4,144
Salaries and Employee Benefits >	73,904	-	0.0%	73,904
605 Advertising	0	-	0.0%	0
610 Bank Fees	0	-	0.0%	0
620 Communications & Internet	0	-	0.0%	0
622 Board Exp	0	-	0.0%	0
625 Equip - Field (up to \$4999)	0	-	0.0%	0
630 Equip - Office	0	-	0.0%	0
640 Fuel & Oil	1,500	-	0.0%	1,500
645 Insurance	0	-	0.0%	0
650 Interest	0	-	0.0%	0
657 Outsource Lab / Internal Lab	0	-	0.0%	0
660 Memberships & Subscriptions	0	-	0.0%	0
665 Mileage Reimb	0	-	0.0%	0
670 Postage & Shipping	0	-	0.0%	0
675 Professional Services (SCADA)	0	-	0.0%	0
685 Rents	0	-	0.0%	0
690 Safety & Security (boots)	3,750	-	0.0%	3,750
700 Tools & Instruments	3,750	-	0.0%	3,750
703 Supplies - Clothing & Personal	750	-	0.0%	750
705 Supplies - Office	250	-	0.0%	250
715 Treatment Chemicals	0	-	0.0%	0
720 Supplies - Operating - Other	1,500	-	0.0%	1,500
730 Taxes - Licenses	0	-	0.0%	0
735 Training (classes, books)	2,000	-	0.0%	2,000
745 Travel / Lodging	1,000	-	0.0%	1,000
750 Utilities	0	-	0.0%	0
760 Waste Disposal	0	-	0.0%	0
795 Yolo Co	0	-	0.0%	0
799 Misc	0	-	0.0%	0
Services and Supplies >	14,500	-	0.0%	14,500
810 R&R Buildings & Grounds	-	-	0.0%	-
815 R & R Damage Claims	0	-	0.0%	0
820 R&R Lift Stations	-	-	0.0%	-
830 R&R Equipment	-	-	0.0%	-
832 R&R Mains/Service Lines	-	-	0.0%	-
840 R&R Vehicles (\$2k/vehicle)	2,500	-	0.0%	2,500
Repairs & Replacement >	2,500	-	0.0%	2,500
<b>Total Expenses &gt;</b>	<b>90,904</b>	<b>-</b>	<b>0.0%</b>	<b>90,904</b>

Expense Notes

62

0

## Sewer - Budget Variance Report Jul 2018

Target % &gt;

0.0%

Thru End of July		2018-2019 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505	Salaries & Wages	177,233	-		0.0%	177,233
510	Contracted Labor	-	-	-		-
520	FICA - District Share	14,548	-		0.0%	14,548
530	Medical Ins - District Share	58,300	-		0.0%	58,300
540	PERS - District Share (\$14.5K Unfunded)	23,633	-		0.0%	23,633
550	Unemployment	0	-		0.0%	0
560	Workers Comp Ins	14,823	-		0.0%	14,823
Salaries and Employee Benefits >		288,538	-	-	0.0%	288,538
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	3,500	-		0.0%	3,500
622	Board Exp	0	-		0.0%	0
625	Equip - Field (up to \$4999)	1,500	-		0.0%	1,500
630	Equip - Office	1,000	-		0.0%	1,000
640	Fuel & Oil (Schaeffers)	1,500	-		0.0%	1,500
645	Insurance	40,000	-		0.0%	40,000
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	25,000	-		0.0%	25,000
660	Memberships & Subscriptions	25,000	-		0.0%	25,000
665	Mileage Reimb	500	-		0.0%	500
670	Postage & Shipping	50	-		0.0%	50
675	Professional Services (SCADA)	10,000	-		0.0%	10,000
685	Rents	12,000	-		0.0%	12,000
690	Safety & Security (boots)	5,000	-		0.0%	5,000
700	Tools & Instruments	5,000	-		0.0%	5,000
703	Supplies - Clothing & Personal	1,500	-		0.0%	1,500
705	Supplies - Office	1,500	-		0.0%	1,500
715	Treatment Chemicals	53,000	-		0.0%	53,000
720	Supplies-Operating-Other-Titan Tubes	20,000	-		0.0%	20,000
730	Taxes - Licenses	2,300	-		0.0%	2,300
735	Training (classes, books)	1,000	-		0.0%	1,000
745	Travel / Lodging	500	-		0.0%	500
750	Utilities	95,000	-		0.0%	95,000
760	Waste Disposal	52,000	-		0.0%	52,000
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
799.1	Customer Refund					
Services and Supplies >		356,850	-	-	0.0%	356,850
810	R&R Buildings & Grounds	1,500	-		0.0%	1,500
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	0	-		0.0%	0
832	R&R Mains/Service Lines	0	-		0.0%	-
840	R&R Vehicles (\$2k/vehicle)	4,000	-		0.0%	4,000
Repairs & Replacement >		5,500	-	-	0.0%	5,500
Total Expenses >		650,888	-	-	0.0%	650,888

Expense Notes

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0 Water - Budget Variance Report July 2018		2018-2019 Budget		Target % >	0.0%	
Thru End of July		Annual	YTD	Actual	%	Total
Expenses				YTD	Spent	Remaining
505	Salaries & Wages	164,208	-			164,208
510	Contracted Labor	0	-		0.0%	0
520	FICA - District Share	13,413	-		0.0%	13,413
530	Medical Ins - District Share	29,843	-		0.0%	29,843
540	PERS - District Share	20,591	-		0.0%	20,591
550	Unemployment	0	-		0.0%	0
560	Workers Comp Ins	18,986	-		0.0%	18,986
Salaries and Employee Benefits >		247,040	-	-	0.0%	247,040
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	4,000	-		0.0%	4,000
622	Board Exp	0	-		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	-		0.0%	0
630	Equip - Office	500	-		0.0%	500
640	Fuel & Oil	4,000	-		0.0%	4,000
645	Insurance	40,000	-		0.0%	40,000
650	Interest	0	-		0.0%	0
657	Outside Lab / Internal Lab	20,000	-		0.0%	20,000
660	Memberships & Subscriptions	28,000	-		0.0%	28,000
665	Mileage Reimb	500	-		0.0%	500
670	Postage & Shipping	100	-		0.0%	100
675	Professional Services (SCADA)	10,000	-		0.0%	10,000
685	Rents	2,000	-		0.0%	2,000
690	Safety & Security (boots)	1,000	-		0.0%	1,000
700	Tools & Instruments	2,000	-		0.0%	2,000
703	Supplies - Clothing & Personal	1,500	-		0.0%	1,500
705	Supplies - Office	1,000	-		0.0%	1,000
715	Treatment Chemicals	52,000	-		0.0%	52,000
720	Supplies - Operating - Other	8,500	-		0.0%	8,500
730	Taxes - Licenses	1,500	-		0.0%	1,500
735	Training (classes, books)	1,000	-		0.0%	1,000
745	Travel / Lodging	500	-		0.0%	500
750	Utilities	132,900	-		0.0%	132,900
760	Waste Disposal	300	-		0.0%	300
795	Yolo Co	54,600	-		0.0%	54,600
799	Misc	0	-		0.0%	0
799.1	Customer Refund					
Services and Supplies >		365,900	-	-	0.0%	365,900
810	R&R Buildings & Grounds	5,000	-		0.0%	5,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-			0
830	R&R Equipment	1,500	-		0.0%	1,500
832	R&R Mains/Service Lines	0	-		0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	-		0.0%	3,000
Repairs & Replacement >		9,500	-	-	0.0%	9,500
Total Expenses >		622,440	-	-	0.0%	622,440

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# Clearlake Oaks Co Water District

## Budget Variance Report 2018-2019

### SEWER-CRP

Target % > **0.0%**

Thru End of July

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
<b>SEWER CRP Revenue</b>	392,097	-	0.0%	0%
<b>SEWER CRP Expenses</b>	209,685	-	0.0%	0%
USDA Annual Payment	129,000	-		
Short term depreciation reserve	30,000	-		
Previous Year Balance 6/30/17				
<b>Operating Balance (loss)</b>	<b>23,412</b>	-		

	Expenses	2018 - 2019 Budget		Actual YTD	% Spent	Total Remaining
		Annual	YTD			
505	Salaries & Wages	50,010	-		0.0%	50,010
510	Contracted Labor	-	-			-
520	FICA - District Share	4,101	-		0.0%	4,101
530	Medical Ins - District Share	10,571	-		0.0%	10,571
540	PERS - District Share	8,709	-		0.0%	8,709
550	Unemployment	-	-		0.0%	-
560	Workers Comp Ins	5,044	-		0.0%	5,044
	<b>Salaries and Employee Benefits &gt;</b>	<b>78,435</b>	-	-	<b>0.0%</b>	<b>78,435</b>
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	5,000	-		0.0%	5,000
622	Board Exp	0	-		0.0%	0
625	Equip - Field (up to \$4999)	1,250	-		0.0%	1,250
630	Equip - Office	2,500	-		0.0%	2,500
640	Fuel & Oil	2,500	-		0.0%	2,500
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships & Subscriptions	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA)	0	-		0.0%	0
685	Rents	-	-		0.0%	-
690	Safety & Security (boots)	0	-		0.0%	0
700	Tools & Instruments	0	-		0.0%	0
703	Supplies - Clothing & Personal	0	-		0.0%	0
705	Supplies - Office	0	-		0.0%	0
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	8,500	-		0.0%	8,500
730	Taxes - Licenses	0	-		0.0%	0
735	Training (classes, books)	0	-		0.0%	0
745	Travel / Lodging	0	-		0.0%	0
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
	<b>Services and Supplies &gt;</b>	<b>19,750</b>	-	-	<b>0.0%</b>	<b>19,750</b>
810	R&R Buildings & Grounds	35,000	-		0.0%	35,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	20,000	-		0.0%	20,000
830	R&R Equipment	5,000	-		0.0%	5,000
832	R&R Mains/Service Lines	25,000	-		0.0%	25,000
840	R&R Vehicles (\$2k/vehicle)	26,500	-		0.0%	26,500
	<b>Repairs &amp; Replacement &gt;</b>	<b>111,500</b>	-	-	<b>0.0%</b>	<b>111,500</b>
	<b>Total Expenses &gt;</b>	<b>209,685</b>	-	-	<b>0.0%</b>	<b>209,685</b>

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# THE SUSTAINABLY MANAGED UTILITY: TEN KEY MANAGEMENT AREAS

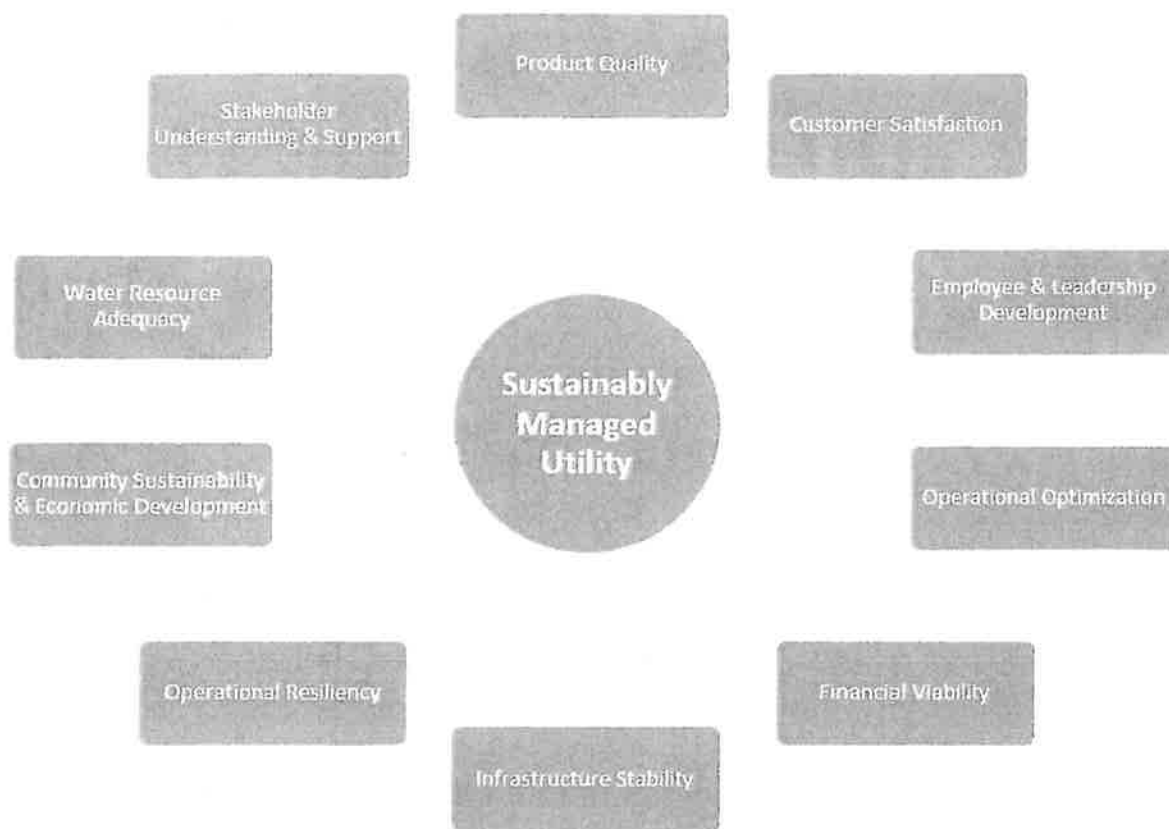
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The ten key management areas of sustainably managed utilities described here can help rural and small water and wastewater system managers address many ongoing challenges and move toward sustainable management of both operations and infrastructure. In aiming to increase their long-term sustainability and effectiveness, the eventual goal for systems is high achievement, consistent with the needs and expectations of their communities, in each of the management areas.

The management areas were developed by drawing on information and experience from a wide range of rural and small water system operations specialists and managers from across the United States. The management areas were further validated through the workshops held with rural and small systems, sponsored by EPA and USDA. Each management area is described as a desirable outcome for a system to achieve. Each can be considered a building block for improving system performance. Through working to improve performance in each of the ten areas, managers can help their systems to become more successful, resilient, and sustainable for the long term.

The management areas are not presented in a specific order. Together they make up the framework for a complete and well-rounded management approach. By making improvements in any of the areas, at a pace consistent with its most pressing challenges, a system will be able to deliver increasingly efficient, higher quality services. The graphic on the next page depicts the interconnectedness of the management areas. It also shows that no one area is weighted more heavily than another. All areas are equal in the context of the *Guidebook*. Descriptions of the management areas are found in the following pages, including the characteristics of successful outcomes for each.

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**PRODUCT QUALITY:** The system is in compliance with permit requirements and other regulatory or reliability requirements. It meets its community's expectations for the potable water or treated effluent and process residuals that it produces. The system reliably meets customer, public health, and ecological needs.

**CUSTOMER SATISFACTION:** The system is informed about what its customers expect in terms of service, water quality, and rates. It provides reliable, responsive, and affordable services, and requests and receives timely customer feedback to maintain responsiveness to customer needs and emergencies. Customers are satisfied with the services that the system provides.

**EMPLOYEE & LEADERSHIP DEVELOPMENT:** The system recruits and retains a workforce that is competent, motivated, and safe-working. Opportunities exist for employee skill development and career enhancement, and training programs are in place, or are available, to retain and improve their technical and other knowledge. Job descriptions and performance expectations are clearly established (in writing), and a code of conduct is in place and accepted by all employees.

**OPERATIONAL OPTIMIZATION:** The system ensures ongoing, timely, cost-effective, reliable, and sustainable performance in all aspects of its operations. The key operational aspects of the system (e.g., pressure, flow, quality) are documented and monitored. It minimizes resource use, loss, and impacts from day-to-day operations. It has assessed its current energy use and water loss and performed related audits.

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**FINANCIAL VIABILITY:** The system establishes and maintains an effective balance between long-term debt, asset values, operations and maintenance expenditures, and operating revenues. Rates are adequate to pay its bills, put some funds away for both future capital expenditures and unanticipated issues, and maintain, repair, and replace its equipment and infrastructure as needed. The system discusses rate requirements with its customers, decision making authorities, and other key stakeholders.

**INFRASTRUCTURE STABILITY:** The system understands the condition and costs associated with its critical infrastructure assets. It has inventoried its system components, conditions, and costs, and has a plan in place to repair and replace these components. It maintains and enhances the condition of all assets over the long-term at the lowest possible life-cycle cost and acceptable level of risk.

**OPERATIONAL RESILIENCY:** The system ensures that its leadership and staff members work together to anticipate and avoid problems. It proactively identifies legal, financial, non-compliance, environmental, safety, security, and natural threats to the system. It has conducted a vulnerability assessment for safety, natural disasters, and other environmental threats, and has prepared an emergency response plan for these hazards.

**COMMUNITY SUSTAINABILITY & ECONOMIC DEVELOPMENT:** The system is active in its community and is aware of the impacts that its decisions have on current and long-term future community health and welfare. It seeks to support overall watershed, source water protection, and community economic goals, where feasible. It is aware of, and participates in, local community and economic development plans.

**WATER RESOURCE ADEQUACY:** The system ensures that water availability is consistent with current and future customer needs. It understands its role in water availability, and manages its operations to provide for long-term aquifer and surface water sustainability and replenishment. It has performed a long-term water supply and demand analysis, and is able to meet the water and sanitation needs of its customers now and for the reasonable future.

**STAKEHOLDER UNDERSTANDING & SUPPORT:** The system actively seeks understanding and support from decision making bodies, community members, and regulatory bodies related to service levels, operating budgets, capital improvement programs, and risk management decisions. It takes appropriate steps with these stakeholders to build support for its performance goals, resources, and the value of the services that it provides. The system performs active outreach and education to understand concerns and promote the value of clean, safe water and the services the utility provides, consistent with available resources.

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Early bird registration rate is available through Friday,  
September 21, 2018

#### HOTEL ROOM RESERVATIONS

The CSDA room rate at the Lake Tahoe Resort Hotel begins at \$129 plus tax, single or double occupancy and includes the resort fee. Reservations can be made on line at [www.tahoeresorthotel.com](http://www.tahoeresorthotel.com) using the group code CSDA or by calling the hotel directly at 530-544-5400.

[Click here](#) for exhibitor information.

**When** 10/22/2018 - 10/24/2018

**Where** Lake Tahoe Resort Hotel  
4130 Lake Tahoe Blvd  
South Lake Tahoe 96150

## Program Options

**Monday, 22 October 2018**

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