

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

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

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

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

**January 15th, 2015**

This meeting will be recorded for transcription purposes only.

**Call to Order – 4:00 p. m.**

**Pledge of Allegiance**

**Board of Directors and Staff Roll Call**

- Ms. Iris Hudson, President     Mrs. Judy Heeszel, Vice-President
- Ms. Dena Barron, Director     Mr. Robert Kiser, Director     Mr. Richard Kuehn, Director
  
- Mr. Matt Bassett – General Manager     Vacant - Operations Manager/Secretary to the Board

**Public comment on non-agenda items**

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

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

**1. Staff Written Operational Reports**

- a. Customer Service
- b. Wastewater Plant Operator
- c. Water Treatment Plant Operator
- d. Operations Manager (Interim)
- e. General Manager

**2. Financial Reports (for review/approval):**

- a. December 2014 QB balance sheet and profit & loss statements
- b. Bank balance, accounts receivable, vendor payments, and LAIF balance
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report

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

**3. Minutes of previous meetings for review and approval:**

- a. Minutes of Jul 3, 2014 Special Meeting
- b. Minutes of Jul 17, 2014 Regular Meeting
- c. Minutes of Aug 7, 2014 Special Meeting
- d. Minutes of Aug 21, 2014 Regular Meeting

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

**4. Agenda. (Old Business):**

- a. Update progress of proposed \$3.8mil WWTP & \$1.3mil WTP USDA loans, \$50,000 grant for LS#8, \$381,548 SWRCB forgivable loan for collection system study, CBDG Oaks Shopping Center collection system grant, DWR leak detection and SWRCB distribution study and bridge loan

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

- b. Second and final reading of Ordinance 80. An ordinance to establish Board member compensation

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

- c. Discussion and consideration of rate study reports

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

- d. Discussion and consideration to use legal counsel or outside professional assistance with 218

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

**5. Agenda. (New Business):**

- a. Election of Officers to be effective immediately
  - 1. President of the Board
  - 2. Vice President

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

- b. Discussion and consideration of letter reporting improper use and access on District owned property on Foothill Blvd

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

- c. Discussion and discussion of "Notice of Intent and public meeting" for the USDA loan projects

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

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

- a. Contract negotiations for extension of water main to CSA16 and consolidations

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

Reportable action from closed session: \_\_\_\_\_

**Director's and Committee's Reports and Comments:**

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

# Clearlake Oaks County Water District Customer Service Report

1, a.

**January 9, 2015**

**To: Clearlake Oaks County Water District, Board of Directors**

**From: Magen Estep, Customer Service Lead**

**RE: January 2015 Meeting Update**

**\*Rate Study:** We have been working on the updates with the rate study weekly. We hope to have everything wrapped up this month.

**\*MHP/RVP Updates:** January will be the first billing cycle that Resolution 14-08 will take effect in. so far we have had excellent communication with each park. We will be doing the final reviews this next week of each park map and total dwelling counts.

**\*Other:** 2014 CCR – Dan has submitted the 2014 CCR to be posted. Yet again Dan has submitted this report to be posted well in advance of its due date. I am happy to report that the CCR is posted to our website and available to customers in our office upon request as of 1/23/15.

Magen Estep  
Customer Service Lead

1

1.6

**CLEARLAKE OAKS COUNTY WATER DISTRICT**  
**Wastewater Treatment Plant Report**  
**DECEMBER 2014**

From: Pam Parker, Supervisor/Lead Plant Operator WWTP

To: Clearlake Oaks County Water District Board of Directors

January 12, 2015

Flows into the Wastewater Treatment Plant averaged 349,000 gallons for the month of December. This average flow for December was elevated 131,000 gallons compared to November. We record the lake levels daily, and it is currently 2.82 feet at the Rumsey Gauge. The average lake level for the month of December was positive 1.38. I am very pleased to report we received 13.80 inches of rain for the month of December.

December was a very eventful month. On December 8<sup>th</sup>, which happens to be a Monday, we experienced several issues. Upon arrival to the Waste Plant one of the sump pumps quit working and the drying beds were accumulating water. We ordered a new pump and installed another temporary one to do the job until new one arrived. We also experienced L.S. #7 levels reached almost 12' due to pump #1 not working. Turns out we lost a power leg. We used the generator to power pumps until PG&E repaired the line by December 10<sup>th</sup> after another pump fail. The issue of concern was it did not alarm or call anyone, which then made me investigate why. I then started my investigation into the SCADA system and set off some alarms checks to find out that I wasn't getting any alarms or calls. I called AT&T to check phone line, and the problem was the telephone pole directly in front of Waste Plant. AT&T repaired that day and we tested the alarms and determined operating normal. December's rain brought flows into the plant 3 times the flow in just 1 day. I am pleased to report all equipment and treatment process actually held up quite well under the circumstances.

We have completed the emergency alarm check and all routine maintenance for the month of December. All else is operations and treatment as normal.

Pam Parker

2

Board Report; Water Treatment

1. C

January 9, 2015

This is a brief report of notable events for the month of December, 2014

A Plant Report to CDPH was completed, and mailed to Sheri Miller @ CDPH on January 7, 2015. A copy was filed at the water plant.

Water produced in the month of December, 2014 was 13.13.99 mg; this production reflects a 6% increase from the same period last year. A water main break on the 17<sup>th</sup> of the month may have contributed to this increase.

Chemical used per MG produced was 25% higher for 2014 as compared to the same period last year. Lake conditions have not greatly improved since the previous month and there are days when the turbidities increase to the point where it is not feasible to lower our coagulant dosage. Our Chlorine demand has not increased dramatically and hopefully the lake will soon settle down as it seems to every winter.

We are continuing to work on the JPIA punch list and should have every task that concerns the Water Plant completed before the end of January 2015.

There were no plant alarms this month

There are no more no more issues or events that come to mind at this time.

Thank you,

Frank Trujillo, Chief Operator



# Clearlake Oaks County Water District

l.d

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.hodem@clocwd.org](mailto:d.hodem@clocwd.org) e-mail

1-12-15

Dear Board of Directors,

The following item's I wish to discuss with you during the January 15<sup>th</sup>. meeting.

- Collection system update
- Scada project update
- Facility improvements
- December work orders

Sincerely,

Dan Hodem  
Interim Operations Manager

---

## Board of Directors

Iris Hudson  
President

Judith Heeszal  
Vice President

Robert Kiser  
Director

Dena Barron  
Director

Richard Kuehn  
Director

4

l.e

Jan 12, 2015

## General Manager's Board Letter

### Top 5 Board Directed Priority Projects...

- **Loans/218/Grants:**
  - o **USDA WWTP \$3.8mil loan:** Rate study is the last thing needed to send in for the loan.
  - o **USDA WTP \$1.3mil loan:** After the rate study, there's not much left to do.
  - o **218:** I need to double check CRWA's expense numbers and then work with the committee to finalize the over rates.
  - o **SWRCB collection system study \$381k:** We are waiting on the states contract staff to prepare our forgivable loan contract. We will be able to use this money to pay for legal expenses and John Pedri said the state found another \$13k. Flow meters are going in this week.
  - o **SWRCB distribution system study:** John Pedri says now that the state's new FAST application is up and running he's working on this grant.
  - o **DWR leak detection grant:** No new news on this grant.
  - o **CDBG & Hazard Mitigation Grant Oaks Shopping Center sewer main correction and extension:** Today I got word from the county that Chris Shaver has to figure out if we can use the \$50k the county has from a CDBG grant that fell through. I've been working on a second grant source. It's a Hazard Mitigation grant. Marisa with our county's office of emergency services informed me of it. I should have the NOI turned in before our Board meeting this week.
- **Thornburg Property:** See CDBG note above

### Items done since the last Board Meeting...

- SWRCA CAO quarterly report
- Year end payroll reports

### Items still working on...

- Wrapping up sewer and water rate studies
- Board needs to go to our bank and sign the new account signature card
- \$400k sewer study grant
- USDA loans
- Lift station 8 grant compliance
- SWRCA CAO requirements
- Damaged fire hydrant claim
- Hiring more temp help for the office and the field

Matt Bassett  
General Manager

5

**Clearlake Oaks County Water District**  
**Summary Balance Sheet**  
As of December 31, 2014

*Z.o.w.*

	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	543,717.85
Other Current Assets	411,096.00
<b>Total Current Assets</b>	<u>954,813.85</u>
Fixed Assets	6,850,668.44
<b>TOTAL ASSETS</b>	<u><b>7,805,482.29</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	65,853.23
Credit Cards	2,661.93
Other Current Liabilities	185,634.61
<b>Total Current Liabilities</b>	<u>254,149.77</u>
Long Term Liabilities	-6,312.36
<b>Total Liabilities</b>	<u>247,837.41</u>
Equity	<u>7,557,644.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>7,805,482.29</b></u>

Clearlake Oaks County Water District  
Balance Sheet  
As of December 31, 2014

2.a.2

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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 1013...)	339,118.76
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...</b>	<b>528,118.76</b>
102.01 · WEST AMERICA BANK CHECKING (WEST AMERICA BA...	15,099.09
102.02 · WEST AMERICA BANK SAVINGS	500.00
<b>Total Checking/Savings</b>	<b>543,717.85</b>
<b>Other Current Assets</b>	
USDA Project	4,462.50
103 · PETTY CASH (PETTY CASH - WAS 1013200)	300.00
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	45,254.98
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 11...	
132.05 · CIP SEWER LABOR (CAPITOL IMPROVEMENTS - SE...	2,365.61
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS ...)	26,541.94
<b>Total 132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - W...</b>	<b>28,907.55</b>
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 11...	
135.02 · Aircon Project	2,500.29
135.05 · Backwash Pump Filters #2-#3	9,556.00
135.10 · High Valley Project 2013	35,028.07
135.20 · CIP WATER LABOR (CAPITOL IMPROVEMENTS - WA...	91.43
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS ...)	79,309.72
<b>Total 135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - W...</b>	<b>126,485.51</b>
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WA...	173,084.46
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097...	32,601.00
<b>Total Other Current Assets</b>	<b>411,096.00</b>
<b>Total Current Assets</b>	<b>954,813.85</b>
<b>Fixed Assets</b>	
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATE...	1,118,549.80
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	30,751.00
120.75 · SCADA	111,246.93
120.90 · Vechiles	4,756.78
<b>Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)</b>	<b>1,265,304.51</b>
122 · Buildings (OFFICE BUILDING - WAS 1011180)	8,411,116.94
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,784,448.70
125 · Land	276,289.78
129 · ALLOW. FOR DEPRECIATION	-6,886,491.49
<b>Total Fixed Assets</b>	<b>6,850,668.44</b>
<b>TOTAL ASSETS</b>	<b>7,805,482.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 209...	65,853.23
<b>Total Accounts Payable</b>	<b>65,853.23</b>
<b>Credit Cards</b>	
210 · Cal Card	
210.03 · Cal Card - Matt - 9988	2,661.93
<b>Total 210 · Cal Card</b>	<b>2,661.93</b>
<b>Total Credit Cards</b>	<b>2,661.93</b>
<b>Other Current Liabilities</b>	
280 · Loan	
280.01 · Kansas State Bk - VACON	162,587.58
280.03 · Kansas State Bk - Camera Traile	-36,941.83
<b>Total 280 · Loan</b>	<b>125,645.75</b>

**Clearlake Oaks County Water District**  
**Balance Sheet**  
 As of December 31, 2014

2.a.3

	Dec 31, 14
220 · Restricted - Expansion Fee's	12,021.90
221 · Health Ins - EE Portion	38.78
223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT)	
223.01 · ADMIN - COMP USED (SEWER - COMP USED)	-94.37
223.02 · SEWER - COMP USED (SEWER - COMP USED)	-4,436.58
223.03 · WATER - COMP USED (WATER - COMP USED)	-2,944.64
223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT) - Ot...	5,267.69
<b>Total 223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT)</b>	<b>-2,207.90</b>
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHM...	-393.88
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMEN...	-125.00
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) ...	-92.31
<b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...</b>	<b>-611.19</b>
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC P...	3,004.34
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYRO...	19.18
223.70 · WORKERS COMP PAYABLE (WORKERS COMP PAYA...	6,020.42
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DED...	-671.22
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS P...	441.20
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSAT...	42,027.63
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts ...	-94.28
<b>Total Other Current Liabilities</b>	<b>185,634.61</b>
<b>Total Current Liabilities</b>	<b>254,149.77</b>
<b>Long Term Liabilities</b>	
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATER...	-6,312.36
<b>Total Long Term Liabilities</b>	<b>-6,312.36</b>
<b>Total Liabilities</b>	<b>247,837.41</b>
<b>Equity</b>	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,820,424.08
304 · Opening Balance Equity (Opening balances during setup post...	328,689.15
306 · Retained Earnings - OLD (Undistributed earnings of the corpo...	334,017.22
Net Income	74,514.43
<b>Total Equity</b>	<b>7,557,644.88</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,805,482.29</b>

Clearlake Oaks County Water District  
Summary Balance Sheet  
As of January 12, 2015

2.a.4

	<u>Jan 12, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	554,145.02
Other Current Assets	411,096.00
<b>Total Current Assets</b>	<u>965,241.02</u>
Fixed Assets	6,850,668.44
<b>TOTAL ASSETS</b>	<u><b>7,815,909.46</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	66,050.12
Credit Cards	2,661.93
Other Current Liabilities	180,371.19
<b>Total Current Liabilities</b>	<u>249,083.24</u>
Long Term Liabilities	-6,312.36
<b>Total Liabilities</b>	<u>242,770.88</u>
Equity	<u>7,573,138.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>7,815,909.46</b></u>

**Clearlake Oaks County Water District  
Balance Sheet  
As of January 12, 2015**

2.9.5

	Jan 12, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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 1013...	339,118.76
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...</b>	<b>528,118.76</b>
102.01 · WEST AMERICA BANK CHECKING (WEST AMERICA BA...	25,526.26
102.02 · WEST AMERICA BANK SAVINGS	500.00
<b>Total Checking/Savings</b>	<b>554,145.02</b>
<b>Other Current Assets</b>	
USDA Project	4,462.50
103 · PETTY CASH (PETTY CASH - WAS 1013200)	300.00
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	45,254.98
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 11...	
132.05 · CIP SEWER LABOR (CAPITOL IMPROVEMENTS - SE...	2,365.61
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS ...	26,541.94
<b>Total 132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - W...</b>	<b>28,907.55</b>
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 11...	
135.02 · Aircon Project	2,500.29
135.05 · Backwash Pump Filters #2-#3	9,556.00
135.10 · High Valley Project 2013	35,028.07
135.20 · CIP WATER LABOR (CAPITOL IMPROVEMENTS - WA...	91.43
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS ...	79,309.72
<b>Total 135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - W...</b>	<b>126,485.51</b>
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WA...	173,084.46
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097...	32,601.00
<b>Total Other Current Assets</b>	<b>411,096.00</b>
<b>Total Current Assets</b>	<b>965,241.02</b>
<b>Fixed Assets</b>	
120 · EQUIPMENT (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATE...	1,118,549.80
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	30,751.00
120.75 · SCADA	111,246.93
120.90 · Vechiles	4,756.78
<b>Total 120 · EQUIPMENT (EQUIPMENT - WAS 1011181)</b>	<b>1,265,304.51</b>
122 · Buildings (OFFICE BUILDING - WAS 1011180)	8,411,116.94
124 · D/C System (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,784,448.70
125 · Land	276,289.78
129 · ALLOW. FOR DEPRECIATION	-6,886,491.49
<b>Total Fixed Assets</b>	<b>6,850,668.44</b>
<b>TOTAL ASSETS</b>	<b>7,815,909.46</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 209...	66,050.12
<b>Total Accounts Payable</b>	<b>66,050.12</b>
<b>Credit Cards</b>	
210 · Cal Card	
210.03 · Cal Card - Matt - 9988	2,661.93
<b>Total 210 · Cal Card</b>	<b>2,661.93</b>
<b>Total Credit Cards</b>	<b>2,661.93</b>
<b>Other Current Liabilities</b>	
280 · Loan	
280.01 · Kansas State Bk - VACON	156,575.74
280.03 · Kansas State Bk - Camera Traile	-36,941.83
<b>Total 280 · Loan</b>	<b>119,633.91</b>

10

Clearlake Oaks County Water District  
Balance Sheet  
As of January 12, 2015

2,916

	Jan 12, 15
220 · Restricted - Expansion Fee's	12,021.90
221 · Health Ins - EE Portion	576.07
223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT)	
223.01 · ADMIN - COMP USED (SEWER - COMP USED)	-94.37
223.02 · SEWER - COMP USED (SEWER - COMP USED)	-4,436.58
223.03 · WATER - COMP USED (WATER - COMP USED)	-2,944.64
223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT) - Ot...	5,267.69
<b>Total 223 · COMP DUMP ACCOUNT (COMP DUMP ACCOUNT)</b>	<b>-2,207.90</b>
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHM...	-393.88
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMEN...	-125.00
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) ...	-92.31
<b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...</b>	<b>-611.19</b>
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC P...	3,004.34
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYRO...	19.18
223.70 · WORKERS COMP PAYABLE (WORKERS COMP PAYA...	6,020.42
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DED...	-460.09
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS P...	441.20
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSAT...	42,027.63
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts ...	-94.28
<b>Total Other Current Liabilities</b>	<b>180,371.19</b>
<b>Total Current Liabilities</b>	<b>249,083.24</b>
<b>Long Term Liabilities</b>	
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATER...	-6,312.36
<b>Total Long Term Liabilities</b>	<b>-6,312.36</b>
<b>Total Liabilities</b>	<b>242,770.88</b>
<b>Equity</b>	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,820,424.08
304 · Opening Balance Equity (Opening balances during setup post...	328,689.15
306 · Retained Earnings - OLD (Undistributed earnings of the corpo...	334,017.22
Net Income	90,008.13
<b>Total Equity</b>	<b>7,573,138.58</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,815,909.46</b>

1:10 PM

01/12/15

Accrual Basis

## Clearlake Oaks County Water District

## Profit &amp; Loss

July 2014 through December 2015

2,9.7

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
<b>Income</b>					
<b>Income</b>					
410 · Client Reg Pmt	0.00	0.00	482,405.51	600,162.30	1,082,567.81
420 · Connection Fees	0.00	0.00	19,984.50	13,159.38	33,143.88
430 · Penalty & Interest	0.00	0.00	7,215.60	15,070.47	22,286.07
440 · Misc Revenue	224.52	0.00	-364.74	22,055.89	21,915.67
450 · Other - Non S/W Rev	2,699.77	0.00	11,122.23	23,005.29	36,827.29
<b>Total Income</b>	<b>2,924.29</b>	<b>0.00</b>	<b>520,363.10</b>	<b>673,453.33</b>	<b>1,196,740.72</b>
<b>Total Income</b>	<b>2,924.29</b>	<b>0.00</b>	<b>520,363.10</b>	<b>673,453.33</b>	<b>1,196,740.72</b>
<b>Gross Profit</b>	<b>2,924.29</b>	<b>0.00</b>	<b>520,363.10</b>	<b>673,453.33</b>	<b>1,196,740.72</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	137,577.20	79,056.06	105,307.53	63,410.37	385,351.16
510 · Contract Labor	0.00	12,380.18	3,635.17	0.00	16,015.35
520 · FICA - District Share	10,172.74	5,814.11	7,877.47	4,816.29	28,680.61
530 · Medical Ins - Dist Share	24,448.90	16,641.56	9,539.13	7,985.46	58,615.05
540 · PERS - District Share	15,206.53	5,628.29	5,943.78	7,222.85	34,001.45
550 · Unemployment	0.00	1,349.99	95.00	0.00	1,444.99
560 · Workers Comp Ins	3,057.95	2,684.35	2,657.89	3,458.83	11,859.02
<b>Total Salaries &amp; EE Benefits</b>	<b>190,463.32</b>	<b>123,554.54</b>	<b>135,055.97</b>	<b>86,893.80</b>	<b>535,967.63</b>
<b>Services &amp; Supplies</b>					
610 · Bank Fees	2,261.14	0.00	0.00	0.00	2,261.14
620 · Communications & Internet	1,358.85	0.00	1,695.20	1,720.33	4,774.38
625 · Equip - Field (\$300-\$4999)	0.00	9,936.74	1,122.15	0.00	11,058.89
630 · Equip - Office	281.72	0.00	0.00	233.59	515.31
640 · Fuel & Oil	0.00	11,036.34	0.00	0.00	11,036.34
645 · Insurance	0.00	0.00	29,239.00	29,239.00	58,478.00
650 · Interest	0.00	4,107.74	2,962.37	0.00	7,070.11
657 · Lab	0.00	0.00	9,949.03	6,335.37	16,284.40
660 · Memberships & Subscription	643.57	0.00	18,801.50	11,067.11	30,512.18
665 · Mileage Reimb	1,001.84	140.74	29.57	252.18	1,424.33
670 · Postage & Shipping	3,720.99	0.00	0.00	15.53	3,736.52
675 · Professional Services	12,087.87	0.00	3,847.00	0.00	15,934.87
685 · Rents	2,612.24	0.00	143.58	0.00	2,755.82
690 · Safety & Security	175.16	2,991.02	4,247.09	2,399.14	9,812.41
700 · Small Tools & Instruments	0.00	1,438.55	633.71	18.63	2,090.89
703 · Supplies - Clothing & Personal	269.84	1,618.59	741.60	794.21	3,424.24
705 · Supplies - Office	2,427.05	371.73	239.31	441.72	3,479.81
715 · Supplies - Operating	0.00	0.00	17,924.78	32,896.11	50,820.89
720 · Supplies - Other	0.00	503.35	555.42	0.00	1,058.77
730 · Taxes - Licenses	0.00	65.00	1,191.00	969.57	2,225.57
735 · Training	244.85	124.14	632.26	98.09	1,099.34
745 · Travel	72.09	36.13	95.61	0.00	203.83
750 · Utilities	2,308.99	0.00	35,356.29	51,608.34	89,273.62
760 · Waste Disposal	257.53	0.00	34,816.05	0.00	35,073.58
795 · Yolo Co	0.00	0.00	0.00	17,225.45	17,225.45
799 · Misc	12.75	1,064.25	810.22	152.34	2,039.56
<b>Total Services &amp; Supplies</b>	<b>29,736.48</b>	<b>33,434.32</b>	<b>165,032.74</b>	<b>155,466.71</b>	<b>383,670.25</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	1,994.57	4,986.55	9,797.16	8,193.20	24,971.48
820 · R&R Electronics	2,437.54	0.00	0.00	1,524.71	3,962.25
830 · R&R Equip & Tools	0.00	0.00	6,437.26	1,603.74	8,041.00
832 · R&R D/C	0.00	0.00	47,845.35	37,593.30	85,438.65
840 · R&R Vehicles	168.29	5,127.57	1,048.46	944.49	7,288.81
<b>Total Repairs &amp; Replacement</b>	<b>4,600.40</b>	<b>10,114.12</b>	<b>65,128.23</b>	<b>49,859.44</b>	<b>129,702.19</b>
<b>Total Expense</b>	<b>224,800.20</b>	<b>167,102.98</b>	<b>365,216.94</b>	<b>292,219.95</b>	<b>1,049,340.07</b>
<b>Net Income</b>	<b>-221,875.91</b>	<b>-167,102.98</b>	<b>155,146.16</b>	<b>381,233.38</b>	<b>147,400.65</b>

12