

**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

December 21, 2017

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

Mrs. Margaret Medeiros, President Mr. Karl Hosier, Vice President Mrs. Judy Heeszal, Director
 Mr. Samuel Boucher Mr. Stanley Archacki

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 Interim Chief Operator (unavailable)
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. November 2017 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 11-17-17

4. **Bills**

- a. MC Engineering Invoice No.1580, dated 11/30/17, in the amount of \$27,978.78 for the Forced Main Design and Construction
- b. MC Engineering Invoice No.1583, dated 11/28/17, in the amount of \$19,722.70 for the USDA Project
- c. T & S Construction Invoice No. 1, dated 11/21/17, in the amount of \$328,669.78 for Lift Station 7 Forced Main.
- d. NTU Technologies, Inc. Invoice No. 10074, dated 11/1/17, in the amount of \$8,534.40 for approx. 900 gallons of Pro Pac 9890
- e. Telstar Invoice No. 92443, dated 11/30/17, in the amount of \$5,540.00, for 6" Wafer Mag Meter

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 increasing General Manager's spending limit \$7,500, and Operations Manager's spending limit to \$5,000

Action Taken: _____

6. **Agenda (New Business)**

7. Administer Oath of Office for newly elected Board of Directors for two year un-expired term

- a. Mary Margaret Medeiros
- b. Judith Heeszal

8. Administer Oath of Office for newly elected Board of Director for a four year term

- a. Sam Boucher (took his oath on 12/14/17)
- b. Stan Archacki

Action Taken: _____

- c. Discussion and consideration of nominations and elections of Board President and Vice President

Action Taken: _____

- d. General Managers discussion on staff certification

Action Taken: _____

- e. Discussion and consideration of District's policy on Mobile Home Parks Sewer Forfeiture

Action Taken: _____

- f. Discussion and consideration of a temporary position (2 to 3 days per week) to pull all stumps out of ponds at sewer plant

Action Taken: _____

Closed Session **Time:** _____

- a. Existing litigation: Estep vs. CLOCWD
- b. Existing litigation: Parker vs. CLOCWD
- c. Anticipated litigation:
 - 1. Two cases

Open Session **Time:** _____

Action Taken in Closed Session: _____

Adjournment **Time:** _____

Clearlake Oaks County Water District
Billing Department
December 18th, 2017

Billing Department / Front Office

- ❖ Assisting Audit/Board Committee regarding *all* Mobile Home Parks. The goal is to have Mobile Home Park billing uniform and corrected for the December 2017 billing cycle. We have two parks that have returned Service Forfeiture Packets to forfeit service on certain lots/spaces.
- ❖ Continuing to assist AP desk and front desk part time as we are still working with 2 people in the front office.
- ❖ Our new folding/inserting machine arrived in time for the November billing cycle and produced with no problems.
- ❖ We are in the beginning stages of conducting a billing audit, work orders are being made to “Update Status of Service” from prior Delinquent Shut Offs to ensure billing is still correct & to also verify that no tampering has taken place.
- ❖ Reviewing payment arrangement options from other districts in order to correct/ re-vamp the procedures and verbiage on our payment arrangement to ensure accuracy.

Respectfully,

Olivia Mann

Clearlake Oaks County Water District
Administrative Services Manager
December 21, 2017

Administration / Grants

- ❖ State Water Resources Control Board (SWRCB) Wastewater Collection System Mapping and Infiltration and Inflow Construction grant in the amount of \$5,500,710 was approved and funding should start by end of December or January. MC Engineering is now working on the Design and Construction phase of the Forced Main, please see attached status update. At the time of invoicing, T & S was about 38% completed with this phase.
 - ❖ Department of Water Resources (DWR), Water Master Plan Study Grant in the amount of \$400,000. MC Engineering is approx 99.9% complete.
From the Water Master Plan Study, three grants have been applied for:
 - Harvey Tank Installation
 - Storage Tanks and Distribution System Improvements
 - Water Plant, Meters and Backflow Projects
- Per SWRCB, grants should start funding by May or June of 2018
- ❖ State Water Resources Control Board (SWRCB), Wastewater Treatment Plant Reclamation Study in the amount of \$299,640 is 95% complete using 75% of the time allotment. Please see progress report attached
 - ❖ USDA Wastewater Treatment Project: I am continuing to send weekly construction agendas and minutes to all Board members to keep everyone up to date on the progress. Please see status report attached
 - ❖ Attached, please find the list of leaks that were fixed in the month of November provided to me by Lead D/C
 - ❖ Storms 2017, I am extremely proud to announce that after working very diligently with our insurance, FEMA, and CalOES, the District will recoup 100% of the cost related to the floods we experienced in February 2017.
 - ❖ Auditor was at the District on November 15, and to my knowledge, it went very well. Zach was provided every piece of information that was requested, and all documentation was in order. The District should be receiving the Audit Statement by early next year.
 - ❖ The D/C Op I position was filled and Garrett Swanz will be joining the team on December 18th.
 - ❖ I would like to take this time to wish everyone an amazing Holiday Season!!!

Respectfully Submitted,
Dianna Mann

Report Date: December 7, 2017

RE: CLOCWD ~~ES&A~~ Forcemain Design and Construction Project Status Update

Billing Period: November, 2017

I. Project Status Update

Significant progress was made during November on the forcemain project. MC Engineering performed the following tasks in support of the efforts by T&S construction:

- Reviewed pipe bursting operations
- Conducted testing for soil compaction through Shannon Ranch property
- Coordinated various tie-ins and related work by T&S Construction
- Conducted and attended weekly construction coordination meetings including meeting agendas, minutes, and project controls
- Initiated design of potable water line replacement at plant entrance to mitigate failing water line

II. Budget Status Update

Total Design and Construction Budget: \$165,097.10

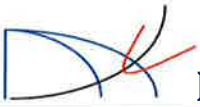
This Invoice: \$27,919.52

Cost to Date: \$106,981.79

Cost to Complete Design and Construction: \$58,115.31

III. Projected Tasks for December:

- Inspect and review pipeline construction
- Coordinate with CLOCWD staff on related field work and potholing
- Attend weekly construction meetings
- Revise drawings based on new tie-in strategy at bypasses and influent sewer
- Design new potable water service at WWTP entrance and request pricing from T&S



Report Date: December 7, 2017

RE: CLOCWD SWRCD Wastewater Reclamation Study Planning Grant Status Report

Billing Period: November, 2017

I. Project Status Update and Work Accomplished to Date:

- AES completed the environmental document covering the proposed reclamation components for the first phase including an effluent pipeline, storage tank, booster stations and necessary facility improvements at the WWTP (Amiad filters and disinfection channel)
- MCE reviewed environmental document and coordinated with AES

Budget Status Update

Total Budget: \$299,640.00

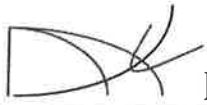
This Invoice: \$23,801.24

Cost to Date: \$282,397.09

Cost to Complete: \$17,242.91

II. Projected Tasks for December, 2017

- Meet with RWQCB and review permit related impacts
- Solicit review of the final report related to filtration, disinfection, and permitting requirements for vineyard irrigation
- MCE has requested an independent review of the permit related issues by Robert Emerick, PhD, a respected expert on wastewater process and permit related issues
- Continue work on required ROWD with RWQCB with input from review team
- Update proposed project based on discussions with Shannon Ranch
- Complete final section of the report: project financial plan
- Coordinate with AES as needed to facilitate EIR



Report Date: December 7, 2017

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

I. Project Status Update

Work on the project during October 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)
- Reviewed subgrades and conducted additional topo shots to verify elevations
- Coordinated concrete testing for first pour at center column and documented test results
- Reviewed critical elevations of pipes and subgrade prior to first pour
- Progress by Contractor Included:
 - Initial pour for pipe easement and center area of clarifier
 - Rebar placement in floor
 - Submittal and RFI processing

II. Construction Budget Status Update

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

This Invoice: \$19,722.70

Cost to Date: \$120,988.65 (construction only)

Cost to Complete: \$306,639.42

III. Projected Tasks for December 2017

- Attend weekly construction meetings and daily field reporting
- Continue submittal/RFI review and responses as needed
- Check rebar and coordinate with RGH for concrete testing for clarifier pours of bottom slab
- Coordinate proposed bypass piping construction
- Coordinate related work on new forcemain coming into the plant

Leak repairs made (where and

Dec 17

13264 2nd 2:50pm 12/1
13109 3rd 5:45pm 12/2/17
12807 Hwy 20 1:30pm 12/6/17
Lemon Cir 8:00pm 12/12/17

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 website d.sherron@clocwd.org e-mail

Greetings from the Water Treatment Plant,

I am happy to report that filter #1 flow meter installation and calibration has been completed. Filter #1 will be disinfected and ready for service as of 12/18/2017.

Filters #2 and #3 are still operating within compliance parameters at this time, but the need for backwashes is becoming more frequent the longer we use them. I feel they will not be a reliable back up to filter #1 come this summer when the lake water becomes more difficult to treat due to the algae blooms, higher pH, and higher chlorine demand.

ERG, the company that rebuilt filter #1 earlier this year has submitted a bid to rebuild filters #2 and #3. I believe Alan has a copy of the bid submitted to the district

We have been participating with a program the State Water Resources Control Board has implemented to closely monitor any chemicals that may be introduced into the lake from the Sulfur fire. I am happy to report our sampling has shown non detects for any of the pollutants the state has asked us to monitor.

I am testing out a new turbidimeter from Swan Analytical Instrumentation company to replace our aging Hach units that the Hach corporation no longer supports for parts and service. This new design from Swan offers lifetime calibration and a non contact analyzer. Unlike to old hach brand units we currently use that require daily cleanings and weekly calibrations. These new analyzers would soon pay for themselves in far less man hours and call outs spent cleaning and adjusting them. I will let you know how the swan analyzer perform in next month's board letter. So far I am very happy with the performance of this new style unit.

I ordered and received a second chlorine day tank to install in the chemical room last week, this will double our day tank storage volume and hopefully eliminate the need for call outs during the summer months when our demand for chlorine overcomes the current 115 gallon day tank capacity.

I have also ordered and received a second day tank for coagulant to eliminate call outs under the same conditions as above. I intend to have these two new day tanks in place by year's end.

I have been consulting with Guy Schott and Amy Little from the state as we look into alternate pre oxidation chemicals to reduce or eliminate our disinfection byproducts that are caused from using sodium hypochlorite to oxidize organics such as algae.

Our efforts to control the trihalomethanes and haloacetic acids in our water supply must be increased in efforts to maintain contamination levels below the MCLs. These concerns will become very critical once we tie into the Paradise Cove system. I feel very strongly that in addition to the aeration and ventilation systems planned for the storage tanks that we need to address removal of the precursors at the treatment plant to ensure compliance with the states guidelines, and to continue to provide safe drinking water for our community.

All in all we are slowly getting things upgraded in effort to ease the burden on the water treatment staff and the budget in the coming year. Thank you for taking the time to review this information, I will be in attendance at the December 21st meeting of the board to address any questions you may have.

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

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 website

12/18/17

Dear Board,

This month's letter is brief,

In my absence there was a small sewer spill, it was cleaned up and reported by the on call person.

There were no major leaks this month but there was at least one that had been going on for some time seeing as how the pressure from the leak was able to cut through a PG&E wire (Our utilities often share the same ditch) and cause power issues for a customer.

The pipe line project progresses, as of late Friday the project had made its way onto district property. This part of the project will likely be tedious work seeing as how they will need to be particularly careful as to not hit any appurtenances that would interfere with operations at the Waste Plant.

T&S started pouring the floor in the new Clarifier on Friday. Their crew worked into the night forming Saturdays pour, it appeared to be going well.

I would like to wish all of you a happy holiday

Jason Mitchell
Operations Manager

Board of Directors

Margaret Medeiros
President

Karl Hosier
Vice President

Judy Heeszal
Director

Stanley Archscki
Director

Samuel Boucher
Director

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December 12, 2017

General Manager's Board Letter

Loans/Grants/ Accounting:

- The Water Board Division of Financial Assistance has signed off on \$5,500,710 for our sewer projects. As of 10-6-17 we are authorized to spend on the force main project and be reimbursed by the State Board. The Board has now indicated the formal documents should be done by Xmas.
- The Water Board has started reviewing the water grants. We are hoping for real movement by the end of the year.
- Additionally, we have started negotiating with the Water Board to see if they can advance the timing on the 4" impacted by the sidewalk project like they did with the force main.
- See also Dianna's Board letter.

Items done since the last Board Meeting:

- Field customer phone calls and meeting personally with any and all customers on questions regarding the July rate changes, the flood, the fire behind the sewer plant, and forfeiture agreements.

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** on the result of the Appeal.

Sewer Plant

- Construction has been under way. The latest news is pouring the new clarifier's concrete base should be completed by about the 15th.
- Francisco will be back from vacation by about the Board meeting.
- Staff is continuing to make preparations in case we have excess rain and flow though the plant again this year.
- Staff essentially completed the State Board's request to remove the small trees and shrubs from the emergency ponds by November.

Force main:

- All work in Wetland Ranch property is completed, including clearing up the wetlands and reseeding. We had a brief delay in the work on Jensen due to multiple pipes in the road that were not previously identified, and an issue with one landowner. With the cooperation of an adjoining landowner we continued to the plant entirely in a recorded and expanded easement. Everglade is anticipated to still be done by early January and will not be on weekends or holidays. The County permit for TS should be issued in a few days as there were only a few questions remaining.
- As noted above the formal The State Board award is due before Xmas.

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 of LVE and Oasis and they know what they have to repair to qualify for the forfeiture reductions. We are working with Island Park. IF the MHP is ready to go and there is a delay in capping due to the District we will not charge for any impacted lots.
- We also will be capping about 40 identified locations throughout the District as part of the Inflow & Infiltration grant work.
- Note that it only takes about five minutes to install the new locking cleanout caps, including paperwork.

Harvey tank and CSA 16:

- Special District's has contracted for everything up to the Harvey property line, and is working with PGE. We met on 8-10-17 to determine final needs for completion and have talked and exchanged several emails since then. I have forwarded a 12-12 email with the latest estimates. We are agreed on the estimates with one exception which we are working on.
- PGE advised on 12-12-17 that they cannot get power to the clay valve before April due to fire work demands. I have requested Special Districts complete all required PGE work prior to annexation because SD will get better cooperation than we will.
- Service cannot begin if everything else gets done without power, the meters in the Cove being changed, SCADA being completed, and an aerator/mixer installed in the Cove's tank.
- I really do think this is closer to getting done despite the remaining issues.

Backflows:

- They are being currently submitted in water improvement grant project # 3. Annual required inspections were done. There were a small number of violators and they were all addressed.

Solar:

- Flood issues.
The solar company instructed Parker to turn off the panels during the flood. She called them without asking me and did not inform me until a few days later. The electrical cost from PGE was substantially greater due to both the solar outage and 24/7 operation due to the flood.

We are claiming the cost difference from the last two years for the same time period with our insurance, the state and FEMA. **UPDATE:** We are now reviewing what insurance covered. To the extent we are not compensated we will attempt a claim with the owner. Any claim would be by negotiation since the amount doesn't justify a court claim.

Emergency Services Planning:

- Continuing to work with all County water companies to develop an online index of available equipment and personnel. **UPDATE:** County has advised the mutual aid agreement and index is tentatively ready.

Sidewalks:

- We made our objections and requests in writing to the County on January 15, 2017 about the south sidewalk and they included them in their filing with Caltrans.

- Please recall the required work on the north side of Hwy 20 was estimated at \$15,000 and did not include any relocation of a main.
- No word from the County or Caltrans until December 6, 2017.
- Please recall that sent an email to Scott DeLeon Public Works Director on June 26, for which we have a read receipt of the same date, asking about the results of our requests and did not receive a verbal or written answer. It was read and he did not reply.
- No evidence has been provided that the County submitted the negotiated changes in the meeting with De Leon, Steel the drafter Paul Curran or Scott H, Jason and myself.
- The County received approval for the project from Caltrans in mid-August and never notified us. Additionally the County obtained extensions on when their grants expire and also didn't inform us. Despite Steel's good faith effort and direction by De Leon to include our concerns to Caltrans last June, we were basically ignored.
- We had all parties here on 12-13 to walk the line and try and start to forge some agreement on how to proceed.
- Now in addition to the 4" on the south side of 20, they just asserted a conflict on 12/13 with about 100' of the 4" we are replacing with a 6" on the north side. We had been specifically assured about the needs on the north side and that was only for services, meter boxes and a hydrant.
- Further, their contractor is concerned about the complexity and wants to now start in March, with the County insisting that the south side be first.
- If we had been informed of the grant extensions we could have started four months ago to try and accelerate the 4" replacement. As it stands, we have gone to the State Board and are trying for urgent approval like they did for the force side main. We have never considered the new 100' on the north side.

Jensen Road:

- You have previously been advised that Kuehn has fenced to the center line of the 50' public access right of way. He owns the underlying land as does other adjoining landowners, but the right of way to use the surface has existed since the 1930s at the latest.
 - Jensen appears on some county maps as 50'. The County Surveyor had previously confirmed to me the 50'.
 - Kuehn's assertion of where our 30' easement is located has effectively blocked or hindered our ability to bring large trucks into one of our two gates, and required large trucks to turn overly wide to enter the back (second) gate.
 - **UPDATE:** Kuehn does own the land underlying Jensen at the WWTP slightly past the WWTP.
 - The District has a 30' easement from Sulfur Bank to slightly past the WWTP that predates any of Kuehn's documents.
 - Our survey of his fence line in the road shows it is about 4' past his part of Jensen.
 - However, we cannot be certain of where the 30' starts and ends without a formal survey. State law requires all four corners of the WWTP be identified to validate the boundary on Jensen. I will be bringing this back for discussion.

Alan Gardner, GM

Clearlake Oaks County Water District

Summary Balance Sheet

As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	1,040,369.38
Accounts Receivable	-6.00
Other Current Assets	<u>690,141.13</u>
Total Current Assets	1,730,504.51
Fixed Assets	<u>6,047,408.21</u>
TOTAL ASSETS	<u><u>7,777,912.72</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	202,869.89
Credit Cards	1,071.34
Other Current Liabilities	<u>501,727.81</u>
Total Current Liabilities	<u>705,669.04</u>
Total Liabilities	705,669.04
Equity	<u>7,072,243.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,777,912.72</u></u>

Clearlake Oaks County Water District
Balance Sheet
 As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
102.001 · GL - 9122 (Old Acct. # 053420019)	378,602.44
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 1013550) - Other	293,694.37
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	482,694.37
102.02 · CRP Water - 6990	88,971.62
102.03 · CRP Sewer - 3745	89,900.95
Total Checking/Savings	1,040,369.38
Accounts Receivable	
CUSI Accounts Receivable	-6.00
Total Accounts Receivable	-6.00
Other Current Assets	
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	21,680.00
130 · Const In Progress - Studies	27,738.50
132 · CIP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	366,081.00
135 · CIP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	74,033.00
111 · INVENTORY - WATER (INVENTORY - WATER - WAS 1057100)	155.04
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	176,790.00
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	23,357.00
Total Other Current Assets	690,141.13
Total Current Assets	1,730,504.51
Fixed Assets	
126 · Forcemain (phase 1) Cap. Imprv.	248,950.48
123 · USDA - Sewer Plant Cap Imprvmt	-514,218.09
127 · Plant	374.57
120 · Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181)	
120.01 · GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 10111...	1,914,374.03
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	1,276.75
120.75 · SCADA	4,456.50
120 · Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181) - Other	12,012.59
Total 120 · Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181)	1,932,119.87
122 · Bldgs/Grounds Cap Improvements	8,528,840.28
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011...	
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	46,264.48
Total 124.30 · Lift Stations	112,306.71
124.50 · Mains	14,938.73
124.60 · Meters	700.00
124.90 · Water Tanks	7,965.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1...	3,136,515.12
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS...	3,272,425.60
125 · Land - Dist. Cap. Improvements	300,385.50
129 · ALLOW. FOR DEPRECIATION	-7,721,470.00
Total Fixed Assets	6,047,408.21

Clearlake Oaks County Water District
Balance Sheet
 As of November 30, 2017

	Nov 30, 17
TOTAL ASSETS	<u>7,777,912.72</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	202,869.89
Total Accounts Payable	<u>202,869.89</u>
Credit Cards	
210 · Cal Card	
210.06 · Cal Card - Jason 3879	2,050.41
210.04 · Cal Card - Alan - 7397	-1,275.28
210.03 · Cal Card - Matt - 9988	1,622.74
210 · Cal Card - Other	-1,326.53
Total 210 · Cal Card	<u>1,071.34</u>
Total Credit Cards	<u>1,071.34</u>
Other Current Liabilities	
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax de...	-322.01
280 · Loan	
280.05 · USDA Bridge Loan (Bridge loan until USDA funds become availab...	466,000.00
280.01 · Kansas State Bk - VACON	2,820.08
280.03 · Kansas State Bk - Camera Traile	-12.79
Total 280 · Loan	<u>468,807.29</u>
221 · Health Ins - EE Portion	
221.1 · EE Cobra Payments - Medical (Cobra Payments for Medical Covera...	734.97
221 · Health Ins - EE Portion - Other	369.10
Total 221 · Health Ins - EE Portion	<u>1,104.07</u>
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO ...	2,660.56
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-3,216.54
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	<u>-555.98</u>
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABLE - WA...	-340.68
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS 2097112)	-160.05
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX ...	-377.00
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX WITHH...	-84.49
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2...	-24.73
223.70 · WORKERS COMP PAYABLE (WORKERS COMP PAYABLE - WAS 20...	-12,549.36
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS ...	-1,214.81
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS...	596.12
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYE...	49,102.00
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or acc...	-2,252.56
Total Other Current Liabilities	<u>501,727.81</u>
Total Current Liabilities	<u>705,669.04</u>
Total Liabilities	<u>705,669.04</u>
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	6,009,715.61
304 · Opening Balance Equity (Opening balances during setup post to this accoun...	326,612.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 0...	706,698.67
Net Income	29,217.09
Total Equity	<u>7,072,243.68</u>
TOTAL LIABILITIES & EQUITY	<u>7,777,912.72</u>

Clearlake Oaks County Water District

12/14/17

Profit and Loss

Accrual Basis

July through November 2017

	Admin (GL)	DC (GL)	Sewer (GL)	Water (GL)	Total GL
Income					
Income					
410 · Client Reg Pmt	0.00	0.00	376,535.32	474,297.64	850,832.96
430 · Penalty & Interest					
430.1 · Condemnation Fund (589 ...	0.00	0.00	48.96	0.00	48.96
430 · Penalty & Interest - Other	0.00	0.00	6,994.57	7,612.20	14,606.77
Total 430 · Penalty & Interest	0.00	0.00	7,043.53	7,612.20	14,655.73
440 · Misc Revenue	41.70	0.00	13,939.78	16,879.49	30,860.97
450 · Other - Non S/W Rev	0.00	0.00	7,376.61	7,376.61	14,753.22
Total Income	41.70	0.00	404,895.24	506,165.94	911,102.88
Total Income	41.70	0.00	404,895.24	506,165.94	911,102.88
Gross Profit	41.70	0.00	404,895.24	506,165.94	911,102.88
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	143,720.51	27,207.28	56,753.91	97,317.40	324,999.10
510 · Contract Labor	0.00	0.00	5,000.00	0.00	5,000.00
520 · FICA - District Share	10,598.49	1,892.29	4,113.42	7,326.15	23,930.35
530 · Medical Ins - Dist Share	31,598.83	7,342.25	16,615.00	4,028.47	59,584.55
540 · PERS - District Share	10,782.94	1,607.09	3,693.61	5,060.18	21,143.82
550 · Unemployment	503.81	0.00	0.00	0.00	503.81
560 · Workers Comp Ins	1,583.01	928.26	2,393.50	4,283.71	9,188.48
Total Salaries & EE Benefits	198,787.59	38,977.17	88,569.44	118,015.91	444,350.11
Services & Supplies					
610 · Bank Fees	2,205.32	0.00	0.00	0.00	2,205.32
620 · Communications & Internet	2,963.30	77.65	2,275.33	1,792.57	7,108.85
622 · Board Exp	2,593.00	0.00	0.00	0.00	2,593.00
625 · Equip - Field (\$300-\$4999)	0.00	118.78	101.66	0.00	220.44
630 · Equip - Office	646.36	0.00	139.99	968.53	1,754.88
640 · Fuel & Oil	0.00	2,966.35	2,252.05	1,896.38	7,114.78
645 · Insurance	0.00	0.00	13,775.00	13,775.00	27,550.00
657 · Lab	0.00	0.00	6,201.71	10,967.43	17,169.14
660 · Memberships & Subscription	562.29	0.00	8,721.48	8,565.88	17,849.65
665 · Mileage Reimb	1,520.96	0.00	0.00	0.00	1,520.96
670 · Postage & Shipping	5,296.66	0.00	0.00	0.00	5,296.66
675 · Professional Services	22,633.36	0.00	5,099.49	10,778.55	38,511.40
685 · Rents	2,802.10	0.00	3,387.63	5,079.35	11,269.08
690 · Safety & Security	555.00	4,803.76	2,791.95	1,358.29	9,509.00
700 · Tools & Instruments	0.00	1,639.53	445.98	660.72	2,746.23
703 · Supplies - Clothing & Personal	310.81	0.00	0.00	200.00	510.81
705 · Supplies - Office	4,742.22	172.93	376.25	967.34	6,258.74
715 · Supplies-Chemicals-Operating	0.00	0.00	10,088.89	37,722.57	47,811.46
720 · Supplies - Inventory - Other	0.00	1,067.87	4,461.88	6,756.21	12,285.96
730 · Taxes - Licenses	0.00	0.00	910.00	1,146.60	2,056.60
735 · Training (Classes, books, etc)	33.85	0.00	241.50	197.57	472.92
745 · Travel / Lodging	76.34	124.12	0.00	0.00	200.46
750 · Utilities	2,475.47	0.00	34,308.99	64,953.82	101,738.28
760 · Waste Disposal	154.21	0.00	32,960.68	0.00	33,114.89
795 · Yolo Co	0.00	0.00	0.00	21,936.92	21,936.92
799 · Misc					
799.1 · Customer Refund - Acct c...	0.00	0.00	274.90	1,475.36	1,750.26
799 · Misc - Other	10.00	0.00	0.00	0.00	10.00
Total 799 · Misc	10.00	0.00	274.90	1,475.36	1,760.26
Total Services & Supplies	49,581.25	10,970.99	128,815.36	191,199.09	380,566.69
Repairs & Replacement					
810 · R&R Buildings & Grounds	1,375.34	0.00	843.62	1,449.45	3,668.41
830 · R&R Equipment	0.00	55.60	181.20	0.00	236.80

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12/14/17

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July through November 2017

	<u>Admin (GL)</u>	<u>DC (GL)</u>	<u>Sewer (GL)</u>	<u>Water (GL)</u>	<u>Total GL</u>
840 · R&R Vehicles	54.15	70.60	444.50	0.00	569.25
Total Repairs & Replacement	1,429.49	126.20	1,469.32	1,449.45	4,474.46
Total Expense	249,798.33	50,074.36	218,854.12	310,664.45	829,391.26
Net Income	<u>-249,756.63</u>	<u>-50,074.36</u>	<u>186,041.12</u>	<u>195,501.49</u>	<u>81,711.62</u>

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

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Target % > **42%**

Thru End of November Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,134,732	472,805	506,166	45%	998,247	415,936	404,847	41%
Total Operating Expenses	986,807	411,170	459,124	47%	1,018,868	424,528	368,517	36%
Operating Balance (loss)	147,925	61,635	47,042		(20,621)	(8,592)	36,330	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	40,000	7,377	8%	85,000	35,417	7,377	9%
Depreciation Exp	164,168	68,403	68,403	42%	105,786	44,078	44,078	42%
Net Change In Net Position (loss)	79,757	33,232	(13,984)		(41,407)	(17,253)	(371)	

Current Revenue Notes:

440 Misc = ATT Lease and Tax Roll

WestAmer Op	\$	266,372
WestAmer CRP		607,446
LAIF		486,043
Total	\$	1,359,861

Past Revenue Notes

Thru End of November Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,104,732	460,305	474,298	43%	984,747	410,311	376,535	38%
430 Penalty & Interest	30,000	12,500	7,612	25%	13,500	5,625	6,995	52%
440 Misc	0	0	16,879	0%	0	0	13,940	0%
Total Revenue >	1,134,732	472,805	498,789	44%	998,247	415,936	397,470	40%

Thru End of November Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	% Spent
505 Salaries & Wages	356,310	148,463	182,781	51%	362,901	151,209	142,218	39%
510 Contracted Labor	-	-	-	0%	12,000	5,000	5,000	42%
520 FICA - District Share	29,633	12,347	13,571	46%	29,919	12,466	10,358	35%
530 Medical Ins - District Share	73,068	30,445	23,499	32%	113,120	47,133	36,087	32%
540 PERS - District Share	55,358	23,066	11,255	20%	45,286	18,869	9,889	22%
550 Unemployment	9,000	3,750	252	3%	9,000	3,750	252	3%
560 Workers Comp Ins	15,053	6,272	5,540	37%	12,218	5,091	3,650	30%
Salaries and Employee Benefits >	538,422	224,342	236,897	44%	584,443	243,518	207,453	35%
605 Advertising	200	83	-	0%	200	83	-	0%
610 Bank Fees	2,810	1,171	1,103	39%	2,800	1,167	1,103	39%
620 Communications & Internet	10,000	4,167	3,313	33%	9,500	3,958	3,795	40%
622 Board Exp	10,000	4,167	1,297	13%	10,000	4,167	1,297	13%
625 Equip - Field (\$300-\$4999)	1,250	521	60	5%	2,750	1,146	162	6%
630 Equip - Office	3,000	1,250	1,292	43%	3,500	1,458	463	13%
640 Fuel & Oil	8,500	3,542	3,379	40%	4,000	1,667	3,735	93%
645 Insurance	40,000	16,667	13,775	34%	40,000	16,667	13,775	34%

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650	Interest	-	-	-	0%	-	-	-	0%
657	Lab	16,000	6,667	10,967	69%	25,000	10,417	6,202	25%
660	Memberships & Subscription:	28,500	11,875	8,847	31%	25,500	10,625	9,002	35%
665	Mileage Reimb	2,500	1,042	761	30%	2,500	1,042	761	30%
670	Postage & Shipping	4,800	2,000	2,649	55%	4,750	1,979	2,649	56%
675	Professional Services	20,000	8,333	22,096	110%	20,000	8,333	16,416	82%
685	Rents	5,700	2,375	6,480	114%	3,700	1,542	4,789	129%
690	Safety & Security	4,625	1,927	4,038	87%	10,625	4,427	5,472	51%
700	Tools & Instruments	3,875	1,615	1,481	38%	6,875	2,865	1,266	18%
703	Supplies - Clothing & Persona	1,675	698	356	21%	2,175	906	156	7%
705	Supplies - Office	4,250	1,771	3,425	81%	4,750	1,979	2,834	60%
715	Treatment Chemicals	52,000	21,667	37,723	73%	53,000	22,083	10,089	19%
720	Supplies - Operating - Other	15,000	6,250	7,290	49%	26,500	11,042	4,996	19%
730	Taxes - Licenses	1,500	625	1,147	76%	2,300	958	910	40%
735	Training	2,750	1,146	215	8%	3,250	1,354	259	8%
745	Travel	1,750	729	100	6%	1,750	729	100	6%
750	Utilities	135,650	56,521	66,192	49%	97,750	40,729	35,547	36%
760	Waste Disposal	550	229	77	14%	52,250	21,771	33,038	63%
795	Yolo Co	52,000	21,667	21,937	42%				
799	Misc	-	-	5	0%	-	-	5	0%
Services and Supplies >		428,885	178,702	220,000	51%	415,425	173,094	158,816	38%
810	R&R Buildings & Grounds	8,750	3,646	2,137	24%	8,750	3,646	1,532	18%
815	R & R Damage Claims	5,000	2,083	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,500	1,042	28	1%	6,000	2,500	209	3%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	1,354	63	2%	4,250	1,771	508	12%
Repairs & Replacement >		19,500	8,125	2,227	11%	19,000	7,917	2,248	12%
Total Expenses >		986,807	411,170	459,124	47%	1,018,868	424,528	368,517	36%

Administration - Budget Variance Report Jul 2017

Target % > **41.7%**

Thru End of November		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	386,991	161,246	143,721	37.1%	243,270
510	Contracted Labor	-	-	-	-	-
520	FICA - District Share	32,024	13,343	10,598	33.1%	21,426
530	Medical Ins - District Share	86,993	36,247	31,599	36.3%	55,394
540	PERS-District Share (incl unfunded Liab, 35K)	42,535	17,723	10,783	25.4%	31,752
550	Unemployment	18,000	7,500	504	2.8%	17,496
560	Workers Comp Ins	8,683	3,618	1,583	18.2%	7,100
Salaries and Employee Benefits >		575,226	239,677	198,788	34.6%	376,438
605	Advertising	400	167	-	0.0%	400
610	Bank Fees	5,600	2,333	2,205	39.4%	3,395
620	Communications & Internet	7,000	2,917	2,963	42.3%	4,037
622	Board Exp	20,000	8,333	2,593	13.0%	17,407
625	Equip - Field (up to \$4999)	0	0	-	0.0%	0
630	Equip - Office	2,500	1,042	646	25.8%	1,854
640	Fuel & Oil	0	0	-	0.0%	0
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships & Subscriptions	1,000	417	562	56.2%	438
665	Mileage Reimb	3,500	1,458	1,521	43.5%	1,979
670	Postage & Shipping	9,400	3,917	5,297	56.4%	4,103
675	Professional Services (Legal, IT, etc)	20,000	8,333	22,633	113.2%	(2,633)
685	Rents	7,400	3,083	2,802	37.9%	4,598
690	Safety & Security (boots)	3,500	1,458	555	15.9%	2,945
700	Tools & Instruments	0	0	-	0.0%	0
703	Supplies - Clothing & Personal	600	250	311	51.8%	289
705	Supplies - Office	6,250	2,604	4,742	75.9%	1,508
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	833	34	1.7%	1,966
745	Travel / Lodging	1,500	625	76	5.1%	1,424
750	Utilities	5,500	2,292	2,475	45.0%	3,025
760	Waste Disposal	500	208	154	30.8%	346
795	Yolo Co	0	0	-	0.0%	0
799	Misc	0	0	10	0.0%	(10)
Services and Supplies >		96,650	40,271	49,579	51.3%	47,071
810	R&R Buildings & Grounds	7,500	3,125	1,375	18.3%	6,125
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
830	R&R Equipment	2,000	833	-	0.0%	2,000
832	R&R Mains/Service Lines	0	0	-	0.0%	0
840	R&R Vehicles (\$2k/vehicle)	500	208	54	10.8%	446
Repairs & Replacement >		10,000	4,167	1,429	14.3%	8,571
Total Expenses >		681,876	284,115	249,796	36.6%	432,080

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

705 Additional envelopes, paper, etc for new billing format

5 D\C - Budget Variance Report Jul 2017		2017-2018 Budget		Target % >	41.7%	
Thru End of November		Annual	YTD	Actual YTD	% Spent	Total Remaining
Expenses						
505	Salaries & Wages	45,460	18,942	27,207	59.8%	18,253
510	Contracted Labor	-	-	-		-
520	FICA - District Share	3,723	1,551	1,892	50.8%	1,831
530	Medical Ins - District Share	18,502	7,709	7,342	39.7%	11,160
540	PERS - District Share	11,381	4,742	1,607	14.1%	9,774
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	2,454	1,022	928	37.8%	1,526
Salaries and Employee Benefits >		81,521	33,967	38,976	47.8%	42,545
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	0	0	78	0.0%	(78)
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	2,500	1,042	119	4.8%	2,381
630	Equip - Office	0	0		0.0%	0
640	Fuel & Oil	5,000	2,083	2,966	59.3%	2,034
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	-	0.0%	0
685	Rents	0	0	-	0.0%	0
690	Safety & Security (boots)	3,750	1,563	4,804	128.1%	(1,054)
700	Tools & Instruments	3,750	1,563	1,640	43.7%	2,110
703	Supplies - Clothing & Personal	750	313	-	0.0%	750
705	Supplies - Office	250	104	173	69.2%	77
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	13,000	5,417	1,068	8.2%	11,932
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training (classes, books)	1,500	625	-	0.0%	1,500
745	Travel / Lodging	1,000	417	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	13,125	10,972	34.8%	20,528
810	R&R Buildings & Grounds	-	-		0.0%	-
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	-	-	56	0.0%	(56)
832	R&R Mains/Service Lines	-	-		0.0%	-
840	R&R Vehicles (\$2k/vehicle)	-	-	71	0.0%	(71)
Repairs & Replacement >		0	0	127	1270000.0%	(127)
Total Expenses >		113,021	47,092	50,075	44.3%	62,946

Expense Notes

505 Three Pay Periods for August

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

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Thru End of November		2017-2018 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	146,675	61,115	56,754	42.1%	89,921
510	Contracted Labor	12,000	5,000	5,000		7,000
520	FICA - District Share	12,045	5,019	4,113	34.1%	7,932
530	Medical Ins - District Share	60,372	25,155	16,616	27.5%	43,756
540	PERS - District Share	18,328	7,637	3,694	20.2%	14,634
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,650	2,771	2,394	36.0%	4,256
Salaries and Employee Benefits >		256,070	106,696	88,571	34.6%	167,499
605	Advertising	0	<u>0</u>		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	3,500	1,458	2,275	65.0%	1,225
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,500	625	102	6.8%	1,398
630	Equip - Office	1,000	417	140	14.0%	860
640	Fuel & Oil (Schaeffers)	1,500	625	2,252	150.1%	(752)
645	Insurance	40,000	16,667	13,775	34.4%	26,225
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	25,000	10,417	6,202	24.8%	18,798
660	Memberships & Subscriptions	25,000	10,417	8,721	34.9%	16,279
665	Mileage Reimb	500	208		0.0%	500
670	Postage & Shipping	50	21		0.0%	50
675	Professional Services (SCADA)	10,000	4,167	5,099	51.0%	4,901
685	Rents	0	0	3,388	338800000.0%	(3,388)
690	Safety & Security (boots)	7,000	2,917	2,792	39.9%	4,208
700	Tools & Instruments	5,000	2,083	446	8.9%	4,554
703	Supplies - Clothing & Personal	1,500	625	-	0.0%	1,500
705	Supplies - Office	1,500	625	376	25.1%	1,124
715	Treatment Chemicals	53,000	22,083	10,089	19.0%	42,911
720	Supplies-Operating-Other-Titan Tubes	20,000	8,333	4,462	22.3%	15,538
730	Taxes - Licenses	2,300	958	910	39.6%	1,390
735	Training (classes, books)	1,500	625	242	16.1%	1,258
745	Travel / Lodging	500	208	-	0.0%	500
750	Utilities	95,000	39,583	34,309	36.1%	60,691
760	Waste Disposal	52,000	21,667	32,961	63.4%	19,039
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	144,729	128,816	37.1%	218,534
810	R&R Buildings & Grounds	5,000	2,083	844	16.9%	4,156
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	2,083	181	3.6%	4,819
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	4,000	1,667	445	11.1%	3,555
Repairs & Replacement >		14,000	5,833	1,470	10.5%	12,530
Total Expenses >		617,420	257,258	218,857	35.4%	398,563

Expense Notes

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

685 Back Hoe Rental

5 Water - Budget Variance Report July 2017		2017-2018 Budget		Target % >	41.7%	
Thru End of November				Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	140,085	58,369	97,317	69.5%	42,768
510	Contracted Labor	0	0	-		0
520	FICA - District Share	11,759	4,900	7,326	62.3%	4,433
530	Medical Ins - District Share	20,320	8,467	4,028	19.8%	16,292
540	PERS - District Share	28,400	11,833	5,060	17.8%	23,340
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	9,484	3,952	4,284	45.2%	5,200
Salaries and Employee Benefits >		210,049	87,520	118,015	56.2%	92,034
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	1,667	1,793	44.8%	2,207
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0	-	0.0%	0
630	Equip - Office	500	208	969	193.8%	(469)
640	Fuel & Oil	6,000	2,500	1,896	31.6%	4,104
645	Insurance	40,000	16,667	13,775	34.4%	26,225
650	Interest	0	0	-	0.0%	0
657	Outside Lab / Internal Lab	16,000	6,667	10,967	68.5%	5,033
660	Memberships & Subscriptions	28,000	11,667	8,566	30.6%	19,434
665	Mileage Reimb	500	208	-	0.0%	500
670	Postage & Shipping	100	42	-	0.0%	100
675	Professional Services (SCADA)	10,000	4,167	10,779	107.8%	(779)
685	Rents	2,000	833	5,079	254.0%	(3,079)
690	Safety & Security (boots)	1,000	417	1,358	135.8%	(358)
700	Tools & Instruments	2,000	833	661	33.1%	1,339
703	Supplies - Clothing & Personal	1,000	417	200	20.0%	800
705	Supplies - Office	1,000	417	967	96.7%	33
715	Treatment Chemicals	52,000	21,667	37,723	72.5%	14,277
720	Supplies - Operating - Other	8,500	3,542	6,756	79.5%	1,744
730	Taxes - Licenses	1,500	625	1,147	76.5%	353
735	Training (classes, books)	1,000	417	198	19.8%	802
745	Travel / Lodging	500	208		0.0%	500
750	Utilities	132,900	55,375	64,954	48.9%	67,946
760	Waste Disposal	300	125	-	0.0%	300
795	Yolo Co	52,000	21,667	21,937	42.2%	30,063
799	Misc	0	0		0.0%	0
799.1	Customer Refund			1,475		
Services and Supplies >		360,800	150,333	191,200	53.0%	169,600
810	R&R Buildings & Grounds	5,000	2,083	1,449	29.0%	3,551
815	R & R Damage Claims	5,000	2,083	-	0.0%	5,000
820	R&R Lift Stations	0	0	-		0
830	R&R Equipment	1,500	625	-	0.0%	1,500
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles (\$2k/vehicle)	3,000	1,250	-	0.0%	3,000
Repairs & Replacement >		14,500	6,042	1,449	10.0%	13,051
Total Expenses >		585,349	243,895	310,664	53.1%	274,685

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 through November 2017

	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Income				
Income				
425 · CRP (Capital Replacment Plan)	124,094.66	141,746.70	265,841.36	265,841.36
430 · Penalty & Interest	2,162.78	2,609.06	4,771.84	4,771.84
Total Income	126,257.44	144,355.76	270,613.20	270,613.20
Total Income	126,257.44	144,355.76	270,613.20	270,613.20
Gross Profit	126,257.44	144,355.76	270,613.20	270,613.20
Expense				
Salaries & EE Benefits				
505 · Salaries & Wages	20,886.27	30,613.67	51,499.94	51,499.94
520 · FICA - District Share	1,597.79	2,331.75	3,929.54	3,929.54
530 · Medical Ins - Dist Share	4,031.80	4,031.80	8,063.60	8,063.60
540 · PERS - District Share	892.44	990.78	1,883.22	1,883.22
560 · Workers Comp Ins	928.26	928.27	1,856.53	1,856.53
Total Salaries & EE Benefits	28,336.56	38,896.27	67,232.83	67,232.83
Services & Supplies				
620 · Communications & Internet	77.66	77.66	155.32	155.32
625 · Equip - Field (\$300-\$4999)	0.00	190.00	190.00	190.00
640 · Fuel & Oil	2,724.31	2,015.83	4,740.14	4,740.14
675 · Professional Services	6,586.00	0.00	6,586.00	6,586.00
685 · Rents	970.87	0.00	970.87	970.87
720 · Supplies - Inventory - Other	6,307.13	862.02	7,169.15	7,169.15
Total Services & Supplies	16,665.97	3,145.51	19,811.48	19,811.48
Repairs & Replacement				
810 · R&R Buildings & Grounds	3,065.10	14,708.52	17,773.62	17,773.62
820 · R&R Lift Stations	0.00	911.61	911.61	911.61
830 · R&R Equipment	5,191.89	2,857.98	8,049.87	8,049.87
832 · R&R Mains and Sewer Lines	6,236.50	806.04	7,042.54	7,042.54
840 · R&R Vehicles	5,335.92	4,138.73	9,474.65	9,474.65
Total Repairs & Replacement	19,829.41	23,422.88	43,252.29	43,252.29
Total Expense	64,831.94	65,464.66	130,296.60	130,296.60
Net Income	61,425.50	78,891.10	140,316.60	140,316.60

Clearlake Oaks Co Water District

Budget Variance Report 2017-2018

5

SEWER-CRP

Target % > 41.7%

Thru End of November

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
SEWER CRP Revenue	347,769	144,904	144,356	41.5%	0%
SEWER CRP Expenses	218,423	91,010	65,467	30.0%	0%
I & I/Lift Station Rehab Improvements	42,000	17,500	-		
USDA Annual Payment	129,000	53,750			
Reimbuseable fees for Eng Cost prior to grant	95,000	39,583			
Short term depreciation reserve	30,000	12,500	12,500		
Previous Year Balance	379,998				
Operating Balance (loss)	213,344	88,893	66,389		

Expenses	2016 - 2017 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	43,711	18,213	30,614	70.0%	13,097
510 Contracted Labor	-	-	-		-
520 FICA - District Share	3,578	1,491	2,332	65.2%	1,246
530 Medical Ins - District Share	10,160	4,233	4,032	39.7%	6,128
540 PERS - District Share	2,374	989	991	41.7%	1,383
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	2,350	979	928	39.5%	1,422
Salaries and Employee Benefits >	62,173	25,905	38,897	62.6%	23,276
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	2,083	78	1.6%	4,922
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	521	190	15.2%	1,060
630 Equip - Office	2,500	1,042	-	0.0%	2,500
640 Fuel & Oil	2,500	1,042	2,016	80.6%	484
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	-	0.0%	0
690 Safety & Security (boots)	0	0	-	0.0%	0
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	3,542	862	10.1%	7,638
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
Services and Supplies >	19,750	8,229	3,146	15.9%	16,604
810 R&R Buildings & Grounds	35,000	14,583	14,709	42.0%	20,291
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	8,333	912	4.6%	19,088
830 R&R Equipment	5,000	2,083	2,858	57.2%	2,142
832 R&R Mains/Service Lines	50,000	20,833	806	1.6%	49,194
840 R&R Vehicles (\$2k/vehicle)	26,500	11,042	4,139	15.6%	22,361
Repairs & Replacement >	136,500	56,875	23,424	17.2%	113,076
Total Expenses >	218,423	91,010	65,467	30.0%	152,956

505 Salaries & Wages: Last month 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

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Clearlake Oaks Co Water District
Budget Variance Report 2017-2018

5

Target % > **41.7%**

Thru End of November Summary	WATER - CRP			Actual YTD	
	Budget Annual	YTD		Amount	%
WATER CRP Revenue	337,932	140,805	126,258	37.4%	0%
WATER CRP Expenses	190,772	79,488	63,591	33.3%	0%
Reimburs Eng fees prior to grant funding	75,000	31,250			
Operating Balance	72,160	30,067	62,667		

Expenses		2016 - 2017 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	46,964	19,568	20,886		26,078
510	Contracted Labor	0	0	-	44.5%	0
520	FICA - District Share	3,955	1,648	1,598	40.4%	2,357
530	Medical Ins - District Share	18,502	7,709	4,032	21.8%	14,470
540	PERS - District Share	2,547	1,061	892	35.0%	1,655
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	2,554	1,064	928	36.3%	1,626
	Salaries and Employee Benefits >	74,522	31,051	28,336	38.0%	46,186
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	2,083	78	1.6%	4,922
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,250	521	-	0.0%	1,250
630	Equip - Office	2,500				
640	Fuel & Oil	2,500	1,042	2,724	109.0%	(224)
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	6,586	0.0%	(6,586)
685	Rents	0	0	971	0.0%	(971)
690	Safety & Security (boots)	0	0	-	0.0%	0
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	3,542	6,307	74.2%	2,193
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
	Services and Supplies >	19,750	7,188	16,666	84.4%	3,084
810	R&R Buildings & Grounds	15,000	6,250	3,065	20.4%	11,935
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	2,083	5,192	103.8%	(192)
832	R&R Mains/Service Lines	50,000	20,833	6,237	12.5%	43,763
840	R&R Vehicles (\$2k/vehicle)	26,500	11,042	5,336	20.1%	21,164
	Repairs & Replacement >	96,500	40,208	19,830	20.5%	76,670
	Total Expenses >	190,772	78,447	64,832	34.0%	125,940

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 November 30, 2017

12/14/17

Accrual Basis

Date	Name	Memo	Class	Amount
127 - Plant				
10/23/2017	Pace	Bypass to pump at WTP for Ceps - Emergency Bypa...	CRP:Se...	374.57
Total 127 - Plant				374.57
120 - Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181)				
120.01 - GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)				
08/31/2017	ERS Industrial Servic...	main water treatment filter repair/replace/update	CRP:Wa...	52,972.45
09/07/2017	Air Technology West	WTP Compressor	CRP:Wa...	8,064.75
09/11/2017	Air Technology West	reconditioned control panel; air filter; oil and disposal	CRP:Wa...	2,236.23
Total 120.01 - GENERAL EQUIPMENT (GENERAL EQUIPMENT - WATER - WAS 1011190)				63,273.43
120.75 - SCADA				
08/11/2017	Southport Control Sol...	SCADA assistance; Modifications; New valve testings	CRP:Wa...	1,630.50
08/11/2017	Southport Control Sol...	Install and Commission a new IWAKI metering pump; ...	CRP:Wa...	1,123.00
09/09/2017	Southport Control Sol...	programming - updates	CRP:Wa...	1,703.00
Total 120.75 - SCADA				4,456.50
120 - Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181) - Other				
10/11/2017	Jeff Pasquetti	Emergency purchase of a Generator - Magnum MMF2...	CRP:Wa...	6,000.00
10/11/2017	Jeff Pasquetti	Purchase of a Generator - Magnum MMF25FHI 25kw ...	CRP:Se...	6,000.00
Total 120 - Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181) - Other				12,000.00
Total 120 - Dist. General Cap. Improvements (EQUIPMENT - WAS 1011181)				79,729.93
122 - Bldgs/Grounds Cap Improvements				
08/22/2017	Performance Mechani...	add additional supply duct to back room at waterplant	CRP:Wa...	1,350.00
10/03/2017	HD Excavating	Capital Improvement to WWTP grounds - installed par...	CRP:Se...	11,968.00
10/03/2017	HD Excavating	Capital Improvement to WWTP grounds - installed ne...	CRP:Se...	21,411.00
10/03/2017	HD Excavating	WTP electrical ditch - ditch for clarifier dump station	CRP:Wa...	2,919.00
10/03/2017	Hydra-Stop Holdings ...	Repair approved - CSA 16 approved 11/15/17	CRP:Wa...	3,534.96
10/03/2017	Hydra-Stop Holdings ...	Repair approved - CSA 16 approved 11/15/17	CRP:Se...	3,534.96
11/13/2017	Pace	Rebuilt manifold in chlorine room	CRP:Wa...	109.09
11/16/2017	Coastal Mountain Ele...	Trouble call power to panel SEPS pump	CRP:Se...	754.00
Total 122 - Bldgs/Grounds Cap Improvements				45,581.01
124 - D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.30 - Lift Stations				
124.50 - Mains				
08/27/2017	Clearlake Lava	Road Base	CRP:Se...	150.15
Total 124.50 - Mains				150.15
124.90 - Water Tanks				
08/22/2017	Aqua-Tech Company	tank diving for repair to Cerrito and Pluth wood tanks	CRP:Wa...	2,750.00
Total 124.90 - Water Tanks				2,750.00
Total 124 - D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				2,900.15
TOTAL				128,585.66

MY ACCOUNTS

BILL PAY

TRANSFER FUNDS

MANAGE MONEY

(LAUNCHAPP?APPCODE=MY+ACCOUNTS)

(LAUNCHAPP?APPCODE=BILL+PAY)

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DEPOSIT ACCOUNTS

CRP SEWER

Checking *3745

[Quick peek](#)

\$516,829.30

**Available \$516,829.30

GENERAL LEDGER

Checking *9122

[Quick peek](#)

\$266,371.78

**Available \$270,336.06

CRP WATER

Savings *6990

[Quick peek](#)

\$90,616.97

**Available \$90,616.97

TOTAL DEPOSIT ACCOUNTS

\$873,818.05

TIERED COMMERCIAL LOANS

Credit Line

TCL Credit Line *1999

[Quick peek](#)

\$0.00

Available credit **\$0.00**

Note

TCL Note *1001

[Quick peek](#)

\$0.00

pay

TOTAL TIERED COMMERCIAL LOANS

\$0.00

Outside Accounts

MY FINANCIAL INSTITUTION

Checking

[Quick peek](#)

Savings

[Quick peek](#)

TOTAL

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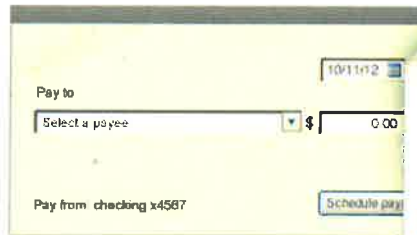


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Sacramento, CA 94209-0001
(916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
December 14,
2017

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

PMIA Average Monthly Yields

Account Number:
90-17-001

// Tran Type Definitions

November 2017 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	486,043.49
Total Withdrawal:	0.00	Ending Balance:	486,043.49

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Aged Accounts Receivable

As of 12/18/17

<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Total Balance</u>
46,926.93	21,426.88	7,025.41	4,567.53	75,645.75	<u>\$155,592.50</u>

Total number of accounts with open balances: 702

These totals include all accounts on the Tax Roll

Clearlake Oaks County Water District
Payroll Summary
November 2017

	Hours	Rate	Nov 17
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-8.25	18.24	-246.36
CTO Used	4.5	28.00	106.48
Holiday	77	18.24	1,753.98
Holiday Worked (x2.5)	11	50.00	786.25
Overtime (x1.5)	259	27.36	9,904.46
PTO	121.75	20.00	2,498.08
Straight	1,819.25	18.24	46,173.21
Board			1,500.00
Duty Pay			4,130.00
Total Gross Pay	2,284.25		66,606.10
Deductions from Gross Pay			
ACWA (pre-tax)			-2,356.62
AFLAC (pre-tax)			-322.44
AFLAC (taxable) AFTER TAX			-347.52
CALPers EE (Pretax)			-2,700.15
Total Deductions from Gross Pay			-5,726.73
Adjusted Gross Pay	2,284.25		60,879.37
Taxes Withheld			
Federal Withholding			-4,853.00
Medicare Employee			-926.94
Social Security Employee			-3,963.50
CA - Withholding			-1,422.60
CA - Disability			-575.32
Total Taxes Withheld			-11,741.36
Deductions from Net Pay			
Wage Garnishment			-1,238.98
Total Deductions from Net Pay			-1,238.98
Net Pay	2,284.25		47,899.03
Employer Taxes and Contributions			
Medicare Company			926.94
Social Security Company			3,963.50
Total Employer Taxes and Contributions			4,890.44

Clearlake Oaks County Water District

Trial Balance

As of November 30, 2017

	Nov 30, 17	
	Debit	Credit
102.001 · GL - 9122	378,602.44	
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	88,971.62	
102.03 · CRP Sewer - 3745	89,900.95	
CUSI Accounts Receivable		6.00
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	21,680.00	
130 · Const In Progress - Studies	27,738.50	
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	
126 · Forcemain (phase 1) Cap. Imprv.	248,950.48	
123 · USDA - Sewer Plant Cap Imprvmt		514,218.09
USDA Project	0.00	
127 · Plant	374.57	
120 · Dist. General Cap. Improvements	12,012.59	
120 · Dist. General Cap. Improvements:120.01 · GENERAL EQUIPMENT	1,914,374.03	
120 · Dist. General Cap. Improvements:120.60 · Office	1,276.75	
120 · Dist. General Cap. Improvements:120.75 · SCADA	4,456.50	
120 · Dist. General Cap. Improvements:120.90 · Vehicles	0.00	
122 · Bldgs/Grounds Cap Improvements	8,528,840.28	
124 · D/C System Cap Improvements	3,136,515.12	
124 · D/C System Cap Improvements:124.30 · Lift Stations	46,264.48	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	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		202,869.89
210 · Cal Card	1,326.53	
210 · Cal Card:210.06 - Cal Card - Jason 3879		2,050.41
210 · Cal Card:210.05 - Cal Card - Dan - 4075	0.00	
210 · Cal Card:210.04 - Cal Card - Alan - 7397	1,275.28	
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:280.05 · 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		369.10
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical		734.97
222 · Direct Deposit Liabilities	0.00	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	3,216.54	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	

10:12 AM

Clearlake Oaks County Water District

12/14/17

Trial Balance

Accrual Basis

As of November 30, 2017

	Nov 30, 17	
	Debit	Credit
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		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 - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	340.68	
223.50 · MEDICARE TAX PAYABLE	160.05	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	377.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	84.49	
223.65 · STATE DISABILITY PAYABLE	24.73	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	12,549.36	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	1,214.81	
223.80 · DEFERRED COMP PAYABLE	0.00	
223.85 · MISC DEDUCTIONS PAYABLE		596.12
223.90 · COMPENSATED EMPLOYEE BENEFITS		49,102.00
24000 · Payroll Liabilities	2,252.56	
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
Income:410 · Client Reg Pmt		874,264.13
Income:425 · CRP		266,682.36
Income:430 · Penalty & Interest		19,378.61
Income:430 · Penalty & Interest:430.1 · Condemnation Fund (589 Keys)		121.04
Income:435 · Loans/Grants:435-6 · Inflow & Infiltration Construct		80,000.00
Income:435 · Loans/Grants:435-4 · USDA Construction Loan		110,721.90
Income:435 · Loans/Grants:435-3 · WWTP Reclamation Study		92,312.00
Income:440 · Misc Revenue		18,270.22
Income:450 · Other - Non S/W Rev		14,753.22
1000 · Storms 2017:1000.2 · February 8 thru TBD	30,982.05	
Loans/Grants:903 · WTP, Meters, and Backflow	5,393.77	
Loans/Grants:902 · Tanks and Distribution	7,599.20	
Loans/Grants:901 · Harvey Tank Installation	784.00	
Loans/Grants:920 · Inflow & Infiltration Construct	55,269.04	
Loans/Grants:915 · USDA Construction Loan	572,040.01	
Loans/Grants:915 · USDA Construction Loan:915.1 · Adams and Ashby Group	12,240.00	
Loans/Grants:910 · MC USDA Construction Loan	40,130.95	
Loans/Grants:905 · MC WWTP Reclamation	49,274.09	
Salaries & EE Benefits:505 · Salaries & Wages	376,499.04	
Salaries & EE Benefits:510 · Contract Labor	5,000.00	
Salaries & EE Benefits:520 · FICA - District Share	27,859.89	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	68,024.15	
Salaries & EE Benefits:540 · PERS - District Share	38,276.43	
Salaries & EE Benefits:550 · Unemployment	503.81	
Salaries & EE Benefits:560 · Workers Comp Ins	11,045.01	
Services & Supplies:610 · Bank Fees	6,250.44	
Services & Supplies:620 · Communications & Internet	7,423.61	
Services & Supplies:622 · Board Exp	2,593.00	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	410.44	
Services & Supplies:630 · Equip - Office	1,754.88	
Services & Supplies:640 · Fuel & Oil	11,954.93	
Services & Supplies:645 · Insurance	27,550.00	
Services & Supplies:657 · Lab	17,169.14	
Services & Supplies:660 · Memberships & Subscription	17,889.65	
Services & Supplies:665 · Mileage Reimb	1,725.33	

10:12 AM

Clearlake Oaks County Water District

12/14/17

Trial Balance

Accrual Basis

As of November 30, 2017

Nov 30, 17

	<u>Debit</u>	<u>Credit</u>
Services & Supplies:670 · Postage & Shipping	5,351.83	
Services & Supplies:675 · Professional Services	45,097.40	
Services & Supplies:685 · Rents	12,239.95	
Services & Supplies:690 · Safety & Security	10,270.82	
Services & Supplies:700 · Tools & Instruments	2,746.23	
Services & Supplies:703 · Supplies - Clothing & Personal	1,020.06	
Services & Supplies:705 · Supplies - Office	6,765.89	
Services & Supplies:715 · Supplies-Chemicals-Operating	47,811.46	
Services & Supplies:720 · Supplies - Inventory - Other	19,463.44	
Services & Supplies:730 · Taxes - Licenses	2,056.60	
Services & Supplies:735 · Training (Classes, books, etc)	1,092.58	
Services & Supplies:745 · Travel / Lodging	200.46	
Services & Supplies:750 · Utilities	101,738.28	
Services & Supplies:760 · Waste Disposal	33,114.89	
Services & Supplies:795 · Yolo Co	21,936.92	
Services & Supplies:798 · Reconciliation Discrepancies	0.01	
Services & Supplies:799 · Misc	82.85	
Services & Supplies:799 · Misc:799.1 · Customer Refund - Acct closed	1,750.26	
Repairs & Replacement:810 · R&R Buildings & Grounds	21,581.76	
Repairs & Replacement:820 · R&R Lift Stations	911.61	
Repairs & Replacement:830 · R&R Equipment	8,286.67	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	7,042.54	
Repairs & Replacement:840 · R&R Vehicles	10,043.90	
9000 · Administration Labor:7057050 · ADMIN - CLERICAL LABOR - WATER	0.00	
66000 · Payroll Expenses	1.12	
TOTAL	<u>17,793,014.03</u>	<u>17,793,014.03</u>

11:16 AM

12/14/17

Clearlake Oaks County Water District
A/P Aging Summary
As of December 14, 2017

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
CASH	7.20	0.00	0.00	0.00	0.00	7.20
MC Engineering, Inc	43,523.94	0.00	0.00	0.00	0.00	43,523.94
T & S Construction Co. Inc.	579,891.73	0.00	0.00	0.00	0.00	579,891.73
TOTAL	<u>623,422.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>623,422.87</u>

Account Payable Breakdown

Date: 11/13/2017

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger	\$40,149.29	\$266,371.78	\$270,336.06
CRP Water	\$96,008.92	\$90,616.97	\$90,616.97
CRP Sewer	\$518,974.74	\$516,829.36	\$516,829.30
Current A/P Aging	\$623,422.87		

NOTES:

**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

November 17, 2017

This meeting will be conducted by Roberts Rule of Order.

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

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

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

AGENDA

Call to Order – 4:00 p.m.

Pledge of Allegiance

Roll Call

- Mrs. Margaret Medeiros, President Mr. Karl Hosier, Vice President Mrs. Judy Heeszel, Director
- Mr. Samuel Boucher Mr. Stanley Archacki

- 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 Interim Chief Operator
 - e. Operations Manager
 - f. General Manager
2. **Financial Reports for review and approval**
 - a. October 2017 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 Special Meeting 10-16-17
- b. Minutes of Regular Meeting 10-19-17
- c. Minutes of Special Meeting 11-06-17

4. **Bills**

- a. MC Engineering Invoice No. 1571, dated 10/31/17, in the amount of \$25,211.97 for the Forced Main Design and Construction
- b. MC Engineering Invoice No. 1574, dated 10/31/17, in the amount of \$27,679.39 for the USDA Project
- c. NTU Technologies, Inc. Invoice No. 10074, dated 11/1/17, in the amount of \$8,535.40 for approx. 900 gallons of Pro Pac for water plant
- d.

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 update of Mobile Home / RV parks billing procedures

Action Taken: _____

6. **Agenda (New Business)**

- a. Discussion and consideration of maintenance of fire hydrants

Action Taken: _____

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

Action Taken: _____

- c. Discussion and consideration of building a loading/unloading ramp and parking lot to accommodate wastewater facilities during USDA improvement project not to exceed \$34,000

Action Taken: _____

- d. Discussion and consideration of Resolution 17-29, Clarifying Ordinance 81

Action Taken: _____

Closed Session

Time: _____

- a. Existing litigation: Estep vs. CLOCWD
- b. Existing litigation: Parker vs. CLOCWD
- c. Anticipated litigation:
 - 1. Two cases

Open Session

Time: _____

Action Taken in Closed Session: _____

Adjournment

Time: _____



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

Invoice

Date	Invoice #
11/30/2017	1580

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	12/30/2017	Forcemain Design and Construction	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	35.5	160.00	5,680.00	
Assistant Engineer, Jared P. Nelson	77	115.00	8,855.00	
Operations Management Engineer, John Pedri, PE	15.5	155.00	2,402.50	
Administrative Support	1	65.00	65.00	
250 Mi @ \$0.535 / Mi - Clearlake (11-26) and back (11-30) 250 reportID=26220447 Jared Nelson	250	0.535	133.75	
240 Mi @ \$0.535 / Mi - Clearlake (11-19) and back (11-22) 240 miles reportID=26220447 Jared Nelson	240	0.535	128.40	
347 Mi @ \$0.535 / Mi - Clearlake (11-12) and back (11-16) 347 miles reportID=26220447 Jared Nelson	347	0.535	185.65	
350 Mi @ \$0.535 / Mi - Clearlake 11-5 returned 11-8 (350miles) Jared Nelson	350	0.535	187.25	
150 Mi @ \$0.535 / Mi - From Clearlake 150 mi Jared Nelson	150	0.535	80.25	
230 Mi @ \$0.535 11/7/17 - M Carey	230	0.535	123.05	
230 Mi @ \$0.535 11/14/17 - M Carey	230	0.535	123.05	
230 Mi @ \$0.535 11/21/17 - M Carey	230	0.535	123.05	
230 Mi @ \$0.535 11/28/17 - M Carey	230	0.535	123.05	
RGH Consultants Inv 0817200 9/14/17		6,780.00	6,780.00	
Domenichelli and Associates Inv 4 12/4/17		2,929.52	2,929.52	
AandE Repro Inv 46546 9/26/17		16.70	16.70	
AandE Repro Inv 46547 9/26/17		12.93	12.93	
Total Reimbursable Expenses			29.63	
<i>126- CRPS</i>				
Total			\$27,949.15	
Payments/Credits			\$0.00	
Balance Due			\$27,978.78	

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

42



MC Engineering, Inc.

6917 Ohana Place
Orangevale, CA 95662

Invoice

Date	Invoice #
11/28/2017	1583

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	12/28/2017	USDA Wastewater Engineering Services	
Description	Qty	Rate	Amount	
Project Manager, Mark Carey, PE	25	139.05	3,476.25	
Assistant Engineer, Jared P. Nelson	41	97.85	4,011.85	
Administrative Support	1.5	56.65	84.98	
Per Diem rate 11 full days @ \$51; 5 3/4 day @ 38.25 (11/1-2, 11/6-8, 11/13-16, 11/20-22, 11/27-30)		752.25	752.25	
310 Mi @ \$0.535 / Mi - F350 to Clearlake and back, same day (11-3-17) Jared Nelson		165.85	165.85	
December 2017 Pine Dell Resort		400.00	400.00	
Trailer Rental		700.00	700.00	
RGH Consultants Inv 1017006 10/30/17		2,074.96	2,074.96	
Geo Legal inv GLI-171130c 11/30/17		1,062.20	1,062.20	
RGH Consultants Inv 1117010 11/30/17		3,282.65	3,282.65	
EDEA Inv 957 12/4/17		559.35	559.35	
Domenichelli and Associates Inv 5 12/4/17		3,152.36	3,152.36	
<i>123 - CRPS</i>				
Total			\$19,722.70	
Payments/Credits			\$0.00	
Balance Due			\$19,722.70	

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

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Contractor's Application for Payment No. #1 (November)

Application Period: 11/1/2017 - 11/22/2017	Application Date: 11/21/2017	
From (Contractor): T & S Construction Co. Inc.	Via (Construction Manager): Jared Nelson	
Contract: Phase 1 - Liftstation No. 7 Forcemain	Contractor's Project No.: 1709	Engineer's Project No.:

Application For Payment Change Order Summary

Approved Change Orders Number	Additions	Deductions	
TOTALS	\$0.00	\$0.00	
NET CHANGE BY CHANGE ORDERS	\$0.00		

1. ORIGINAL CONTRACT PRICE.....	\$912,000.00
2. Net change by Change Orders.....	\$0.00
3. Current Contract Price (Line 1 ± 2).....	\$912,000.00
4. TOTAL COMPLETED AND STORED TO DATE	\$345,968.19
5. RETAINAGE:	
a. 5% X \$269,720.00 Work Completed.....	\$13,486.00
b. 5% X \$76,248.19 Stored Material.....	\$3,812.41
c. Total Retainage (Line 5a + Line 5b).....	\$17,298.41
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c).....	\$328,669.78
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ -
8. AMOUNT DUE THIS APPLICATION.....	\$ 328,669.78
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above).....	\$ 583,330.22

Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract documents and is not defective.

By: Date: 11-28-17

Payment of: \$ _____ (Line 8 or other - attach explanation of the other amount)

is recommended by: 11.29.17 (Date)
Inspector

Payment of: \$ _____ (Line 8 or other - attach explanation of the other amount)

is recommended by: 11.29.17 (Date)
Engineer

is approved by: 11-27-17 (Date)
Owner

Approved by: _____ (Date)
Funding Agency (if applicable)

44

NTU Technologies, Inc.

P. O. Box 1107
Davis, CA 95617

RECEIVED
NOV 09 2017

BY:

Invoice

Date	Invoice #
11/1/2017	10074

Bill To
Clearlake Oaks County Water District Accounts Payable P. O. Box 709 Clearlake Oaks, CA 95423

Ship To
Clearlake Oaks CWD Water Treatment Plant 12545 Highway 20 Clearlake Oaks, CA 95423

P.O. Number	Terms	Order Date	Ship Via	F.O.B.
4358	Net 30	10/24/2017	Greenbelt	Destination

Net Weight	Item Code	Description	Price Each	Amount
8,890	Pro Pac 9890	Pro Pac 9890, Approximately 900 Gallons Exempt from Sales Tax	0.96 0.00%	8,534.40 0.00
Total				\$8,534.40

Phone #	Fax #
800-342-6733	844-270-1688

Web Site
www.ntutechnologies.com

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TELSTAR INSTRUMENTS

1717 SOLANO WAY, UNIT 34
CONCORD, CA 94520
(925) 671-2888 Fax (925) 671-9507

CUSTOMER #: CLELA

INVOICE #: 92443

INVOICE DATE: 11/30/17

DUE DATE: 01/04/18

BILL TO:

CLEARLAKE OAKS WATER DISTRICT
P.O BOX 709
CLEARLAKE OAKS, CA 95423

JOB: 31635

CLEAR LAKE OAKS/TS AND CALS
12952 E. HWY 20
CLEARLAKE OAKS, CA 95423

YOUR P.O. #

DESCRIPTION	QUANTITY	PRICE	AMOUNT
-------------	----------	-------	--------

6-INCH WAFER MAG METER REPLACEMENT			5,540.00
------------------------------------	--	--	----------

REFERENCE: CHARGES FOR 6-INCH WAFER MAG METER
REPLACEMENT FOR CLEAR LAKE OAKS WD.
-PRICE PER TELSTAR QUOTE DATED 8/28/17
-PRICE INCLUDES SALES TAX AND SHIPPING

TELSTAR JOB NO. 31635

NET DUE: 5,540.00

Thank you for your business!

TERMS: NET 30 DAYS: If payment is not received by the 30th day, a .05% daily service charge (18.75% per annum) will be charged on all accounts past due.
We accept all major credit cards.

46

CLEARLAKE OAKS COUNTY WATER DISTRICT
POLICY PERTAINING TO MOBILE HOME PARKS SEWER
FORFEITURE

As per Ordinance 81 and Resolution 17-29, Mobile Home Parks service forfeitures are to be made in accordance with District Policies.

It is the policy of the District that Mobile Home parks can comply with the physical disconnection of sewer service by providing at customer's expense an above ground connection to the sewer service line that can be fitted with the District's locking cap, and the cap installed.

THE ABOVE DECLARATION is hereby enacted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 21st day of December, 2017 by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTIONS:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, Board President

Attest: _____
Dianna Mann, Board Secretary