

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

0

Target % > **0%**

Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,197,975	-	-	0%	1,027,946	-	-	0%
Total Operating Expenses	1,079,004	-	-	0%	1,102,147	-	-	0%
Operating Balance (loss)	118,971	-	-		(74,201)	-	-	
420 Connection Rev			-				-	
435			-				-	
450 Other - Non S/W Rev	96,000	-		0%	85,000	-		0%
Depreciation Exp	125,000	-		0%	80,000	-		0%
Net Change In Net Position (loss)	89,971	-	-		(69,201)	-	-	

Current Revenue Notes:

440- Misc Water = Bulk Water

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

Past Revenue Notes

WestAmer Op

WestAmer CRP

LAIF

Total \$ -

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

Operating Expenses	Budget				Actual YTD	%		
	Annual	YTD	Amount	Spent				
505 Salaries & Wages	424,316	-	-	0%	432,485	-	-	0%
510 Contracted Labor	-	-	-	0%	-	-	-	0%
520 FICA - District Share	33,589	-	-	0%	34,430	-	-	0%
530 Medical Ins - District Share	84,830	-	-	0%	113,288	-	-	0%
540 PERS - District Share	53,125	-	-	0%	55,762	-	-	0%
550 Unemployment	2,500	-	-	0%	2,500	-	-	0%
560 Workers Comp Ins	29,659	-	-	0%	25,057	-	-	0%
Salaries and Employee Benefits >	628,019	-	-	0%	663,522	-	-	0%
605 Advertising	200	-	-	0%	200	-	-	0%
610 Bank Fees	9,010	-	-	0%	9,000	-	-	0%
620 Communications & Internet	10,000	-	-	0%	9,500	-	-	0%
622 Board Exp	5,000	-	-	0%	5,000	-	-	0%
625 Equip - Field (\$300-\$4999)	2,500	-	-	0%	4,000	-	-	0%
630 Equip - Office	3,000	-	-	0%	3,500	-	-	0%
640 Fuel & Oil	6,500	-	-	0%	4,000	-	-	0%
645 Insurance	40,000	-	-	0%	40,000	-	-	0%

650	Interest	-	-	-	0%	-	-	-	0%
657	Lab	20,000	-	-	0%	25,000	-	-	0%
660	Memberships & Subscriptions	28,500	-	-	0%	25,500	-	-	0%
665	Mileage Reimb	2,250	-	-	0%	2,250	-	-	0%
670	Postage & Shipping	6,100	-	-	0%	6,050	-	-	0%
675	Professional Services	20,000	-	-	0%	20,000	-	-	0%
685	Rents	5,700	-	-	0%	15,700	-	-	0%
690	Safety & Security	4,125	-	-	0%	8,125	-	-	0%
700	Tools & Instruments	2,250	-	-	0%	5,250	-	-	0%
703	Supplies - Clothing & Personal	2,175	-	-	0%	2,175	-	-	0%
705	Supplies - Office	4,625	-	-	0%	5,125	-	-	0%
715	Treatment Chemicals	52,000	-	-	0%	53,000	-	-	0%
720	Supplies - Operating - Other	9,250	-	-	0%	20,750	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	7,250	-	-	0%	10,250	-	-	0%
745	Travel	2,000	-	-	0%	2,000	-	-	0%
750	Utilities	135,650	-	-	0%	97,750	-	-	0%
760	Waste Disposal	550	-	-	0%	52,250	-	-	0%
795	Yolo Co	54,600	-	-	0%				
799	Misc	-	-	-	0%	-	-	-	0%
	Services and Supplies >	433,235	-	-	0%	426,375	-	-	0%
810	R&R Buildings & Grounds	7,500	-	-	0%	7,500	-	-	0%
815	R & R Damage Claims	5,000	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	2,000	-	-	0%	500	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,250	-	-	0%	4,250	-	-	0%
	Repairs & Replacement >	17,750	-	-	0%	12,250	-	-	0%
	Total Expenses >	1,079,004	-	-	0%	1,102,147	-	-	0%

Expenses	2018-2019 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	478,396	-		0.0%	478,396
510 Contracted Labor	-	-			-
520 FICA - District Share	36,932	-		0.0%	36,932
530 Medical Ins - District Share	99,404	-		0.0%	99,404
540 PERS-District Share (incl unfunded Liab, 14.5K)	51,119	-		0.0%	51,119
550 Unemployment	5,000	-		0.0%	5,000
560 Workers Comp Ins	17,202	-		0.0%	17,202
Salaries and Employee Benefits >	688,053	-	-	0.0%	688,053
605 Advertising	400	-	-	0.0%	400
610 Bank Fees	18,000	-		0.0%	18,000
620 Communications & Internet	7,000	-		0.0%	7,000
622 Board Exp	10,000	-		0.0%	10,000
625 Equip - Field (up to \$4999)	0	-		0.0%	0
630 Equip - Office	2,500	-		0.0%	2,500
640 Fuel & Oil	0	-		0.0%	0
645 Insurance	0	-		0.0%	0
650 Interest	0	-		0.0%	0
657 Outsource Lab / Internal Lab	0	-		0.0%	0
660 Memberships & Subscriptions	1,000	-		0.0%	1,000
665 Mileage Reimb	3,000	-		0.0%	3,000
670 Postage & Shipping	12,000	-		0.0%	12,000
675 Professional Services (Legal, IT, etc)	20,000	-		0.0%	20,000
685 Rents	7,400	-		0.0%	7,400
690 Safety & Security (boots)	2,500	-		0.0%	2,500
700 Tools & Instruments	0	-		0.0%	0
703 Supplies - Clothing & Personal	600	-		0.0%	600
705 Supplies - Office	7,000	-		0.0%	7,000
715 Treatment Chemicals	0	-		0.0%	0
720 Supplies - Operating - Other	0	-		0.0%	0
730 Taxes - Licenses	0	-		0.0%	0
735 Training, Certs (Classes, books)	3,500	-		0.0%	3,500
745 Travel / Lodging	2,000	-		0.0%	2,000
750 Utilities	5,500	-		0.0%	5,500
760 Waste Disposal	500	-		0.0%	500
795 Yolo Co	0	-		0.0%	0
799 Misc	0	-		0.0%	0
Services and Supplies >	102,900	-	-	0.0%	102,900
810 R&R Buildings & Grounds	5,000	-		0.0%	5,000
815 R & R Damage Claims	0	-		0.0%	0
820 R&R Lift Stations	-	-		0.0%	-
830 R&R Equipment	1,000	-		0.0%	1,000
832 R&R Mains/Service Lines	0	-		0.0%	0
840 R&R Vehicles (\$2k/vehicle)	500	-		0.0%	500
Repairs & Replacement >	6,500	-	-	0.0%	6,500
Total Expenses >	797,453	-	-	0.0%	797,453

0 D\C - Budget Variance Report July 1, 2018 though June 30, 2019		2018-2019 Budget		Target % >	0.0%	
Expenses		Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	41,820	-			41,820
510	Contracted Labor	-	-		0.0%	-
520	FICA - District Share	3,421	-		0.0%	3,421
530	Medical Ins - District Share	10,571	-		0.0%	10,571
540	PERS - District Share	13,948	-		0.0%	13,948
550	Unemployment	0	-		0.0%	0
560	Workers Comp Ins	4,144	-		0.0%	4,144
Salaries and Employee Benefits >		73,904	-	-	0.0%	73,904
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	0	-		0.0%	0
622	Board Exp	0	-		0.0%	0
625	Equip - Field (up to \$4999)	0	-		0.0%	0
630	Equip - Office	0	-		0.0%	0
640	Fuel & Oil	1,500	-		0.0%	1,500
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships & Subscriptions	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA)	0	-		0.0%	0
685	Rents	0	-		0.0%	0
690	Safety & Security (boots)	3,750	-		0.0%	3,750
700	Tools & Instruments	3,750	-		0.0%	3,750
703	Supplies - Clothing & Personal	750	-		0.0%	750
705	Supplies - Office	250	-		0.0%	250
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	1,500	-		0.0%	1,500
730	Taxes - Licenses	0	-		0.0%	0
735	Training, Certs (classes, books)	3,000	-		0.0%	3,000
745	Travel / Lodging	1,000	-		0.0%	1,000
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
Services and Supplies >		15,500	-	-	0.0%	15,500
810	R&R Buildings & Grounds	-	-		0.0%	-
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	-	-		0.0%	-
832	R&R Mains/Service Lines	-	-		0.0%	-
840	R&R Vehicles (\$2k/vehicle)	2,500	-		0.0%	2,500
Repairs & Replacement >		2,500	-	-	0.0%	2,500
Total Expenses >		91,904	-	-	0.0%	91,904

Expense Notes

0 Sewer - Budget Variance Report July 1, 2018 through June 30, 2019 Target % > **0.0%**

Expenses	2018-2019 Budget		Actual	%	Total
	Annual	YTD	YTD	Spent	Remaining
505 Salaries & Wages	172,377	-	-	0.0%	172,377
510 Contracted Labor	-	-	-	0.0%	-
520 FICA - District Share	14,253	-	-	0.0%	14,253
530 Medical Ins - District Share	58,300	-	-	0.0%	58,300
540 PERS - District Share (\$14.5K Unfunded)	23,229	-	-	0.0%	23,229
550 Unemployment	0	-	-	0.0%	0
560 Workers Comp Ins	14,384	-	-	0.0%	14,384
Salaries and Employee Benefits >	282,543	-	-	0.0%	282,543
605 Advertising	0	-	-	0.0%	0
610 Bank Fees	0	-	-	0.0%	0
620 Communications & Internet	3,500	-	-	0.0%	3,500
622 Board Exp	0	-	-	0.0%	0
625 Equip - Field (up to \$4999)	1,500	-	-	0.0%	1,500
630 Equip - Office	1,000	-	-	0.0%	1,000
640 Fuel & Oil (Schaeffers)	1,500	-	-	0.0%	1,500
645 Insurance	40,000	-	-	0.0%	40,000
650 Interest	0	-	-	0.0%	0
657 Outsource Lab / Internal Lab	25,000	-	-	0.0%	25,000
660 Memberships & Subscriptions	25,000	-	-	0.0%	25,000
665 Mileage Reimb	500	-	-	0.0%	500
670 Postage & Shipping	50	-	-	0.0%	50
675 Professional Services (SCADA)	10,000	-	-	0.0%	10,000
685 Rents	12,000	-	-	0.0%	12,000
690 Safety & Security (boots)	5,000	-	-	0.0%	5,000
700 Tools & Instruments	5,000	-	-	0.0%	5,000
703 Supplies - Clothing & Personal	1,500	-	-	0.0%	1,500
705 Supplies - Office	1,500	-	-	0.0%	1,500
715 Treatment Chemicals	53,000	-	-	0.0%	53,000
720 Supplies-Operating-Other-Titan Tubes	20,000	-	-	0.0%	20,000
730 Taxes - Licenses	-	-	-	#DIV/0!	-
735 Training, Certs (classes, books)	7,000	-	-	0.0%	7,000
745 Travel / Lodging	500	-	-	0.0%	500
750 Utilities	95,000	-	-	0.0%	95,000
760 Waste Disposal	52,000	-	-	0.0%	52,000
795 Yolo Co	0	-	-	0.0%	0
799 Misc	0	-	-	0.0%	0
799.1 Customer Refund					
Services and Supplies >	360,550	-	-	0.0%	360,550
810 R&R Buildings & Grounds	1,500	-	-	0.0%	1,500
815 R & R Damage Claims	0	-	-	0.0%	0
820 R&R Lift Stations	0	-	-	0.0%	0
830 R&R Equipment	0	-	-	0.0%	0
832 R&R Mains/Service Lines	0	-	-	0.0%	-
840 R&R Vehicles (\$2k/vehicle)	4,000	-	-	0.0%	4,000
Repairs & Replacement >	5,500	-	-	0.0%	5,500
Total Expenses >	648,593	-	-	0.0%	648,593

Expense Notes

0 Water - Budget Variance Report July 1, 2018 through June 30, 2019 Target % > 0.0%

		2018-2019 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	164,208	-				164,208
510 Contracted Labor	0	-			0.0%	0
520 FICA - District Share	13,413	-			0.0%	13,413
530 Medical Ins - District Share	29,843	-			0.0%	29,843
540 PERS - District Share	20,591	-			0.0%	20,591
550 Unemployment	0	-			0.0%	0
560 Workers Comp Ins	18,986	-			0.0%	18,986
Salaries and Employee Benefits >	247,040	-	-	0.0%		247,040
605 Advertising	0	-			0.0%	0
610 Bank Fees	0	-			0.0%	0
620 Communications & Internet	4,000	-			0.0%	4,000
622 Board Exp	0	-			0.0%	0
625 Equip - Field (\$300 - \$4999)	0	-			0.0%	0
630 Equip - Office	500	-			0.0%	500
640 Fuel & Oil	4,000	-			0.0%	4,000
645 Insurance	40,000	-			0.0%	40,000
650 Interest	0	-			0.0%	0
657 Outside Lab / Internal Lab	20,000	-			0.0%	20,000
660 Memberships & Subscriptions	28,000	-			0.0%	28,000
665 Mileage Reimb	500	-			0.0%	500
670 Postage & Shipping	100	-			0.0%	100
675 Professional Services (SCADA)	10,000	-			0.0%	10,000
685 Rents	2,000	-			0.0%	2,000
690 Safety & Security (boots)	1,000	-			0.0%	1,000
700 Tools & Instruments	2,000	-			0.0%	2,000
703 Supplies - Clothing & Personal	1,500	-			0.0%	1,500
705 Supplies - Office	1,000	-			0.0%	1,000
715 Treatment Chemicals	52,000	-			0.0%	52,000
720 Supplies - Operating - Other	8,500	-			0.0%	8,500
730 Taxes - Licenses	0	-			0.0%	0
735 Training, Certs (classes, books)	4,000	-			0.0%	4,000
745 Travel / Lodging	500	-			0.0%	500
750 Utilities	132,900	-			0.0%	132,900
760 Waste Disposal	300	-			0.0%	300
795 Yolo Co	54,600	-			0.0%	54,600
799 Misc	0	-			0.0%	0
799.1 Customer Refund						
Services and Supplies >	367,400	-	-	0.0%		367,400
810 R&R Buildings & Grounds	5,000	-			0.0%	5,000
815 R & R Damage Claims	0	-			0.0%	0
820 R&R Lift Stations	0	-				0
830 R&R Equipment	1,500	-			0.0%	1,500
832 R&R Mains/Service Lines	0	-			0.0%	-
840 R&R Vehicles (\$2k/vehicle)	3,000	-			0.0%	3,000
Repairs & Replacement >	9,500	-	-	0.0%		9,500
Total Expenses >	623,940	-	-	0.0%		623,940

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2018 through June 30, 2019

0 **SEWER-CRP** Target % > **0.0%**

Summary	Budget	YTD	Actual YTD	
	Annual		Amount	%
SEWER CRP Revenue	392,097	-	0.0%	0%
SEWER CRP Expenses	208,288	-	0.0%	0%
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USDA Annual Payment	129,000	-		
Short term depreciation reserve	30,000	-		
Previous Year Balance 6/30/17	-	-		
Operating Balance (loss)	24,809	-		

	Expenses	2018 - 2019 Budget		Actual YTD	% Spent	Total Remaining
		Annual	YTD			
505	Salaries & Wages	45,929	-		0.0%	45,929
510	Contracted Labor	-	-			-
520	FICA - District Share	3,762	-		0.0%	3,762
530	Medical Ins - District Share	10,571	-		0.0%	10,571
540	PERS - District Share	8,429	-		0.0%	8,429
550	Unemployment	-	-		0.0%	-
560	Workers Comp Ins	4,596	-		0.0%	4,596
	Salaries and Employee Benefits >	73,288	-	-	0.0%	73,288
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	5,000	-		0.0%	5,000
622	Board Exp	0	-		0.0%	0
625	Equip - Field (up to \$4999)	2,500	-		0.0%	2,500
630	Equip - Office	2,500	-		0.0%	2,500
640	Fuel & Oil	5,000	-		0.0%	5,000
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships & Subscriptions	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA)	0	-		0.0%	0
685	Rents	-	-		0.0%	-
690	Safety & Security (boots)	0	-		0.0%	0
700	Tools & Instruments	0	-		0.0%	0
703	Supplies - Clothing & Personal	0	-		0.0%	0
705	Supplies - Office	0	-		0.0%	0
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	8,500	-		0.0%	8,500
730	Taxes - Licenses	0	-		0.0%	0
735	Training, Certs (classes, books)	0	-		0.0%	0
745	Travel / Lodging	0	-		0.0%	0
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
	Services and Supplies >	23,500	-	-	0.0%	23,500
810	R&R Buildings & Grounds	35,000	-		0.0%	35,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	20,000	-		0.0%	20,000
830	R&R Equipment	5,000	-		0.0%	5,000
832	R&R Mains/Service Lines	25,000	-		0.0%	25,000
840	R&R Vehicles (\$2k/vehicle)	26,500	-		0.0%	26,500
	Repairs & Replacement >	111,500	-	-	0.0%	111,500
	Total Expenses >	208,288	-	-	0.0%	208,288

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2018 through June 30, 2019

0

Target % > **0.0%**

Summary	<u>WATER - CRP</u>		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	394,332	-	0.0%	0%
WATER CRP Expenses	275,928	-	0.0%	0%
Short term depreciation reserve	30,000	-		
Previous Year Balance 6/30/17	-	-		
Operating Balance	88,404	-		

	Expenses	2018 - 2019 Budget		Actual YTD	% Spent	Total Remaining
		Annual	YTD			
505	Salaries & Wages	110,068	-			110,068
510	Contracted Labor	0	-		0.0%	0
520	FICA - District Share	9,036	-		0.0%	9,036
530	Medical Ins - District Share	29,843	-		0.0%	29,843
540	PERS - District Share	10,789	-		0.0%	10,789
550	Unemployment	0	-		0.0%	0
560	Workers Comp Ins	11,194	-		0.0%	11,194
	Salaries and Employee Benefits >	170,928	-	-	0.0%	170,928
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	5,000	-		0.0%	5,000
622	Board Exp	0	-		0.0%	0
625	Equip - Field (up to \$4999)	2,500	-		0.0%	2,500
630	Equip - Office	2,500	-			
640	Fuel & Oil	5,000	-		0.0%	5,000
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships & Subscriptions	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services Leak Chk	10,000	-		0.0%	10,000
685	Rents	0	-		0.0%	0
690	Safety & Security (boots)	0	-		0.0%	0
700	Tools & Instruments	0	-		0.0%	0
703	Supplies - Clothing & Personal	0	-		0.0%	0
705	Supplies - Office	0	-		0.0%	0
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	8,500	-		0.0%	8,500
730	Taxes - Licenses	0	-		0.0%	0
735	Training, Certs (classes, books)	0	-		0.0%	0
745	Travel / Lodging	0	-		0.0%	0
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Misc	0	-		0.0%	0
	Services and Supplies >	33,500	-	-	0.0%	33,500
810	R&R Buildings & Grounds	15,000	-		0.0%	15,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	5,000	-		0.0%	5,000
832	R&R Mains/Service Lines	25,000	-		0.0%	25,000
840	R&R Vehicles (\$2k/vehicle)	26,500	-		0.0%	26,500
	Repairs & Replacement >	71,500	-	-	0.0%	71,500
	Total Expenses >	275,928	-	-	0.0%	275,928