

**Clearlake Oaks Co Water District
PROJECTED BUDGET 2020-21**

1

Target % > **8%**

As of July 2020 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,217,554	101,463	-	0%	1,157,800	96,483	-	0%
Total Operating Expenses	1,039,017	86,585	-	0%	1,193,337	99,445	-	0%
Operating Balance (loss)	178,537	14,878	-		(35,537)	(2,961)	-	
420 Connection Fees	10,000	833	-	0%	10,000	833	-	0%
435		-	-			-	-	
450 Other - Non S/W Rev	100,000	8,333	-	0%	100,000	8,333	-	0%
Reserves	150,000	12,500	-	0%	-	-	-	0%
Net Change In Net Position (loss)	138,537	11,545	-		74,463	6,205	-	

Current Revenue Notes:

440- Misc Water = Bulk Water

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

Past Revenue Notes

General Ledger	
District CRP	
Paradise Cove CRP	
Paradise Cove Escrow	
Water Reserve	
Sewer Reserve	
LAIF Account	
Total	\$0.00

As of July 2020 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,182,554	98,546	-	0%	1,132,800	94,400	-	0%
430 Penalty & Interest	30,000	2,500	-	0%	25,000	2,083	-	0%
440 Misc	5,000	417	-	0%	0	0	-	0%
Total Revenue >	1,217,554	101,463	-	0%	1,157,800	96,483	-	0%

As of July 2020 Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	318,237	26,520	-	0%	455,678	37,973	-	0%
520 FICA - District Share	26,341	2,195	-	0%	37,773	3,148	-	0%
530 Medical Ins - District Share	111,077	9,256	-	0%	166,616	13,885	-	0%
540 PERS - District Share	63,193	5,266	-	0%	73,976	6,165	-	0%
550 Unemployment	9,000	750	-	0%	9,000	750	-	0%
560 Workers Comp Ins	20,639	1,720	-	0%	26,543	2,212	-	0%
Salaries and Employee Benefits >	548,487	45,707	-	0%	769,587	64,132	-	0%
605 Advertising	200	17	-	0%	200	17	-	0%
610 Bank Fees	10,010	834	-	0%	10,000	833	-	0%
620 Communications & Internet	13,000	1,083	-	0%	10,000	833	-	0%
622 Board Exp	3,750	313	-	0%	3,750	313	-	0%
625 Equip - Field (\$300-\$4999)	2,500	208	-	0%	4,000	333	-	0%
630 Equip - Office	1,500	125	-	0%	2,000	167	-	0%
640 Fuel & Oil	15,020	1,252	-	0%	16,300	1,358	-	0%
645 Insurance	30,000	2,500	-	0%	26,250	2,188	-	0%
650 Interest	-	-	-	0%	-	-	-	0%

657	Lab	20,000	1,667	-	0%	15,000	1,250	-	0%
660	Memberships & Subscriptions	25,750	2,146	-	0%	29,750	2,479	-	0%
665	Mileage Reimb	750	63	-	0%	500	42	-	0%
670	Postage & Shipping	6,000	500	-	0%	6,000	500	-	0%
675	Professional Services	36,000	3,000	-	0%	19,000	1,583	-	0%
685	Rents	6,200	517	-	0%	6,200	517	-	0%
690	Safety & Security	2,500	208	-	0%	5,500	458	-	0%
700	Tools & Instruments	2,000	167	-	0%	2,500	208	-	0%
703	Supplies - Clothing & Personal	2,050	171	-	0%	2,300	192	-	0%
705	Supplies - Office	4,750	396	-	0%	5,250	438	-	0%
715	Treatment Chemicals	75,000	6,250	-	0%	48,000	4,000	-	0%
720	Supplies - Operating - Other	5,000	417	-	0%	22,000	1,833	-	0%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	313	-	0%	3,250	271	-	0%
745	Travel	1,000	83	-	0%	1,000	83	-	0%
750	Utilities	162,750	13,563	-	0%	125,750	10,479	-	0%
760	Waste Disposal	3,050	254	-	0%	52,250	4,354	-	0%
795	Yolo Co	48,000	4,000	-	0%				
799	Misc	-	-	-	0%	-	-	-	0%
	Services and Supplies >	480,530	40,044	-	0%	416,750	34,729	-	0%
810	R&R Buildings & Grounds	7,000	583	-	0%	4,500	375	-	0%
815	R & R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	250	-	0%	2,500	208	-	0%
850	Maintenance Reserve Account	-	-	-	0%	-	-	-	0%
	Repairs & Replacement >	10,000	833	-	0%	7,000	583	-	0%
	Total Expenses >	1,039,017	86,585	-	0%	1,193,337	99,445	-	0%

1 Administration - Budget Variance Report July 1, 2020 through June 30, 2021		Target % >			8.3%	GL ADMIN
As of July 2020		2020-2021 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	375,051	31,254		0.0%	375,051
520	FICA - District Share	31,190	2,599		0.0%	31,190
530	Medical Ins - District Share	95,550	7,963		0.0%	95,550
540	PERS-District Share (incl unfunded Liab, 14.5K)	108,563	9,047		0.0%	108,563
550	Unemployment	18,000	1,500		0.0%	18,000
560	Workers Comp Ins	8,913	743		0.0%	8,913
Salaries and Employee Benefits >		637,268	53,106	-	0.0%	637,268
605	Advertising	400	33	-	0.0%	400
610	Bank Fees	20,000	1,667		0.0%	20,000
620	Communications & Internet	7,000	583		0.0%	7,000
622	Board Exp	7,500	625		0.0%	7,500
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	167		0.0%	2,000
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	1,500	125		0.0%	1,500
665	Mileage Reimb	500	42		0.0%	500
670	Postage & Shipping	12,000	1,000		0.0%	12,000
675	Professional Services (Legal, IT, CUSI annual)	22,000	1,833		0.0%	22,000
685	Rents	12,400	1,033		0.0%	12,400
690	Safety & Security (boots)	1,000	83		0.0%	1,000
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	50		0.0%	600
705	Supplies - Office	7,500	625		0.0%	7,500
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, Certs (Classes, books)	3,500	292		0.0%	3,500
745	Travel / Lodging	1,000	83		0.0%	1,000
750	Utilities	5,500	458		0.0%	5,500
760	Waste Disposal	500	42		0.0%	500
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
Services and Supplies >		104,900	8,742	-	0.0%	104,900
810	R&R Buildings & Grounds	4,000	333		0.0%	4,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		4,000	333	-	0.0%	4,000
Total Expenses >		746,168	62,181	-	0.0%	746,168

Sewer - Budget Variance Report July 1, 2020 through June 30, 2021

Target % >

8.3%

GL SEWER

As of July 2020

2020-2021 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

505	Salaries & Wages	268,152	22,346		0.0%	268,152
520	FICA - District Share	22,178	1,848		0.0%	22,178
530	Medical Ins - District Share	118,841	9,903		0.0%	118,841
540	PERS - District Share (\$14.5K Unfunded)	19,694	1,641		0.0%	19,694
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	22,087	1,841		0.0%	22,087
	Salaries and Employee Benefits >	450,952	37,579	-	0.0%	450,952
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	333		0.0%	4,000
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,500	125		0.0%	1,500
630	Equip - Office	1,000	83		0.0%	1,000
640	Fuel & Oil (Schaeffers)	13,500	1,125		0.0%	13,500
645	Insurance	26,250	2,188		0.0%	26,250
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	15,000	1,250		0.0%	15,000
660	Memberships & Subscriptions	29,000	2,417		0.0%	29,000
665	Mileage Reimb	250	21		0.0%	250
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	8,000	667		0.0%	8,000
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	5,000	417		0.0%	5,000
700	Tools & Instruments	2,500	208		0.0%	2,500
703	Supplies - Clothing & Personal	2,000	167		0.0%	2,000
705	Supplies - Office	1,500	125		0.0%	1,500
715	Treatment Chemicals	48,000	4,000		0.0%	48,000
720	Supplies-Operating-Other-Titan Tubes	22,000	1,833		0.0%	22,000
730	Taxes - Licenses	-	-			-
735	Training, Certs (classes, books)	1,500	125		0.0%	1,500
745	Travel / Lodging	500	42		0.0%	500
750	Utilities	123,000	10,250		0.0%	123,000
760	Waste Disposal	52,000	4,333		0.0%	52,000
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund					
	Services and Supplies >	356,500	29,708	-	0.0%	356,500
810	R&R Buildings & Grounds	2,500	208		0.0%	2,500
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	2,500	208		0.0%	2,500
		-	-		0.0%	-
	Repairs & Replacement >	5,000	417	-	0.0%	5,000
	Total Expenses >	812,452	67,704	-	0.0%	812,452
	Expense Notes					

1	Water - Budget Variance Report July 1, 2020 through June 30, 2021 As of July 2020	2020-2021 Budget		Target % >	8.3%	GL WATER
	Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	130,712	10,893		0.0%	130,712
520	FICA - District Share	10,746	895		0.0%	10,746
530	Medical Ins - District Share	63,302	5,275		0.0%	63,302
540	PERS - District Share	8,911	743		0.0%	8,911
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	16,183	1,349		0.0%	16,183
	Salaries and Employee Benefits >	229,853	19,154	-	0.0%	229,853
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	7,000	583		0.0%	7,000
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	42		0.0%	500
640	Fuel & Oil	12,220	1,018		0.0%	12,220
645	Insurance	30,000	2,500		0.0%	30,000
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	1,667		0.0%	20,000
660	Memberships & Subscriptions	25,000	2,083		0.0%	25,000
665	Mileage Reimb	500	42		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	25,000	2,083		0.0%	25,000
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	2,000	167		0.0%	2,000
700	Tools & Instruments	2,000	167		0.0%	2,000
703	Supplies - Clothing & Personal	1,750	146		0.0%	1,750
705	Supplies - Office	1,000	83		0.0%	1,000
715	Treatment Chemicals	75,000	6,250		0.0%	75,000
720	Supplies - Operating - Other	5,000	417		0.0%	5,000
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	167		0.0%	2,000
745	Travel / Lodging	500	42		0.0%	500
750	Utilities	160,000	13,333		0.0%	160,000
760	Waste Disposal	2,800	233		0.0%	2,800
795	Yolo Co	48,000	4,000		0.0%	48,000
799	Misc	0	0		0.0%	0
799.1	Customer Refund					
	Services and Supplies >	420,270	35,023	-	0.0%	420,270
810	R&R Buildings & Grounds	5,000	417		0.0%	5,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	250		0.0%	3,000
	Repairs & Replacement >	8,000	667	-	0.0%	8,000
	Total Expenses >	658,123	54,844	-	0.0%	658,123

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2020 through June 30, 2021

1 **SEWER-CRP** Target % > **8.3%** **CRP-SEWER**

As of July 2020

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
SEWER CRP Revenue	396,097	33,008	0.0%	0%
SEWER CRP Expenses	430,722	35,893	0.0%	0%
bridge Loan Interest	-	-		
USDA Annual Payment	105,280	8,773		
	-	-		
	-	-		
Operating Balance (loss)	(139,905)	(11,659)		

Expenses	2020-2021 Budget		Actual YTD	%	Total
	Annual	YTD			
505 Salaries & Wages	210,135	17,511		0.0%	210,135
520 FICA - District Share	17,317	1,443		0.0%	17,317
530 Medical Ins - District Share	59,719	4,977		0.0%	59,719
540 PERS - District Share	7,884	657		0.0%	7,884
550 Unemployment	-	-		0.0%	-
560 Workers Comp Ins	20,716	1,726		0.0%	20,716
Salaries and Employee Benefits >	315,772	26,314	-	0.0%	315,772
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	5,000	417		0.0%	5,000
622 Board Exp	0	0		0.0%	0
625 Equip - Field (up to \$4999)	1,250	104		0.0%	1,250
630 Equip - Office	-	-		0.0%	-
640 Fuel & Oil	6,500	542		0.0%	6,500
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%	-
690 Safety & Security (includes boots)	1,500	125		0.0%	1,500
700 Tools & Instruments	200	17		0.0%	200
703 Supplies - Clothing & Personal	300	25		0.0%	300
705 Supplies - Office	100	8		0.0%	100
715 Treatment Chemicals	0	0		0.0%	0
720 Supplies - Operating - Other	7,500	625		0.0%	7,500
730 Taxes - Licenses	0	0		0.0%	0
735 Training, Certs (classes, books)	1,200	100		0.0%	1,200
745 Travel / Lodging	400	33		0.0%	400
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 >	23,950	1,996	-	0.0%	23,950
810 R&R Buildings & Grounds	10,000	833		0.0%	10,000
815 R & R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	20,000	1,667		0.0%	20,000
830 R&R Equipment	25,000	2,083		0.0%	25,000
832 R&R Mains/Laterals	25,000	2,083		0.0%	25,000
840 R&R Vehicles	11,000	917		0.0%	11,000
	-	-		0.0%	-
Repairs & Replacement >	91,000	7,583	-	0.0%	91,000
Total Expenses >	430,722	35,893	-	0.0%	430,722

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2020 through June 30, 2021

Target % > **8.3%** **CRP-WATER**

As of July 2020		<u>WATER - CRP</u>				
Summary		Budget		Actual YTD		
		Annual	YTD	Amount	%	
WATER CRP Revenue		411,876	34,323	0.0%	0%	
WATER CRP Expenses		265,148	22,096	0.0%	0%	
USDA Payment 1st year		140,000	11,667			
Operating Balance		6,728	561			
	Expenses	2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	91,124	7,594		0.0%	91,124
520	FICA - District Share	7,480	623		0.0%	7,480
530	Medical Ins - District Share	43,595	3,633		0.0%	43,595
540	PERS - District Share	6,670	556		0.0%	6,670
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	8,779	732		0.0%	8,779
	Salaries and Employee Benefits >	157,648	13,137	-	0.0%	157,648
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	417		0.0%	5,000
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,250	104		0.0%	1,250
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	6,500	542		0.0%	6,500
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	2,500	208		0.0%	2,500
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 Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Sec (includes boots)	3,500	292		0.0%	3,500
700	Tools & Instruments	750	63		0.0%	750
703	Supplies - Clothing & Personal	1,500	125		0.0%	1,500
705	Supplies - Office	150	13		0.0%	150
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	7,500	625		0.0%	7,500
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	750	63		0.0%	750
745	Travel / Lodging	600	50		0.0%	600
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 >	30,000	2,500	-	0.0%	30,000
810	R&R Buildings & Grounds	7,500	625		0.0%	7,500
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	25,000	2,083		0.0%	25,000
832	R&R Mains/Service Lines/Tanks	25,000	2,083		0.0%	25,000
840	R&R Vehicles	20,000	1,667		0.0%	20,000
	Repairs & Replacement >	77,500	6,458	-	0.0%	77,500
	Total Expenses >	265,148	22,096	-	0.0%	265,148