

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: July 18, 2024

Time: 2:00 P.M.

*Clearlake Oaks County Water District - Administration Building
12952 E. Highway 20, Clearlake Oaks, CA 95423*

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

- Mr. Stanley Archacki, President Mr. Michael Herman, Vice President Mr. Samuel Boucher, Director
- Mr. James Burton, Director Mr. William McHugh, Director Mrs. Dianna Mann – General Manager,
- Mrs. Olivia Mann – Board Secretary, *VIA PHONE*
- Mr. Francisco Castro, Wastewater Mr. Kurt Jensen, Water Mr. Jeremy Backus, Distribution

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

The public may comment on items not on the agenda within the Board's jurisdiction. Speakers are limited to three (3) minutes each.

C. STAFF REPORTS

1. Administration
2. Chief Distribution Operator
3. Chief Water Plant Operator
4. Chief Wastewater Plant Operator
5. General Manager

D. CONSENT ITEMS

The Board will be asked to approve all Consent Items at one time without discussion. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered under New Business.

1. **Financial Reports for review and approval**
 - a. June 2024 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

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

- a. Minutes of Regular Meeting 06/20/2024 *(Page 46)*

Action Taken: _____

3. **Bills *(Page)***

- a. Southport Control Solutions, LLC Invoice number 240601, in the amount of \$10,734.97, dated 6/28/2024, for SCADA repair/updates for water, wastewater, and lift stations *(Page 49)*

Action Taken: _____

E. OLD BUSINESS

1. Discussion and consideration of Resolution 24-05, Adopting Clearlake Oaks County Water District Board of Director Bylaws *(Page 51)*

Action Taken: _____

F. NEW BUSINESS

1. Discussion and consideration of appeal by David Paras, 13488 Marina Village *(Page 66)*

Action Taken: _____

2. Discussion and approval on the engagement letter from PnPCPA for the District’s annual audit not to exceed \$12,800.00. The first half is due on approval of this engagement letter and second half is due upon completion of audit *(Page 72)*

Action Taken: _____

3. Discussion and approval of purchasing a Flygt Mode NP-3102.040 6” submersible pump for RAS (Returned Activated Sludge) for \$13,608.00 excluding tax and shipping to be paid from Sewer Reserves *(Page 76)*

Action Taken: _____

4. Discussion and consideration of Resolution 24-06, California CLASS Authorizations *(Page 79)*

Action Taken: _____

ADJOURNMENT

Time: _____

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 during the Board’s consideration of that

agenda item. The President will call for comments at the appropriate time. Comments of individual speakers are limited to three minutes per agenda item.

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.

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)

July 11, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 1 consumer/appeal claim(s)
 - The appeal on the agenda is for 13488 Marina Village, Clearlake Oaks. The appeal and backup was sent to your previously for information only, as well as included in this packet.
- ∂ There are 16 accounts on payment arrangements
- ∂ We received our 2nd Tax Roll check of this calendar year in the amount of \$99,890.61, \$32,592.33 were credited to customer accounts. Those totals are reflected in the attached aged receivables.
 - July & August start our calculations for the tax roll season. I have not received notification of the deadline as of now; however, I have requested the reports I need to compare calculations.
- ∂ We are more than halfway complete with Backflow Testing, as of today, 636/952 devices have been tested. Another round of letters will go out next week.
- ∂ The 2024-2025 rate increase has been wrapped up, a friendly reminder that the full increase will not take effect until the August billing cycle due to billing dates. The July billing cycle will be billed with the old base rate through June 30th and the new base rate starting July 1st.
- ∂ I took on a small grant project, applying for an Employee Wellness Grant through JPIA and it was approved! The funding of \$680.00 will allow us to purchase 2 picnic tables and 2 umbrellas.
- ∂ The Board Bylaws are back on the agenda this month for consideration with the revisions mentioned at last month's meeting.
- ∂ The 2023 Consumer Confidence Report (CCR) is now available, it's also posted on the website
- ∂ 2nd Quarter Payroll Reports have been submitted
- ∂ 2nd Quarter Newsletter has been published to the website and is also available in our office, as well as attached.
- ∂ The next big project is the Administration Code, more information to come.

Olivia Mann
Administrative Services Manager
Board Secretary

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

H

Aged Accounts Receivable

As of 07/11/2024

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$135,743.01	\$39,392.00	\$20,311.76	\$15,661.53	\$164,206.02	<u>\$375,314.32</u>
No. of Accounts:	755	333	211	163	243	1705

These totals include all accounts on the Tax Roll

Water	\$111,323.92
Water Penalty	\$7,522.81
Sewer	\$127,743.14
Sewer Penalty	\$6,735.31
CRP Water	\$53,742.04
CRP Water Penalty	\$3,494.37
CRP Sewer	\$60,613.98
CRP Sewer Penalty	\$3,302.19
CRP PC	\$785.95
CRP PC Penalty	\$50.61
Total Balance:	\$375,314.32

June Statements are due July 15, 2024

**Clearlake Oaks -
Glenhaven Business
Association, FIREWORK
DISPLAY
Clearlake Oaks Boat
Launch Ramp
July 5, 2024 - Dusk**

2nd QUARTER NEWS

JUNE 2024



It's that time of season again where dewatering bags are cut and activated sludge is exposed to the elements to achieve drying. All of this activated sludge will be hauled to Yolo County Landfill located in Woodland.

This is dried activated sludge ready to be disposed of.



Sign up for eBill



Go Paperless!

Sign up to receive your monthly statement via email the same day it's processed! We spend an exorbitant amount on postage every year, we need your help to cut that down! Sign up for EMAIL BILLING!

You spoke, WE LISTENED!



We now accept ACH as a form of payment! Do you know What ACH is? An ACH payment, or Automated Clearing House payment, is a way to electronically transfer money between bank accounts in the United States without using cash, checks, credit cards, or wire transfers. ACH payments are often used for low-value domestic transactions, such as direct deposits and monthly bills.

Give us a call today to SIGN UP for ACH Auto Payment or transition from Debit/Credit Card Auto Payment to ACH Auto Payment!



Pay your bill 24/7 with our Dial-By-Phone option, simply call (707) 216-2006

Headed into summer with the lake still on the full side currently at 5.96 above Rumsey. Plenty of water for all the fun on the lake activities.



QUESTION:

What would you like to see on the newsletter? Email us at customerservice@clocwd.org with ideas!

UPCOMING BOARD MEETINGS

- July 18, 2024
- August 15, 2024
- September 19, 2024
- October 17, 2024



Sign Up for Automatic Bill Pay

Avoid the worry of potentially missing a due date by signing up today. Enrollment is quick, easy, and without a service fee or charge. For more information, please call our office or visit <https://www.clocwd.org/bill-payment>

AutoPay



TALK TO US

(707) 998-3322
Customerservice@clocwd.org
www.clocwd.org
 12952 E. Highway 20
 P.O. Box 709
 Clearlake Oaks, CA 95423
 Office Hours M-W
 8:00 AM-3:30 PM



Don't allow water theft in your neighborhood, this is a crime! Report any attempts of water theft 24/7 to (707) 998-3322

BOARD OF DIRECTORS

- President Stanley Archacki
- V. President Michael Herman
- Director Samuel Boucher
- Director James Burton
- Director William McHugh

Annual Backflow Testing is Required by the State of California!

CLOCWD would like to remind residents and local business owners that the State of California requires the installation and annual testing of backflow devices. This compliance testing must be performed by a certified backflow tester. The annual deadline for test compliance submission is December 31, 2024. You are required to have a backflow device should you have: secondary source of water supply (IE: Lake, river, stream), fire lines, in-ground swimming pool, or a private well that is interconnected with the public water supply.

What is a backflow device? Backflow devices are mechanical doublecheck valves that prevent the water flow from reversing during a loss of water pressure. This loss can be caused by firefighter use or a water main break. These devices must be tested annually to make certain they are functioning properly. Backflow devices protect against potential contamination of the public water supply during times of fluctuating pressure. The District encourages residents to arrange for a AWWA certified backflow tester to conduct their annual backflow test and avoid any penalties for noncompliance. Residents must submit a copy of the backflow report to the District. CLOCWD keeps an up-to-date list of local California licensed backflow testers, which is included in the annual testing reminder. Please contact CLOCWD at (707) 998-3322 with any questions you may have regarding backflow.



A reduced pressure zone device typically installed at commercial properties.



A double-check valve device typically installed at residential properties.



WATER METERS

Your water meter is read on a monthly basis. Clearlake Oaks County Water District has drive-by meters; meaning, in lieu of spending two full days of manually reading meters, the usage is transmitted to a tablet which is later downloaded into our billing system.

With this being said, meters are District property. Meter tampering is a crime. If you need to turn your water off, for work or for winterization, it must be done by a Clearlake Oaks County Water District employee. No one is allowed to tamper with this equipment. It is a punishable offense, and the District is authorized to fine customers who tamper with or vandalize Clearlake Oaks County Water District property. The District is installing locks on all meters to prevent any tampering. If locks are cut off or vandalized, the District will enforce a \$350.00 tampering fee to your account. Any person who diverts utility services, prevents any utility meter from performing its measuring functions, tampers with property owned by the utility, or makes any connection or reconnection with property owned by the utility without authorization is in violation of California Penal Code, Section 498 and may result in misdemeanor or felony charges up to and including imprisonment.

As a property owner, it is your responsibility to have a customer shut off valve and know how to operate it, as this is the only way that you, as the customer, can shut off water to your house.

CLOCWD staff has come across meters that been turned off and locked by customers trying to winterize or who will be gone for a long period of time. Shutting off water at the meter does not drain and winterize the pipes in your house. In order to winterize your pipes, they must be completely drained so all water is removed. If water is left in the pipes, it will expand as it freezes causing your pipes to burst. This is why you need to shut off the water at the customer shut off valve and drain because it does just that; stops the water and drains the pipes.

Meter tampering can be expensive. Not only are meters expensive to repair and/or replace, but meter tampering can lead to bigger issues. Pipes and mainlines can be affected if meters are not turned off or on properly. Replacing and repairing pipeline is very expensive and ratepayers have to incur those costs. You can also be seriously injured. There is a lot of pressure in a water system. Some portions of our service area have substantially higher pressure than others. If you attempt to turn the meter valve that is inside the meter box, it could pop off due to pressure built up in the pipes and hit you, causing serious injury.

As always, the CLOCWD staff is always here to help. Please call our customer service number at 707-998-3322 if you have any questions on how to install a customer shut-off valve.

General Manager

Dianna Mann



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

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July 11, 2024

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had 14 service line & leak repairs, also one main break on Spinnaker.
- The main break prompted a boil water notice for the south end of Spinnaker.
- Due to PGE planned outages we have been keeping generators on affected lift stations and Tank sites.
- DC started 2024 Hydrant flushing program last month and continue to flush around the district.



Main break before and after pictures Replaced 30"x6" water main on Spinnaker

Sewer collections and Lift station sites:

- James and I replaced a failing float at LS5, It was experiencing intermittent faults.
- DC Crew pumped grease from all affected lift stations, and continue to add degreasing enzymes to help with grease buildup
- Chris and Mike have continued working on landscaping and cleaning all the lift station sites including cleaning HVAC units at the plants and lift stations.

Sample station sites/Boil Water Notices, “BWN”:

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- The boil water notice for Spinnaker came back absent.
- DC crew has been flushing every Wednesday at Paradise to help keep the residual CL2 at optimum levels.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license.
- Jesse - Lead – OP 3, Class B license.
- Heaven – DC OP 2, Class B License, Safety coordinator.
- Chris – Utility Tech.
- Mike – Utility Tech.

Staff training: The staff participated in driver’s safety and sprains, strains and proper stretching in safety meetings lead by Heaven.

*Jesse Seth
Clearlake Oaks County Water District
Operations Manager, Lead Operator.*

Clearlake Oaks County Water District

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July 11, 2024

July 2024 Board letter

- ◆ May – June raw water NTU from the pier intake was fairly stable averaging 3-10 until the weekend of the 19th multiple Ntu swings causing clarifier problems. The decision to switch to Raw pump 3 was made.
 - Overall the NTU has been good down as low as 2 with Ph running in the range of 7.7 – 8.3. We did have raw water issues during the multiple day high wind event with winds over 20 mph. Ntu went over 30 clarifiers ran high took us jar testing Chemtrac, plant adjustments to get things back on track. Currently running off the extended intake and filters 2 & 3.
- ◆ As of 6-12-24 the lake level is at 6.32 dropping 1.1 ft in the last month.
- ◆ Water production for the month of May was 18.896 MG up from 2023 production of 15.594 MG. Raw water intake was 22.656 MG. Daily production average has risen from 521,000 GPD in April to 646,000 GPD for May.
- ◆ We are having plant shut downs with less frequency due to increased water demands.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Water sample list is attached

Treatment staff:

James Simons T4, D2 Operator Class B License
Kurt Jensen T3, D2 Chief Class B License
Helping treatment also
Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator
k.jensen@clocwd.org

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	7/3/24			July
Bacti R (BW)				
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)	6/20/24			June
HAA5 (Q)	6/20/24			June
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	06/12/24			June
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				

A = Annually
 Q = Quarterly
 M = Monthly
 W = Weekly

**Please note:
 December is a large sampling month there with many samples taken this month. *****All samples showing on the state web site will populate at the beginning of each month as due now.**

Sulfate(A)					
Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)					
MTBE(A)					
Color / Odor					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor					Every 9 Years
Heptachlor Epoxide					Every 9 Years
BHC-Gamma					Every 9 Years
Methoxychlor					Every 9 Years
Toxaphene					Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Bacti clearwell					
Regulated SOC 504					
Thiobencarb					



Clearlake Oaks County Water District

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July 11, 2024

Clearlake Oaks County Water District

P.O. Box 709

Clearlake Oaks, CA 95423-0709

RE: June Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 16.284 MG (AVERAGE: 542,000 GPD)**
- ❖ **EFFLUENT: 13.565 MG (AVERAGE: 466,000 GPD/323 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 6.16' RUMSEY GAUGE**

Flows are continuing to drop as Clearlake losses ground as noted on data above. Process has begun to change due to the summer heat and the algae sent through the collection system. This change begins to affect the dissolved oxygen and settling is affected as well. Sludge drying continues at the plant and plans to begin hauling are getting closer. On the 6th a couple of composite samples of bio-solids were grabbed and sent to Alpha Labs for analysis. This is required every year so the bio-solids manifest can be renewed so hauling can continue. The renewal was awarded for a year.

On the 10th a leak on our new bulk tank was noted (PIC.1). Our sales representative was contacted. Snyder was notified. Snyder sent over a field tech to repair the leak. It turned out it was bad bolts (PIC.3,4) that had cracked the head molding so they would not tighten to specks. Bolts were replaced. The tank was hydro tested again to verify the repair. At this time no leak has been indicated. On another note one of our RAS pumps has failed. It is believed the thermo sensor has gone bad. At this time the pump has been sent to PAC Machine Company to evaluate. It has been discussed that having a spare for situation like this would be beneficial due to the importance of having a return flow in our process. Again we thank the board and management for the support given.

Francisco Castro
CPO Waste Water Plant

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

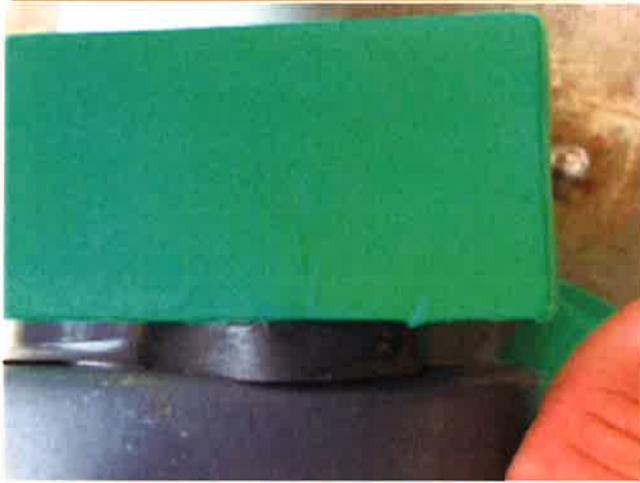
James Burton
Director

William McHugh
Director

13



PIC.1



PIC.2



PIC.3

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting July 18, 2024

Board of Directors,

With our 2023-2024 fiscal year ending, the final numbers were pretty impressive. Even with the higher cost of utilities, fuel, and equipment, the water department came in right on budget and wastewater came in only 10% over budget. However, operating revenue for water came in at 33% above budget with wastewater coming in 14% above projections. In addition, both CRP accounts ended the year below projected costs.

In the past month the District has experienced multiple leaks. Some were easy fixes, others, not so much, with some repairs requiring overtime.

Southport Controls spent almost a week at the District in June upgrading and repairing our SCADA system for the Water Plant, Wastewater Plant, and our lift stations. The itemized invoice is in the packet for approval.

After multiple emails and phone calls to USDA following up on our \$50,000 equipment grant, Reef finally responded with "Congress has not released any money to us yet." So with that being said, I have no idea if Congress plans on releasing any money for this project.

The staff enjoyed a great 4th of July celebration at the water plant with enough food to feed an army. A big shout out to Kurt and his family for providing the great music and tons of food.

By the time of the meeting I am hoping this heat wave will have broken and we will have returned to normal temperatures. Staff has been constantly reminded about hydration and been educated on signs of heat stroke.

Let me be the first to congratulate Olivia on receiving approval on her first grant. JPIA offers a wellness grant every year to districts that want to promote wellness and positive health for their staff. The amount of the award is based on the number of employees. Olivia was approved for \$680 that will be put to good use purchasing picnic tables and umbrellas for the Admin area.

Team work makes the dream work and I just want to say thank you to a great team!

Respectfully Submitted,
Dianna Mann
General Manager

10:21 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	1,182,288.86
Accounts Receivable	204,087.00
Other Current Assets	3,171,296.51
Total Current Assets	<u>4,557,672.37</u>
Fixed Assets	<u>23,146,631.80</u>
TOTAL ASSETS	<u>27,704,304.17</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	204,836.15
Credit Cards	2,785.15
Other Current Liabilities	8,414,781.38
Total Current Liabilities	<u>8,622,402.68</u>
Long Term Liabilities	<u>-848,765.91</u>
Total Liabilities	<u>7,773,636.77</u>
Equity	<u>19,930,667.40</u>
TOTAL LIABILITIES & EQUITY	<u>27,704,304.17</u>

Clearlake Oaks County Water District

Balance Sheet

As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
102.05 · CRP WATER - 9385 (CRP WATER ACCOUNT, OPENE...	143,571.54
102.13 · SEWER RESERVES-9592	73,008.23
102.10 · CRP PC - 6192	117,082.30
102.12 · WATER RESERVES- 8503	178,325.74
102.001 · GL - 9122 (Old Acct. # 053420019)	209,778.29
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013... CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...	200,264.45
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS...	389,264.45
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AME...	88.98
102.03 · CRP Sewer - 3745	71,169.33
Total Checking/Savings	1,182,288.86
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard ...	31,526.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 10132...	85,208.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application f...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WA...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WA...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - ...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1...	13,571.00
Total Other Current Assets	3,171,296.51
Total Current Assets	4,557,672.37
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,782,506.04
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installati...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installatio...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installa...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or inst...	394,932.77
131 · Waste Water Plant	
131.1 · Pumps/Equipment	163,546.35
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	393,605.85
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	-140,267.64
127.7 · Ozone System	38,629.36

10:22 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District Balance Sheet As of June 30, 2024

	Jun 30, 24
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	375,652.94
127 · Water Plant - Other	239,426.30
Total 127 · Water Plant	550,638.39
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - ...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	46,031.28
120.90 · Vehicles/Generators/Trailers	934,882.14
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,026,946.61
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - S...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM -...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTE...	3,350,937.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,146,631.80
TOTAL ASSETS	27,704,304.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS ...	204,836.15
Total Accounts Payable	204,836.15
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express...	2,785.15
Total Credit Cards	2,785.15
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to mak...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	47,798.08
280.15 · USDA Water Improvement Project (USDA Wtr Im...	4,780,000.00
280.02 · KS State Bank - 2019 Vac-Con	43,546.86
280.12 · USDA Loan for Sewer Clarifier	2,946,172.41
Total 280 · Loan	7,817,517.35
221 · Health Ins - EE Portion	7,325.18
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59

Clearlake Oaks County Water District
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNI...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISH...	21,604.63
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...	-20,603.24
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NE...	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERA...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY ...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL D...	-21,123.95
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTION...	8,673.57
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPEN...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amoun...	-19,769.52
Total Other Current Liabilities	8,414,781.38
Total Current Liabilities	8,622,402.68
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	769,106.25
227 · FEMA Overpayment/Penalties	-1,969,862.75
295 · NET PWNSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-848,765.91
Total Liabilities	7,773,636.77
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 30303...	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup p...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the cor...	16,050,674.54
Net Income	1,130,161.30
Total Equity	19,930,667.40
TOTAL LIABILITIES & EQUITY	27,704,304.17

CLO Water and Wastewater District PROJECTED BUDGET 2023-2024

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Target % > 100%

As of June 2024 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,336,960	1,336,960	1,784,124	133%	1,199,990	1,199,990	1,364,282	114%
Total Operating Expenses	1,321,001	1,321,001	1,315,393	100%	1,309,366	1,309,366	1,445,088	110%
Operating Balance (loss)	15,959	15,959	468,732		(109,376)	(109,376)	(80,806)	
420 Connection Fees	20,000	20,000	-	0%	20,000	20,000	-	0%
445 Bulk Water Sales	50,000		80,684					
450 Non S/W Rev - ATT Cell Lease	6,500	6,500	9,606		6,500	6,500	9,606	
450 Non S/W Rev - County Treasury	130,000	130,000	129,973	100%	130,000	130,000	122,339	94%
Reserves	150,000	150,000	45,000	30%	50,000	50,000	30,000	60%
Net Change In Net Position (loss)		22,459	553,705		(2,876)	(2,876)	21,140	

Current Revenue Notes:

450 - Other - Non S/W Rev: ATT Lease and Tax Roll: 19,212.52 Att	
58,184.61 tax roll	
450 - Other - Non S/W Rev: \$19,062. Reimb for fraudulent check spilt 50/50 w/s	
\$5,208. Reim for fire hydrant damage	

General Ledger	\$342,849.28
District CRP	\$214,740.87
Paradise Cove CRP	\$117,082.30
Water Reserve	\$178,325.74
Sewer Reserve	\$73,008.23
LAIF Account	\$389,264.45
Total	\$972,421.59

As of June 2024 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,306,960	1,306,960	1,523,439	117%	1,166,990	1,166,990	1,198,456	103%
430 Penalty & Interest	30,000	30,000	40,422	135%	33,000	33,000	33,881	103%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	1,336,960	1,563,861	117%	1,199,990	1,199,990	1,232,337	103%

As of June 2024 Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	446,398	446,398	453,832	102%	573,630	573,630	574,395	100%
520 FICA - District Share	37,115	37,115	33,846	91%	48,044	48,044	42,793	89%
530 Medical Ins - District Share	73,742	73,742	75,598	103%	115,507	115,507	118,444	103%
540 PERS - District Share	77,526	77,526	68,355	88%	92,256	92,256	79,965	87%
550 Unemployment	2,500	2,500	-	0%	2,500	2,500	-	0%
560 Workers Comp Ins	8,990	8,990	13,098	146%	10,311	10,311	13,651	132%
Salaries and Employee Benefits >	646,272	646,272	644,728	100%	842,247	842,247	829,247	98%
605 Advertising	200	200	-	0%	200	200	-	0%
610 Bank Fees	16,510	16,510	22,011	133%	16,500	16,500	22,011	133%
620 Communications & Internet	19,000	19,000	16,255	86%	19,000	19,000	15,811	83%
622 Board Exp	3,500	3,500	2,056	59%	3,500	3,500	2,056	59%
625 Equip - Field (\$300-\$4999)	2,500	2,500	-	0%	4,000	4,000	-	0%
630 Equip - Office	1,500	1,500	1,661	111%	2,000	2,000	1,905	95%
640 Fuel & Oil	15,200	15,200	8,510	56%	12,500	12,500	6,612	53%
645 Insurance	42,000	42,000	43,781	104%	42,000	42,000	43,781	104%

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650	Interest	3,000	3,000	14	0%	3,000	3,000	14	0%
657	Lab	20,000	20,000	25,498	127%	13,500	13,500	23,344	173%
660	Memberships & Subscriptions	40,250	40,250	45,343	113%	41,250	41,250	56,674	137%
665	Mileage Reimb	750	750	70	9%	500	500	70	14%
670	Postage & Shipping	13,000	13,000	11,026	85%	13,000	13,000	11,026	85%
675	Professional Services	30,000	30,000	31,192	104%	25,000	25,000	32,077	128%
685	Rents	7,250	7,250	7,529	104%	7,250	7,250	7,529	104%
690	Safety & Security	5,250	5,250	8,663	165%	8,750	8,750	8,955	102%
700	Tools & Instruments	3,700	3,700	3,020	82%	2,500	2,500	2,741	110%
703	Supplies - Clothing & Personal	2,800	2,800	1,732	62%	3,100	3,100	3,091	100%
705	Supplies - Office	3,500	3,500	4,620	132%	3,500	3,500	5,899	169%
715	Treatment Chemicals	125,250	125,250	79,989	64%	55,000	55,000	53,105	97%
720	Supplies - Operating - Other	5,000	5,000	9,135	183%	25,000	25,000	30,748	123%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	2,250	3,294	146%	1,250	1,250	3,114	249%
745	Travel	1,000	1,000	136	14%	500	500	339	68%
750	Utilities	191,250	191,250	288,751	151%	108,250	108,250	235,319	217%
760	Waste Disposal	48,319	48,319	13,563	28%	48,319	48,319	44,064	91%
795	Yolo Co	61,000	61,000	38,596	63%				
799	Misc	1,750	1,750	467	0%	1,750	1,750	467	0%
	Services and Supplies >	665,729	665,729	666,909	100%	461,119	461,119	610,749	132%
810	R&R Buildings & Grounds	6,000	6,000	2,344	39%	3,500	3,500	5,027	144%
815	R & R Damage Claims	0	0	1,413	833%	-	-	-	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	3,000	-	0%	2,500	2,500	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	9,000	3,757	42%	6,000	6,000	5,093	85%
	Total Expenses >	1,321,001	1,321,001	1,315,393	100%	1,309,366	1,309,366	1,445,088	110%

Clearlake Oaks County Water District

Profit and Loss

July 2023 through June 2024

07/11/24

Accrual Basis

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	80,683.60	80,683.60	80,683.60
410 · Client Reg Pmt	0.00	1,198,456.30	1,523,438.80	2,721,895.10	2,721,895.10
430 · Penalty & Interest	0.00	33,880.62	40,422.05	74,302.67	74,302.67
440 · Misc Revenue	0.00	0.00	0.19	0.19	0.19
450 · Other - Non S/W Rev	0.00	131,945.29	139,579.27	271,524.56	271,524.56
Total Income	0.00	1,364,282.21	1,784,123.91	3,148,406.12	3,148,406.12
Total Income	0.00	1,364,282.21	1,784,123.91	3,148,406.12	3,148,406.12
Gross Profit	0.00	1,364,282.21	1,784,123.91	3,148,406.12	3,148,406.12
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	463,574.61	342,607.36	222,044.31	1,028,226.28	1,028,226.28
520 · FICA - District Share	34,567.51	25,509.25	16,561.50	76,638.26	76,638.26
530 · Med/Life Insurance- Dis...	90,866.09	73,010.67	30,165.36	194,042.12	194,042.12
540 · PERS - District Share	111,898.50	24,015.08	12,404.61	148,318.19	148,318.19
560 · Workers Comp Ins	6,854.97	10,223.18	9,670.41	26,748.56	26,748.56
Total Salaries & EE Benefits	707,761.68	475,365.54	290,846.19	1,473,973.41	1,473,973.41
Services & Supplies					
610 · Bank Fees	44,021.84	0.00	0.00	44,021.84	44,021.84
620 · Communications & Inte...	9,022.42	11,300.24	11,743.55	32,066.21	32,066.21
622 · Board Exp	4,111.73	0.00	0.00	4,111.73	4,111.73
630 · Equip - Office	3,097.96	355.83	112.24	3,566.03	3,566.03
640 · Fuel & Oil	0.00	6,611.65	8,510.11	15,121.76	15,121.76
645 · Insurance	0.00	43,780.75	43,780.75	87,561.50	87,561.50
650 · Interest	27.33	0.00	0.00	27.33	27.33
657 · Lab	0.00	23,344.41	25,498.10	48,842.51	48,842.51
660 · Memberships & Subscri...	24,016.83	44,664.64	33,334.24	102,015.71	102,015.71
665 · Mileage Reimb	74.91	31.82	31.83	138.56	138.56
670 · Postage & Shipping	22,052.30	0.00	0.00	22,052.30	22,052.30
675 · Professional Services	50,711.23	6,721.44	5,836.14	63,268.81	63,268.81
685 · Rents	15,056.94	0.00	0.00	15,056.94	15,056.94
690 · Safety & Security	941.41	8,483.82	8,191.68	17,616.91	17,616.91
700 · Tools & Instruments	0.00	2,741.02	3,019.77	5,760.79	5,760.79
703 · Supplies - Clothing & P...	670.42	2,755.72	1,396.73	4,822.87	4,822.87
705 · Supplies - Office	7,641.58	2,078.28	798.52	10,518.38	10,518.38
715 · Supplies-Chemicals-Op...	0.00	53,105.34	79,989.28	133,094.62	133,094.62
720 · Supplies - Inventory - O...	0.00	30,748.39	9,135.06	39,883.45	39,883.45
735 · Training/Classes/Certs/...	1,512.15	2,358.35	2,538.36	6,408.86	6,408.86
745 · Travel / Lodging	84.89	296.45	93.02	474.36	474.36
750 · Utilities	7,535.63	231,551.44	284,983.05	524,070.12	524,070.12
760 · Waste Disposal	820.14	43,654.45	13,152.62	57,627.21	57,627.21
795 · Yolo Co	0.00	0.00	38,596.45	38,596.45	38,596.45
798 · Customer Refund (Disc...	0.00	0.00	4,666.87	4,666.87	4,666.87
799 · Team Building	933.98	0.00	0.00	933.98	933.98
Total Services & Supplies	192,333.69	514,584.04	575,408.37	1,282,326.10	1,282,326.10

8:39 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2023 through June 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Repairs & Replacement					
810 · R&R Buildings & Groun...	2,754.63	3,649.39	966.28	7,370.30	7,370.30
815 · R&R Damage Claim (Co...	2,826.46	0.00	0.00	2,826.46	2,826.46
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	5,581.09	3,715.67	966.28	10,263.04	10,263.04
Total Expense	905,676.46	993,665.25	867,220.84	2,766,562.55	2,766,562.55
Net Ordinary Income	-905,676.46	370,616.96	916,903.07	381,843.57	381,843.57
Net Income	-905,676.46	370,616.96	916,903.07	381,843.57	381,843.57

Administration Budget Variance Report July 1, 2023 through June 30, 2024

Target % >

100.0%

GL ADMIN

As of June 2024		2023-2024 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	490,207	490,207	463,575	94.6%	26,632
520	FICA - District Share	41,063	41,063	34,568	84.2%	6,495
530	Medical Ins - District Share	79,552	79,552	90,866	114.2%	(11,314)
540	PERS-District Share (incl unfunded Liab, 78,867.)	130,201	130,201	111,899	85.9%	18,302
550	Unemployment	5,000	5,000		0.0%	5,000
560	Workers Comp Ins	3,401	3,401	6,855	201.6%	(3,454)
Salaries and Employee Benefits >		749,424	749,424	707,763	94.4%	41,661
605	Advertising	400	400	-	0.0%	400
610	Bank Fees	33,000	33,000	44,022	133.4%	(11,022)
620	Communications & Internet	7,000	7,000	9,022	128.9%	(2,022)
622	Board Exp	7,000	7,000	4,112	58.7%	2,888
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	2,000	3,098	154.9%	(1,098)
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0	27	0.0%	(27)
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions	4,500	4,500	24,017	533.7%	(19,517)
665	Mileage Reimb	500	500	75	15.0%	425
670	Postage & Shipping	26,000	26,000	22,052	84.8%	3,948
675	Professional Services (Legal, IT)	40,000	40,000	50,711	126.8%	(10,711)
685	Rents	14,500	14,500	15,057	103.8%	(557)
690	Safety & Security	1,500	1,500	941	62.7%	559
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	600	670	111.7%	(70)
705	Supplies - Office	5,000	5,000	7,642	152.8%	(2,642)
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)	500	500	1,512	302.4%	(1,012)
745	Travel / Lodging	1,000	1,000	85	8.5%	915
750	Utilities	6,500	6,500	7,536	115.9%	(1,036)
760	Waste Disposal	638	638	820	128.5%	(182)
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	3,500	934	26.7%	2,566
Services and Supplies >		154,138	154,138	192,333	124.8%	(38,195)
810	R&R Buildings & Grounds	2,000	2,000	2,755	137.8%	(755)
815	R & R Damage Claims	0	0	2,826	0.0%	(2,826)
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 >		2,000	2,000	5,581	279.0%	(3,581)
Total Expenses >		905,562	905,562	905,677	100.0%	(115)

660-Cusi - \$5,313, Two yr docufree \$4,500

815 Repair of Susie's car that was a hit and run in the Admin parking lot

810 Security fence around Admin

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12 **Wastewater Budget Variance Report July 1, 2023 through June 30, 2024** Target % > **100.0%** **GL WASTEWATER**

As of June 2024		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	328,526	328,526	342,607	104.3%	(14,081)	
520 FICA - District Share	27,512	27,512	25,509	92.7%	2,003	
530 Medical Ins - District Share	75,731	75,731	73,011	96.4%	2,720	
540 PERS - District Share (\$14.5K Unfunded)	27,156	27,156	24,015	88.4%	3,141	
550 Unemployment	0	0	0	0.0%	0	
560 Workers Comp Ins	8,610	8,610	10,223	118.7%	(1,613)	
Salaries and Employee Benefits >	467,535	467,535	475,365	101.7%	(7,830)	
605 Advertising	0	0	0	0.0%	0	
610 Bank Fees	0	0	0	0.0%	0	
620 Communications & Internet	13,000	13,000	11,300	86.9%	1,700	
622 Board Exp	0	0	0	0.0%	0	
625 Equip - Field (up to \$4999)	1,500	1,500	0	0.0%	1,500	
630 Equip - Office	1,000	1,000	356	35.6%	644	
640 Fuel & Oil (Schaeffers)	7,500	7,500	6,612	88.2%	888	
645 Insurance	42,000	42,000	43,781	104.2%	(1,781)	
650 Interest	0	0	0	0.0%	0	
657 Outsource Lab / Internal Lab	13,500	13,500	23,344	172.9%	(9,844)	
660 Memberships/Subscriptions/Permits	39,000	39,000	44,665	114.5%	(5,665)	
665 Mileage Reimb	250	250	32	12.8%	218	
670 Postage & Shipping	0	0	0	0.0%	0	
675 Professional Services (SCADA)	5,000	5,000	6,721	134.4%	(1,721)	
685 Rents	0	0	0	0.0%	0	
690 Safety & Security (includes boots)	8,000	8,000	8,484	106.1%	(484)	
700 Tools & Instruments	2,500	2,500	2,741	109.6%	(241)	
703 Supplies - Clothing & Personal	2,800	2,800	2,756	98.4%	44	
705 Supplies - Office	1,000	1,000	2,078	207.8%	(1,078)	
715 Treatment Chemicals	55,000	55,000	53,105	96.6%	1,895	
720 Supplies-Operating-Other-Titan Tubes	25,000	25,000	30,748	123.0%	(5,748)	
730 Taxes - Licenses	-	-	-	-	-	
735 Training, Certs (classes, books)	1,000	1,000	2,358	235.8%	(1,358)	
745 Travel / Lodging	-	-	296	0.0%	(296)	
750 Utilities	105,000	105,000	231,551	220.5%	(126,551)	
760 Waste Disposal	48,000	48,000	43,654	90.9%	4,346	
795 Yolo Co	0	0	0	0.0%	0	
798 Customer Refund	0	0	0	0.0%	0	
799 Misc	0	0	0	0.0%	0	
799.1 Team Building						
Services and Supplies >	371,050	371,050	514,582	138.7%	(143,532)	
810 R&R Buildings & Grounds	2,500	2,500	3,649	146.0%	(1,149)	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	0	0	0	0.0%	0	
830 R&R Equipment	0	0	0	0.0%	0	
832 R&R Mains/Service Lines	0	0	-	0.0%	-	
840 R&R Vehicles	2,500	2,500	66	2.6%	2,434	
	-	-	0	0.0%	-	
Repairs & Replacement >	5,000	5,000	3,715	74.3%	1,285	
Total Expenses >	843,585	843,585	993,662	117.8%	(150,077)	

Expense Notes

815 Damage to Customer Bathroom @ 70 Shaul Street, Due to Jetting

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12	Water Budget Variance Report July 1, 2023 through June 30, 2024 As of June 2024	2023-2024 Budget		Target % >	100.0%	GL WATER
	Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	201,295	201,295	222,044	110.3%	(20,749)
520	FICA - District Share	16,583	16,583	16,562	99.9%	21
530	Medical Ins - District Share	33,966	33,966	30,165	88.8%	3,801
540	PERS - District Share	12,426	12,426	12,405	99.8%	21
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	7,289	9,670	132.7%	(2,381)
	Salaries and Employee Benefits >	271,560	271,560	290,846	107.1%	(19,286)
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	13,000	11,744	90.3%	1,256
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	500	112	22.4%	388
640	Fuel & Oil	10,200	10,200	8,510	83.4%	1,690
645	Insurance	42,000	42,000	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	20,000	25,498	127.5%	(5,498)
660	Memberships/Subscriptions/Permits	38,000	38,000	33,334	87.7%	4,666
665	Mileage Reimb	500	500	32	6.4%	468
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	10,000	5,836	58.4%	4,164
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	4,500	8,192	182.0%	(3,692)
700	Tools & Instruments	3,700	3,700	3,020	81.6%	680
703	Supplies - Clothing & Personal	2,500	2,500	1,397	55.9%	1,103
705	Supplies - Office	1,000	1,000	799	79.9%	201
715	Treatment Chemicals	125,250	125,250	79,989	63.9%	45,261
720	Supplies - Operating - Other	5,000	5,000	9,135	182.7%	(4,135)
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	2,000	2,538	126.9%	(538)
745	Travel / Lodging	500	500	93	18.6%	407
750	Utilities	188,000	188,000	284,983	151.6%	(96,983)
760	Waste Disposal	48,000	48,000	13,153	27.4%	34,847
795	Yolo Co	61,000	61,000	38,596	63.3%	22,404
798	Customer Refund			4,667		
799	Team Building	0	0		0.0%	0
	Services and Supplies >	575,650	575,650	575,409	100.0%	241
810	R&R Buildings & Grounds	5,000	5,000	966	19.3%	4,034
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	3,000		0.0%	3,000
	Repairs & Replacement >	8,000	8,000	966	12.1%	7,034
	Total Expenses >	855,210	855,210	867,221	101.4%	(12,011)

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Clearlake Oaks County Water District
CRP/CIP Profit and Loss
July 2023 through June 2024

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment ...	19,783.49	451,600.92	518,828.49	990,212.90	990,212.90
430 · Penalty & Interest	416.62	12,707.81	14,150.19	27,274.62	27,274.62
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	<u>20,200.11</u>	<u>485,943.62</u>	<u>532,978.68</u>	<u>1,039,122.41</u>	<u>1,039,122.41</u>
Total Income	<u>20,200.11</u>	<u>485,943.62</u>	<u>532,978.68</u>	<u>1,039,122.41</u>	<u>1,039,122.41</u>
Gross Profit	<u>20,200.11</u>	<u>485,943.62</u>	<u>532,978.68</u>	<u>1,039,122.41</u>	<u>1,039,122.41</u>
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	122,768.52	286,640.88	409,409.40	409,409.40
520 · FICA - District Share	0.00	9,096.17	20,339.61	29,435.78	29,435.78
530 · Med/Life Insurance- Dist S...	0.00	17,843.93	33,619.75	51,463.68	51,463.68
540 · PERS - District Share	0.00	7,841.90	15,718.57	23,560.47	23,560.47
560 · Workers Comp Ins	0.00	12,022.71	15,192.41	27,215.12	27,215.12
Total Salaries & EE Benefits	<u>0.00</u>	<u>169,573.23</u>	<u>371,511.22</u>	<u>541,084.45</u>	<u>541,084.45</u>
Services & Supplies					
620 · Communications & Internet	0.00	427.81	427.79	855.60	855.60
625 · Equip - Field (\$300-\$4999)	0.00	117.15	117.14	234.29	234.29
640 · Fuel & Oil	0.00	17,401.27	17,417.68	34,818.95	34,818.95
650 · Interest	0.00	2,684.63	2,684.62	5,369.25	5,369.25
657 · Lab	0.00	4,350.00	0.00	4,350.00	4,350.00
690 · Safety & Security	0.00	2,570.97	1,301.59	3,872.56	3,872.56
700 · Tools & Instruments	0.00	625.27	625.26	1,250.53	1,250.53
703 · Supplies - Clothing & Pers...	0.00	954.27	1,219.14	2,173.41	2,173.41
720 · Supplies - Inventory - Other	0.00	498.34	373.11	871.45	871.45
735 · Training/Classes/Certs/Cla...	0.00	1,527.50	1,527.50	3,055.00	3,055.00
Total Services & Supplies	<u>0.00</u>	<u>31,157.21</u>	<u>25,693.83</u>	<u>56,851.04</u>	<u>56,851.04</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	16,953.22	68.22	17,021.44	17,021.44
815 · R&R Damage Claim (Cost t...	0.00	0.00	1,563.82	1,563.82	1,563.82
820 · R&R Lift Stations	0.00	0.00	14,548.78	14,548.78	14,548.78
830 · R&R Equipment					
830.1 · Hydrants	0.00	4,349.98	0.00	4,349.98	4,349.98
830 · R&R Equipment - Other	0.00	29,427.20	30,428.61	59,855.81	59,855.81
Total 830 · R&R Equipment	<u>0.00</u>	<u>33,777.18</u>	<u>30,428.61</u>	<u>64,205.79</u>	<u>64,205.79</u>
832 · R&R Mains and Sewer Lines	0.00	48,010.97	5,989.83	54,000.80	54,000.80
840 · R&R Vehicles	0.00	14,320.15	19,430.83	33,750.98	33,750.98
Total Repairs & Replacement	<u>0.00</u>	<u>113,061.52</u>	<u>72,030.09</u>	<u>185,091.61</u>	<u>185,091.61</u>
Total Expense	<u>0.00</u>	<u>313,791.96</u>	<u>469,235.14</u>	<u>783,027.10</u>	<u>783,027.10</u>
Net Ordinary Income	<u>20,200.11</u>	<u>172,151.66</u>	<u>63,743.54</u>	<u>256,095.31</u>	<u>256,095.31</u>
Net Income	<u><u>20,200.11</u></u>	<u><u>172,151.66</u></u>	<u><u>63,743.54</u></u>	<u><u>256,095.31</u></u>	<u><u>256,095.31</u></u>

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2023 through June 30, 2024

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Target % > **100.0%** CRP-PC

As of June 2024

Summary		Budget Annual	YTD	Actual YTD		
				Amount	%	
PC CRP Revenue		19,536	19,536	20,200	103.4%	0%
PC CRP Expenses		0	0	-	0.0%	0%
Expenses		2023-2024 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
605	Advertising	-	-	-	0.0%	-
610	Bank Fees	-	-	-	0.0%	-
620	Communications & Internet	-	-	-	0.0%	-
622	Board Exp	-	-	-	0.0%	-
625	Equip - Field (up to \$4999)	-	-	-	0.0%	-
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	-	-	-	0.0%	-
645	Insurance	-	-	-	0.0%	-
650	Interest	-	-	-	0.0%	-
657	Outsource Lab / Internal Lab	-	-	-	0.0%	-
660	Memberships & Subscriptions	-	-	-	0.0%	-
665	Mileage Reimb	-	-	-	0.0%	-
670	Postage & Shipping	-	-	-	0.0%	-
675	Professional Services (SCADA)	-	-	-	0.0%	-
685	Rents	-	-	-	0.0%	-
690	Safety & Security (includes boots	-	-	-	0.0%	-
700	Tools & Instruments	-	-	-	0.0%	-
703	Supplies - Clothing & Personal	-	-	-	0.0%	-
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	-	-	-	0.0%	-
720	Supplies - Operating - Other	-	-	-	0.0%	-
730	Taxes - Licenses	-	-	-	0.0%	-
735	Training, Certs (classes, books)	-	-	-	0.0%	-
745	Travel / Lodging	-	-	-	0.0%	-
750	Utilities	-	-	-	0.0%	-
760	Waste Disposal	-	-	-	0.0%	-
795	Yolo Co	-	-	-	0.0%	-
799	Team Building	0	0	-	0.0%	0
Services and Supplies >		0	0	-	0.0%	0
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	-	-	-	0.0%	-
832	R&R Mains/Laterals	-	-	-	0.0%	-
840	R&R Vehicles	-	-	-	0.0%	-
Repairs & Replacement >		0	0	-	0.0%	0
Total Expenses >		0	0	-	0.0%	0

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Budget Variance Report July 1, 2023 through June 30, 2024

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Target % > 100.0% CRP-WATER

As of June 2024 Summary		WATER - CRP Budget		Actual YTD				
		Annual	YTD	Amount	%			
WATER CRP Revenue		461,460	461,460	485,944	105.3%	0%		
WATER CRP Expenses		411,094	411,094	313,792	76.3%	0%		
Operating Balance		50,366	50,366	172,152				
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining		
505	Salaries & Wages	204,827	204,827	122,769	59.9%	82,058		
520	FICA - District Share	17,051	17,051	9,096	53.3%	7,955		
530	Medical Ins - District Share	28,192	28,192	17,844	63.3%	10,348		
540	PERS - District Share	13,350	13,350	7,842	58.7%	5,508		
550	Unemployment	0	0	0	0.0%	0		
560	Workers Comp Ins	6,525	6,525	12,023	184.3%	(5,498)		
Salaries and Employee Benefits >		269,944	269,944	169,574	62.8%	100,370		
605	Advertising	0	0	-	0.0%	0		
610	Bank Fees	0	0	-	0.0%	0		
620	Communications & Internet	3,500	3,500	428	12.2%	3,072		
622	Board Exp	0	0	0	0.0%	0		
625	Equip - Field (up to \$4999)	1,250	1,250	117	9.4%	1,133		
630	Equip - Office	-	-	-	-	-		
640	Fuel & Oil	14,400	14,400	17,401	120.8%	(3,001)		
645	Insurance	0	0	0	0.0%	0		
650	Interest	6,000	6,000	2,685	44.8%	3,315		
657	Outsource Lab / Internal Lab	3,000	3,000	4,350	145.0%	(1,350)		
660	Memberships & Subscriptions	0	0	0	0.0%	0		
665	Mileage Reimb	0	0	0	0.0%	0		
670	Postage & Shipping	0	0	0	0.0%	0		
675	Professional Services Leak Chk	-	-	0	0.0%	-		
685	Rents	0	0	0	0.0%	0		
690	Safety & Sec (includes boots)	-	-	2,571	1871.0%	(2,571)		
700	Tools & Instruments	2,000	2,000	625	31.3%	1,375		
703	Supplies - Clothing & Personal	1,500	1,500	954	63.6%	546		
705	Supplies - Office	-	-	0	0.0%	-		
715	Treatment Chemicals	0	0	0	0.0%	0		
720	Supplies - Operating - Other	3,000	3,000	498	16.6%	2,502		
730	Taxes - Licenses	0	0	0	0.0%	0		
735	Training, Certs (classes, books)	500	500	1,528	0.0%	(1,028)		
745	Travel / Lodging	-	-	0	0.0%	-		
750	Utilities	0	0	0	0.0%	0		
760	Waste Disposal	0	0	0	0.0%	0		
795	Yolo Co	0	0	0	0.0%	0		
799	Team Building	0	0	0	0.0%	0		
Services and Supplies >		35,150	35,150	31,157	88.6%	3,993		
810	R&R Buildings & Grounds	3,000	3,000	16,953	565.1%	(13,953)		
815	R & R Damage Claims	0	0	0	0.0%	0		
820	R&R Lift Stations	0	0	0	0.0%	0		
830	R&R Equipment	35,000	35,000	29,427	84.1%	5,573		
830.1	Hydrants	-	-	4,350	-	-		
832	R&R Mains/Service Lines/Tanks	50,000	50,000	48,011	96.0%	1,989		
840	R&R Vehicles	18,000	18,000	14,320	79.6%	3,680		
840: Repr of Dump Tr		Repairs & Replacement >		106,000	106,000	113,061	106.7%	(7,061)
810: Repair of fence		Total Expenses >		411,094	411,094	313,792	76.3%	97,302
was reimb by insurance								

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Budget Variance Report July 1, 2023 through June 30, 2024

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SEWER-CRP

Target % > **100.0%** CRP-SEWER

As of June 2024

Summary	Budget		Actual YTD			
	Annual	YTD	Amount	%		
SEWER CRP Revenue	539,542	539,542	532,989	98.8%	0%	
SEWER CRP Expenses	533,029	533,029	469,238	88.0%	0%	
Operating Balance (loss)	6,513	6,513	63,751			
Expenses	2020-2021 Budget		Actual	%	Total	
	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	285,408	285,408	286,641	100.4%	(1,233)	
520 FICA - District Share	23,543	23,543	20,340	86.4%	3,203	
530 Medical Ins - District Share	69,210	69,210	33,620	48.6%	35,590	
540 PERS - District Share	19,116	19,116	15,719	82.2%	3,397	
550 Unemployment	-	-	-	0.0%	-	
560 Workers Comp Ins	9,101	9,101	15,192	166.9%	(6,091)	
Salaries and Employee Benefits >	406,379	406,379	371,512	91.4%	34,867	
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0	-	0.0%	0	
620 Communications & Internet	5,000	5,000	428	8.6%	4,572	
622 Board Exp	0	0	-	0.0%	0	
625 Equip - Field (up to \$4999)	1,250	1,250	117	9.4%	1,133	
630 Equip - Office	-	-	-	0.0%	-	
640 Fuel & Oil	14,400	14,400	17,418	121.0%	(3,018)	
645 Insurance	0	0	-	0.0%	0	
650 Interest	6,000	6,000	2,685	44.8%	3,315	
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	-	-	1,302	601.0%	(1,302)	
700 Tools & Instruments	2,000	2,000	625	31.3%	1,375	
703 Supplies - Clothing & Personal	1,500	1,500	1,219	81.3%	281	
705 Supplies - Office	-	-	-	0.0%	-	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	3,000	3,000	373	12.4%	2,627	
730 Taxes - Licenses	0	0	-	0.0%	0	
735 Training, Certs (classes, books)	500	500	1,528	0.0%	(1,028)	
745 Travel / Lodging	-	-	-	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 Team Building	0	0	-	0.0%	0	
Services and Supplies >	33,650	33,650	25,695	76.4%	7,955	
810 R&R Buildings & Grounds	3,000	3,000	68	2.3%	2,932	
815 R & R Damage Claims	0	0	1,564	0.0%	(1,564)	
820 R&R Lift Stations	20,000	20,000	14,549	72.7%	5,451	
830 R&R Equipment	35,000	35,000	30,429	86.9%	4,571	
832 R&R Mains/Laterals	25,000	25,000	5,990	24.0%	19,010	
840 R&R Vehicles	10,000	10,000	19,431	194.3%	(9,431)	
	-	-	-	0.0%	-	
Repairs & Replacement >	93,000	93,000	72,031	77.5%	20,969	
Total Expenses >	533,029	533,029	469,238	88.0%	63,791	

Expense Notes

- 840 V-31 ran into headworks & repair of dump truck
- 815 Damage to Customer Bathroom @ 70 Shaul Street, Due to Jetting

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Clearlake Oaks County Water District Capital Improvements As of June 30, 2024

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
01/05/2024	MC Engineering, Inc	Reclamtion grant/S...	Loan/Grant:...	2,687.50
02/05/2024	MC Engineering, Inc	Detail specifications ...	CRP:Water	506.00
02/05/2024	MC Engineering, Inc		CRP:Sewer	506.00
Total 130 · Const In Progress - Studies				3,699.50
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
138 · USDA Water Improvements				
07/06/2023	MC Engineering, Inc	USDA Water Improv	Loan/Grant:...	2,106.27
07/12/2023		Deposit	Loan/Grant:...	-14,632.70
08/05/2023	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	390.00
11/05/2023	MC Engineering, Inc	Punchlists	Loan/Grant:...	130.00
01/05/2024	MC Engineering, Inc	USDA Meters and W...	Loan/Grant:...	1,820.00
03/11/2024	T & S Construction Co...	Invoice #25 - Retain...	Loan/Grant:...	321,446.47
Total 138 · USDA Water Improvements				311,260.04
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)				
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes)				
11/30/2023	T & S Construction Co...	Cerrito Redundacy P...	CRP:Water	2,165.37
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				2,165.37
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
01/16/2024	Ryan Process, Inc.	Double Wall Contain...	CRP:Sewer	20,239.15
Total 131.1 · Pumps/Equipment				20,239.15
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				20,239.15
127 · Water Plant				
127.8 · Water Intake Pump Extension				
Total 127.8 · Water Intake Pump Extension				
127.7 · Ozone System				
02/16/2024	Evoqua Water Techno...	Quantity:2-Ozone R...	GL:Water	25,843.65
Total 127.7 · Ozone System				25,843.65
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.5 · A/C installation for Filter Rm				
Total 127.5 · A/C installation for Filter Rm				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
03/05/2024	Pac Machine Co., Inc.	2 New Veritcal Turbi...	GL:Water	18,131.73
Total 127.1 · Major Equipment				18,131.73
127 · Water Plant - Other				
12/18/2023	T & S Construction Co...	Re Grade inside WT...	CRP:Water	1,970.64
12/26/2023	Humberto's Roofing	Deposit for Estimate...	GL:Water	1,000.00
12/26/2023	Humberto's Roofing	Deposit for Estimate...	GL:Water	1,000.00
06/05/2024	Humberto's Roofing	Metal Roof Section a...	GL:Water	16,592.00
06/05/2024	Humberto's Roofing	Shingles Roof Sectio...	GL:Water	7,405.00

Clearlake Oaks County Water District Capital Improvements As of June 30, 2024

Date	Name	Memo	Class	Amount
Total 127 · Water Plant - Other				27,967.64
Total 127 · Water Plant				71,943.02
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
07/12/2023	Southport Control Sol...	Programming to add...	CRP:Water	740.00
07/12/2023	Southport Control Sol...	Service call 7/6/2023...	CRP:Sewer	2,167.00
09/27/2023	Southport Control Sol...	9/15/2023 - Scada fa...	CRP:Water	1,612.00
03/25/2024	Jesse Seth.	DC use of SCADA-L...	CRP:Water	150.00
03/25/2024	Jesse Seth.	Dell Inspiron 17 500...	CRP:Sewer	150.00
06/28/2024	Southport Control Sol...	Added Alarms to Igni...	CRP:Sewer	6,846.99
06/28/2024	Southport Control Sol...	Ozone Auto Start an...	CRP:Water	3,887.98
Total 120.75 · SCADA				15,553.97
120.90 · Vehicles/Generators/Trailers				
03/25/2024	Matt Mazzei Chevrolet	Old Acura (V-36) Tot...	GL:Admin	33,422.38
Total 120.90 · Vehicles/Generators/Trailers				33,422.38
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				48,976.35
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
11/05/2023	MC Engineering, Inc	Update map book	CRP:Water	81.25
11/05/2023	MC Engineering, Inc		CRP:Sewer	81.25
11/21/2023	T & S Construction Co...	AC Paving on High ...	CRP:Water	3,673.63
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				3,836.13
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				3,836.13
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.04 · 2021 Water Truck				
07/15/2023	Kansas State Bank - ...	Payment #20	CRP:Water	756.35
07/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	756.35
08/20/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
08/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
09/15/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83

Clearlake Oaks County Water District Capital Improvements As of June 30, 2024

Date	Name	Memo	Class	Amount
09/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
10/16/2023	Kansas State Bank - ...	Payment #23	CRP:Water	763.82
10/16/2023	Kansas State Bank - ...	3359488	CRP:Sewer	763.82
11/20/2023	Kansas State Bank - ...	Payment #24	CRP:Water	766.33
11/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	766.33
12/20/2023	Kansas State Bank - ...	Payment #25	CRP:Water	768.85
12/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	768.84
01/22/2024	Kansas State Bank - ...	Payment #26	CRP:Water	771.37
01/22/2024	Kansas State Bank - ...	3359488	CRP:Sewer	771.36
02/20/2024	Kansas State Bank - ...	Payment #27	CRP:Water	773.90
02/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	773.90
03/20/2024	Kansas State Bank - ...	Payment #28	CRP:Water	776.44
03/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	776.44
04/20/2024	Kansas State Bank - ...	Payment #29	CRP:Water	778.99
04/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	779.00
05/20/2024	Kansas State Bank - ...	Payment #30	CRP:Water	781.55
05/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	781.55
06/20/2024	Kansas State Bank - ...	Payment #31	CRP:Water	784.11
06/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	784.11

Total 280.04 · 2021 Water Truck 18,478.73

280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)

03/01/2024	USDA Rural Develop...	USDA - Payment #3 ...	Loan/Grant:...	101,000.00
------------	-----------------------	-----------------------	----------------	------------

Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr... 101,000.00

280.02 · KS State Bank - 2019 Vac-Con

07/15/2023	Kansas State Bank - ...	Pymt #43	CRP:Water	3,526.82
07/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,526.81
08/15/2023	Kansas State Bank - ...	Pymt #44	CRP:Water	3,536.79
08/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,536.79
09/15/2023	Kansas State Bank - ...	Pymt #45	CRP:Water	3,546.79
09/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,546.79
10/15/2023	Kansas State Bank - ...	Pymt #46	CRP:Water	3,556.82
10/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,556.83
11/15/2023	Kansas State Bank - ...	Pymt #47	CRP:Water	3,566.88
11/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,566.88
12/15/2023	Kansas State Bank - ...	Pymt #48	CRP:Water	3,576.97
12/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,576.97
01/15/2024	Kansas State Bank - ...	Pymt #47	CRP:Water	3,587.08
01/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,587.09
02/15/2024	Kansas State Bank - ...	Pymt #50	CRP:Water	3,597.23
02/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,597.23
03/15/2024	Kansas State Bank - ...	Pymt #51	CRP:Water	3,607.41
03/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,607.40
04/15/2024	Kansas State Bank - ...	Pymt #52	CRP:Water	3,617.60
04/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,617.60
05/15/2024	Kansas State Bank - ...	Pymt #53	CRP:Water	3,627.84
05/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,627.84
06/15/2024	Kansas State Bank - ...	Pymt #54	CRP:Water	3,638.10
06/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,638.10

Total 280.02 · KS State Bank - 2019 Vac-Con 85,972.66

Total 280 · Loan 205,451.39

306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)

Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...

Loans/Grants

945 · Wastewater I and I Phase IV

07/15/2023	AES - Analytical Envir...	WWTP Phase 4	Loan/Grant:...	344.00
07/31/2023	Acorn Environmental	Service thru July 2023	Loan/Grant:...	4,107.50
08/15/2023	AES - Analytical Envir...	L/S 1 & 11 - Search f...	Loan/Grant:...	600.00
05/05/2024	MC Engineering, Inc	Completion Report f...	Loan/Grant:...	1,170.00

Total 945 · Wastewater I and I Phase IV 6,221.50

940 · TA Grant

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10:23 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District
Capital Improvements
As of June 30, 2024

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
07/06/2023	MC Engineering, Inc	SWRCB TA Grant	Loan/Grant:...	1,577.50
08/05/2023	MC Engineering, Inc	SWRCB Water TA ...	Loan/Grant:...	8,747.50
12/01/2023	MC Engineering, Inc	TA Grant Work- Pro...	Loan/Grant:...	627.00
05/22/2024	Lake County Record ...	Classified Advertisin...	Loan/Grant:...	68.67
Total 940 - TA Grant				11,020.67
Total Loans/Grants				17,242.17
TOTAL				684,813.12



Accounts

[Transfer](#) [Settings](#)

CRP PC *6192

Available ****\$117,082.30**

Current **\$117,082.30**

CRP SEWER *3745

Available ****\$71,169.33**

Current **\$71,169.33**

CRP WATER *9385

Available ****\$143,571.54**

Current **\$143,571.54**

GENERAL LEDGER *9122

Available ****\$374,112.87**

Current **\$342,849.28**

SEWER RESERVES *9592

Available ****\$73,008.23**

Current **\$73,008.23**

WATER RESERVES *8503

Available ****\$178,325.74**

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Money Management

37

Current \$178,325.74

BALANCE TOTALS

Total Deposit Accounts \$926,006.42

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

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Outside Accounts



No outside accounts added.

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July 2024						
Su	Mo	Tu	We	Th	Fr	Sa
30	1	2	3	4	5	6

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California State Treasurer *Fiona Ma, CPA*



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

July 15, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-17-001

June 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	389,264.45
Total Withdrawal:	0.00	Ending Balance:	389,264.45

Clearlake Oaks County Water District
Payroll Summary
 June 2024

	Hours	Rate	Jun 24
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-22.5	40.52	-1,267.34
CTO Used	113.57	47.97	4,789.22
Holiday	113	35.96	4,435.76
Holiday Worked (x2.5)	15	111.75	1,535.37
Overtime (x1.5)	125.75	60.03	7,063.22
PTO	129.86	30.53	4,610.83
Straight	1,869.5	40.02	71,846.94
Duty Pay			5,255.00
Total Gross Pay	2,344.18		98,269.00
Deductions from Gross Pay			
ACWA (pre-tax)			-1,835.08
AFLAC (pre-tax)			-349.74
AFLAC (taxable) AFTER TAX			-118.80
CALPers 457			-500.00
CALPers EE (Pretax)			-6,029.56
Total Deductions from Gross Pay			-8,833.18
Adjusted Gross Pay	2,344.18		89,435.82
Taxes Withheld			
Federal Withholding			-8,316.00
Medicare Employee			-1,393.23
Social Security Employee			-5,785.02
CA - Withholding			-3,311.64
CA - Disability			-1,056.91
Total Taxes Withheld			-19,862.80
Deductions from Net Pay			
Wage Garnishment			-269.52
Total Deductions from Net Pay			-269.52
Net Pay	2,344.18		69,303.50
Employer Taxes and Contributions			
Medicare Company			1,393.23
Social Security Company			5,785.02
Total Employer Taxes and Contributions			7,178.25

10:25 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of July 31, 2024

	Jul 31, 24	
	Debit	Credit
102.05 · CRP WATER - 9385	143,571.54	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	73,008.23	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	117,082.30	
102.12 · WATER RESERVES- 8503	178,325.74	
102.001 · GL - 9122	308,851.95	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	200,264.45	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	71,169.33	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	31,526.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.97 · Const in Progress - Act...	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - W...	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Study...	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	13,172.00	
138 · USDA Water Improvements	8,782,506.04	
128 · Sewer Infstrcture & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - Di...	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	163,546.35	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		140,267.64
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	375,652.94	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	46,031.28	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	934,882.14	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,150,613.27	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping ...	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 ...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	

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07/11/24

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of July 31, 2024

	Jul 31, 24	
	Debit	Credit
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		11,078,963.62
200 · ACCOUNTS PAYABLE		160,380.14
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck		47,798.08
280 · Loan:280.15 · USDA Water Improvement Project		4,780,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		43,546.86
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,946,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		8,215.84
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		20,551.59
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	20,603.24	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SH...		21,739.39
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	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	

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10:25 AM

07/11/24

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of July 31, 2024

	Jul 31, 24	
	Debit	Credit
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	23,294.13	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		8,673.57
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	22,814.45	
228 · FEMA Interest on Overpaymnt/Pen		769,106.25
227 · FEMA Overpayment/Penalties	1,969,862.75	
295 · NET PWNSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,180,835.84
Income:410 · Client Reg Pmt		118,203.72
Income:425 · CRP		42,525.97
Income:430 · Penalty & Interest		2,603.44
Income:440 · Misc Revenue		2,088.25
Income:450 · Other - Non S/W Rev		67,298.28
Salaries & EE Benefits:545 · CALPers 457	0.00	
Salaries & EE Benefits:505 · Salaries & Wages	48,527.04	
Salaries & EE Benefits:520 · FICA - District Share	3,520.24	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	15,116.19	
Salaries & EE Benefits:540 · PERS - District Share	15,010.32	
Salaries & EE Benefits:560 · Workers Comp Ins	0.00	
Services & Supplies:610 · Bank Fees	90.15	
Services & Supplies:720 · Supplies - Inventory - Other	9.35	
Repairs & Replacement:832 · R&R Mains and Sewer Lines		58.14
TOTAL	42,625,847.05	42,625,847.05

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Account Payable Breakdown

Date: 7/15/2024

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$376,522.67	\$342,849.28	\$374,112.87
CRP Water - 9385	\$143,571.54	\$143,571.54	\$143,571.54
CRP Sewer - 3745	\$71,169.33	\$71,169.33	\$71,169.33
CRP PC - 6192	\$117,082.30	\$117,082.30	\$117,082.30
Water Reserve - 8503	\$178,325.74	\$178,325.74	\$178,325.74
Sewer Reserve - 9592	\$73,008.23	\$73,008.23	\$73,008.23
LAIF Balance	\$389,264.45	\$389,264.45	\$389,264.45
Current A/P Aging	\$160,380.14	(PG&E Payment Plan for True-Up)	
Kansas State Bank-Water Truck	\$1,730.25	7/20/2024	
TOTAL	\$162,110.39		
 Paid On-line/Auto Out			
7/15/2024 Kansas St./VacCon	\$7,421.47		
7/10/2024 Amazon Amex Card	\$2,785.15		
7/2/2024 ACWA Health Ins.	\$15,875.10		
7/9/2024 WAB Credit Card	\$7,419.71		
6/25/2024 Canon Financial	\$566.59		
7/8/2024 PG&E	\$44,407.22		
TOTAL-Paid On-line/Auto Out	\$78,475.24		

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8:10 AM

07/15/24

Clearlake Oaks County Water District
A/P Aging Summary
As of July 15, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alpha Analytical Labs	2,249.00	0.00	0.00	0.00	0.00	2,249.00
Badger Meter	123.18	0.00	123.08	0.00	0.00	246.26
California State Disbursement Unit	134.76	0.00	0.00	0.00	0.00	134.76
Clearlake Automotive	117.60	0.00	0.00	0.00	0.00	117.60
Compressed Air Repair Inc.	1,497.65	0.00	0.00	0.00	0.00	1,497.65
HC3	1,532.85	0.00	0.00	0.00	0.00	1,532.85
Independant Business Forms	801.35	0.00	0.00	0.00	0.00	801.35
Lake County Waste Solutions	831.34	0.00	0.00	0.00	0.00	831.34
Mendo Mill	350.98	0.00	0.00	0.00	0.00	350.98
Napa Auto Parts	67.39	0.00	0.00	0.00	0.00	67.39
Nave Law Office, P.C.	4,017.50	0.00	0.00	0.00	0.00	4,017.50
Pace	0.00	6,692.87	0.00	0.00	0.00	6,692.87
PETTY CASH - Hannah Jensen	34.32	19.98	0.00	0.00	0.00	54.30
PG&E	0.00	0.00	0.00	0.00	94,061.80	94,061.80
Pitney Bowes, Inc	0.00	502.03	0.00	0.00	0.00	502.03
Redwood Coast Fuels	0.00	2,348.97	0.00	0.00	0.00	2,348.97
Ron Bochner, Trustee	116.79	0.00	0.00	0.00	0.00	116.79
Safety Center Incorporated	1,160.00	0.00	0.00	0.00	0.00	1,160.00
Southport Control Solutions	10,734.97	0.00	0.00	0.00	0.00	10,734.97
State Water Resources Control Board- Arr	0.00	32,687.16	0.00	0.00	0.00	32,687.16
USA BlueBook	174.57	0.00	0.00	0.00	0.00	174.57
TOTAL	23,944.25	42,251.01	123.08	0.00	94,061.80	160,380.14

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CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: June 20, 2024

Time: 2:00 P.M.

*Clearlake Oaks County Water District - Administration Building
12952 E. Highway 20, Clearlake Oaks, CA 95423*

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

√ Mr. Stanley Archacki, President √ Mr. Michael Herman, Vice President √ Mr. Samuel Boucher, Director
√ Mr. James Burton, Director √ Mr. William McHugh, Director √ Mrs. Dianna Mann – General Manager,
√ Mrs. Olivia Mann – Board Secretary
√ Mr. Francisco Castro, Wastewater √ Mr. Kurt Jensen, Water □ Mr. Jeremy Backus, Distribution,
EXCUSED

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

The public may comment on items not on the agenda within the Board's jurisdiction. Speakers are limited to three (3) minutes each.

C. STAFF REPORTS

1. Administration
2. Chief Distribution Operator
3. Chief Water Plant Operator
4. Chief Wastewater Plant Operator
5. General Manager

D. CONSENT ITEMS

The Board will be asked to approve all Consent Items at one time without discussion. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered under New Business.

1. Financial Reports for review and approval

- a. May 2024 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

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

a. Minutes of Regular Meeting 05/16/2024 (*Page 44*)

Action Taken: Motion to approve the consent items

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

E. OLD BUSINESS

1. Discussion and nomination of the Joint Power Insurance Authority (JPIA) Director Seat

Action Taken: Motion to appoint Director Herman to the JPIA director seat

BURTON/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

2. Discussion and consideration of the 2024-2025 Annual Budget (*Page 47*)

Action Taken: Motion to approve the 2024-2025 annual budget with indicated revisions on the handout

MCHUGH/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

3. Discussion and consideration of allowing the District to submit and accept ACH Payments, allowing the General Manager to sign the contract (*Page 55*)

Action Taken: Motion to allow the District to submit and accept ACH Payments, allowing the General Manager to sign the contract

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

4. Discussion and consideration of transferring a portion of LAIF Monies to California CLASS, allowing the General Manager to sign the contract (*Page 77*)

Action Taken: Motion to transfer a portion of LAIF Monies to California CLASS, allowing the General Manager to sign the contract

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

- 1. Discussion and consideration of Water Tower Land Space Inquiry from Geolinks (*Page 88*)

Action Taken: Motion to approve the Water Tower Land Space Inquiry from Geolinks, with changes to the location

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

- 2. Discussion and consideration of Resolution 24-04, Board of Directors Election (*Page 90*)

Action Taken: Motion to approve Resolution 24-04, Board of Directors Election

HERMAN/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

- 3. Discussion and consideration of Resolution 24-05, Adoption of Bylaws (*Page 91*)

Action Taken: NO ACTION

G. CLOSED SESSION

Time: 3:10 PM

- a. Real Property Negotiations: Cell Tower, 11806 Konocti Dr., Clearlake Oaks, CA
Parties: CCATT, LLC
Negotiators: General Manager
Terms: Term, Rent
- b. Discussion and evaluation of Administrative Services Manager, pursuant to Government Code Section 54957 (b) (1)
- c. Discussion and evaluation of the General Manager, pursuant to Government Code Section 54957 (b) (1)

Action Taken: In Closed Session, the Board evaluated both the Administrative Services Manager and the General Manager pursuant to Government Code Section 5497(b) (1). A motion was made by Director Burton and seconded by Director McHugh to approve a 5% salary increase. The Board also discussed real property negotiations as referenced in item G (a). Director Burton made a motion, seconded by Director McHugh to allow the General Manager to sign the contract on behalf of the District if the amendment is approved with no changes. Both motions passed unanimously.

ADJOURNMENT

Time: 3:45 PM

SIGNED: _____ ATTESTED TO: _____
Stanley Archacki, Board President Olivia Mann, Board Secretary

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 during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments of individual speakers are limited to three minutes per agenda item. 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.

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Southport Control Solutions, LLC

1683 Chinook Road
West Sacramento
CA 95691

Invoice

Date	Invoice #
6/28/2024	240601

Bill To
Clearlake Oaks County Water District Dianna Mann 12545 E. Highway 20 PO Box 709 Clearlake Oaks, CA 95423

P.O. No.	Terms
	Net 15

Item	Quantity	Description	Rate	Amount
Control Engineeri...	4	**** Worked on CLOCWD Punch List Items **** 6/17/2024 - I worked in my office to go though the Punch List items and the PLC programs to figure out the programming plan to take care of alarm hold logic and Plant shutoff switch logic.	185.00	740.00
Control Engineeri...	8	6/18/2024 - Worked on Punch List Items at the Water Treatment Plant. We modified the Cerrito alarm that has Acknowledgement issue. We modified Scadapack Logic to allow operators to put system in Alarm Test Mode so they do not have to wait 10 minutes to test next alarm. We modified program logic to add Ignition Plant Shutoff/ Enable switch per Kurt, so operators can shut plant down with this control.	185.00	1,480.00
Control Engineeri...	12	6/19/2024 - We worked at the Wastewater Plant to provide Steve, Garrett, and Josie their own login on Ignition system. We worked on Ignition and PLC programming to add a control button to allow the operators the ability to reset each lift station's counters. We went to the Harvey Tank to add logic in PLC and Ignition for High Water Level in PRV Valve pit. Electrician needs to wire in Fuse and Float Switch.	185.00	2,220.00
Control Engineeri...	12	6/20/2024 - We went around to each Lift Station to Modify PLC logic to allow remote counter reset via Ignition Control Button. We went to the Water Treatment Plant to work on going through the Alarm Dialer Alarms. We worked on looking into a few issues that Francisco brought up on the operation of the Effluent Pumps Lead. Lag 1, and Lag 2 operation and rotation during Power Loss. We explained how the design and logic for this area works. We also looked into how the effluent pumps were stopped in the PLC to see if there was anything we could do in the event to an Effluent Pump Discharge Valve Limit Switch Failure. We found that the Limit Switch showing that the valve is closed is what turns the pump off.	185.00	2,220.00
Mileage	200	Mileage 6/18/2024 - 6/20/2024 - Round Trip	0.67	134.00
Hotel Stay	1	6/18/2024 - Lake Point Lodge	158.99	158.99
Hotel Stay	1	6/19/2024 - Lake Point Lodge	158.99	158.99

Thank you for your business.	Total
------------------------------	--------------

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Southport Control Solutions, LLC

1683 Chinook Road
 West Sacramento
 CA 95691

Invoice

Date	Invoice #
6/28/2024	240601

Bill To
Clearlake Oaks County Water District Dianna Mann 12545 E. Highway 20 PO Box 709 Clearlake Oaks, CA 95423

P.O. No.	Terms
	Net 15

Item	Quantity	Description	Rate	Amount
Control Engineeri...	12	6/25/2024 - Worked at Wastewater Plant to Finish Alarm Removal Work. Added Alarms to Ignition where necessary - Tested Alarms. Surge Tank Alarm - Troubleshoot and make wiring corrections. Wire Relays to PLC for Ignition Status and alarm for PG&E and Generator Relay Status. Electrician needs to run wires and terminate. Create alarm and status indications for this on Ignition screens.	185.00	2,220.00
Control Engineeri...	6	6/26/2024 - Worked at Water Treatment Plant - Worked to figure out Ozone Auto Start and Stop with Plant On, Plant Off - Electrician needs to pull wires. Looked at Clarifier Blow Off valves for plan to separate - Electrician needs to run wires.	185.00	1,110.00
Mileage	200	Mileage 6/25/2024 - 6/26/2024 - Round Trip	0.67	134.00
Hotel Stay	1	6/25/2024 - Lake Point Lodge	158.99	158.99

Thank you for your business.	Total	\$10,734.97
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CLEARLAKE OAKS COUNTY WATER DISTRICT

P.O. Box 709, 12952 E. HWY. 20

CLEARLAKE OAKS, CA 95423

(707) 998-3322

RESOLUTION NO. 24-05

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
CLEARLAKE OAKS COUNTY WATER DISTRICT
ADOPTING BOARD BYLAWS**

WHEREAS, Clearlake Oaks County Water District (“District”) is a County Water District organized and existing pursuant to the “County Water District Law,” Water Code section 30000, et seq.;

WHEREAS, the District’s Board of Directors (“Board”) are authorized by Water Code section 30530 to adopt rules for its proceedings;

WHEREAS, the Board adopted “Rules and Regulations” on July 21, 2016, regarding certain issues relating to governance of the Board that the Board desires to repeal and replace with Bylaws;

NOW, THEREFORE, BE IT RESOLVED:

1. Adoption of Bylaws

The “Clearlake Oaks County Water District Board of Directors Bylaws” attached hereto as Exhibit 1, and incorporated herein by reference, is hereby approved and adopted.

2. Repeal of the Rules and Regulations.

The “Rules and Regulations of the Clearlake Oaks County Water District,” as amended, is hereby repealed and replaced in full by the Bylaws attached as Exhibit 1.

3. Other.

This Resolution takes effect on July 1, 2024.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 18th day of July 2024, by the following vote:

AYES:

NOES:

ABSTAN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, Board President

Attest: _____
Olivia Mann, Board Secretary

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EXHIBIT 1

BYLAWS OF THE BOARD OF DIRECTORS

Clearlake Oaks County Water District

BOARD OF DIRECTORS BY LAWS



Our mission, to provide the best quality water and the safest, most efficient treatment and disposal of wastewater at a reasonable cost.

Our vision, to provide high quality drinking water and environmentally safe disposal of wastewater.

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**TITLE 1 – BOARD OF DIRECTORS
CHAPTER 1 – NAMES AND POWERS**

This governmental body shall be known as the "BOARD OF DIRECTORS" of the CLEARLAKE OAKS COUNTY WATER DISTRICT, a County Water District formed pursuant to the provisions of the County Water District Code and California Water Code, Division 23, Section 30000, et seq. and other applicable law.

All District powers shall be those established by the County Water District Code and other applicable law, and shall be exercised by, under, and by virtue of the Board of Directors.

CHAPTER 2 – GENERAL

1-2.101 Membership

The Board of Directors shall consist of five Directors, elected as provided by law. Each Director shall be a resident of the District and shall be registered as a District voter at the time of their election and during their term of office.

1-2.102 General Authority and Duties

The Board of Directors is the legislative body and unit of authority within the District. Power is centralized in the elected Board collectively and not in an individual Director. The Board may at any time appoint or employ and prescribe the authorities and duties of other officers, employees, attorneys, and engineers or convenient business of the District, each of whom shall serve at the pleasure of the Board. As individuals, Directors may not commit the District to any policy, act or expenditure.

The Board of Directors has general oversight responsibility for the management of the District's affairs. Except as otherwise specifically provided by law or by these Bylaws, the Board collectively and individually shall have the following powers:

- To attend regularly scheduled meetings;
- To act with the highest ethical standards and good conduct, including compliance with all state and federal laws;
- To participate in two tours of all facilities, one for water and one for wastewater;

- To conduct business only as a Board;
- To not act alone to disrupt the work of, or request work from, or direct any member of the staff without permission from the General Manager.
- To prepare for any meeting by reviewing all relevant materials before the meeting;
- To request the General Manager for any additional information directly related and necessary for consideration of any item on the agenda for the scheduled Board or Committee meeting;
- To establish and set the District's mission, goals, rules and regulations, and guidelines for carrying out these directions;
- To appoint the Board Secretary from the employees of the District;
- To ensure compliance with all applicable federal, state and local laws and ordinances;
- To set the rates charged for District water and wastewater, and impose rates and special assessments as may be necessary to cover planned, unplanned or unanticipated contingencies pursuant to the procedures and requirements of Article XIID of the California Constitution, and applicable statutory law;
- To have the authority to levy fines to ratepayers who violate District rules as authorized by law;
- To approve a budget consistent with District needs and resources by June 30th, the last day of the fiscal year;
- To approve expenditures allocated to the Capital Replacement Project (CRP) accounts;
- To require two Directors' signatures on all checks and/or payments;
- To ensure that all records, minutes and notices are created, maintained and made available according to federal and state laws;
- To exercise rights and powers for, and on behalf of the District with diligence and care;
- To ensure that the District's water and wastewater systems receives, records and spends funds in accordance with modern accounting, purchasing and record-keeping standards;
- To assure that system revenue covers operations plus debt service plus reserves; and,
- To hire, direct, evaluate, compensate, and terminate the General Manager

ARTICLE 1 - MEETINGS

1-2.103 Regular Meeting

Regular meetings of the Board of Directors shall be held at a time and location set by the Board of Directors by resolution. Notice shall be given 72 hours in advance as follows: to Board Members via email or text or voice; physically posting the agenda in a conspicuous place accessible to the public 24 hours a day; on the home page of the District website or by a prominent link (but not in a contextual menu); and by written notice to members of the public who have requested and paid for such notice. Prior to the Secretary posting the agenda any Director may add agenda items by submitting them in writing to the President or General Manager.

1-2.104 Special Meeting

Special meetings may be called at any time by the President or any two Directors. Notice shall be made no less than 24 hours in advance in the manners specified in Section 1-2.104. In addition, notice shall be given to each newspaper, television station, and radio station that has requested notice in writing. Prior to the Secretary posting the agenda any Director may add agenda items by submitting them in writing to the President or General Manager.

1-2.105 Emergency Meeting

Emergency meetings may be called at any time by the President or any two Directors. Whether the meetings are called by the President or by the Directors, notice thereof shall be made 1 hour in advance to each Board Member via email or text or voice, and to local media who have requested notice by the most rapid means of communication available

1-2.106 Committee Meeting

Ad hoc Committee meetings may be called as required without public notice and cannot include more than two Directors. Committee Reports and Recommendations will be presented to the Board for final approval. Meetings of standing committees shall be called in the same manner as regular, special, or emergency meetings of the Board.

1-2.107 Public

Meetings are to be Open to the Public. All of the sessions of the Board of Directors, whether regular, special or emergency, shall be open to the public. All non-agenda items shall be limited to a maximum of 3 minutes per Speaker.

1-2.108 Closed Session

Closed Sessions of the Board of Directors are permitted during a regular or special meeting to consider any matter permitted under the Ralph M. Brown Act.

1-2.109 Conduction

Meetings shall be held and conducted pursuant to the agenda and notice requirements of the Ralph M. Brown Act.

1-2.110 Quorum; Vote Necessary

Three Directors shall constitute a quorum of the Board for the transaction of business. If only three Directors are at a meeting then all three shall be necessary and sufficient to determine any proposition or resolution presented.

If more than three Directors are present then the vote of a majority of the Directors shall be necessary and sufficient to determine any proposition or resolution presented.

ARTICLE 2 - GENERAL

1-2.201 Terms of Office

The term of office of each Director elected at a general District election is four years or until his or her successor qualifies and takes office. If a Director resigns, dies, or is otherwise ineligible to continue as a Member of the Board, the office of that Director shall be filled pursuant to the Elections Code.

1-2.202 Organization of the Board

At the December meeting of the Board in each calendar year, the Board shall organize and elect its officers. Interim reorganization may be undertaken by the Board as deemed necessary.

1-2.203 Compensation

Compensation. Directors shall be paid \$100.00 for each day's attendance at meetings of the Board, or for each day's service rendered as a Director by request of the Board, not to exceed six (6) days in any calendar month. A Director shall not be compensated for more than one (1) meeting per day even if more than one meeting is attended in one day.

Approved Meetings: Except as provided herein, Directors shall only be compensated only for attendance at meetings previously approved by the Board. Meetings for which Directors are entitled to compensation for attending are:

- (1) A meeting of the district board within the meaning of Government Code section 54952.2(a);
- (2) A meeting of a district committee within the meaning of Government Code section 54952(b);
- (3) An advisory body meeting within the meaning of Government Code section 54952(b);
- (4) A conference or organized educational activity conducted in compliance with Government Code section 54952.2(c), including ethics training required by Government Code sections 53234 and following;
- (5) A meeting of any multi-jurisdictional governmental body on which the District director serves as the District's designated representative;
- (6) Any meeting attended or service provided on a given day at the formal request of the District board and for which the District board approves payment of a daily meeting stipend;

1-2.204 Censure and Removal

A Director may be recalled at a special or general election by resident voters as provided in the Uniform District Election Law.

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1-2.205 Insurance

The District shall procure and maintain insurance, including coverage under an Errors and Omissions Liability insurance policy covering acts performed in connection with duties, and such other insurance as is necessary to protect the officers, Directors and employees of the District.

TITLE 2 – ELECTIONS

2-1.101 General Election

The Directors shall be elected as provided in the Uniform District Election Law, and shall be consolidated with the Statewide general election in accordance with California Elections Code.

TITLE 3 – SEAL

The District shall have and maintain a seal, described as follows:

Two concentric circles, the outer circle being approximately one and one-half inches in diameter and the inner circle approximately one inch in diameter; with the words "CLEARLAKE OAKS COUNTY WATER" in the upper part of the space between the circles; with the word "CALIFORNIA" in the lower part of the inner circle; and with the words "Oct. 25, 1960" inside the inner circle above "CALIFORNIA". An impression of said seal appears in the margin hereof.

IMPRINT SEAL BELOW

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**TITLE 4 – ROLES
CHAPTER 1 – OFFICERS**

4-1.101 General

In addition to the Directors, the officers of the District shall be: President, Vice President, and Secretary.

4-1.102 President

The President shall be elected by the Board of Directors from among its members. The term of the President shall be for one year, or until the election and qualification of her/his successor. Nominations and election of the President shall be at the first regular meeting of the Board in December. The President:

- Is responsible for leading the Board in its activities and for serving as the principal liaison between the Board and District management;
- Is primarily responsible, with the input of other Directors, for setting the agenda for regularly scheduled Board meetings consistent with these Bylaws, and for determining whether and when special meetings should be held;
- Is responsible for presiding at and managing all meetings;
- Is responsible for coordinating Board representation for events and functions;
- Is expected to keep the Board apprised of his or her activities that have a material bearing on District affairs;
- Is to serve as the principal liaison between the Board and District management, and is expected to stay in regular contact with the Directors and officers of the Board, in accordance with the open meeting provisions of the Brown Act and to appraise the Board on important issues discussed with District management;
- Is not authorized to take unilateral action on any District matter or publicly represent the District on any issue without prior authorization of the Board in accordance with these Bylaws;
- Is expected to respect and reinforce the appropriate roles of the Board and District management, and to operate in a capacity as a member of the Board and not as a member of the District's management.
- Shall sign all District contracts, except the General Manager may sign contracts up to the limit of delegated authority per project or purchase.

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4-1.103 Vice President

The Vice President shall be elected by the Board of Directors from among its members, at the same time and for the same term as the President. In the absence of or disability of the President, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice President shall have such other duties and authority as may be assigned to him/her by the Board.

4-1.104 Secretary

The Board of Directors shall appoint a District employee to serve as the Secretary. Once designated the Secretary shall: administer the Oath of Office to the Directors; manage all agenda requirements; keep a record of all the proceedings at meetings of the Board; perform all required state and federal filings; maintain all documents pertaining to District affairs in an appropriate filing system and filed in the office of the District and shall be available for public inspection. The Secretary, in consultation with the Board and General Manager, may be assigned other Secretarial duties to assist the Board in carrying out its role.

4-1.105 General Manager

The Board of Directors hires, directs, annually reviews in writing, compensates and terminates the General Manager. The General Manager is the sole District employee directly hired by the Board. The Board shall determine the spending and signing authority of the General Manager. The duty of the General Manager is to then manage the District consistent with the codes, policies, procedures and guidance of the Board. The General Manager will provide a proposed budget working with a Board appointed Committee. The annual proposed budget will be presented to the Board for consideration and review by the May regular meeting, and present the revised budget by the June meeting for final approval. The District staff are hired, terminated, reviewed, compensated, and report to the General Manager. The General Manager will bring a new position that expands the number of employees beyond what was included in the authorized budget to the Board for approval. Board communication to employees is through the General Manager. Employee communication to the Board is through the General Manager, except that an employee may direct a written statement to the President if it concerns misconduct by the General Manager. If the President is unavailable or the issue is

with the President and General Manager, the employee may direct the written statement to the Vice President.

TITLE 5 – FISCAL YEAR AND BUDGET

The fiscal year for the District shall begin on July 1st and end June 30th of the following year.

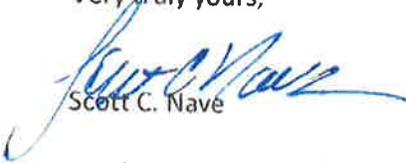
The Board shall adopt by June 30 and publish an annual budget setting forth the estimated cost for all activities and programs of the District for the next fiscal year.

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Do not hesitate to contact me if you have any questions.

Very truly yours,



Scott C. Nave

cc: Clearlake Oaks CWD

Clearlake Oaks County Water District
P.O. Box 709 /12952 E. Hwy 20
Clearlake, Ca 95423
Phone: (707) 998-3322 Fax: (707) 998-1245

24 JUN 3 2:49 PM
MFB:Z MFB:Z

Consumer Claim For Resolution Form

Claimant Instructions: Clearly state your claim/grievance(s) for resolution with accompanied supporting documentation attach hereto. All claims/grievance(s) shall be submitted to the Clearlake Oaks County Water District-General Manager. Action taken by the District in an effort to resolve and execute settlement of any and all claim/grievance(s) will be made within the boundaries of Clearlake Oaks County Water District Ordinances, Rules, Regulation, Policies, Procedures, and all applicable State and Federal Law applied. If Clearlake Oaks County Water District and the "claimant" cannot secure settlement and/or resolution of a matter, an application for a "Special Meeting" shall be submitted by the "Claimant" into the Clearlake Oaks County Water District General Manager. The matter shall be placed on calendar and heard before the Clearlake Oaks County Water District Board of Directors. (Article 1.4-Appeals/Ordinance 31)

Name of Claimant(s): DAVID R PARAS

Claimant(s) Address: 13488 MARINA VILLAGE
CLEARLAKE OAKS 95423

Do you want all notices to be sent to the above listed address? Yes No

If no, state the address where you would like to receive notices: 13488 MARINA VILLAGE CLEARLAKE OAKS 95423

Date and time of the incident: 5-20-23 to now

Where the incident(s) occurred: 13488 Marina Village Clearlake Oaks 95423

Description of the incident: I keep being charged for water and sewer but I do not receive those services, I have even had a water meter

Description of injury, damage and/or loss: \$1,216.29 plus additional recurring charges

Name(s) of the public employee(s) who caused the injury, damage and/or loss: _____

Clearlake Oaks County Water District
P.O. Box 709 /12952 E. Hwy 20
Clearlake, Ca 95423
Phone: (707) 998-3322 Fax: (707) 998-1245

If the claimed amount of the injury, damage and/or loss is less than \$10,000 state the amount including the estimated amount of any prospective injury damage and/or loss and the basis for the amount claimed:

If I keep being charged it could rack up to
6000,000

OR Paras 6/3/24
Signature Date

Office Use Only

Date Received: 06/03/2024 By: Diana Mann
Claim Resolved Yes No
If Yes, what was the result: _____
Claim Denied: Yes No

Address: 13488 Marina Village 6094

Location: 12775

APN: 035-781-160

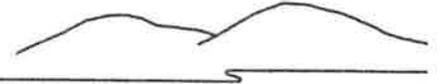
DAVID PARAS

5 #5
1 5458
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April 28 2024

To Whom IT MAY CONCERN
CLEARLAKE OAKS COUNTY WATER DISTRICT
PO Box 709
12952 E Hwy 20
CLEARLAKE OAKS, CA 95423

I AM CONTACTING you because I intend to sue
AND AM REQUIRED TO LET YOU KNOW OF MY INTENTIONS,
THIS IS MY STATEMENT TO THE COURT.
I PURCHASED THE PROPERTY AT 13488 MARINA VILLAGE
ON 8/23 WITH NO ENCUMBRANCES, NORMAL TAXES OF APPROX
#462.13, THE WATER DEPT ADDED #3272.86 TO MY TAX
BILL TO TOTAL 3734.99. PLUS THEY SENT ME AN
ADDITIONAL BILL FOR SERVICES OF \$1,081.37. MY LOT
HAS NO SERVICES, NO WATER METER OR LINES AND NO
SEWER HOOKUP, LOT IS BARE LAND. I'M BEING CHARGED
FOR SERVICES I DON'T HAVE. IF I DON'T HEAR FROM
YOU, I WILL PROCEED WITH THE LAWSUIT. BY 5/15/24
Sincerely DR Paras
DAVID R PARAS



June 14, 2024

Clearlake Oaks County Water District
PO Box 709
Clearlake Oaks, CA 95423

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Clearlake Oaks County Water District for the year-ended June 30 , 2024. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Clearlake Oaks County Water District as of and for the year ended Clearlake Oaks County Water District.

Accounting standards generally accepted in the United States of America call for certain required supplementary information (RSI) to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to Clearlake Oaks County Water District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI as our limited procedures do not provide us with sufficient evidence to do so under our professional standards. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis

We also understand that supplementary information other than RSI will accompany Clearlake Oaks County Water District's basic financial statements. In accordance with auditing standards generally accepted in the United States of America, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional supplementary information referred to above when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS). Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Clearlake Oaks County Water District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or form an opinion, we may disclaim an opinion or not issue a report.

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Audit Procedures

Our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Clearlake Oaks County Water District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the supplementary information, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

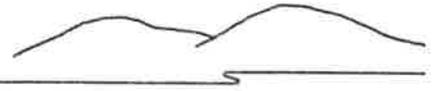
Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the Clearlake Oaks County Water District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. In accordance with our professional standards, we will communicate in writing to the appropriate level of management and those charged with governance matters concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Clearlake Oaks County Water District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion. Management maintains the responsibility for identifying and ensuring that Clearlake Oaks County Water District complies with applicable laws, regulations, contracts, and other agreements.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Zach Pehling is the engagement partner for the audit services specified in this letter. His responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



Responsibilities of Management and Those Charged with Governance

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of Clearlake Oaks County Water District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. As such, the management of Clearlake Oaks County Water District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that the management of Clearlake Oaks County Water District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements, and all accompanying information, that are free from material misstatement, whether due to fraud or error. This responsibility includes the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Clearlake Oaks County Water District and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America. In addition, management is also responsible for having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, and others where fraud could have a material impact on the financial statements. The management of Clearlake Oaks County Water District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Clearlake Oaks County Water District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Clearlake Oaks County Water District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.



Written Report

We expect to issue a written report upon completion of our audit of Clearlake Oaks County Water District's financial statements. Our report will be addressed to the Board of Directors of Clearlake Oaks County Water District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed 12800 for the audit for this contract. An initial deposit of 6400 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to Clearlake Oaks County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling

RESPONSE:

This letter correctly sets forth the understanding of Clearlake Oaks County Water District.

APPROVED:

Clearlake Oaks County Water District

Date

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**Xylem Water Solutions USA, Inc.
Flygt Products**

July 1, 2024

790-A Chadbourne Rd
Fairfield, CA 94534
Tel (707) 422-9894
Fax (707) 422-9808

Clearlake Oaks County Water District
P.O. Box 709
Clearlake Oaks Ca 95423

Quote # 2024-FFB-0247
Project Name: Clearlake Oaks County Water District
Job Name: 3102 Replacement

Xylem Water Solutions USA, Inc. is pleased to provide a quote for the following Flygt equipment.

Pumps

Qty	Part Number	Description	Unit Price	Extended Price
1	3102.070-0007	Flygt Model NP-3102.070 6" volute Submersible pump equipped with a 460 Volt / 3 phase / 60 Hz 5 HP 1750 RPM motor, 423 impeller, 1 x 50 Ft. length of SUBCAB 4G4+2x1,5 submersible cable, FLS leakage detector, volute is prepared for Flush Valve	\$ 11,511.00	\$ 11,511.00

Pumps Price \$ 11,511.00

Controls

Qty	Part Number	Description	Unit Price	Extended Price
2	14-40 71 29	MINI-CASII/FUS 120/24VAC,24VDC	\$ 763.00	\$ 1,526.00

Controls Price \$ 1,526.00

Total Price \$ 13,037.00

Freight Charge \$ 571.00

Total Price \$ 13,608.00

Terms & Conditions

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

Purchase Orders: Please make purchase orders out to: Xylem Water Solutions USA, Inc.



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Freight Terms: 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)
See Freight Payment (Delivery Terms) below.

Taxes: State, local and other applicable taxes are not included in this quotation.

Back Charges: Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.

Shortages: Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

Terms of Delivery: PP/Add Order Position

Terms of Payment: 100% N30 after invoice date.
Xylem's payment shall not be dependent upon Purchaser being paid by any third party unless Owner denies payment due to reasons solely attributable to items related to the equipment being provided by FLYGT.

Validity: This Quote is valid for thirty (30) days.
Please note that this pricing is valid for 30 days and contingent upon final approval of submittals and release to fabrication by (within 90 days of bid date).
This quotation is subject to change if any changes to the specifications or plans are made that alter the scope of supply.

Schedule: Please consult your local Flygt Branch Office to get fabrication and delivery lead times.

COVID 19: Delivery lead-times may be impacted by the current COVID-19 virus pandemic relative to transportation logistics.

Thank you for the opportunity to provide this quotation. Please contact us if there are any questions.

Sincerely,

Zack Cederlind
Sales Representative

Cell: 916-279-1661
zackery.cederlind@xylem.com



Handwritten initials, possibly "MM", in the bottom right corner of the page.



Customer Acceptance

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xylem.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

A signed copy of this Quote is acceptable as a binding contract.

Purchase Orders: Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Quote #: 2024-FFB-0247
Customer Name: Clearlake Oaks County Water District
Job Name: 3102 Replacement
Total Amount: \$ 13,037.00
(excluding freight)

Signature: Dianna Mann Name: Dianna Mann
(PLEASE PRINT)

Company/Utility: Clearlake Oaks Co Wtr Dist PO: 5542

Address: P.O. Box 709, Clearlake Oaks, CA 95423 Date: July 2, 2024

Phone: 707-998-3322

Shipping Address: 13705 Jensen Rd, Email: d.mann@clocwd.org

Clearlake Oaks, CA 95423 Fax: 707-998-1245



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CLEARLAKE OAKS COUNTY WATER DISTRICT

P.O. Box 709, 12952 E. Hwy. 20

CLEARLAKE OAKS, CA 95423

(707) 998-3322

RESOLUTION NO. 24-06

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT**

**AUTHORIZING INVESTMENT OF MONIES
IN THE CALIFORNIA CLASS**

WHEREAS, the California Cooperative Liquid Assets Securities System (CLASS) provides a short- term cash investment pool with a dollar-weighted average portfolio maturity of 60 days and a constant net asset value per share of \$1.00. The CLASS investment pool is a permitted investment for all local agencies as it complies with California Government Code Section 53601(p);

WHEREAS, the Board of Directors finds that the deposit and withdrawal of money from the CLASS Pool account for the purpose of investment is in the best interests of the District and provides the District with additional short-term investment options in order to maximize investment earnings but retain liquidity of District funds; and

WHEREAS, the Board of Directors hereby finds that the deposit and withdrawal of Clearlake Oaks County Water District monies in California CLASS in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided within.

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The following Clearlake Oaks County Water District officers holding the title(s) specified herein below or their successors in office are each hereby authorized to order the deposit or withdrawal of monies in California CLASS and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

Stanley Archacki
Board President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

(SIGNATURE)

(SIGNATURE)

(SIGNATURE)

(SIGNATURE)

William McHugh
Director

Dianna Mann
General Manager

Olivia Mann
Board Secretary

(SIGNATURE)

(SIGNATURE)

(SIGNATURE)

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a Regular Meeting held on the 18th day of July 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, Board President

Attest: _____
Olivia Mann, Board Secretary

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