

CLEARLAKE OAKS COUNTY WATER DISTRICT
NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 16, 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-
VIA PHONE, 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 (*Page 14*)**
 - a. April 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 (Page 42)**
 - a. Minutes of Regular Meeting 04/18/24
 - b. Minutes of Special Meeting 05/09/24

Action Taken: _____

F. NEW BUSINESS

1. Discussion of lock placement at 12371 Oak Grove, Clearlake Oaks (Page 46)

Action Taken: _____

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

Action Taken: _____

3. Discussion and review of the 2024-2025 Annual Budget (Page 48)

Action Taken: _____

4. Discussion and consideration of allowing the District to submit and accept ACH Payments (Page 56)

Action Taken: _____

5. Discussion and consideration of transferring a portion of LAIF Monies to California CLASS

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)

May 10, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s)
- ∂ There are 22 accounts on payment arrangements
- ∂ We have received our final payment from LIHWAP in the amount of \$5,352.21, to be split over 28 accounts equally, in the amount of \$198.23
- ∂ The first 9 days of May were quite hectic between CSDA Trainings and the JPIA Membership Summit, but were back in full swing now.
 - I am one class away from receiving my Essential Leadership Skills Certificate from CSDA, my eligibility date is June 5, 2024. I will update further at the June Regular Meeting
- ∂ The Board By Laws are currently being reviewed by Legal Counsel, they will then go to the Ad Hoc Committee prior to being on the Agenda for review only.
- ∂ The arrearage Program late fee waivers and payment posting is complete, however, I still have to finish the reporting:
 - Late Fee Waivers: \$21,064.83
 - Account Payments: \$161,799.27
 - Administrative Cost: \$5,834.60
 - Funds to Return: \$32,687.16
 - This reporting is due early June and is quite extensive. Notification letters to customers who received payments will be in the mail within the week.
- ∂ I am working with the Safety Center to draft a Training Schedule for District staff to ensure we are meeting all of our training marks on schedule with compliance, I have an in person meeting scheduled with them on May 29, 2024
 - Training Currently Scheduled:
 - Asbestos Cement Pipe: May 23, 2024
 - Asbestos-Silica Awareness: June 13, 2024
- ∂ Current Projects: (In No Order)
 - Arrearage Program (Reporting & Notification Stage)
 - By Laws (Being Reviewed by Counsel)
 - Annual Employee Evaluations
 - Collection Letters
 - Admin Code

Olivia Mann
Administrative Services Manager
Board Secretary

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Aged Accounts Receivable
As of 05/13/2024 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$136,845.30	\$36,620.69	\$23,649.52	\$19,786.22	\$163,247.87	\$380,149.60
No. of Accounts:	1137	326	207	169	238	2077

These totals include all accounts on the Tax Roll

Water	\$119,081.70
Water Penalty	\$7,776.06
Sewer	\$125,473.15
Sewer Penalty	\$6,412.00
CRP Water	\$53,616.22
CRP Water Penalty	\$3,629.38
CRP Sewer	\$59,849.23
CRP Sewer Penalty	\$3,113.09
CRP PC	\$1,136.48
CRP PC Penalty	\$62.29
Total Balance:	\$380,149.60

****April Statements are due May 15, 2024****

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May 10, 2024

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had 8 service line repairs, 2 of them were old faulty curb-stops.
- One main repair at High Valley and Lakeview where PGE contractor hit our 4” main.
- One saddle replacement with new corp-stop on Anchor Village.



Broken 4” water main on Lakeview



Leaking saddle on Anchor

Sewer collections and Lift station sites:

- Jesse and James replaced the old data bridge antennas from the water plant to LS 11. They used some old ones we had on the shelf. This seems to have stopped the 2AM call outs. Ideally, we would like to upgrade the 3 different paired areas where we use these data bridge antennas.
- Jesse, James and Heaven installed the new motor at lift station 11.

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 BWN for Lakeview came back absent for total Coliforms and E.Coli, so a boil water cancellation notice was issued.
- We are still waiting on results for the current BWN for Anchor Village due to the saddle replacement.

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. “Temporary status”

Staff training:

*Jeremy Backus
Clearlake Oaks County Water District
Chief D/C OP.*

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May 13, 2024

May 2024
Board Letter

- ◆ April - May raw water NTU from the pier intake was fairly stable averaging 3-10. The PH level has decreased to the range of 8 – 8.8. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes. Currently running off the west pier pump intake and filters 1.
- ◆ As of 5-8-24 the lake level is currently at 7.54 and should be stable with no rain in the forecast. Dropping .45 in the last month.
- ◆ Water production for the month of April was 15.632 MG up from 2023 production of 13.9831MG. Raw water intake was 18.398 MG. Daily production average has remained even from 521,000 GPD in March to 521,000 GPD for April.
- ◆ We are continuing to have plant shut downs due to lower 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.
- ◆ Raw intake pump update – The west pump is still in operation. The NEW east raw pump has been installed and is in operation. We currently have the East and West pumps and raw 3 the extended intake available for use we are back to three intakes pumps.
- ◆ Our chemical flash mixer is back up and in operation again.
- ◆ 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)	4/3/24			Mar
Bacti R (BW)	4/17/24			Mar
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)				Mar
HAA5 (Q)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	04/24/24			Mar
Nitrate (A)				Mar
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					



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May 13, 2024

Clearlake Oaks County Water District
P.O. Box 709
Clearlake Oaks, CA 95423-0709

RE: April Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 28.674 MG (AVERAGE: 925,000 GPD)**
- ❖ **EFFLUENT: 24.976 MG (AVERAGE: 806,000 GPD/559 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.89' RUMSEY GAUGE**

Flows at the plant have continued to drop as noted on the flows above. Clearlake also is dropping in its level which correlates with flows received. Not much rain in the month. The total rain fall was 1.20". Testing in lab and out sourced was in compliance with our WDR. There was still rain water in the emergency ponds during this month as noted in picture one. On the 9th JPIA was out to inspect the plant for risks. That went well. A couple of things were noted and will be addressed in the coming days. On the 15th a brown out occurred at the plant. All pumps at site would not run due to low voltage. After talking with PG&E during a pole install electricity was fed backwards to avoid a blackout to a major part of town but because the plant is toward the end of that feed line it affected the voltage due to demand. PG&E claims this has been done before and no problem was noted. They will address with their engineers. On the 25th Groundwater Monitoring 2nd quarter was conducted by staff. All 3 wells were sampled even though we did have a bit of trouble with well #2 due to a slow recovery. It has been the staff's goal to continue to improve little by little the facilities. With this being said two small concrete pads were poured for the backup generator location as noted in picture two. Wood steps will be built and added to this site for better access.

All maintenance and testing was completed for the month. Thanks to management and the board members for the support and attention given.

Francisco Castro

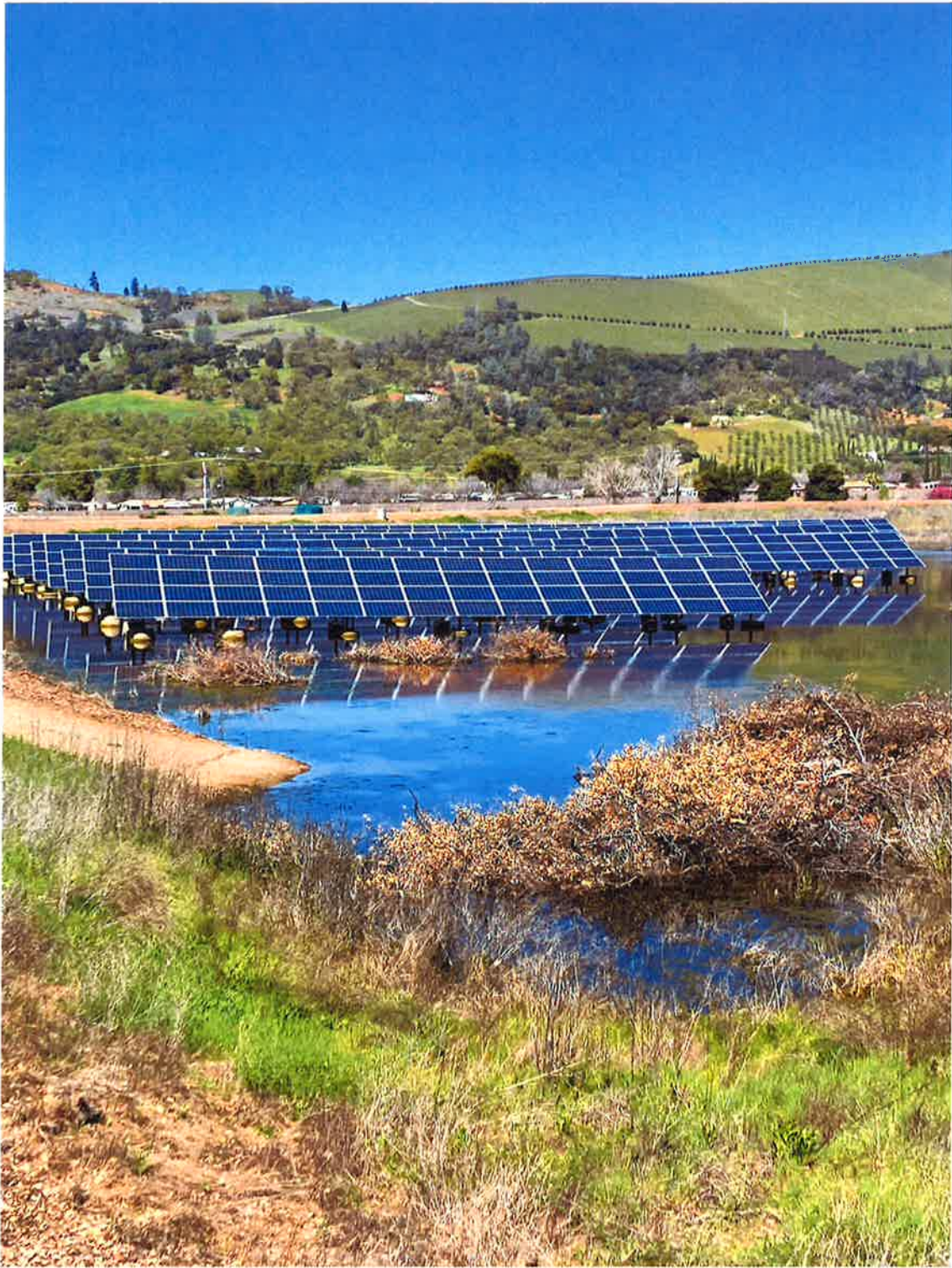
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Clearlake Oaks County Water District
Board of Directors
Board Meeting May 16, 2024

Board of Directors,

The 2024-2025 projected budget in this packet for review before voting to approve in June. Please come see me if you have any questions. I would like to thank the Ad Hoc Committee, Stan and Bill, for their time and input.

There will be two planned PG&E outings. One at High Valley on May 18th and one at Paradise Tank on May 22nd. Staff has been notified and actions will be taken to prevent water disruptions.

Olivia and I spent two days in ACWAJPIA training, with some training on Employee Benefits. They are hoping that there will not be an increase in our medical coverage next year, however, will not know definite until January.

Olivia is continuing to schedule staff training with the next scheduled for A/C pipe on May 23rd.

One of our temporary employees in D/C, unfortunately, did not work out. The District has started advertising on Indeed and on our web page and will be holding interviews in the near future.

This is historically a slow time of year, after winter and before the heat of summer, to allow Staff time to catch up on projects that have been put on the back burner.

A PG&E subcontractor broke a water main last week behind the school causing approx. 40 boil water notices. I will be billing PG&E for the cost of this break.

I have emailed the Fire Chief the locations of fire hydrants, to the best of our knowledge, are not in service.

As always, I want to thank the team for their dedication and their hard work.

Respectfully Submitted,

Dianna Mann
General Manager

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

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	1,322,613.20
Accounts Receivable	204,087.00
Other Current Assets	3,171,146.51
Total Current Assets	<u>4,697,846.71</u>
Fixed Assets	<u>23,111,899.83</u>
TOTAL ASSETS	<u><u>27,809,746.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	183,022.85
Credit Cards	7,963.48
Other Current Liabilities	8,467,211.73
Total Current Liabilities	<u>8,658,198.06</u>
Long Term Liabilities	<u>-848,765.91</u>
Total Liabilities	<u>7,809,432.15</u>
Equity	<u>20,000,314.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,809,746.54</u></u>

Clearlake Oaks County Water District

Balance Sheet

As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
102.05 · CRP WATER - 9385 (CRP WATER ACCOUNT, OPENED F...	92,552.23
102.13 · SEWER RESERVES-9592	53,001.01
102.10 · CRP PC - 6192	113,454.65
102.12 · WATER RESERVES- 8503	158,306.43
102.001 · GL - 9122 (Old Acct. # 053420019)	394,194.46
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 101...	200,264.45
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...	389,264.45
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERI...	88.98
102.03 · CRP Sewer - 3745	121,750.99
Total Checking/Savings	1,322,613.20
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 co...	31,376.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	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 for...	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 - WAS ...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WA...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 109...	13,571.00
Total Other Current Assets	3,171,146.51
Total Current Assets	4,697,846.71
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 installation ...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation ...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installati...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or install...	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

Clearlake Oaks County Water District

Balance Sheet

As of April 30, 2024

05/10/24

Accrual Basis

	Apr 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	215,429.30
Total 127 · Water Plant	526,641.39
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WA...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	35,296.31
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)	3,016,211.64
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...	
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 - S...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM ...	3,350,937.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,111,899.83
TOTAL ASSETS	27,809,746.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 20...	183,022.85
Total Accounts Payable	183,022.85
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express A...	2,579.88
211 · WAB Credit Card	
211.16 · WAB - Francisco - 5312	366.99
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	4,569.21
211.13 · WAB - Jeremy - 2499	447.40
Total 211 · WAB Credit Card	5,383.60
Total Credit Cards	7,963.48
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 make ...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	50,929.40
280.15 · USDA Water Improvement Project (USDA Wtr Impr...	4,780,000.00
280.02 · KS State Bank - 2019 Vac-Con	58,078.74

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

	Apr 30, 24
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	7,887,180.55
221 · Health Ins - EE Portion	5,370.75
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,277.84
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISH...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHM...	20,930.83
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL...	-19,929.44
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...	866.63
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC ...	-6,554.86
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABL...	-1,584.04
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL ...	-4,563.73
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYR...	-1,485.99
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PA...	-601.84
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DE...	-19,354.78
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS P...	8,673.57
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSA...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts ...	-22,804.63
Total Other Current Liabilities	8,467,211.73
Total Current Liabilities	8,658,198.06
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	7,809,432.15
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup pos...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corpo...	16,050,674.54
Net Income	1,199,808.29
Total Equity	20,000,314.39
TOTAL LIABILITIES & EQUITY	27,809,746.54

Clearlake Oaks County Water District Profit and Loss July 2023 through April 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	80,434.60	80,434.60	80,434.60
410 · Client Reg Pmt	0.00	1,032,232.29	1,311,833.31	2,344,065.60	2,344,065.60
430 · Penalty & Interest	0.00	30,326.79	35,722.22	66,049.01	66,049.01
440 · Misc Revenue	0.00	0.00	0.19	0.19	0.19
450 · Other - Non S/W Rev	0.00	131,660.03	136,697.26	268,357.29	268,357.29
Total Income	0.00	1,194,219.11	1,564,687.58	2,758,906.69	2,758,906.69
Total Income	0.00	1,194,219.11	1,564,687.58	2,758,906.69	2,758,906.69
Gross Profit	0.00	1,194,219.11	1,564,687.58	2,758,906.69	2,758,906.69
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	389,182.77	278,769.95	176,599.28	844,552.00	844,552.00
520 · FICA - District Share	29,012.86	20,744.91	13,156.90	62,914.67	62,914.67
530 · Med/Life Insurance- Dist S...	76,739.57	61,569.67	24,341.04	162,650.28	162,650.28
540 · PERS - District Share	93,717.13	19,849.30	10,322.53	123,888.96	123,888.96
560 · Workers Comp Ins	5,853.44	10,223.18	6,812.29	22,888.91	22,888.91
Total Salaries & EE Benefits	594,505.77	391,157.01	231,232.04	1,216,894.82	1,216,894.82
Services & Supplies					
610 · Bank Fees	35,208.31	0.00	0.00	35,208.31	35,208.31
620 · Communications & Internet	7,314.28	9,322.54	9,573.41	26,210.23	26,210.23
622 · Board Exp	4,111.73	0.00	0.00	4,111.73	4,111.73
630 · Equip - Office	3,027.72	112.24	112.24	3,252.20	3,252.20
640 · Fuel & Oil	0.00	5,553.27	7,451.72	13,004.99	13,004.99
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	17,690.29	21,472.49	39,162.78	39,162.78
660 · Memberships & Subscription	16,469.68	43,293.16	32,294.24	92,057.08	92,057.08
670 · Postage & Shipping	17,474.45	0.00	0.00	17,474.45	17,474.45
675 · Professional Services	42,902.57	6,393.35	5,508.06	54,803.98	54,803.98
685 · Rents	13,439.18	0.00	0.00	13,439.18	13,439.18
690 · Safety & Security	795.95	6,831.07	6,618.00	14,245.02	14,245.02
700 · Tools & Instruments	0.00	2,611.44	2,949.00	5,560.44	5,560.44
703 · Supplies - Clothing & Pers...	670.42	2,755.72	1,396.73	4,822.87	4,822.87
705 · Supplies - Office	5,387.43	1,317.15	502.55	7,207.13	7,207.13
715 · Supplies-Chemicals-Operat...	0.00	46,158.06	45,956.61	92,114.67	92,114.67
720 · Supplies - Inventory - Other	0.00	27,865.76	5,857.89	33,723.65	33,723.65
735 · Training/Classes/Certs/Cla...	1,325.00	1,310.87	1,490.88	4,126.75	4,126.75
745 · Travel / Lodging	0.00	296.45	93.02	389.47	389.47
750 · Utilities	6,321.03	207,959.93	238,601.03	452,881.99	452,881.99
760 · Waste Disposal	631.10	39,579.10	12,012.41	52,222.61	52,222.61
795 · Yolo Co	0.00	0.00	31,496.58	31,496.58	31,496.58
798 · Customer Refund (Discrep...	0.00	0.00	4,666.87	4,666.87	4,666.87
799 · Team Building	632.12	0.00	0.00	632.12	632.12
Total Services & Supplies	155,738.30	462,831.15	471,834.48	1,090,403.93	1,090,403.93
Repairs & Replacement					
810 · R&R Buildings & Grounds	2,549.63	2,550.06	895.89	5,995.58	5,995.58
815 · R&R Damage Claim (Cost t...	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	5,376.09	2,616.34	895.89	8,888.32	8,888.32
Total Expense	755,620.16	856,604.50	703,962.41	2,316,187.07	2,316,187.07
Net Ordinary Income	-755,620.16	337,614.61	860,725.17	442,719.62	442,719.62

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05/10/24

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2023 through April 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Net Income	<u>-755,620.16</u>	<u>337,614.61</u>	<u>860,725.17</u>	<u>442,719.62</u>	<u>442,719.62</u>

**CLO Water and Wastewater District
PROJECTED BUDGET 2023-2024**

10

Target % > **83%**

As of April 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	1,114,133	1,564,687	117%	1,199,990	999,992	1,194,219	100%
Total Operating Expenses	1,316,662	1,097,218	1,077,105	82%	1,305,027	1,087,523	1,233,000	94%
Operating Balance (loss)	20,298	16,915	487,583		(105,037)	(87,531)	(38,781)	
420 Connection Fees	20,000	16,667	-	0%	20,000	16,667	-	0%
445 Bulk Water Sales	50,000		80,435					
450 Non S/W Rev - ATT Cell Lease	6,500	5,417	9,606		6,500	5,417	9,606	
450 Non S/W Rev - County Treasury	130,000	108,333	127,091	98%	130,000	108,333	122,054	94%
Reserves	150,000	125,000	12,500	0%	50,000	41,667	5,000	0%
Net Change In Net Position (loss)		22,332	602,174		1,463	1,219	87,879	

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	\$418,511.78
District CRP	\$214,303.00
Paradise Cove CRP	\$113,454.65
Water Reserve	\$158,306.43
Sewer Reserve	\$53,001.01
LAIF Account	\$389,264.45
Total	\$928,329.54

As of April 2024 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,306,960	1,089,133	1,311,833	100%	1,166,990	972,492	1,032,232	88%
430 Penalty & Interest	30,000	25,000	35,722	119%	33,000	27,500	30,327	92%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	1,114,133	1,347,555	101%	1,199,990	999,992	1,062,559	89%

As of April 2024 Operating Expenses	Budget				Actual			
	Annual	YTD	Amount	%	YTD	Spent	Amount	%
505 Salaries & Wages	442,680	368,900	371,192	84%	569,912	474,926	473,362	83%
520 FICA - District Share	36,806	30,672	27,664	75%	47,735	39,779	35,252	74%
530 Medical Ins - District Share	73,742	61,452	62,711	85%	115,507	96,256	99,940	87%
540 PERS - District Share	77,241	64,367	57,182	74%	91,971	76,642	66,708	73%
550 Unemployment	2,500	2,083	-	0%	2,500	2,083	-	0%
560 Workers Comp Ins	8,963	7,469	9,739	109%	10,284	8,570	13,150	128%
Salaries and Employee Benefits >	641,933	534,944	528,486	82%	837,908	698,257	688,410	82%
605 Advertising	200	167	-	0%	200	167	-	0%
610 Bank Fees	16,510	13,758	17,604	107%	16,500	13,750	17,604	107%
620 Communications & Internet	19,000	15,833	13,230	70%	19,000	15,833	12,980	68%
622 Board Exp	3,500	2,917	2,056	59%	3,500	2,917	2,056	59%
625 Equip - Field (\$300-\$4999)	2,500	2,083	-	0%	4,000	3,333	-	0%
630 Equip - Office	1,500	1,250	1,626	108%	2,000	1,667	1,626	81%
640 Fuel & Oil	15,200	12,667	7,452	49%	12,500	10,417	5,553	44%
645 Insurance	42,000	35,000	43,781	104%	42,000	35,000	43,781	104%

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650	Interest	3,000	2,500	14	0%	3,000	2,500	14	0%
657	Lab	20,000	16,667	21,472	107%	13,500	11,250	17,690	131%
660	Memberships & Subscriptions	40,250	33,542	40,529	101%	41,250	34,375	51,528	125%
665	Mileage Reimb	750	625	-	0%	500	417	-	0%
670	Postage & Shipping	13,000	10,833	8,737	67%	13,000	10,833	8,737	67%
675	Professional Services	30,000	25,000	26,960	90%	25,000	20,833	27,845	111%
685	Rents	7,250	6,042	6,720	93%	7,250	6,042	6,720	93%
690	Safety & Security	5,250	4,375	7,016	134%	8,750	7,292	7,229	83%
700	Tools & Instruments	3,700	3,083	2,949	80%	2,500	2,083	2,611	104%
703	Supplies - Clothing & Personal	2,800	2,333	1,732	62%	3,100	2,583	3,091	100%
705	Supplies - Office	3,500	2,917	3,197	91%	3,500	2,917	4,011	115%
715	Treatment Chemicals	125,250	104,375	45,957	37%	55,000	45,833	46,158	84%
720	Supplies - Operating - Other	5,000	4,167	5,856	117%	25,000	20,833	27,866	111%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	1,875	2,154	96%	1,250	1,042	1,974	158%
745	Travel	1,000	833	93	9%	500	417	296	59%
750	Utilities	191,250	159,375	241,762	126%	108,250	90,208	211,121	195%
760	Waste Disposal	48,319	40,266	12,328	26%	48,319	40,266	39,895	83%
795	Yolo Co	61,000	50,833	31,497	52%				
799	Misc	1,750	1,458	316	0%	1,750	1,458	316	0%
Services and Supplies >		665,729	554,774	545,035	82%	461,119	384,266	540,699	117%
810	R&R Buildings & Grounds	6,000	5,000	2,171	36%	3,500	2,917	3,825	109%
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	2,500	-	0%	2,500	2,083	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
Repairs & Replacement >		9,000	7,500	3,584	40%	6,000	5,000	3,891	65%
Total Expenses >		1,316,662	1,097,218	1,077,105	82%	1,305,027	1,087,523	1,233,000	94%

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

Target % >

83.3%

GL ADMIN

As of April 2024		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505	Salaries & Wages	482,771	402,309	389,183	80.6%	93,588
520	FICA - District Share	40,446	33,705	29,013	71.7%	11,433
530	Medical Ins - District Share	79,552	66,293	76,740	96.5%	2,812
540	PERS-District Share (incl unfunded Liab, 78,867.)	129,630	108,025	93,717	72.3%	35,913
550	Unemployment	5,000	4,167		0.0%	5,000
560	Workers Comp Ins	3,348	2,790	5,853	174.9%	(2,506)
	Salaries and Employee Benefits >	740,746	617,289	594,506	80.3%	146,240
605	Advertising	400	333	-	0.0%	400
610	Bank Fees	33,000	27,500	35,208	106.7%	(2,208)
620	Communications & Internet	7,000	5,833	7,314	104.5%	(314)
622	Board Exp	7,000	5,833	4,112	58.7%	2,888
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,667	3,028	151.4%	(1,028)
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	3,750	16,470	366.0%	(11,970)
665	Mileage Reimb	500	417		0.0%	500
670	Postage & Shipping	26,000	21,667	17,474	67.2%	8,526
675	Professional Services (Legal, IT)	40,000	33,333	42,903	107.3%	(2,903)
685	Rents	14,500	12,083	13,439	92.7%	1,061
690	Safety & Security	1,500	1,250	796	53.1%	704
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	500	670	111.7%	(70)
705	Supplies - Office	5,000	4,167	5,387	107.7%	(387)
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	417	1,325	265.0%	(825)
745	Travel / Lodging	1,000	833	-	0.0%	1,000
750	Utilities	6,500	5,417	6,321	97.2%	179
760	Waste Disposal	638	532	631	98.9%	7
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	2,917	632	18.1%	2,868
	Services and Supplies >	154,138	128,448	155,737	101.0%	(1,599)
810	R&R Buildings & Grounds	2,000	1,667	2,550	127.5%	(550)
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	1,667	5,376	268.8%	(3,376)
	Total Expenses >	896,884	747,404	755,619	84.2%	141,265

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

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

Target % >

83.3%

GL WASTEWATER

As of April 2024

2023-2024 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

505	Salaries & Wages	328,526	273,772	278,770	84.9%	49,756
520	FICA - District Share	27,512	22,927	20,745	75.4%	6,767
530	Medical Ins - District Share	75,731	63,109	61,570	81.3%	14,161
540	PERS - District Share (\$14.5K Unfunded)	27,156	22,630	19,849	73.1%	7,307
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	8,610	7,175	10,223	118.7%	(1,613)
	Salaries and Employee Benefits >	467,535	389,613	391,157	83.7%	76,378
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	10,833	9,323	71.7%	3,677
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,250		0.0%	1,500
630	Equip - Office	1,000	833	112	11.2%	888
640	Fuel & Oil (Schaeffers)	7,500	6,250	5,553	74.0%	1,947
645	Insurance	42,000	35,000	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	13,500	11,250	17,690	131.0%	(4,190)
660	Memberships/Subscriptions/Permits	39,000	32,500	43,293	111.0%	(4,293)
665	Mileage Reimb	250	208		0.0%	250
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	5,000	4,167	6,393	127.9%	(1,393)
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	8,000	6,667	6,831	85.4%	1,169
700	Tools & Instruments	2,500	2,083	2,611	104.4%	(111)
703	Supplies - Clothing & Personal	2,800	2,333	2,756	98.4%	44
705	Supplies - Office	1,000	833	1,317	131.7%	(317)
715	Treatment Chemicals	55,000	45,833	46,158	83.9%	8,842
720	Supplies-Operating-Other-Titan Tubes	25,000	20,833	27,866	111.5%	(2,866)
730	Taxes - Licenses	-	-			-
735	Training, Certs (classes, books)	1,000	833	1,311	131.1%	(311)
745	Travel / Lodging	-	-	296	0.0%	(296)
750	Utilities	105,000	87,500	207,960	198.1%	(102,960)
760	Waste Disposal	48,000	40,000	39,579	82.5%	8,421
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Misc	0	0		0.0%	0
799.1	Team Building					
	Services and Supplies >	371,050	309,208	462,830	124.7%	(91,780)
810	R&R Buildings & Grounds	2,500	2,083	2,550	102.0%	(50)
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	2,500	2,083	66	2.6%	2,434
		-	-		0.0%	-
	Repairs & Replacement >	5,000	4,167	2,616	52.3%	2,384
	Total Expenses >	843,585	702,988	856,603	101.5%	(13,018)

Expense Notes

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

10	Water Budget Variance Report July 1, 2023 through June 30, 2024 As of April 2024	2023-2024 Budget		Target % >	83.3%	GL WATER
	Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	201,295	167,746	176,600	87.7%	24,695
520	FICA - District Share	16,583	13,820	13,157	79.3%	3,426
530	Medical Ins - District Share	33,966	28,305	24,341	71.7%	9,625
540	PERS - District Share	12,426	10,355	10,323	83.1%	2,103
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	6,074	6,812	93.5%	477
	Salaries and Employee Benefits >	271,560	226,300	231,233	85.1%	40,327
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	10,833	9,573	73.6%	3,427
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	417	112	22.4%	388
640	Fuel & Oil	10,200	8,500	7,452	73.1%	2,748
645	Insurance	42,000	35,000	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	16,667	21,472	107.4%	(1,472)
660	Memberships/Subscriptions/Permits	38,000	31,667	32,294	85.0%	5,706
665	Mileage Reimb	500	417		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	8,333	5,508	55.1%	4,492
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	3,750	6,618	147.1%	(2,118)
700	Tools & Instruments	3,700	3,083	2,949	79.7%	751
703	Supplies - Clothing & Personal	2,500	2,083	1,397	55.9%	1,103
705	Supplies - Office	1,000	833	503	50.3%	497
715	Treatment Chemicals	125,250	104,375	45,957	36.7%	79,293
720	Supplies - Operating - Other	5,000	4,167	5,856	117.1%	(856)
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,667	1,491	74.6%	509
745	Travel / Lodging	500	417	93	18.6%	407
750	Utilities	188,000	156,667	238,601	126.9%	(50,601)
760	Waste Disposal	48,000	40,000	12,012	25.0%	35,988
795	Yolo Co	61,000	50,833	31,497	51.6%	29,503
798	Customer Refund			4,667		
799	Team Building	0	0		0.0%	0
	Services and Supplies >	575,650	479,708	471,833	82.0%	103,817
810	R&R Buildings & Grounds	5,000	4,167	896	17.9%	4,104
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	2,500		0.0%	3,000
	Repairs & Replacement >	8,000	6,667	896	11.2%	7,104
	Total Expenses >	855,210	712,675	703,962	82.3%	151,248

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

05/10/24

Accrual Basis

July 2023 through April 2024

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Pl...	16,300.36	374,388.19	431,107.39	821,795.94	821,795.94
430 · Penalty & Interest	293.79	10,128.98	11,420.56	21,843.33	21,843.33
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	16,594.15	406,152.06	442,527.95	865,274.16	865,274.16
Total Income	16,594.15	406,152.06	442,527.95	865,274.16	865,274.16
Gross Profit	16,594.15	406,152.06	442,527.95	865,274.16	865,274.16
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	122,768.52	204,196.87	326,965.39	326,965.39
520 · FICA - District Share	0.00	9,096.17	14,617.05	23,713.22	23,713.22
530 · Med/Life Insurance- Dist Sh...	0.00	17,843.93	25,368.13	43,212.06	43,212.06
540 · PERS - District Share	0.00	7,841.90	12,442.01	20,283.91	20,283.91
560 · Workers Comp Ins	0.00	9,043.36	9,043.35	18,086.71	18,086.71
Total Salaries & EE Benefits	0.00	166,593.88	265,667.41	432,261.29	432,261.29
Services & Supplies					
620 · Communications & Internet	0.00	427.81	427.79	855.60	855.60
625 · Equip - Field (\$300-\$4999)	0.00	42.88	42.87	85.75	85.75
640 · Fuel & Oil	0.00	14,340.29	14,356.71	28,697.00	28,697.00
650 · Interest	0.00	2,364.53	2,364.48	4,729.01	4,729.01
657 · Lab	0.00	2,750.00	0.00	2,750.00	2,750.00
690 · Safety & Security	0.00	2,122.52	853.15	2,975.67	2,975.67
700 · Tools & Instruments	0.00	499.50	499.50	999.00	999.00
703 · Supplies - Clothing & Perso...	0.00	891.26	1,156.13	2,047.39	2,047.39
720 · Supplies - Inventory - Other	0.00	254.79	129.56	384.35	384.35
735 · Training/Classes/Certs/Clas...	0.00	500.00	500.00	1,000.00	1,000.00
Total Services & Supplies	0.00	24,193.58	20,330.19	44,523.77	44,523.77
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	10,474.26	10,474.26	10,474.26
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	23,919.16	29,044.83	52,963.99	52,963.99
Total 830 · R&R Equipment	0.00	28,269.14	29,044.83	57,313.97	57,313.97
832 · R&R Mains and Sewer Lines	0.00	28,042.70	3,953.36	31,996.06	31,996.06
840 · R&R Vehicles	0.00	13,992.67	19,350.98	33,343.65	33,343.65
Total Repairs & Replacement	0.00	87,257.73	64,455.47	151,713.20	151,713.20
Total Expense	0.00	278,045.19	350,453.07	628,498.26	628,498.26
Net Ordinary Income	16,594.15	128,106.87	92,074.88	236,775.90	236,775.90
Net Income	16,594.15	128,106.87	92,074.88	236,775.90	236,775.90

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

Target % > **83.3%** CRP-PC

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As of April 2024

Summary	Budget Annual	YTD	Actual YTD Amount	%		
PC CRP Revenue	19,536	16,280	16,594	84.9%		
PC CRP Expenses	0	0	-	0.0%		
		2023-2024 Budget		Actual	%	Total
	Expenses	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

As of April 2024 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		461,460	384,550	406,152	88.0%	0%
WATER CRP Expenses		411,094	342,578	278,047	67.6%	0%
Operating Balance		50,366	41,972	128,105		
Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	204,827	170,689	122,769	59.9%	82,058
520	FICA - District Share	17,051	14,209	9,096	53.3%	7,955
530	Medical Ins - District Share	28,192	23,493	17,844	63.3%	10,348
540	PERS - District Share	13,350	11,125	7,842	58.7%	5,508
550	Unemployment	0	0	0	0.0%	0
560	Workers Comp Ins	6,525	5,437	9,043	138.6%	(2,518)
Salaries and Employee Benefits >		269,944	224,953	166,594	61.7%	103,350
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	2,917	428	12.2%	3,072
622	Board Exp	0	0	0	0.0%	0
625	Equip - Field (up to \$4999)	1,250	1,042	43	3.4%	1,207
630	Equip - Office	-	-	-	-	-
640	Fuel & Oil	14,400	12,000	14,340	99.6%	60
645	Insurance	0	0	0	0.0%	0
650	Interest	6,000	5,000	2,365	39.4%	3,635
657	Outsource Lab / Internal Lab	3,000	2,500	2,750	91.7%	250
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)	-	-	2,123	1871.0%	(2,123)
700	Tools & Instruments	2,000	1,667	500	25.0%	1,500
703	Supplies - Clothing & Personal	1,500	1,250	891	59.4%	609
705	Supplies - Office	-	-	0	0.0%	-
715	Treatment Chemicals	0	0	0	0.0%	0
720	Supplies - Operating - Other	3,000	2,500	255	8.5%	2,745
730	Taxes - Licenses	0	0	0	0.0%	0
735	Training, Certs (classes, books)	500	417	500	0.0%	-
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	29,292	24,195	68.8%	10,955
810	R&R Buildings & Grounds	3,000	2,500	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	29,167	23,919	68.3%	11,081
830.1	Hydrants	-	-	4,350	-	-
832	R&R Mains/Service Lines/Tanks	50,000	41,667	28,043	56.1%	21,957
840	R&R Vehicles	18,000	15,000	13,993	77.7%	4,007
Repairs & Replacement >		106,000	88,333	87,258	82.3%	18,742
Total Expenses >		411,094	342,578	278,047	67.6%	133,047
840: Repr of Dump Tr						
810: Repair of fence						
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 % > **83.3%** CRP-SEWER

As of April 2024

Summary	Budget Annual	YTD	Actual YTD Amount	%
SEWER CRP Revenue	539,542	449,618	442,528	82.0%
SEWER CRP Expenses	533,029	444,191	350,453	65.7%
Operating Balance (loss)	6,513	5,428	92,075	

Expenses	2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505 Salaries & Wages	285,408	237,840	204,197	71.5%	81,211
520 FICA - District Share	23,543	19,620	14,617	62.1%	8,926
530 Medical Ins - District Share	69,210	57,675	25,368	36.7%	43,842
540 PERS - District Share	19,116	15,930	12,442	65.1%	6,674
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	9,101	7,584	9,043	99.4%	58
Salaries and Employee Benefits >	406,379	338,649	265,667	65.4%	140,712
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	4,167	428	8.6%	4,572
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	1,042	43	3.4%	1,207
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	14,400	12,000	14,357	99.7%	43
645 Insurance	0	0	-	0.0%	0
650 Interest	6,000	5,000	2,364	39.4%	3,636
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)	-	-	853	601.0%	(853)
700 Tools & Instruments	2,000	1,667	500	25.0%	1,500
703 Supplies - Clothing & Personal	1,500	1,250	1,156	77.1%	344
705 Supplies - Office	-	-	-	0.0%	-
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	3,000	2,500	130	4.3%	2,870
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training, Certs (classes, books)	500	417	500	0.0%	-
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	28,042	20,331	60.4%	13,319
810 R&R Buildings & Grounds	3,000	2,500	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	16,667	10,474	52.4%	9,526
830 R&R Equipment	35,000	29,167	29,045	83.0%	5,955
832 R&R Mains/Laterals	25,000	20,833	3,953	15.8%	21,047
840 R&R Vehicles	10,000	8,333	19,351	193.5%	(9,351)
	-	-	-	0.0%	-
Repairs & Replacement >	93,000	77,500	64,455	69.3%	28,545
Total Expenses >	533,029	444,191	350,453	65.7%	182,576

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 April 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
Total 127 · Water Plant - Other				3,970.64

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

Date	Name	Memo	Class	Amount
Total 127 · Water Plant				47,946.02
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
Total 120.75 · SCADA				4,819.00
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)				38,241.38
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
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

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

Date	Name	Memo	Class	Amount
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
Total 280.04 · 2021 Water Truck				15,347.41
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
Total 280.02 · KS State Bank - 2019 Vac-Con				71,440.78
Total 280 · Loan				187,788.19
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
Total 945 · Wastewater I and I Phase IV				5,051.50
940 · TA Grant				
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
Total 940 · TA Grant				10,952.00
Total Loans/Grants				16,003.50
TOTAL				631,179.28

California State Treasurer
Fiona Ma, CPA



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

May 13, 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

April 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2024	4/12/2024	QRD	1751412	N/A	SYSTEM	3,156.92
4/18/2024	4/18/2024	RD	1752393	N/A	DIANNA MANN	50,000.00

Account Summary

Total Deposit:	53,156.92	Beginning Balance:	336,107.53
Total Withdrawal:	0.00	Ending Balance:	389,264.45

32



Accounts

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

CRP PC *6192

Available	**\$113,454.65
Current	\$113,454.65

CRP SEWER *3745

Available	**\$121,750.99
Current	\$121,750.99

CRP WATER *9385

Available	**\$92,552.23
Current	\$92,552.23

GENERAL LEDGER *9122

Available	**\$433,474.08
Current	\$418,511.78

SEWER RESERVES *9592

Available	**\$53,001.01
Current	\$53,001.01

WATER RESERVES *8503

Available	**\$158,306.43
-----------	----------------

Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

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Money Management

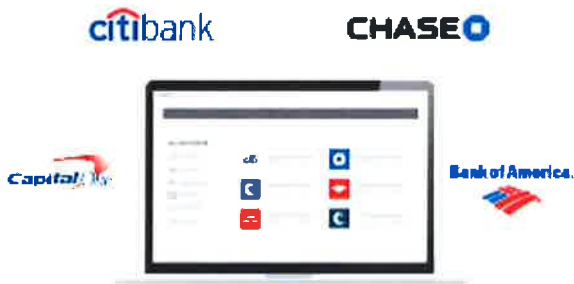
Current \$158,306.43

BALANCE TOTALS

Total Deposit Accounts \$957,577.09

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

Outside Accounts



No outside accounts added.

[Add account](#)

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May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
28	29	30	1	2	3	4

3A

Clearlake Oaks County Water District Payroll Summary April 2024

	Hours	Rate	Apr 24
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement	40	30.53	1,221.20
CTO Saved	-12.25	53.94	-677.57
CTO Used	37.25	35.96	1,631.74
Holiday	10	39.26	392.60
Overtime (x1.5)	140.75	53.94	7,914.67
PTO	175.93	43.73	8,074.04
Straight	2,362.5	35.96	87,871.14
Board			1,200.00
Duty Pay			5,175.00
Total Gross Pay	2,754.18		112,802.82
Deductions from Gross Pay			
ACWA (pre-tax)			-2,357.06
AFLAC (pre-tax)			-454.26
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-600.00
CALPers EE (Pretax)			-6,640.98
Total Deductions from Gross Pay			-10,206.38
Adjusted Gross Pay	2,754.18		102,596.44
Taxes Withheld			
Federal Withholding			-9,172.00
Medicare Employee			-1,594.87
Social Security Employee			-6,595.10
CA - Withholding			-3,878.55
CA - Disability			-1,209.90
Total Taxes Withheld			-22,450.42
Deductions from Net Pay			
Miscellaneous Deduction			-68.94
Wage Garnishment			-269.52
Total Deductions from Net Pay			-338.46
Net Pay	2,754.18		79,807.56
Employer Taxes and Contributions			
Medicare Company			1,594.87
Social Security Company			6,595.10
Total Employer Taxes and Contributions			8,189.97

Clearlake Oaks County Water District

Trial Balance

As of April 30, 2024

	Apr 30, 24	
	Debit	Credit
102.05 · CRP WATER - 9385	92,552.23	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	53,001.01	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	113,454.65	
102.12 · WATER RESERVES- 8503	158,306.43	
102.001 · GL - 9122	394,194.46	
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	121,750.99	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	31,376.65	
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 - Actiflo Pil	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant p...	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 Infrstructure & 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 - District ...	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	215,429.30	
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	35,296.31	
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 System	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 · Lift S...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	

11:00 AM

05/10/24

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of April 30, 2024

	Apr 30, 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		183,022.85
8-81000 · Amazon Business Prime Card		2,579.88
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		366.99
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		4,569.21
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		447.40
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		50,929.40
280 · Loan:280.15 · USDA Water Improvement Project		4,780,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		58,078.74
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,998,172.41
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		5,370.75
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		20,277.84
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	19,929.44	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		20,930.83
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	6,554.86	
223.50 · MEDICARE TAX PAYABLE	1,584.04	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	4,563.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	1,485.99	
223.65 · STATE DISABILITY PAYABLE	601.84	
2135 · CALPERS RETIREMENT PAYABLE	0.00	

11:00 AM

05/10/24

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of April 30, 2024

	Apr 30, 24	
	Debit	Credit
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	19,354.78	
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	22,804.63	
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		16,050,674.54
Income:445 · Bulk Water		80,434.60
Income:410 · Client Reg Pmt		2,344,282.52
Income:425 · CRP		821,779.33
Income:430 · Penalty & Interest		87,892.34
Income:430 · Penalty & Interest:430.2 · Bank Interest		3,251.11
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements		321,446.47
Income:435 · Loans/Grants:435-9 · Actiflo		330,782.02
Income:440 · Misc Revenue		0.19
Income:450 · Other - Non S/W Rev		289,992.18
Loans/Grants:945 · Wastewater I and I Phase IV	5,051.50	
Loans/Grants:940 · TA Grant	10,952.00	
Salaries & EE Benefits:545 · CALPers 457	262.50	
Salaries & EE Benefits:505 · Salaries & Wages	1,171,517.39	
Salaries & EE Benefits:520 · FICA - District Share	86,627.89	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	207,835.32	
Salaries & EE Benefits:540 · PERS - District Share	151,221.70	
Salaries & EE Benefits:560 · Workers Comp Ins	40,975.62	
Services & Supplies:610 · Bank Fees	35,208.31	
Services & Supplies:620 · Communications & Internet	27,065.83	
Services & Supplies:622 · Board Exp	4,111.73	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	85.75	
Services & Supplies:630 · Equip - Office	3,252.20	
Services & Supplies:640 · Fuel & Oil	41,701.99	
Services & Supplies:645 · Insurance	87,561.50	
Services & Supplies:650 · Interest	91,378.84	
Services & Supplies:657 · Lab	41,912.78	
Services & Supplies:660 · Memberships & Subscription	92,057.08	
Services & Supplies:670 · Postage & Shipping	17,474.45	
Services & Supplies:675 · Professional Services	54,803.98	
Services & Supplies:675 · Professional Services:675-7 · MC On Call Ser...	2,492.50	
Services & Supplies:685 · Rents	13,439.18	
Services & Supplies:690 · Safety & Security	17,220.69	
Services & Supplies:700 · Tools & Instruments	6,559.44	
Services & Supplies:703 · Supplies - Clothing & Personal	6,870.26	
Services & Supplies:705 · Supplies - Office	7,207.13	
Services & Supplies:715 · Supplies-Chemicals-Operating	92,114.67	
Services & Supplies:720 · Supplies - Inventory - Other	34,108.00	
Services & Supplies:735 · Training/Classes/Certs/ClassB	5,126.75	
Services & Supplies:745 · Travel / Lodging	389.47	
Services & Supplies:750 · Utilities	453,563.12	
Services & Supplies:760 · Waste Disposal	52,222.61	
Services & Supplies:795 · Yolo Co	31,496.58	
Services & Supplies:798 · Customer Refund	23,728.87	
Services & Supplies:799 · Team Building	632.12	
Repairs & Replacement:810 · R&R Buildings & Grounds	23,017.02	
Repairs & Replacement:815 · R&R Damage Claim	4,390.28	
Repairs & Replacement:820 · R&R Lift Stations	10,474.26	
Repairs & Replacement:830 · R&R Equipment	52,963.99	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	4,349.98	

30

11:00 AM
05/10/24
Accrual Basis

Clearlake Oaks County Water District
Trial Balance
As of April 30, 2024

	Apr 30, 24	
	Debit	Credit
Repairs & Replacement:832 · R&R Mains and Sewer Lines	31,996.06	
Repairs & Replacement:840 · R&R Vehicles	33,409.93	
66000 · Payroll Expenses	1,221.20	
TOTAL	45,639,110.70	45,639,110.70

Account Payable Breakdown

Date: 5/13/2024

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$346,956.68	\$433,474.08	\$418,511.78
CRP Water - 9385	\$92,552.23	\$92,552.23	\$92,552.23
CRP Sewer - 3745	\$121,750.99	\$121,750.99	\$121,750.99
CRP PC - 6192	\$113,454.65	\$113,454.65	\$113,454.65
Water Reserve - 8503	\$158,306.43	\$158,306.43	\$158,306.43
Sewer Reserve - 9592	\$53,001.01	\$53,001.01	\$53,001.01
LAIF Balance	\$389,264.45	\$389,264.45	\$389,264.45
Current A/P Aging	\$117,575.80	(PG&E Payment Plan for True-Up)	
Kansas State Bank-VacCon	\$7,421.47	5/15/2024	
Kansas State Bank-Water Truck	\$1,730.25	5/20/2024	
TOTAL	\$126,727.52		
 Paid On-line/Auto Out			
5/9/2024 PG&E	\$37,264.91		
5/8/2024 WAB Credit Card	\$5,383.60		
5/8/2024 Amazon Amex Card	\$2,579.88		
5/7/2024 Mediacom	\$331.94		
5/7/2024 ACWA Health Ins.	\$21,277.19		
5/3/2024 Canon Financial	\$307.39		
5/1/2024 ACWA W/C & Liab.	\$12,988.06		
TOTAL-Paid On-line/Auto Out	\$80,132.97		

9:16 AM

05/13/24

Clearlake Oaks County Water District
A/P Aging Summary
As of May 13, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Badger Meter	0.00	0.00	0.00	0.00	-397.95	-397.95
PG&E	0.00	0.00	117,575.80	0.00	0.00	117,575.80
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>117,575.80</u>	<u>0.00</u>	<u>-397.95</u>	<u>117,177.85</u>

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

PUBLIC NOTICE

Notice is hereby given of a public meeting to solicit public comment regarding the intent of the Clearlake Oaks County Water District to apply for United States Department of Agriculture (USDA) grant funding in the amount of \$50,000.00 for the purpose of purchasing a 6” Critically Silenced Diesel Engine Dri-Prime Pump. The total purchase price is approximately \$75,000. with the Clearlake Oaks County Water District contributing \$25,000. The public meeting will be held on April 18, 2024 at 2 p.m. at the Administration Office located at 12952 E. Hwy. 20, Clearlake Oaks, CA 95423. For additional information please call 707-998-3322. The public is encouraged to attend and offer comments regarding the Project and USDA funding application.

Date: April 18, 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

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 (Page 15)**
 - a. March 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 (Page 39)**
 - a. Minutes of Regular Meeting 03-21-24
 - b. Minutes of Special Meeting 03-25-24

Minutes of Special Meeting 04-11-24: No Quorum

Action Taken: Motion to approve the consent items
BURTON/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH
NOES: NONE
ABSENT: NONE

F. NEW BUSINESS

1. Discussion and approval of Financial Statements Audit Report YE June 30, 2023 (Page 42)

Action Taken: Motion to approve the Financial Statements Audit Report YE June, 30, 2023
HERMAN/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH
NOES: NONE
ABSENT: NONE

2. Discussion and approval of an additional \$3,422.38 for the General Manager's vehicle

Action Taken: Motion to approve an additional \$3,422.38 for the General Manager's vehicle
BOUCHER/BURTON M/S/C
AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH
NOES: NONE
ABSENT: NONE

3. Discussion and approval of policy Pertaining to Required Qualifications for the Duty Operator (Page 73)

Action Taken: Motion to approve the policy Pertaining to Required Qualifications for the Duty Operator
HERMAN/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH
NOES: NONE
ABSENT: NONE

4. Discussion and consideration of purchasing 4000 Gallons of Pro Pac 9800 for the Water Treatment Plant in the amount of \$32,083.20, tax and freight not included (*Page 74*)

Action Taken: Motion to approve the purchase of 4000 Gallons of Pro Pac 9800 from NTU Technologies in the amount of \$32,083.20, tax and freight not included

BURTON/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

5. Discussion and consideration of Resolution 24-02, Amending the Clearlake Oaks County Water District 'Water' Code (*Page 76*)

Action Taken: Motion to approve Resolution 24-02, Amending the Clearlake Oaks County Water District 'Water' Code

BOUCHER/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

6. Discussion and consideration of Resolution 24-03, Amending the Clearlake Oaks County Water District 'Sewer' Code (*Page 119*)

Action Taken: Motion to approve Resolution 24-03, Amending the Clearlake Oaks County Water District 'Sewer' Code with revisions to the drawings

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

7. Discussion and consideration of becoming members of the California Special Districts Association in the amount of \$\$6,550.00 for the 1st year, this amount includes a 20% discount due to our free trial membership (*Page 150*)

Action Taken: Motion to approve the becoming members of the California Special Districts Association

HERMAN/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 2:56 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.

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS

Date: May 9, 2024

Time: 2:00 PM

*Clearlake Oaks County Water District - Administration Building
12952 E. Hwy. 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, *EXCUSED*, √ Mr. Kurt Jensen – Chief Operator

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.

NEW BUSINESS

1. Presentation on the Hypolimnetic Oxygenation Pilot Project in the Clearlake Oaks Arm

Action Taken: No Action

2. Discussion and consideration of allowing the Clearlake Oaks County Water District to participate in the Hypolimnetic Oxygenation Pilot Project

Action Taken: Motion to move forward with UC Davis to have UC Davis create an agreement that will be reviewed by CLOCWD Board and Legal Council

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 4:00 PM

SIGNED: _____ **ATTESTED TO:** _____
Stanley Archacki, Board President **Dianna Mann, General Manager**

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

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**CLO Water and Wastewater District
PROJECTED BUDGET 2024-2025**

0

Target % > **0%**

As of July 2024 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,374,612	-	-	0%	1,232,412	-	-	0%
Total Operating Expenses	1,393,281	-	-	0%	1,344,155	-	-	0%
Operating Balance (loss)	(18,669)	-	-		(111,743)	-	-	
420 Connection Fees	20,000	-	-	0%	20,000	-	-	0%
445 Bulk Water Sales	50,000	-	-			-	-	
450 Non S/W Rev - ATT Cell Lease	6,500	-	-		6,500	-	-	
450 Non S/W Rev - County Treasury	100,000	-	-	0%	160,000	-	-	0%
Reserves	50,000	-	-	0%	50,000	-	-	0%
Net Change In Net Position (loss)	107,831	-	-		24,757	-	-	

Current Revenue Notes:

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

Past Revenue Notes

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

As of July 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	1,341,612	-	-	0%	1,196,112	-	-	0%
430 Penalty & Interest	33,000	-	-	0%	36,300	-	-	0%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,374,612	-	-	0%	1,232,412	-	-	0%

As of July 2024 Operating Expenses	Budget				Actual			
	Annual		YTD		YTD		Spent	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
505 Salaries & Wages	434,685	-	-	0%	566,329	-	-	0%
520 FICA - District Share	35,281	-	-	0%	47,093	-	-	0%
530 Medical Ins - District Share	79,895	-	-	0%	115,771	-	-	0%
540 CalPERS - District Share	81,206	-	-	0%	95,707	-	-	0%
550 Unemployment	2,500	-	-	0%	2,500	-	-	0%
560 Workmans Compensation	9,496	-	-	0%	10,088	-	-	0%
Salaries and Employee Benefits >	643,063	-	-	0%	837,487	-	-	0%

605 Advertising	200	-	-	0%	200	-	-	0%
610 Bank Fees	19,810	-	-	0%	19,800	-	-	0%
620 Communications & Internet	19,000	-	-	0%	19,000	-	-	0%
622 Board Exp	3,500	-	-	0%	3,500	-	-	0%
625 Equip - Field <\$4,000.00	2,500	-	-	0%	4,000	-	-	0%
630 Equip - Office	2,000	-	-	0%	2,500	-	-	0%
640 Fuel & Oil	15,200	-	-	0%	12,500	-	-	0%
645 Insurance	44,100	-	-	0%	44,000	-	-	0%

AB

650	Interest	3,000	-	-	0%	3,000	-	-	0%
657	Lab	22,200	-	-	0%	18,630	-	-	0%
660	Memberships/Subscriptions/Licenses	45,500	-	-	0%	54,500	-	-	0%
665	Mileage Reimb	500	-	-	0%	250	-	-	0%
670	Postage & Shipping	13,000	-	-	0%	13,000	-	-	0%
675	Professional Services	30,000	-	-	0%	25,000	-	-	0%
685	Rents	8,338	-	-	0%	8,338	-	-	0%
690	Safety & Security	5,250	-	-	0%	8,750	-	-	0%
700	Tools & Instruments	3,700	-	-	0%	2,500	-	-	0%
703	Supplies - Clothing & Personal	3,350	-	-	0%	3,150	-	-	0%
705	Supplies - Office	4,000	-	-	0%	4,000	-	-	0%
715	Treatment Chemicals	125,250	-	-	0%	55,000	-	-	0%
720	Supplies - Operating - Other	5,000	-	-	0%	28,000	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	3,750	-	-	0%	2,750	-	-	0%
745	Travel	2,000	-	-	0%	1,750	-	-	0%
750	Utilities	266,970	-	-	0%	108,770	-	-	0%
760	Waste Disposal	30,350	-	-	0%	56,030	-	-	0%
795	Yolo Co	61,000	-	-	0%				
799	Misc	1,750	-	-	0%	1,750	-	-	0%
	Services and Supplies >	741,218	-	-	0%	500,668	-	-	0%
	Repairs & Replacement								
810	R&R Buildings & Grounds	6,000	-	-	0%	3,500	-	-	0%
815	R&R Damage Claims	0	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	-	-	0%	0	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	3,000	-	-	0%	2,500	-	-	0%
	Repairs & Replacement >	9,000	-	-	0%	6,000	-	-	0%
	Total Expenses >	1,393,281	-	-	0%	1,344,155	-	-	0%

o Administration Budget Variance Report July 1, 2024 through June 30, 2025 Target % > **0.0%** GL ADMIN

As of July 2024		2024-2025 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	426,094	-	-	0.0%	426,094
520	FICA - District Share	33,711	-	-	0.0%	33,711
530	Medical Ins - District Share	82,909	-	-	0.0%	82,909
540	CalPERS-District Share (Unfunded Liab \$103,000)	133,177	-	-	0.0%	133,177
550	Unemployment	5,000	-	-	0.0%	5,000
560	Workers Comp Ins	2,811	-	-	0.0%	2,811
Salaries and Employee Benefits >		683,702	-	-	0.0%	683,702
605	Advertising	400	-	-	0.0%	400
610	Bank Fees	39,600	-	-	0.0%	39,600
620	Communications & Internet	7,000	-	-	0.0%	7,000
622	Board	7,000	-	-	0.0%	7,000
625	Equip - Field <\$4,999.00	0	-	-	0.0%	0
630	Equip - Office	3,000	-	-	0.0%	3,000
640	Fuel & Oil	0	-	-	0.0%	0
645	Insurance	0	-	-	0.0%	0
650	Interest	0	-	-	0.0%	0
657	Outsource Lab / Internal Lab	0	-	-	0.0%	0
660	Memberships/Subscriptions/licenses	15,000	-	-	0.0%	15,000
670	Postage & Shipping	26,000	-	-	0.0%	26,000
675	Professional Services (Legal, IT)	40,000	-	-	0.0%	40,000
685	Rents	16,675	-	-	0.0%	16,675
690	Safety & Security	1,500	-	-	0.0%	1,500
700	Tools & Instruments	0	-	-	0.0%	0
703	Apparel	700	-	-	0.0%	700
705	Supplies - Office	6,000	-	-	0.0%	6,000
715	Treatment Chemicals	0	-	-	0.0%	0
720	Supplies - Operating - Other	0	-	-	0.0%	0
735	Training, Certifications	3,500	-	-	0.0%	3,500
745	Travel	3,000	-	-	0.0%	3,000
750	Utilities	7,540	-	-	0.0%	7,540
760	Waste Disposal	700	-	-	0.0%	700
795	Yolo Co	0	-	-	0.0%	0
799	Team Building	3,500	-	-	0.0%	3,500
Services and Supplies >		181,115	-	-	0.0%	181,115
Repairs & Replacement						
810	R&R Buildings & Grounds	2,000	-	-	0.0%	2,000
815	R & R Damage Claims	0	-	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
830	R&R Equipment	0	-	-	0.0%	0
832	R&R Mains/Service Lines	0	-	-	0.0%	0
840	R&R Vehicles	0	-	-	0.0%	0
Repairs & Replacement >		2,000	-	-	0.0%	2,000
Total Expenses >		866,817	-	-	0.0%	866,817

0 Wastewater Budget Variance Report July 1, 2024 through June 30, 2025		Target % >	0.0%	GL WASTEWATER	
As of July 2024		2024-2025 Budget			
Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505 Salaries & Wages	353,282	-	-	0.0%	353,282
520 FICA - District Share	30,237	-	-	0.0%	30,237
530 Medical Ins - District Share	74,316	-	-	0.0%	74,316
540 CalPERS - District Share	29,119	-	-	0.0%	29,119
550 Unemployment	0	-	-	0.0%	0
560 Workmans Compensation	8,683	-	-	0.0%	8,683
Salaries and Employee Benefits >	495,636	-	-	0.0%	495,636
605 Advertising	0	-	-	0.0%	0
610 Bank Fees	0	-	-	0.0%	0
620 Communications & Internet	13,000	-	-	0.0%	13,000
622 Board	0	-	-	0.0%	0
625 Equip - Field <\$4,999.00	1,500	-	-	0.0%	1,500
630 Equip - Office	1,000	-	-	0.0%	1,000
640 Fuel & Oil	7,500	-	-	0.0%	7,500
645 Insurance	44,000	-	-	0.0%	44,000
650 Interest	0	-	-	0.0%	0
657 Outsource Lab / Internal Lab	18,630	-	-	0.0%	18,630
660 Memberships/Subscriptions/Permits	47,000	-	-	0.0%	47,000
665 Mileage Reimb	250	-	-	0.0%	250
670 Postage & Shipping	0	-	-	0.0%	0
675 Professional Services (SCADA)	5,000	-	-	0.0%	5,000
685 Rents	0	-	-	0.0%	0
690 Safety & Security	8,000	-	-	0.0%	8,000
700 Tools & Instruments	2,500	-	-	0.0%	2,500
703 Apparel	2,800	-	-	0.0%	2,800
705 Supplies - Office	1,000	-	-	0.0%	1,000
715 Treatment Chemicals	55,000	-	-	0.0%	55,000
720 Supplies-Operating-Other-Titan Tubes	28,000	-	-	0.0%	28,000
730 Vacant	-	-	-	-	-
735 Training, Certifications	1,000	-	-	0.0%	1,000
745 Travel	250	-	-	0.0%	250
750 Utilities	105,000	-	-	0.0%	105,000
760 Waste Disposal	55,680	-	-	0.0%	55,680
795 Yolo Co	0	-	-	0.0%	0
798 Customer Refund					
799.1 Team Building					
Services and Supplies >	397,110	-	-	0.0%	397,110
Repairs & Replacement					
810 R&R Buildings & Grounds	2,500	-	-	0.0%	2,500
815 R&R Damage Claims	0	-	-	0.0%	0
820 R&R Lift Stations	0	-	-	0.0%	0
830 R&R Equipment	0	-	-	0.0%	0
832 R&R Mains/Service Lines	0	-	-	0.0%	-
840 R&R Vehicles	2,500	-	-	0.0%	2,500
	-	-	-	0.0%	-
Repairs & Replacement >	5,000	-	-	0.0%	5,000
Total Expenses >	897,746	-	-	0.0%	897,746
Expense Notes					

0	Water Budget Variance Report July 1, 2024 through June 30, 2025 As of July 2024	2024-2025 Budget	Target % >	0.0%	GL WATER
	Expenses	Annual	Actual	%	Total
		YTD	YTD	Spent	Remaining
505	Salaries & Wages	221,639	-	0.0%	221,639
520	FICA - District Share	18,426	-	0.0%	18,426
530	Medical Ins - District Share	38,441	-	0.0%	38,441
540	CalPERS - District Share	14,617	-	0.0%	14,617
550	Unemployment	0	-	0.0%	0
560	Workmans Compensation	8,091	-	0.0%	8,091
	Salaries and Employee Benefits >	301,213	-	0.0%	301,213
605	Advertising	0	-	0.0%	0
610	Bank Fees	0	-	0.0%	0
620	Communications & Internet	13,000	-	0.0%	13,000
622	Board Exp	0	-	0.0%	0
625	Equip - Field <\$4,999.00	0	-	0.0%	0
630	Equip - Office	500	-	0.0%	500
640	Fuel & Oil	10,200	-	0.0%	10,200
645	Insurance	44,100	-	0.0%	44,100
650	Interest	0	-	0.0%	0
657	Outside Lab / Internal Lab	22,200	-	0.0%	22,200
660	Memberships/Subscriptions/Permits	38,000	-	0.0%	38,000
665	Mileage Reimb	500	-	0.0%	500
670	Postage & Shipping	0	-	0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	-	0.0%	10,000
685	Rents	0	-	0.0%	0
690	Safety & Security (includes boots)	4,500	-	0.0%	4,500
700	Tools & Instruments	3,700	-	0.0%	3,700
703	Supplies - Clothing & Personal	3,000	-	0.0%	3,000
705	Supplies - Office	1,000	-	0.0%	1,000
715	Treatment Chemicals	125,250	-	0.0%	125,250
720	Supplies - Operating - Other	5,000	-	0.0%	5,000
730	Vacant	0	-	0.0%	0
735	Training, Certifications	2,000	-	0.0%	2,000
745	Travel	500	-	0.0%	500
750	Utilities	263,200	-	0.0%	263,200
760	Waste Disposal	30,000	-	0.0%	30,000
795	Yolo Co	61,000	-	0.0%	61,000
798	Customer Refund				
799	Team Building	0	-	0.0%	0
	Services and Supplies >	637,650	-	0.0%	637,650
	Repairs & Replacement				
810	R&R Buildings & Grounds	5,000	-	0.0%	5,000
815	R & R Damage Claims	0	-	0.0%	0
820	R&R Lift Stations	0	-	0.0%	0
830	R&R Equipment	0	-	0.0%	0
832	R&R Mains	0	-	0.0%	-
840	R&R Vehicles	3,000	-	0.0%	3,000
	Repairs & Replacement >	8,000	-	0.0%	8,000
	Total Expenses >	946,863	-	0.0%	946,863

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2024 through June 30, 2025

Target % > **0.0%** **CRP-PC**

0
 As of July 2024

Summary	Budget Annual	YTD		Actual YTD Amount	%	
PC CRP Revenue	19,536	-	-	0.0%	0%	
PC CRP Expenses	0	-	-	0.0%	0%	
Expenses	2024-2025 Budget		Actual	%	Total	
	Annual	YTD	YTD	Spent	Remaining	
605 Advertising	-	-	-	0.0%	-	
610 Bank Fees	-	-	-	0.0%	-	
620 Communications & Internet	-	-	-	0.0%	-	
622 Board	-	-	-	0.0%	-	
625 Equip - Field <\$4,999.00	-	-	-	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	-	-	-	0.0%	-	
700 Tools & Instruments	-	-	-	0.0%	-	
703 Apparel	-	-	-	0.0%	-	
705 Supplies - Office	-	-	-	0.0%	-	
715 Treatment Chemicals	-	-	-	0.0%	-	
720 Supplies - Operating - Other	-	-	-	0.0%	-	
730 Vacant	-	-	-	0.0%	-	
735 Training, Certifications	-	-	-	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	
Services and Supplies >	0	-	-	0.0%	0	
Repairs & Replacement						
810 R&R Buildings & Grounds	-	-	-	0.0%	-	
815 R&R Damage Claims	0	-	-	0.0%	0	
820 R&R Lift Stations	-	-	-	0.0%	-	
830 R&R Equipment	-	-	-	0.0%	-	
832 R&R Mains/Laterals	-	-	-	0.0%	-	
840 R&R Vehicles	-	-	-	0.0%	-	
Repairs & Replacement >	0	-	-	0.0%	0	
Total Expenses >	0	-	-	0.0%	0	

53

Budget Variance Report July 1, 2024 through June 30, 2025

0

Target % > **0.0%** **CRP-WATER**

As of July 2024 Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	474,875	-	0.0%	0%
WATER CRP Expenses	448,426	-	0.0%	0%
Operating Balance	26,449	-		

Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	227,056	-		0.0%	227,056
520	FICA - District Share	18,919	-		0.0%	18,919
530	Medical Ins - District Share	31,527	-		0.0%	31,527
540	CalPERS - District Share	15,402	-		0.0%	15,402
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	6,872	-		0.0%	6,872
	Salaries and Employee Benefits >	299,776	-	-	0.0%	299,776
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-	-	0.0%	0
620	Communications & Internet	3,500	-		0.0%	3,500
622	Board	0	-		0.0%	0
625	Equip - Field <\$4,999.00	1,250	-		0.0%	1,250
630	Equip - Office	-	-			
640	Fuel & Oil	14,400	-		0.0%	14,400
645	Insurance	0	-		0.0%	0
650	Interest	6,000	-		0.0%	6,000
657	Outsource Lab / Internal Lab	5,000	-		0.0%	5,000
660	Memberships/Subscriptions/Licenses	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	-		0.0%	0
690	Safety & Security	5,000	-		0.0%	5,000
700	Tools & Instruments	2,000	-		0.0%	2,000
703	Apparel	2,000	-		0.0%	2,000
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	3,000	-		0.0%	3,000
735	Training, Certifications	500	-		0.0%	500
745	Travel	-	-		0.0%	-
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Team Building	0	-		0.0%	0
	Services and Supplies >	42,650	-	-	0.0%	42,650
	Repairs & Replacement					
810	R&R Buildings & Grounds	3,000	-		0.0%	3,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	35,000	-		0.0%	35,000
830.1	Hydrants	-	-			
832	R&R Mains/Service Lines/Tanks	50,000	-		0.0%	50,000
840	R&R Vehicles	18,000	-		0.0%	18,000
	Repairs & Replacement >	106,000	-	-	0.0%	106,000
	Total Expenses >	448,426	-	-	0.0%	448,426

GA

Budget Variance Report July 1, 2024 through June 30, 2025

0 **SEWER-CRP** Target % > **0.0%** **CRP-SEWER**
 As of July 2024

Summary	Budget	YTD	Actual YTD	
	Annual		Amount	%
SEWER CRP Revenue	579,040	-	0.0%	0%
SEWER CRP Expenses	482,334	-	0.0%	0%
	-	-		
	-	-		
	-	-		
	-	-		
Operating Balance (loss)	96,706	-		

Expenses	2020-2021 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
505 Salaries & Wages	236,126	-		0.0%	236,126
520 FICA - District Share	19,493	-		0.0%	19,493
530 Medical Ins - District Share	70,520	-		0.0%	70,520
540 CalPERS - District Share	17,444	-		0.0%	17,444
550 Unemployment	-	-		0.0%	-
560 Workmans Compensation	6,600	-		0.0%	6,600
Salaries and Employee Benefits >	350,184	-		0.0%	350,184
605 Advertising	0	-		0.0%	0
610 Bank Fees	0	-		0.0%	0
620 Communications & Internet	5,000	-		0.0%	5,000
622 Board	0	-		0.0%	0
625 Equip - Field <\$4,999.00	1,250	-		0.0%	1,250
630 Equip - Office	-	-		0.0%	-
640 Fuel & Oil	14,400	-		0.0%	14,400
645 Insurance	0	-		0.0%	0
650 Interest	6,000	-		0.0%	6,000
657 Outsource Lab / Internal Lab	0	-		0.0%	0
660 Memberships/Subscriptions/Licenses	0	-		0.0%	0
665 Mileage Reimb	0	-		0.0%	0
670 Postage & Shipping	0	-		0.0%	0
675 Professional Services (SCADA)	0	-		0.0%	0
685 Rents	-	-		0.0%	-
690 Safety & Security (includes Boots)	5,000	-		0.0%	5,000
700 Tools & Instruments	2,000	-		0.0%	2,000
703 Apparel	2,000	-		0.0%	2,000
705 Supplies - Office	-	-		0.0%	-
715 Treatment Chemicals	0	-		0.0%	0
720 Supplies - Operating - Other	3,000	-		0.0%	3,000
735 Training, Certification	500	-		0.0%	500
745 Travel	-	-		0.0%	-
750 Utilities	0	-		0.0%	0
760 Waste Disposal	0	-		0.0%	0
795 Yolo Co	0	-		0.0%	0
799 Team Building	0	-		0.0%	0
Services and Supplies >	39,150	-		0.0%	39,150
Repairs & Replacement					
810 R&R Buildings & Grounds	3,000	-		0.0%	3,000
815 R & R Damage Claims	0	-		0.0%	0
820 R&R Lift Stations	20,000	-		0.0%	20,000
830 R&R Equipment	35,000	-		0.0%	35,000
832 R&R Mains/Laterals	25,000	-		0.0%	25,000
840 R&R Vehicles	10,000	-		0.0%	10,000
	-	-		0.0%	-
Repairs & Replacement >	93,000	-		0.0%	93,000
Total Expenses >	482,334	-		0.0%	482,334

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Dear Valued Customer,

The ACH Security Framework Rule change was implemented for all financial institutions. The ACH Security Framework establishes minimum data security obligations for ACH Network participants to protect ACH data. The Rule implementation includes three sets of rules, two of which apply to you: (1) Protection of Sensitive Data and Access Controls; and (2) Self-Assessment. Both you and the Bank are required to operate under the NACHA Rules. We have provided this document to assist you in preparing a security policy to protect the ACH data used and transmitted by your business.

Protection of Sensitive Data and Access Controls

The ACH Security Framework Rule requires our business customers to establish, implement, and, as appropriate, update security policies, procedures, and systems related to the initiation, processing, and storage of ACH entries. These policies, procedures, and systems must: (a) Safeguard the confidentiality and integrity of Protected Information; (b) Prevent anticipated threats or hazards to the security or integrity of Protected Information; and (c) Defend against unauthorized use of Protected Information that could result in substantial harm to a natural person.

“Protected Information” is the non-public personal information, including financial information, of a person used to create, or contained within, an ACH entry and any related Addenda Record. This not only covers financial information, but also includes sensitive non-financial information (such as account number) that may be incorporated into the Entry or any related Addenda Record. This Rule applies to consumer information only, however, for uniformity you may wish to apply your procedures and policy so that they cover all customers.

Security policies, procedures, and systems of ACH participants covered by this Rule must include controls on system access. The systems impacted include all systems used by the ACH participant to initiate, process, and store Entries. If your business keeps information about customers in several formats (e.g., on paper, on computers, and online), you should consider those formats, as well.

- Inventory the types of data you collect, store and/or transmit.
- Inventory how you store your data.
- Inventory where you store your data for each type and format of customer information.
- Inventory how data is moved and who has access.

Take into consideration your type of business and the fixed and portable access devices you and your employees use to do their jobs. This is a very important part of the inventory process as it will help you begin to identify the potential ways that sensitive data could be inadvertently disclosed. If you think you need outside help to identify potential weaknesses, consider consulting with a data forensics expert.

Block Potential Intruders

- ✓ Restrict computer use to business-only purposes. Malware and viruses can infect business machines when employees use them to visit social networking, personal email and other personal websites.
- ✓ Consider dedicating one computer in your office to online financial use, and do not use that machine for general internet access or email.

- ✓ Protect your IT systems from viruses and spyware by using up-to-date antivirus protection and firewalls. Most operating systems and antivirus programs contain an automatic update feature that updates the software as new viruses and spyware become known.
- ✓ Antivirus is not enough. Consider supplementing your antivirus protection and firewalls with other specialized protection tools, such as Intrusion Prevention and anti-spam technologies.

Back-up and Recover Information

- ✓ Reduce business downtime from simple human error, hardware malfunctions or disasters. Put protections in place that will ensure your ready access to data and easy data recovery should any of these occur.
- ✓ Provide for secure off-site storage of your data so it can be recovered in case of disaster.

Restrict Access

- ✓ Limit the number of sites/locations where information is stored.
- ✓ Keep paper records in a locked cabinet, or in a room that stays locked when not in use.
- ✓ Limit employees' access to data to only those that need the information to do their job.
- ✓ Take precautions when mailing records. Use a secure envelope, require the recipient to sign for the package, and/or ask the delivery service to track the package until it is delivered.
- ✓ Encrypt sensitive electronic information in every online site where it is stored. Many application programs, including Microsoft's Office, and Adobe Acrobat include basic encryption tools for documents you create.
- ✓ If you have a business that electronically stores a great deal of sensitive information, invest in higher-level security software to provide advanced encryption software for desktops, laptops, and removable storage devices.
- ✓ Do not store sensitive information on portable storage devices (e.g., PDA's, USB drives, CD's, laptops, iPhones, iPods, etc.) as these devices are frequently lost or stolen. If this is unavoidable, make sure the information is encrypted.
- ✓ Transmit data over the internet using only secure connections – often indicated by "https" in the URL bar of your browser. There are several companies that offer relatively inexpensive web-based sites, known as FTP sites, which can transfer data with a secure connection.

In Conclusion. Make a written plan using these elements to be certain that the customer data you collect for submission to the ACH network is secure in your office. Review your plan annually and update as needed. This assessment and security policy and procedures are not only required by the NACHA Rules, but they also serve to protect your customers, and you, from unnecessary confidential information loss and the potential for financial losses, corporate account takeover, or identity theft.

Attached for your convenience is a checklist that can be used to prepare your security policy.

Please be advised that in order to comply with the ACH Security Framework Rule, Westamerica Bank may be required to request a copy of your security policy.

Sincerely,

Westamerica Bank
Electronic Services
1-800-829-8629, ext. 13

Developing an ACH Security Policy

Inventory the data controls you have in place. Evaluate different types of security procedures and think about whether they make sense for the type of information you maintain, the format in which it is maintained, the likelihood that someone might try to steal the information, and the harm that would result if the information was disclosed. Use the checklists below to assess whether the security measures you are taking are adequate.

1. What types of ACH related information does your company store? (Mark all that apply)

- Authorization forms
- Checks used as part of authorizations (including voided checks)
- E-mails or other electronic correspondence with entry information
- Electronic NACHA formatted files sent to your financial institution for processing
- Paper files or entries sent to financial institution for processing
- Other reports containing entry information from accounting software or other programs

2. Where is information related to ACH entries stored? (Mark all that apply)

- Home office of employees
- Removable media sources (i.e. flash drives, CDs, backup tapes/drives)
- Company website
- Outsourced technology service provider location/server
- File cabinets
- Desk drawers
- Binders
- Work PC/laptop
- Mobile device

3. Who at your company has access to ACH related information? (Mark all that apply)

- All employees, including any temporary workers
- Only those with ACH related job duties
- Managers/principals of the company
- Outside parties (cleaning companies, contractors, etc.)

4. Which of the following controls do you have in place for the physical security of data? (Mark all that apply)

- Locked storage space (file cabinet, drawer)
- Locked storage for backup drives or other removable media
- Key inventory to ensure limited staff access to sensitive information
- Clean desk policy
- Office security systems or alarms

5. Which of the following controls do you have in place for the digital security of data? (Mark all that apply)

- Unique User IDs for each employee
- Password controls:
 - i. "Strong" password requirements (length, character requirements, etc.)
 - ii. Secure storage of passwords, including ensuring they are not posted at workstation
 - iii. Required changes of passwords after _____ days (insert number)
 - iv. Lockout of user account after _____ invalid attempts (insert number)
 - v. Timeout or automatic locking of workstation after _____ minutes (insert number)
- Restricted access to files on network by job duties
- Designated PC for any internet banking or funds transfer services, such as ACH
- Updated anti-virus and anti-malware programs
- Automatic software patches or upgrades, including operating system updates
- Restrictions on types of internet sites that can be used or usage of company e-mail
- Firewall for office network
- Secure e-mail for communications with customers/employees when sensitive information is being transmitted
- Encrypted or secured customer websites if used for accepting payment requests
- Encryption for laptops or other mobile devices
- "Self-destruct" or "remote clean" ability for lost or stolen mobile devices
- Controls for remote connections to and from the company (e.g. Virtual Private Network [VPN] connection)

6. Are your company's employees provided training on information security?

- Yes No

If yes, are the following topics included? (Mark all that apply)

- Password security
- Social engineering (e.g. phishing via e-mail or phone)
- Acceptable use policies for internet and e-mail
- Security of mobile devices/laptops/iPads when traveling

7. Do you work with outside service providers to help you with your technology and data security efforts?

- Yes No

If yes, are the following topics considered before starting a new relationship with a service provider? (Mark all that apply)

- Research of potential new companies (financial history, references, internet search)
- Contract review regarding data security practices and confidentiality
- How a service provider would notify you of a possible breach and action plan
- Other steps taken to review potential service providers:

8. How do you keep track of when documents can or should be destroyed? _____

How do you destroy physical information? _____

How do you destroy digital media sources that contain ACH information?

(e.g. hard drives from computers and/or copiers, flash drives, copiers, CDs, backup tapes, etc.)

9. Do you have a plan of how to respond if there is a data breach at your company (physical or digital)?

- Yes No

If yes, have you included steps to contact the following parties as needed?

- Financial institution
- Legal counsel
- Law enforcement
- Your customers/employees affected
- Service providers to help clean or repair affected devices

Completed By: _____

(Printed Name)

(Title)

Signature: _____

Date: _____

THIS AGREEMENT is made on _____, (date) between Clearlake Oaks County Water District (“Company”), and Westamerica Bank (“Bank”).

WHEREAS, Bank is a Participating Depository Financial Institution (“Participating Institution”) of the Western Payments Alliance (“WesPay”) and may initiate electronic fund transfer entries (“Entries”) by means of the Automated Clearing House.

WHEREAS, Company desires to initiate Credit Entries through Bank for deposit of funds to the accounts of Company’s customers and other parties (“Customers”) maintained at Bank and other Participating Institutions (“Accounts”). Such Entries may be referred to herein as “Credit Entries.”

NOW, THEREFORE, Bank and Company agree as follows:

1. **Rules.** Company shall comply with the Operating Rules of WesPay and the Operating Rules of the National Automated Clearing House Association (“NACHA”) in existence as of the date of this Agreement and as amended from time to time (herein collectively referred to as the “Rules” which are available upon request). The terms of this Agreement shall in no way limit Company’s obligation of complying with the Rules. Unless otherwise defined herein, capitalized terms shall have the meanings provided in the Rules. The term “Entries” shall have the meaning provided in the Rules and shall also mean (i) the data received from Company hereunder from which Bank prepares Entries, and (ii) for the purposes of Sections 2.5, 8.3 and 8.4 any request from Company for reversal of an Entry.

1.1 **Inspection.** In accordance to the Rules, upon reasonable notice from Bank to Company, Bank shall have the right to inspect Company’s books and records and to make on-site visits to any and all Company locations with regard to all information deemed by Bank to be necessary or pertinent to Company’s use of ACH services provided by Bank under this Agreement. Information subject to Bank’s right of inspection shall include all information maintained by Company with respect to Company’s customers, clients, vendors and processors (including audits) if, in the opinion of Bank, Company’s relationship with such customers and clients is materially related to Company’s ACH transaction activity conducted through Bank under this Agreement. Physical site visits may be conducted to ensure notification and communication processes and disclosure requirements are being followed with respect to those addressed in the rules.

2. **Delivery of Entries to Bank.**

2.1 **Delivery Requirements.** All Entries shall be delivered by Company to Bank to the location(s) and in compliance with the formatting and other requirements set forth in Schedule A attached hereto (“Delivery Requirements”).

Company may initiate Entries only of at type and in an amount approved by Bank from time to time. Initially, the following exposure limits will apply, but may be amended by Bank at its sole discretion upon notice to Company.

Credit Entries: \$30,800.00 per month

Company may not utilize Entry codes (including PPD) for purposes of truncated check debit entries, point of purchase entries (POP) or represented check entries (RCK), unless specifically approved in writing by Bank. Company acknowledges that Entries through the ACH system may not be used by Company in violation of, and that Entries originated by Company must comply with, the laws of the United States, including sanctions laws administered by the Office of Foreign Asset Controls.

2.2 **Security Procedures.** Company and Bank shall comply with the security procedure requirements described in Schedule B attached hereto (“Security Procedures”) with respect to Entries transmitted by Company to Bank.

2.3 Customer Authorizations and Record Retention. Before the initiation by Company of the first Entry to a Customer's Account, Company shall obtain from such Customer an authorization to initiate one or more Entries to the Customer's Account, which authorization shall comply with the Rules. Each Entry thereafter shall be made pursuant to such authorization, and no Entry shall be initiated by Company after such authorization has been revoked or the arrangement between Company and such Customer has terminated. Company shall retain Customer authorizations for two years after they are terminated and other documents related to Entries for a period of two years. Company shall immediately furnish such authorizations and documents to Bank upon Bank's request.

2.4 Prenotification. Company shall deliver a prenotification, in a format and in the medium set forth in Schedule A and/or prescribed by the Rules to Bank to be transmitted to the Participating Institution at which the Customer's Account is held ("RDFI") within the time limits set forth in the Rules. If Company has received notice that such prenotification has been rejected within the prescribed period by the RDFI, Company shall not initiate any corresponding Entry until the cause for rejection has been corrected and another prenotification has been submitted to and accepted by the RDFI in accordance with the Rules. (Providing a prenotification is optional. Section 2.4 should only be included in the Agreement if Company sends a prenotification).

2.5 Cancellation and Amendment of Entries; Reversals. Company shall have no right to cancel or amend an Entry after it is delivered to Bank. Bank, however, shall use reasonable efforts to act on a request by Company for reversal of an Entry file pursuant to the Rules; provided, however, that Bank shall not be liable for interest or losses if such reversal is not effected. Any request by Company for reversal of an Entry must comply with the Delivery Requirements and the Security Procedures. Company must notify Customer of the reversal of the Entry and the reason for the reversal of the Entry no later than the Settlement date of the reversal of the Entry. Company shall reimburse Bank for any expenses, losses or damages Bank may incur in effecting or attempting to effect Company's request for the reversal of an Entry.

3. Processing, Transmittal and Settlement by Bank.

3.1 Processing, Transmittal and Settlement. Except as provided in Sections 4, 5 and 9, Bank shall (i) process Entries received from Company to conform with the requirements set forth in this Agreement, (ii) transmit such Entries as an Originating Depository Financial Institution to an Automated Clearing House processor ("ACH") selected by Bank in its sole discretion, and (iii) settle for such Entries as provided in the Rules.

3.2 Timing. Bank will send Entries to its selected ACH processor by the applicable deadline prior to the Effective Entry Date shown in the related Entry data, provided (i) such Entry data are received by Bank by its applicable file input deadline on a Business Day within the applicable processing window for the distribution cycle agreed to by Company and Bank and (ii) the selected ACH processor is open for business. Entry data received by Bank after the applicable file input deadline on a business day may be treated by Bank as received on the next business day. Entry data are not deemed received by Bank until the complete file in which the Entry data are included has been received in accordance with this agreement. For purposes of this Agreement, a "business day" is a day on which Bank is open to the public for carrying on substantially all of its business (other than Saturday or Sunday).

If any of the requirements of clause (i) or (ii) of the preceding paragraph is not met, Bank shall use reasonable efforts to transmit such Entries to the ACH by the next deposit deadline of the ACH following that specified in above which is a business day and a day on which the ACH is open for business.

4. On-Us Entries. Except as provided in Section 5, in the case of an On-Us Entry Bank shall credit the Receiver's account in the amount of such Entry on the Effective Entry Date contained in such Entry, provided the requirements set forth in clauses (i) and (ii) of Section 3.2 are met. If either of those requirements is not met, Bank shall use reasonable efforts to credit the Receiver's account in the amount of such Entry on the next business day following such Effective Entry Date.

5. Rejection of Entries. Bank may reject any Entry for any reason. Bank shall notify Company of such rejection (either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company) no later than the business day after the Effective Entry Date. Bank shall not be liable to Company for the rejection of any Entry, for Company's non-receipt of a notice given to Company, or for the failure to give notice of rejection at an earlier time than that provided for herein. Bank shall not be required to pay Company interest on a rejected Entry for the period from rejection of the Entry to Company's receipt of the notice of rejection.

6. **Notice of Returned Entries.** Bank shall notify Company either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company of the receipt of an Entry returned by the ACH no later than one (1) business day after Bank's receipt of the returned Entry. Bank shall have no obligation to take other action with respect to a returned Entry.
7. **Provisional Payment.** Company represents to Bank and agrees that it shall be bound by the provision of the Rules making payment of an Entry by the RDFI to the Receiver provisional until receipt by the RDFI of final settlement for such Entry, and specifically acknowledges that it has received notice of that Rule and of the fact that, if such settlement is not received, the RDFI shall be entitled to a refund from the Receiver of the amount credited and Company shall not be deemed to have paid the Receiver the amount of the Entry. Company agrees that any payment by Bank to Company for any returned credit Entry or any credit reversal Entry (a "Reversal Entry") is provisional until receipt by Bank of final settlement for such Entry. If final settlement is not received, Bank is entitled to a refund from Company of the amount credited and Bank may charge Company's account for the amount credited. Bank may refuse to permit the use of any amount credited for any returned credit Entries or any credit Reversal Entries if it believes that there may not be sufficient funds in the Company's account to cover chargeback or return of such the same.
8. **Security Procedures; Unauthorized and Authorized Entries; Inconsistent Entries.**
- 8.1 **Purpose of Security Procedures.** Company agrees that the purpose of the Security Procedures is to verify the authenticity of Entries transmitted to Bank in the name of Company and not to detect an error in the transmission or content of any Entry, and that no security procedure for the detection of such errors has been agreed upon by Bank and Company.
- 8.2 **Protection of Security Procedures.** Company is strictly responsible to establish and maintain procedures to safeguard against unauthorized transmissions. Company warrants that no individual will be allowed to initiate transfers in the absences of proper supervision and safeguards, and agrees to take reasonable steps to maintain the confidentiality of the Security Procedures and of any passwords, codes, security devices and related instructions provided by Bank in connection with the Security Procedures. If Company believes or suspects that any such information or instructions are known or have been accessed by unauthorized persons, Company shall notify Bank immediately.
- 8.3 **Unauthorized Entries.** An Entry delivered to Bank that purports to have been transmitted or authorized by Company shall be effective as Company's Entry as provided herein even if the Entry was not in fact authorized by Company, provided Bank has accepted the Entry in compliance with the Security Procedures with respect to such Entry.
- 8.4 **Authorized Entries.** If an Entry received by Bank was transmitted or authorized by Company, it shall be effective as the Company's Entry as provided herein, whether or not Bank complied with the Security Procedures with respect to that Entry and whether or not that Entry was erroneous in any respect or that error would have been detected if Bank had complied with such procedure.
- 8.5 **Inconsistent Entries.** Company acknowledges and agrees that (i) if any Entry describes the Receiver inconsistently by name and account number, payment of the Entry transmitted by Bank to an RDFI might be made by RDFI (or by Bank in the case of an On-Us Entry) on the basis of the account number even if it identifies a person different from the named Receiver, and that Company's obligations to pay the amount of the Entry to Bank is not excused in such circumstances, and (ii) if an Entry describes the RDFI inconsistently by name and identifying number, payment of the Entry might be made by RDFI on the basis of the account number even if it identifies an RDFI different from the named RDFI, and that Company's obligation to pay the amount of the Entry to Bank is not excused in such circumstances.
9. **Company Account.** Company shall at all times maintain sufficient available funds in a deposit account Company shall maintain at Bank (the "Company Account") to pay the amount of all Credit Entries, reversal entries, fees and other amounts which Company is obligated to pay Bank under this Agreement. Bank in its sole discretion may require Company to have sufficient available funds in the Company Account to cover the amount of a Credit Entry or reversal of an Entry prior to Bank's transmittal of such Entry to an ACH or Bank's crediting or, in the case of a reversal, debiting of a Receiver's account in the amount of an On-Us. Entry. In the absence of such a requirement, Company shall be obligated to have such available funds in the Company Account at such time on the Settlement Date with respect so such Entry, or in the case of an On-Us Entry, the date of crediting the Receiver's account, as Bank, in its discretion, may determine Bank may, without prior notice or demand, obtain payment of any amount due and payable to it under this Agreement by debiting the Company Account, and may credit the Company Account for any amount to which Company is entitled under this Agreement. If there are insufficient funds available in the Company Account to pay amounts Company owes Bank under this Agreement, Company shall pay any amounts due immediately upon demand, and Company agrees that Bank may debit any account maintained by Company with Bank or that Bank may set off against any amount it owes to Company, in order to obtain payment of Company's obligations. Company grants to Bank a security interest in (a) all Entries, and the proceeds of any Entry;

(b) the Account(s) and in any other deposits, funds or accounts, established or maintained at Bank; and (c) in all funds on deposit in the same (including proceeds of Entries and other funds pending settlement through the Account), to secure each of Company's obligations under this Agreement. Company will assist Bank by executing any agreements or notices needed to perfect Bank's security interest in the foregoing, and authorizes Bank act as Company's agent and file or execute such agreements on Company's behalf. This security interest will survive termination of this Agreement.

10. **Company's Representations, Warranties and Indemnification.** Company represents and warrants that for each Entry Company delivers to Bank that: (i) the Entry is a Credit Entry and complies with the terms of this Agreement and the Rules; (ii) Company has complied with the Rules with respect to the Entry; (iii) there has not been and shall not later be any breach of any warranty of Company as an Originator or of Bank as an ODFI under the Rules; (iv) Company has not breached any warranty contained in this Agreement; and (v) the Entry complies with all local, State and Federal laws and regulations, including but not limited to the Electronic Fund Transfer Act, Regulation E and any applicable regulations issued by the Office of Foreign Assets Control.

Company shall indemnify Bank against any loss, liability or expense (including attorneys' fees and expenses) resulting from or arising out of any breach of any of the foregoing representations or warranties.

11. **Notices and Statements.** Bank is not required to and will not provide Company or Customers with notice of receipt or Bank's transmittal or crediting of Entries. Entries and other debits and credits to the Company Account will only be reflected on the periodic statement for the Company Account. Company shall notify Bank of any unauthorized or erroneous Entries or any other discrepancy or error on the periodic statement within fourteen (14) calendar days of receipt of the statement, after which the statement will be conclusively presumed to be correct. Bank shall not be liable for any interest or losses resulting from Company's failure to give such notice.

12. **Liability of Bank; Limitations on Liability.**

12.1 **Performance of Bank.** Bank shall be responsible only for performing the services it expressly agrees to perform in this Agreement, and shall be liable only for direct damages caused by its negligence in performing those services. Bank shall not be responsible for any acts or omissions of Company, including without limitation the amount, accuracy, timeliness of delivery or Customer authorization of any Entry received from Company, or any act or omission of any other person, including without limitation WesPay, any Federal Reserve Bank, any ACH or transmission or communications facility, any data processor of Company, or any Receiver or RDFI (including without limitation the return of an Entry by such Receiver or RDFI), and no such person shall be deemed Bank's agent.

12.2 **Limit on Damages.** In no event shall Bank be liable for any consequential, special, punitive, or indirect loss or damage which Company may incur or suffer in connection with this Agreement, including without limitation loss or damage from subsequent wrongful dishonor resulting from Bank's acts or omissions in performing its services under this Agreement.

12.3 **Force Majeure.** Bank shall not be responsible for any failure to act or delay in acting if such failure is caused by legal constraint, the interruption of transmission or communication facilities, computer malfunction or equipment failure, war, emergency conditions, or other circumstances beyond Bank's reasonable control. In addition, Bank shall be excused from failing to transmit or delay in transmitting an Entry if such transmittal would result in Bank's having violated any provision of any present or future risk control program of the Federal Reserve or any rule or regulation of any other governmental regulatory authority.

12.4 **Interest.** Subject to the foregoing provisions of this Section 12, any liability which Bank may have for loss of interest for an error or delay in performing its services hereunder shall be calculated by using a rate equal to the average Federal Funds rate of the Federal Reserve Bank of San Francisco for the period involved, less any applicable reserve requirements.

13. **Indemnification.** Company shall defend, indemnify and hold harmless Bank, and its officers, directors, agents and employees, from and against any and all actions, costs, claims, losses, damages or expenses, including attorneys' fees and expenses, resulting from or arising out of (i) any breach of any of the agreements, representations or warranties of Company contained in this Agreement, or (ii) any act or omission of Company or any other party acting on Company's behalf, including but not limited to the parties described in Section 12.1 above.

14. **Payment for Bank Services.** Company shall pay Bank fees for the services provided by Bank under this Agreement in accordance with rate schedules published by Bank from time to time. Such charges do not include, and Company shall be responsible for payment of, any sales, use, or excise, value added, utility or other similar taxes relating to the services provided

for in Company's agreement between Bank and Company with respect to the Company Account (the "Account Agreement"). Rate schedules may be changed by Bank upon thirty (30) calendar days prior notice to Company.

15. **Termination.** Bank may terminate this Agreement immediately by notice to Company, or without notice if Company breaches any of its obligations under this Agreement or the Rules. Company may terminate this Agreement at any time upon ten (10) business days prior notice to Bank. Termination shall not affect any of Bank's rights or Company's obligations under Sections 2.3, 10, 12, and 13 above or related to Entries initiated by Company prior to such termination.

16. **Confidentiality.** Company acknowledges that it will have access to certain confidential information regarding Bank's execution of Entries, the Security Procedures and the services contemplated by this Agreement. Company shall not disclose any such confidential information of Bank and shall use such confidential information only in connection with the transactions contemplated by this Agreement.

17. **Tapes and Records.** All magnetic tapes, Entries, Security Procedures and records used by Bank for transactions contemplated by this Agreement shall be and remain Bank's property. Bank may, in its sole discretion, make available such information upon Company's request. Any expenses incurred by Bank in making any such information available to Company shall be paid by Company.

18. **General Provisions.**

18.1 **Entire Agreement.** This Agreement and the schedules attached hereto constitute the entire agreement between Bank and Company and supersedes all prior agreements. In the event of any inconsistency between the terms of this Agreement and the Account Agreement, the terms of this Agreement shall govern. In the event performance of the services provided herein in accordance with the terms of this Agreement would result in a violation of any present or future statute, regulation or government policy to which Bank is subject, and which governs or affects the transactions contemplated by this Agreement, then this Agreement shall be deemed amended to the extent necessary to comply with such statute, regulation or policy, and Bank shall incur no liability to Company as a result of such violation or amendment. No course of dealing between Bank and Company or usage of trade shall constitute a modification of this Agreement, the Rules or the Security Procedures or constitute an agreement between Bank and Company regardless of whatever practices or procedures Bank or Company may use.

18.2 **Amendment.** Except as provided in Section 14, Bank may amend any part of this Agreement, including any schedule hereto, from time to time immediately upon notice to Company.

18.3 **Instructions and Notices.**

- (i) Except as otherwise expressly provided herein, Bank shall not be required to act upon any notice or instruction received from Company or any other person, or to provide any notice or advice to Company or any other person with respect to any matter.
- (ii) Bank shall be entitled to rely on any oral or written notice, response, or other communication believed by it to be genuine and to have been provided by an authorized representative of Company whose name is set forth below as an "Authorized Representative", and any such communication shall be deemed to have been provided by such person on behalf of Company. Company may add or delete any Authorized Representative by written notice to Bank signed by at least two Authorized Representatives other than the one being added or deleted. Such notice shall be effective on the second business day following the day of Bank's receipt thereof.

Print names and titles of Authorized Representatives: _____

- (iii) Any Entry or other data or information received by Bank from or transmitted by Bank to the following data processor selected by Company shall be deemed to have been received from or transmitted to Company, and such processor shall be deemed the agent of Company: _____ . Company may change such processor by written notice to Bank signed by two Authorized Representatives. Such notice shall be effective on the second business day following Bank's receipt thereof.

(iv) Except as otherwise provided herein, any notice under this Agreement must be in writing and delivered by express carrier, faxed or sent by United States registered or certified mail and, if to Bank, addressed to:

Westamerica Bank
4560 Mangels Blvd.
Fairfield CA 94585-1200
Attn: Electronic Services Dept. B-1B

and, if to Company, addressed to:

Attn: _____

unless another address is substituted by notice delivered or sent as provided herein.

Notices must comply with any applicable Security Procedures. Except as otherwise expressly provided herein, any such notice shall be deemed given when received.

18.4 **Assignment.** Company may not assign its interest or rights under this Agreement without the prior written consent of Bank, and any purported assignment in violation of this section shall be void.

18.5 **Successor and Assigns.** This Agreement shall be binding upon and inure to the benefit of the parties' hereto and their respective legal representatives, successors and permitted assigns. This Agreement is not for the benefit of any other person, and no other person shall have any right against Bank or Company hereunder.

18.6 **Headings.** Headings used in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

18.7 **Governing Law.** This Agreement shall be construed in accordance with and governed by the laws of the State of California.

18.8 **Counterparts.** This Agreement may be signed in counterparts, all of which shall constitute one agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above set forth.

- PERSONAL OR SOLE PROPRIETORSHIP ACCOUNT (Owner(s) must sign. If joint account, all account holders must sign.)
- CORPORATION ACCOUNT (① and ② must sign. ① = Signature of President, or Chairman, or any Vice President ② = Signature of Secretary or Treasurer)
- PARTNERSHIP ACCOUNT (All general partners must sign.)

Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Signature	Print Name and Title	Date

WESTAMERICA BANK

Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Branch Name	Branch Address	

THIS AGREEMENT is made on _____, (date) between Clearlake Oaks County Water District ("Company"), and Westamerica Bank ("Bank").

WHEREAS, Bank is a Participating Depository Financial Institution ("Participating Institution") of the Western Payments Alliance ("WesPay") and may initiate electronic fund transfer entries ("Entries") by means of the Automated Clearing House.

WHEREAS, Company desires to initiate Entries through Bank for payment of money from the accounts of Company's customers ("Customers") maintained at Bank and other Participating Institutions ("Accounts"). Such Entries may be referred to herein as "Debit Entries."

NOW, THEREFORE, Bank and Company agree as follows:

1. **Rules.** Company shall comply with the Operating Rules of WesPay and the Operating Rules of the National Automated Clearing House Association ("NACHA") in existence as of the date of this Agreement and as amended from time to time (herein collectively referred to as the "Rules" which are available upon request). The terms of this Agreement shall in no way limit Company's obligation of complying with the Rules. Unless otherwise defined herein, capitalized terms shall have the meanings provided in the Rules. The term "Entries" shall have the meaning provided in the Rules and shall also mean (i) the data received from Company hereunder from which Bank prepares Entries, and (ii) for purposes of Sections 2.5, 7.3 and 7.4 any request from Company for reversal of an Entry.

1.1 **Inspection.** In accordance to the Rules, upon reasonable notice from Bank to Company, Bank shall have the right to inspect Company's books and records and to make on-site visits to any and all Company locations with regard to all information deemed by Bank to be necessary or pertinent to Company's use of ACH services provided by Bank under this Agreement. Information subject to Bank's right of inspection shall include all information maintained by Company with respect to Company's customers, clients, vendors and processors (including audits) if, in the opinion of Bank, Company's relationship with such customers and clients is materially related to Company's ACH transaction activity conducted through Bank under this Agreement. Physical site visits may be conducted to ensure notification and communication processes and disclosure requirements are being followed with respect to those addressed in the rules.

2. **Delivery of Entries to Bank.**

2.1 **Delivery Requirements.** All Entries shall be delivered by Company to Bank to the location(s) and in compliance with the formatting and other requirements set forth in Schedule A attached hereto ("Delivery Requirements").

Company may initiate Entries only of at type and in an amount approved by Bank from time to time. Initially, the following exposure limits will apply, but may be amended by Bank at its sole discretion upon notice to Company.

Debit Entries: \$ 66,000.00 per month

Company may not utilize Entry codes (including PPD) for purposes of truncated check debit entries, point of purchase entries (POP) or represented check entries (RCK), unless specifically approved in writing by Bank. Company acknowledges that Entries through the ACH system may not be used by Company in violation of, and that Entries originated by Company must comply with, the laws of the United States, including sanctions laws administered by the Office of Foreign Asset Controls.

2.2 **Security Procedures.** Company and Bank shall comply with the security procedure requirements described in Schedule B attached hereto ("Security Procedures") with respect to Entries transmitted by Company to Bank.

2.3 **Customer Authorizations and Record Retention.** Before the initiation by Company of the first Entry to a Customer's Account, Company shall obtain from such Customer an authorization to initiate one or more Entries to the Customer's Account, which authorization shall comply with the Rules. Company shall provide Customer with a copy of such authorization. Each Entry thereafter shall be made pursuant to such authorization, and no Entry shall be initiated by Company after such authorization has been revoked or the arrangement between Company and such Customer has terminated. Company shall retain Customer authorizations for two years after they are terminated and other documents related to Entries for a period of two years. Company shall immediately furnish such authorizations and documents to Bank upon Bank's request.

2.4 Prenotification. Company shall deliver a prenotification, in a format and in the medium set forth in Schedule A and/or prescribed by the Rules to Bank to be transmitted to the Participating Institution at which the Customer's Account is held ("RDFI") within the time limits set forth in the Rules. If Company has received notice that such prenotification has been rejected within the prescribed period by the RDFI, Company shall not initiate any corresponding Entry until the cause for rejection has been corrected and another prenotification has been submitted to and accepted by the RDFI in accordance with the Rules. (Providing a prenotification is optional. Section 2.4 should only be included in the Agreement if Company sends a prenotification).

2.5 Cancellation and Amendment of Entries; Reversals. Company shall have no right to cancel or amend an Entry after it is delivered to Bank. Bank, however, shall use reasonable efforts to act on a request by Company for reversal of an Entry file pursuant to the Rules; provided, however, that Bank shall not be liable for interest or losses if such reversal is not effected. Any request by Company for reversal of an Entry must comply with the Delivery Requirements and the Security Procedures. Company must notify Customer of the reversal of the Entry and the reason for the reversal of the Entry no later than the Settlement date of the reversal of the Entry. Company shall reimburse Bank for any expenses, losses or damages Bank may incur in effecting or attempting to effect Company's request for the reversal of an Entry. Bank shall be entitled to payment from Company in the amount of any such reversal of a Debit Entry file prior to acting on any request therefore.

2.6 Customer's Right to Refund Debit Entry. Company acknowledges that a Customer, under the Rules, has the right to obtain a refund of funds debited from a Customer's Account by such Customer's sending of a notice to the RDFI that a Debit Entry was, in whole or in part, not authorized, and the right of the RDFI to obtain payment of the amount of such Entry from an ODFI by transmitting an adjustment entry in the amount of such refund. Company agrees to pay Bank the amount of (i) any such adjustment entry upon its receipt by Bank, and (ii) with respect to any On-Us Entry, any refund paid by Bank to a Customer in connection with such Customer's claim that an Entry was, in whole or in part, not authorized.

2.7 Company's Notice to Customers.

(i) If the amount of a Debit Entry to a Customer's Account varies in amount from the previous Debit Entry relating to the same authorization or preauthorization amount, Company shall, at least ten (10) calendar days before the Effective Entry Date of such Debit Entry, send the Customer written notice of the amount of such Debit Entry and its Effective Entry Date, unless Customer has previously been notified of Customer's right to receive such notice and Customer has elected to receive such notice only when the Debit Entry does not fall within a specified range of amounts or varies from the most recent Debit Entry by an agreed amount.

(ii) If any change is made by Company in the scheduled Effective Entry Date of one or more Debit Entries, Company shall, at least seven (7) calendar days before the Effective Entry Date of the first such Debit Entry to be affected by such change, send the Customer a written notice of the new Effective Entry Date(s) of such Entry or Entries.

3. Processing, Transmittal and Settlement by Bank.

3.1 Processing, Transmittal and Settlement. Except as provided in Sections 4 and 5, Bank shall (i) process Entries received from Company to conform with the requirements set forth in this Agreement, (ii) transmit such Entries as an Originating Depository Financial Institution to an Automated Clearing House processor ("ACH") selected by Bank in its sole discretion, and (iii) settle for such Entries as provided in the Rules.

3.2 Timing. Bank will send Entries to its selected ACH processor by the applicable deadline prior to the Effective Entry Date shown in the related Entry data, provided (i) such Entry data are received by Bank by its applicable file input deadline on a Business Day within the applicable processing window for the distribution cycle agreed to by Company and Bank and (ii) the selected ACH processor is open for business. Entry data received by Bank after the applicable file input deadline on a business day may be treated by Bank as received on the next business day. Entry data are not deemed received by Bank until the complete file in which the Entry data are included has been received in accordance with this agreement. For purposes of this Agreement, a "business day" is a day on which Bank is open to the public for carrying on substantially all of its business (other than Saturday or Sunday).

If any of the requirements of clause (i) or (ii) of the preceding paragraph is not met, Bank shall use reasonable efforts to transmit such Entries to the ACH by the next deposit deadline of the ACH following that specified above which is a business day and a day on which the ACH is open for business.

3.3 **Company's Credit for Debit Entries.** Bank shall have the right to defer any credit to Company's Account until Bank receives final settlement for a Debit Entry. Any credit provided prior to that time shall be provisional and Bank shall have the right to immediate payment of the amount of such credit upon its receipt of notice that final settlement has not occurred. In addition, Bank shall have the right to payment by Company of any returned or rejected Entry for which Company has previously received credit at the time Bank receives such rejection or return.

4. **On-Us Entries.** Except as provided in Section 5, in the case of an On-Us Entry Bank shall debit the Receiver's account in the amount of such Entry on the Effective Entry Date contained in such Entry, provided the requirements set forth in clauses (i) and (ii) of Section 3.2 are met. If either of those requirements is not met, Bank shall use reasonable efforts to debit the Receiver's account in the amount of such Entry on the next business day following such Effective Entry Date.

5. **Rejection of Entries.** Bank may reject any Entry for any reason. Bank shall notify Company of such rejection (either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company) no later than the business day after the Effective Entry Date. Bank shall not be liable to Company for the rejection of any Entry, for Company's non-receipt of a notice given to Company, or for the failure to give notice of rejection at an earlier time than that provided for herein. Bank shall not be required to pay Company interest on a rejected Entry for the period from rejection of the Entry Company's receipt the notice of rejection.

6. **Notice of Returned Entries.** Bank shall notify Company either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company of the receipt of an Entry returned by the ACH no later than one (1) business day after Bank's receipt of the returned Entry. Bank shall have no obligation to re-execute a returned Entry.

7. **Security Procedures; Unauthorized and Authorized Entries; Inconsistent Entries.**

7.1 **Purpose of Security Procedures.** Company agrees that the purpose of the Security Procedures is to verify the authenticity of Entries transmitted to Bank in the name of Company and not to detect an error in the transmission or content of any Entry, and that no security procedure for the detection of such errors has been agreed upon by Bank and Company.

7.2 **Protection of Security Procedures.** Company is strictly responsible to establish and maintain procedures to safeguard against unauthorized transmissions. Company warrants that no individual will be allowed to initiate transfers in the absence of proper supervision and safeguards, and agrees to take reasonable steps to maintain the confidentiality of the Security Procedures and of any passwords, codes, security devices and related instructions provided by Bank in connection with the Security Procedures. If Company believes or suspects that any such information or instructions are known or have been accessed by unauthorized persons, Company shall notify Bank immediately.

7.3 **Unauthorized Entries.** An Entry delivered to Bank that purports to have been transmitted or authorized by Company shall be effective as Company's Entry as provided herein even if the Entry was not in fact authorized by Company, provided Bank has accepted the Entry in compliance with the Security Procedures with respect to such Entry.

7.4 **Authorized Entries.** If an Entry received by Bank was transmitted or authorized by Company, it shall be effective as the Company's Entry as provided herein, whether or not Bank complied with the Security Procedures with respect to that Entry and whether or not that Entry was erroneous in any respect or that error would have been detected if Bank had complied with such procedure.

7.5 **Inconsistent Entries.** Company acknowledges and agrees that (i) if an Entry describes the Receiver inconsistently by name and account number, payment of the Entry transmitted by Bank to an RDFI might be made by the RDFI (or by Bank in the case of an On-Us Entry) on the basis of the account number even if it identifies a person different from the named Receiver, and that Company's obligations to pay the amount of the Entry to Bank is not excused in such circumstances, and (ii) if an Entry describes a RDFI inconsistently by name and identifying number, payment of the Entry might be made on the basis of the identifying number even if it identifies an RDFI different from the named RDFI, and that Company's obligation to pay the amount of the entry to Bank is not excused in such circumstances.

8. **Company Account.** Company shall at all times maintain sufficient available funds in a deposit account Company shall maintain at Bank (the "Company Account") to pay the amount of all returned or reversed Debit Entries, Adjustment Entries, fees and other amounts which Company is obligated to pay Bank under this Agreement. Bank in its sole discretion may defer any credit to the Company Account with respect to a Debit Entry until it has received final settlement for such Entry. Any credit provided prior to that time shall be provisional and Bank shall have the right to immediate payment by Company upon Bank's receipt of notice that final settlement has not occurred. In addition, Bank shall have the right to payment by Company of the amount of any returned or rejected

Entry for which Company has previously received credit upon its receipt by Bank. Bank may, without prior notice or demand, obtain payment of any amount due and payable to it under this Agreement by debiting the Company Account, and may credit the Company Account for any amount to which Company is entitled under this Agreement. If there are insufficient funds available in the Company Account to pay amounts Company owes Bank under this Agreement, Company shall pay any amounts due immediately upon demand, and Company agrees that Bank may debit any account maintained by Company with Bank or that Bank may set off against any amount it owes to Company, in order to obtain payment of Company's obligations. Company grants to Bank a security interest in (a) all Entries, and the proceeds of any Entry; (b) the Account(s) and in any other deposits, funds or accounts, established or maintained at Bank; and (c) in all funds on deposit in the same (including proceeds of Entries and other funds pending settlement through the Account), to secure each of Company's obligations under this Agreement. Company will assist Bank by executing any agreements or notices needed to perfect Bank's security interest in the foregoing, and authorizes Bank act as Company's agent and file or execute such agreements on Company's behalf. This security interest will survive termination of this Agreement.

9. Company's Representations, Warranties and Indemnification. Company represents and warrants that for each Entry Company delivers to Bank that: (i) the Entry is a Debit Entry and complies with the terms of this Agreement and the Rules; (ii) Company has complied with the Rules with respect to the Entry; (iii) there has not been and shall not later be any breach of any warranty of Company as an Originator or of Bank as an ODFI under the Rules; (iv) Company has not breached any warranty contained in this Agreement; and (v) the Entry complies with all local, State and Federal laws and regulations, including but not limited to the Electronic Fund Transfer Act, Regulation E and any applicable regulations issued by the Office of Foreign Assets Control.

Company shall indemnify Bank against any loss, liability or expense (including attorneys' fees and expenses) resulting from or arising out of its breach of any of the foregoing representations or warranties.

10. Notices and Statements. Bank is not required to and will not provide Company or Customers with notice of receipt of Bank's transmittal or debiting of Entries. Entries and other debits and credits to the Company Account will only be reflected on the periodic statement for the Company Account. Company shall notify Bank of any unauthorized or erroneous Entries or any other discrepancy or error on the periodic statement within fourteen (14) calendar days of receipt of statement, after which the statement will be conclusively presumed to be correct. Bank shall not be liable for any interest or losses resulting from Company's failure to give such notice.

11. Liability of Bank; Limitations on Liability.

11.1 Performance of Bank. Bank shall be responsible only for performing the services it expressly agrees to perform in this Agreement, and shall be liable only for direct damages caused by its negligence in performing those services. Bank shall not be responsible for any acts or omissions of Company, including without limitation to the amount, accuracy, timeliness of delivery or Customer authorization of any Entry received from Company, or any act or omission of any other person, including without limitation WesPay, any Federal Reserve Bank, any ACH or transmission or communications facility, any data processor of Company, or any Receiver or RDFI (including without limitation the return of an Entry by such Receiver or RDFI), and no such person shall be deemed Bank's agent.

11.2 Limit on Damages. In no event shall Bank be liable for any consequential, special, punitive, or indirect loss or damage which Company may incur or suffer in connection with this Agreement, including without limitation loss or damage from subsequent wrongful dishonor resulting from Bank's acts or omissions in performing its services under this Agreement.

11.3 Force Majeure. Bank shall not be responsible for any failure to act or delay in acting if such failure is caused by legal constraint, the interruption of transmission or communication facilities, computer malfunction or equipment failure, war, emergency conditions, or other circumstances beyond Bank's reasonable control except to the extent that Bank, with the exercise of reasonable diligence, would have avoided the delay. In addition, Bank shall be excused from failing to transmit or delay in transmitting an Entry if such transmittal would result in Bank's having violated any provision of any present or future risk control program of the Federal Reserve or any rule or regulation of any other governmental regulatory authority.

11.4 Interest. Subject to the foregoing provisions of this Section 11, any liability which Bank may have for loss of interest for an error or delay in performing its services hereunder shall be calculated by using a rate equal to the average Federal Funds rate of the Federal Reserve Bank of San Francisco for the period involved, less any applicable reserve requirements.

12. Indemnification. Company shall defend, indemnify and hold harmless Bank, and its officers, directors, agents and employees, from and against any and all actions, costs, claims, losses, damages or expenses, including attorneys' fees and expenses, resulting from or arising out of (i) any breach of any of the agreements, representations or warranties of Company contained in this

Agreement, or (ii) any act or omission of Company or any other party acting on Company's behalf, including but not limited to the parties described in section 11.1 above, but only to the extent the party or parties were acting on Company's behalf.

13. Payment for Bank Services. Company shall pay Bank fees for the services provided by Bank under this Agreement in accordance with rate schedules published by Bank from time to time. Such charges do not include, and Company shall be responsible for payment of, any sales, use, or excise, value added, utility or other similar taxes relating to the services provided for in Company's agreement between Bank and Company with respect to the Company Account (the "Account Agreement"). Rate schedules may be changed by Bank upon thirty (30) calendar days prior notice to Company.

14. Termination. Bank may terminate this Agreement immediately by notice to Company, or without notice if Company breaches any of its obligations under this Agreement or the Rules. Company may terminate this Agreement at any time upon ten (10) business days prior notice to Bank. Termination shall not affect any of Bank's rights or Company's obligations under Sections 2.3, 9, 11, and 12 above or related to Entries initiated by Company prior to such termination.

15. Confidentiality. Company acknowledges that it will have access to certain confidential information regarding Bank's execution of Entries, the Security Procedures and the services contemplated by this Agreement. Company shall not disclose any such confidential information of Bank and shall use such confidential information only in connection with the transactions contemplated by this Agreement.

16. Tapes and Records. All magnetic tapes, Entries, Security Procedures and records used by Bank for transactions contemplated by this Agreement shall be and remain Bank's property. Bank may, in its sole discretion, make available such information upon Company's request. Any expenses incurred by Bank in making any such information available to Company shall be paid by Company.

17. General Provisions.

17.1 Entire Agreement. This Agreement and the schedules attached hereto constitute the entire agreement between Bank and Company and supersedes all prior agreements with respect to the subject matter hereof. In the event of any inconsistency between the terms of this Agreement and the Account Agreement, the terms of this Agreement shall govern. In the event performance of the services provided herein in accordance with the terms of this Agreement would result in a violation of any present or future statute, regulation or government policy to which Bank is subject, and which governs or affects the transactions contemplated by this Agreement, then this Agreement shall be deemed amended to the extent necessary to comply with such statute, regulation or policy, and Bank shall incur no liability to Company as a result of such violation or amendment. No course of dealing between Bank and Company or usage of trade shall constitute a modification of this Agreement, the Rules or the Security Procedures or constitute an agreement between Bank and Company regardless of whatever practices or procedures Bank or Company may use.

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(ii) Bank shall be entitled to rely on any oral or written notice, response, or other communication believed by it to be genuine and to have been provided by an authorized representative of Company whose name is set forth below as an "Authorized Representative", and any such communication shall be deemed to have been provided by such person on behalf of Company. Company may add or delete any Authorized Representative by written notice to Bank signed by at least two Authorized Representatives other than the one being added or deleted. Such notice shall be effective on the second business day following the day of Bank's receipt thereof.

Print names and titles of Authorized Representatives: _____

(iii) Any Entry or other data or information received by Bank from or transmitted by Bank to the following data processor selected by Company shall be deemed to have been received from or transmitted to Company, and such processor shall be deemed the agent of Company: _____. Company may change such processor by written notice

* to Bank signed by two Authorized Representatives. Such notice shall be effective on the second business day following Bank's receipt thereof.

(iv) Except as otherwise provided herein, any notice under this Agreement must be in writing and delivered by express carrier, faxed or sent by United States registered or certified mail and, if to Bank, addressed to:

Westamerica Bank
4560 Mangels Blvd.
Fairfield CA 94585-1200
Attn: Electronic Services Dept. B-1B

and, if to Company, addressed to:

Attn: _____

unless another address is substituted by notice delivered or sent as provided herein.

Notices must comply with any applicable Security Procedures. Except as otherwise expressly provided herein, any such notice shall be deemed given when received.

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IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above set forth.

17.8 **Counterparts.** This Agreement may be signed in counterparts, all of which shall constitute one agreement.

- PERSONAL OR SOLE PROPRIETORSHIP ACCOUNT (Owner(s) must sign. If joint account, all account holders must sign.)
- CORPORATION ACCOUNT (Ⓢ and Ⓣ must sign. Ⓢ = Signature of President, or Chairman, or any Vice President Ⓣ = Signature of Secretary or Treasurer)
- PARTNERSHIP ACCOUNT (All general partners must sign.)

_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date

WESTAMERICA BANK

_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Branch Name	_____ Branch Address	

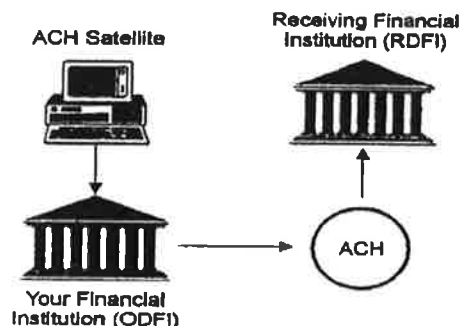
The Automated Clearing House Network (ACH) is a nationwide electronic payments system used by more than 22,000 participating financial institutions, 500,000 corporations, and millions of consumers. Since its beginnings in the late sixties, this electronic alternative to checks and other paper-based transactions has experienced phenomenal growth. Today, the ACH network processes over two billion payments annually. Although the ACH was originally developed to handle consumer payments, it is now being used extensively for commercial applications such as corporation-to-corporation payments and cash management.

How the ACH Works

When an organization wants to use ACH for an electronic payment or collection, a specially formatted transaction is set up. This transaction contains identifying information about the receiving individual (or company). It also contains a special ABA “routing and transit” number, which uniquely identifies the financial institution where the receiver’s account is held, along with their account number.

When it is time for the actual payment or collection to occur, the transaction is transmitted or delivered to your DFI (Depository Financial Institution) as part of an electronic file. If the receiver’s account is not held by your DFI, the transaction is passed through to the ACH network (your financial institution is considered to be the Originating Financial Institution or ODFI).

Within the ACH Network, transactions are sorted on the basis of ABA number and forwarded to the correct receiving institution. Finally, the Receiving Financial Institution (RDFI) accepts the transaction and debits or credits the receiver’s account.



ACH Transactions

ACH transactions are generally grouped in “batches.” Transactions that have the same purpose and will be used at the same time are organized together in a batch. Batches may have as few as one, or as many as 9,999 transactions.

The ACH Network has established a number of specific “transaction types,” each used for a different purpose. These types have somewhat different formats because they may contain different information. All the transactions in a batch must be of the same ACH type. The types, which can be used with the Satellite software, are:

- **Prearranged Payment and Deposit Entries (PPD).** Use this type for debit or credit transactions between your organization and an individual. Examples are direct deposit payroll, and auto-debit for insurance premiums, club dues, etc. Note that ACH transactions are labeled as debits or credits on the basis of how they affect the RECEIVER. A direct deposit payroll transaction is considered a credit because it is a payment to the receiver’s account. While an auto-debit for club dues is considered a debit because it is a collection from the receiver’s accounts.
- **Cash Concentration or Disbursement (CCD).** Use this type for concentrating funds between various DFI accounts and for certain remittance transactions.

- **CCB.** Use this internal ACH type to transfer (concentrate) funds between various accounts at your Financial Institution.
- **CCP.** Use this internal ACH type for State tax payments and for certain remittance transactions. The form contains State specific fields for required data.
- **Corporate Trade Exchange (CTX).** Use this type to handle remittances between organizations. This format allows organizations to send remittance information (such as Invoice Numbers, Term Discounts, etc.) in machine-readable ANSI X12 format, along with the payment or collection.
- **Customer Initiated Entry (CIE).** The CIE format is used for credit transactions initiated on behalf of an individual by a service provider, usually to pay an obligation of that individual.
- **Internal Tax Payment Entry (TAX).** This internal type is used for state and/or other tax liability payments. Not available on all systems.

Please consult your DFI contact if in doubt as to the correct ACH transaction type to use when creating your transactions.

Prenotification of Transfers

The ACH uses a special “prenotification” procedure to make sure that new transfers are authorized, and have been set up accurately.

Prenotification consists of sending a zero-dollar copy of each new transfer through the ACH Network to the receiving financial institution **at least 10 days before the first “live” transfer is sent.**

Prenotification (PRENOTES) are optional for all ACH Types. Consult your bank contact for specific requirements.

This section has covered only the “basics” of ACH transfers. If your organization is new to the ACH, and plans on using it to any extent, it is recommended that you obtain one of the excellent reference books available through your regional ACH Association and/or bank contact.

Cutoff Times

Banking days are Monday through Friday excluding Bank holidays. Cutoff times are as follows:

- ACH files will be accepted each banking day until 5:00 p.m. PST. To verify the transmission a fax confirmation must be sent to Electronic Services at (707) 863-6727 **before** submitting file.
Fax must be on Company letterhead and include:
 1. Your company name, contact name and telephone number
 2. The date you sent your file
 3. The effective date of the file
 4. Total amount of the file being sent
 5. In the event of discrepancies and to ensure that the file will be processed a company employee should be available for one hour after submitting the file.
- If sending a late file, notification must be received prior to 4:30 p.m. PST. If file transmission will be later than 5:30 p.m. PST, a late transmission fee may be assessed at \$50.00 per file.
- Positive Pay Exception Processing cutoff time is 12 noon PST.
- Book transfers (loan payments, interbank transfers) cutoff time is 4:00 p.m. PST each banking day. Transfers after this time will be processed the next banking day.
- Stop payments will be processed each banking day between 9:00 a.m. and 5:00 p.m. PST. For urgent requests contact Customer Service at 1-800-848-1088.
- Wire transfer cutoff times: Domestic and international 2:00 p.m. PST. Tax wires 1:00 p.m. PST.

Phone Number for Technical Support and Production

- 1-800-829-8629, Option 52