

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: October 19, 2023

Time: 2:00 P.M.

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. Financial Reports for review and approval

- a. September 2023 QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

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

- a. Minutes of Regular Meeting 09/21/2023 (*Page 39*)

Action Taken: _____

E. OLD BUSINESS

1. Discussion of Fire Protection

Action Taken: _____

F. NEW BUSINESS

1. Discussion of Press Release

Action Taken: _____

2. Discussion and consideration of Pace Quote # 1825673 in the amount of \$3,563.50 and Frank Olsen Company Quote # 21123 in the amount of \$5,644.02, for a collective total of \$9,207.52 to repair the Basin Pipeline running from Wastewater Treatment Plant to Clearlake (*Page 42*)

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)

October 16, 2023

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s).
- ∂ There are 9 accounts on payment arrangements.
 - We continue to receive payments from the LIHWAP program for past due balances, we are also referring customers to contact the program. To date, we have received \$17,839. Unfortunately, this number will likely not change for some time due to the Lake County region running out of funds through the LIHWAP program.
- ∂ BPA testing is making slow progress, contractors have tested 793 devices, there are 159 devices remaining, testing will conclude on December 31, 2023.
 - Reminder letters will go out on or about the first week of November
- ∂ We are still preparing what is *hopefully* the last round of Docufree shipment boxes. Once those boxes are shipped out and scanned in, the big clean up and organization of the platform will begin. I anticipate this taking hours, even spread out over some of the Admin staff.
- ∂ Unfortunately, the District Codes will not be on the agenda for approval this month. They have been sent over to legal counsel; however, with scheduling conflicts we were unable to schedule a review time prior to the meeting.
 - Additionally, the handbook needs some formatting corrections as well as general cleanup and additions. Legal sent back the handbook which Dianna and I reviewed all the changes last week however they will not be implemented until next board meeting. We're hoping to kink out the scheduling conflicts and be able to review these with legal over the next two weeks.
- ∂ Lead and Copper sampling had two additional samples taken due to a positive lead hit; however, the sample was not correctly taken. Kurt and I worked to get additional addresses added to the list for sampling, those were picked up by Alpha on Wednesday, October 11th. We should be receiving results soon, credits will be issued shortly after.
- ∂ Dianna and I leave for the 2023 Board Secretary Conference on November 5th, we look forward to reporting back to you. This year we will be attending all NEW classes, we have made our class selections and look forward to the week ahead.
- ∂ It has been a busy month in the billing department and in general here at Admin, the next month will be even busier with the transitions to come. Unfortunately, Susie is leaving us to enjoy retirement, but we will welcome Hugo from the field to fill some big shoes. Bailey will be transitioning to her desk full time and taking on even more. Happy Retirement to Susie and Welcome Hugo!!

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 10/16/2023 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$133,815.84	\$31,654.97	\$31,994.97	\$18,555.48	\$266,131.68	\$482,152.94
No. of Accounts:	889	333	259	164	248	1893
<u>These totals include all accounts on the Tax Roll</u>						
Water	\$154,624.67					
Water Penalty	\$10,955.99					
Sewer	\$160,921.26					
Sewer Penalty	\$11,329.09					
CRP Water	\$60,142.17					
CRP Water Penalty	\$4,823.29					
CRP Sewer	\$73,515.20					
CRP Sewer Penalty	\$5,182.97					
CRP PC	\$629.40					
CRP PC Penalty	\$28.90					
Total Balance:						\$482,152.94

****September Statements are due October 16, 2023****

Clearlake Oaks County Water District

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October 13, 2023

RE: DC board letter,

This board letter is for September and October.

Water distribution main, service lines and tank sites:

The Hydrant at the corner of Blue Heron and Island Circle Dr was replaced on 9/19/23



A Water main going across the bridge on Konocti View and Keys failed, the pipe was repaired and put back online.



- There was over 10 service line repairs made.
- Two 3/4" services were switched to 1" to accommodate new construction.

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

- The electrical issue at Harvey tank site is resolved and the Valve is repaired.

Sewer collections and Lift station sites:

- There was a plug in the sewer main on Lake and First St., it was cleared with the sewer jet on the VacCon.
- There was a switch failure that caused a small sewer spill at LS11. It was repaired and spill cleaned up.

Sample station sites/Boil Water Notices, "BWN":

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- The boil water samples for the main repair on Keys and Konocti View came back absent.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license. "Out for knee surgery"
- Jesse - Lead - OP 3, Class B license.
- Hugo - DC OP 2, Class B license.
- Heaven - DC OP 2, Safety coordinator.
- Chris - Utility Tech. "Temporary status"

Jesse Seth

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

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October 16, 2023

Sept 2023
Board Letter

- ◆ Early September raw water NTU from the extended intake had spikes up to 40 as the temperatures have gone down the NTU have as well averaging in the 10-20 range. The PH level has been in the range of 8.8 -9.2. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes.
- ◆ The lake is currently at 2.28 down .75 ft from previous report.
- ◆ Water production for the month of Sept 2023 was 20.862 MG. Raw water intake was 25.175 MG. Up from July 2022 production of 18.888 MG. Production has gone down some over the last month and has been averaging 695,000 GPD production is expected to continue down as the weather gets cooler.
- ◆ We are still getting plant shut downs.
- ◆ 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.
- ◆ Filters 2 and 3 continue online paired with the extended intake keeping NTU numbers down.
- ◆ TTHM sampling and flushing are still being completed. Samples are being taken at the Harvey tank, as Harvey feeds the Paradise tank. All samples have been within the MCL until the Paradise 9-27-23 sample which came in at 107.6, 27.6 above the MCL number we have verified the equipment is working and will be in contact with Guy Schott regarding the results.
- ◆ Treatment helped the DC crew with a Hydrant replacement on Blue Heron and Island circle and a few various leaks.
- ◆ The Harvey Vault cellular radio had gone out causing us to manually operate the vault. This has been fixed and is back on SCADA controlled operation.

Treatment staff:

James Simons T3 Operator Class B License (Passed this month)
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

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Water Sample Testing

	DATE	DATE	DATE
Bacti R(BW) & CW (M)	9/6/2023	10/11/2023	
Bacti R (BW)	9/21/2023		
Bacti Tank Farm (once)			
R & CW TCP123 (BA)			
Color / Odor (A)			
Cyano Toxin(W)			
Bromate (Q)	9/27/2023		
Perchlorate (A)			
TTHM (Q)	9/27/2023		
HAA5 (Q)	9/27/2023		
Lead & Copper (A)(1)	Multiple dates taken in August		
Lead & Copper (A)(1)			
Lead & Copper (A)(1)			
TOC / ALK	9/27/2023		
Nitrate (A)			
Nitrite (A)			
Antimony (A)			
Arsenic(A)			
Barium(A)			
Beryllium(A)			
Cadmium(A)			
Chromium Total (A)			
Fluoride Natural(A)			
Mercury(A)			
Nickel(A)			
Selenium(A)			
Thallium(A)			
Simazine(A)			
Bicarbonate Alaklinity(A)			
Calcium(A)			
Carbonate Alakalinity(A)			
Chloride(A)			
Copper(A)			
Foaming Agents (MBAS)(A)			
Hardness Total as CaCO3(A)			
Hydroxide Alakalinity(A)			
Iron(A)			
Magnesium(A)			
Manganese(A)			
PH, Laboratory(A)			
Silver(A)			
Sodium(A)			
Specific Coductance(A)			

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

***Please note:
 December is a
 large sampling
 month there will
 many samples
 taken this month***

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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October 16, 2023

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

RE: September Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 11.435 MG (AVERAGE: 381,000 GPD)**
- ❖ **EFFLUENT: 9.796 MG (AVERAGE: 327,000 GPD/227 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 2.95' RUMSEY GAUGE**

Flows for the month reflect what has been a gradual drop in flows. We are still getting a good quantity of algae from the water plant but I do expect this to begin dropping as we enter the winter. Process at the plant is good at this time. All in house and out sourced lab results have been under compliance with our WDR. We are beginning to think winter flows at this time. From what I have heard it can be a wet winter. Regardless we are beginning to prepare as much as we can for the worst case scenario.

The air valves at the very top of the effluent line need to be replaced. One of these valves failed and the other is working at this time. Both are the same age so it is not if but when the other fails it would limit the amount of flow that can be sent through to South East. The valves have major corrosion on them and the plumbing as well (see pictures below). I have submitted a quote for approval for new valves and plumbing.



The replacement will be completed in house which will bring down the cost. There will be two phases. The first phase will consist of the plumbing replacement. The other phase will consist of the replacing the valves. This will be addressed again after completion. The last truck with bio-solids was taken to Woodland Landfill yesterday marking the end of season for bio-solids. I will continue working with this new trucking company because of their reliability and with this particular landfill which makes it an easier route for transportation.

All maintenance and testing were completed for the month. Again we thank the board for the support that is given to staff and operations.

Francisco Castro
CPO Wastewater Plant

**Clearlake Oaks County Water District
Board of Directors
Board Meeting October 19, 2023**

Board of Directors,

Now that the weather is cooling off, the water demand has lowered, and the algae has eased up a bit. Turbidity comes and goes with the fluctuating temperatures that come with Fall, however it should hit a plateau here soon

Once again, the TTHM rocketed at the Paradise Cove tank. Even with all the flushing we went over the State level, probably resulting in a violation. I will be working with Kurt and State more to figure out the best solution.

The Staff will be going through some transitions in the near future. I am sorry to say that we will be losing Susie to retirement, however, Hugo from the D/C Department has requested a transfer to Admin. This will definitely hit the D/C Department, Hugo will surely be missed, yet I am happy to retain Hugo's knowledge and expertise in the field to benefit Admin. The District will be looking to replace Hugo in the DC Department.

The State audit regarding the Wastewater Improvement Project is now starting to slow down, I expect we should be receiving their report within the next month.

I have submitted the request for reimbursement to State for the Actiflo project, I am hoping to receive funds within six to eight weeks. Because the Actiflo was sent back early, there was some money left over in the grant, I have asked State if they can help with the expense of the redundancy pumps and compressors for the Cerrito Tank, I have not heard back with an answer yet.

Thankfully, Jeremy's personal leave did not result in a long absence and I am glad he is back at work.

As always, I want to thank the staff for a job well done.

Dianna Mann
General Manager

12:15 PM

10/13/23

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	1,109,433.76
Accounts Receivable	204,087.00
Other Current Assets	2,951,564.62
Total Current Assets	4,265,085.38
Fixed Assets	23,284,421.97
TOTAL ASSETS	27,549,507.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	112,424.74
Credit Cards	9,862.90
Other Current Liabilities	8,467,610.48
Total Current Liabilities	8,589,898.12
Long Term Liabilities	-231,271.64
Total Liabilities	8,358,626.48
Equity	19,190,880.87
TOTAL LIABILITIES & EQUITY	27,549,507.35

Clearlake Oaks County Water District

Balance Sheet

As of September 30, 2023

10/13/23

Accrual Basis

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
102.14 · CalPERS RESERVE - 7355	38,351.17
102.13 · SEWER RESERVES-9592	137,994.43
102.10 · CRP PC - 6192	100,313.50
102.12 · WATER RESERVES- 8503	174,949.73
102.001 · GL - 9122 (Old Acct. # 053420019)	161,409.85
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10135...	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 101...	88,488.28
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...	277,488.28
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERI...	88.98
102.02 · CRP Water - 6990	93,765.08
102.03 · CRP Sewer - 3745	125,072.74
Total Checking/Savings	1,109,433.76
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...	28,727.90
116 · DEFERRED OUTFLOW- PENSION	282,829.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	26,664.68
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...	4,670.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	688,182.94
Total 130 · Const In Progress - Studies	714,323.19
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS ...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS ...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - W...	650,661.26
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 109...	15,392.00
Total Other Current Assets	2,951,564.62
Total Current Assets	4,265,085.38
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,199,453.97
128 · Sewer Infrstructure & 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...	277,266.74
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or install...	392,767.40
131 · Waste Water Plant	
131.1 · Pumps/Equipment	143,307.20
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	373,366.70
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	
127.7 · Ozone System	12,785.71

Clearlake Oaks County Water District

Balance Sheet

As of September 30, 2023

	Sep 30, 23
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	357,521.21
127 · Water Plant - Other	211,458.66
Total 127 · Water Plant	618,963.01
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WA...	1,926,858.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	34,996.31
120.90 · Vehicles/Generators/Trailers	901,459.76
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	2,986,529.26
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	83,302.80
Total 124.30 · Lift Stations	149,345.03
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...	3,146,777.14
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM...	3,369,804.05
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-10,382,491.00
Total Fixed Assets	23,284,421.97
TOTAL ASSETS	27,549,507.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 20...	112,424.74
Total Accounts Payable	112,424.74
Credit Cards	
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	1,185.59
211.16 · WAB - Francisco - 5312	935.10
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	6,540.43
211.13 · WAB - Jeremy - 2499	1,201.78
Total 211 · WAB Credit Card	9,862.90
Total Credit Cards	9,862.90
Other Current Liabilities	
800 · Bulk Water Deposit	2,000.00
Annual Depreciation	249,035.55
224 · USDA Retainage	99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make ...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	61,728.79
280.15 · USDA Water Improvement Project (USDA Wtr Imp...	4,881,000.00
280.02 · KS State Bank - 2019 Vac-Con	108,298.73

12:15 PM

10/13/23

Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
As of September 30, 2023

	Sep 30, 23
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	8,049,199.93
221 · Health Ins - EE Portion	-2,426.14
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHM...	18,909.43
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW G...	-18,042.80
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL ...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY P...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DE...	-13,185.04
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS ...	7,842.18
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENS...	72,925.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts...	-19,628.05
Total Other Current Liabilities	8,467,610.48
Total Current Liabilities	8,589,898.12
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	-18,098.48
227 · FEMA Overpayment/Penalties	-874,862.75
295 · NET PWNISION LIABILITY	1,032,862.00
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATE...	-371,172.41
Total Long Term Liabilities	-231,271.64
Total Liabilities	8,358,626.48
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,357,835.60
304 · Opening Balance Equity (Opening balances during setup pos...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corp...	16,305,090.98
Net Income	112,237.53
Total Equity	19,190,880.87
TOTAL LIABILITIES & EQUITY	27,549,507.35

10:05 AM

Clearlake Oaks County Water District

10/13/23

Profit and Loss

Accrual Basis

July through September 2023

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	37,075.00	37,075.00	37,075.00
410 · Client Reg Pmt	0.00	277,526.72	373,082.50	650,609.22	650,609.22
430 · Penalty & Interest	0.00	9,595.47	11,598.97	21,194.44	21,194.44
450 · Other - Non S/W Rev	0.00	48,229.56	53,516.80	101,746.36	101,746.36
Total Income	0.00	335,351.75	475,273.27	810,625.02	810,625.02
Total Income	0.00	335,351.75	475,273.27	810,625.02	810,625.02
Gross Profit	0.00	335,351.75	475,273.27	810,625.02	810,625.02
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	132,617.51	74,696.68	47,494.51	254,808.70	254,808.70
520 · FICA - District Share	9,933.24	5,502.49	3,533.86	18,969.59	18,969.59
530 · Med/Life Insurance- Dist Share	20,593.41	18,582.85	7,615.44	46,791.70	46,791.70
540 · PERS - District Share	33,125.84	6,499.74	3,218.76	42,844.34	42,844.34
560 · Workers Comp Ins	1,206.07	3,639.82	2,863.50	7,709.39	7,709.39
Total Salaries & EE Benefits	197,476.07	108,921.58	64,726.07	371,123.72	371,123.72
Services & Supplies					
610 · Bank Fees	9,723.21	0.00	0.00	9,723.21	9,723.21
620 · Communications & Internet	2,401.83	3,316.81	3,446.18	9,164.82	9,164.82
622 · Board Exp	2,710.88	0.00	0.00	2,710.88	2,710.88
630 · Equip - Office	1,465.91	112.24	112.24	1,690.39	1,690.39
640 · Fuel & Oil	0.00	1,723.77	3,447.58	5,171.35	5,171.35
645 · Insurance	0.00	16,513.75	16,513.75	33,027.50	33,027.50
657 · Lab	0.00	5,330.73	6,385.00	11,715.73	11,715.73
660 · Memberships & Subscription	10,222.18	4,233.00	880.04	15,335.22	15,335.22
670 · Postage & Shipping	4,424.56	0.00	0.00	4,424.56	4,424.56
675 · Professional Services	15,110.16	1,329.91	510.00	16,950.07	16,950.07
685 · Rents	3,178.81	0.00	0.00	3,178.81	3,178.81
690 · Safety & Security	132.29	1,845.87	1,958.19	3,936.35	3,936.35
700 · Tools & Instruments	0.00	541.67	582.52	1,124.19	1,124.19
703 · Supplies - Clothing & Personal	0.00	1,819.83	695.69	2,515.52	2,515.52
705 · Supplies - Office	1,332.60	679.44	163.48	2,175.52	2,175.52
715 · Supplies-Chemicals-Operating	0.00	18,036.38	37,211.05	55,247.43	55,247.43
720 · Supplies - Inventory - Other	0.00	2,496.26	1,461.34	3,957.60	3,957.60
735 · Training/Classes/Certs/ClassB	0.00	84.00	83.99	167.99	167.99
750 · Utilities	2,627.01	32,855.62	103,399.21	138,881.84	138,881.84
760 · Waste Disposal	186.40	21,602.40	4,746.95	26,535.75	26,535.75
795 · Yolo Co	0.00	0.00	8,945.80	8,945.80	8,945.80
798 · Customer Refund (Discrepanci...	0.00	0.00	1,347.05	1,347.05	1,347.05
799 · Team Building	43.93	0.00	0.00	43.93	43.93
Total Services & Supplies	53,559.77	112,521.68	191,890.06	357,971.51	357,971.51
Repairs & Replacement					
810 · R&R Buildings & Grounds	103.00	702.48	0.00	805.48	805.48
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	103.00	768.76	0.00	871.76	871.76
Total Expense	251,138.84	222,212.02	256,616.13	729,966.99	729,966.99
Net Ordinary Income	-251,138.84	113,139.73	218,657.14	80,658.03	80,658.03
Net Income	-251,138.84	113,139.73	218,657.14	80,658.03	80,658.03

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

3

Target % > **25%**

As of September 2023 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	334,240	475,274	36%	1,199,990	299,998	335,351	28%
Total Operating Expenses	1,316,662	329,165	380,840	29%	1,305,027	326,257	347,782	27%
Operating Balance (loss)	20,298	5,075	94,435		(105,037)	(26,259)	(12,431)	
420 Connection Fees	20,000	5,000	-	0%	20,000	5,000	-	0%
445 Bulk Water Sales	50,000		37,075					
450 Non S/W Rev - ATT Cell Lease	6,500	1,625	9,606		6,500	1,625	9,606	
450 Non S/W Rev - County Treasury	130,000	32,500	43,911	34%	130,000	32,500	38,623	30%
Reserves	150,000	37,500	12,500	0%	50,000	12,500	5,000	0%
Net Change In Net Position (loss)		6,700	125,846		1,463	366	30,799	

Current Revenue Notes:

450 - Other - Non S/W Rev: ATT Lease and Tax Roll: 19,212.52 Att	
58,184.61 tax rool	-
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	\$146,316.87
District CRP	\$233,678.02
Paradise Cove CRP	\$101,949.55
Water Reserve	\$187,449.73
Sewer Reserve	\$142,994.43
CalPERS Reserve	\$38,351.17
LAIF Account	\$277,488.28
Total	\$981,911.18

As of September 2023 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,306,960	326,740	373,083	29%	1,166,990	291,748	277,527	24%
430 Penalty & Interest	30,000	7,500	11,599	39%	33,000	8,250	9,595	29%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	334,240	384,682	29%	1,199,990	299,998	287,122	24%

As of September 2023 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	YTD	%	YTD	%
505 Salaries & Wages	442,680	110,670	113,804	26%	569,912	142,478	141,006	25%
520 FICA - District Share	36,806	9,202	8,501	23%	47,735	11,934	10,469	22%
530 Medical Ins - District Share	73,742	18,436	17,912	24%	115,507	28,877	28,880	25%
540 PERS - District Share	77,241	19,310	19,782	26%	91,971	22,993	23,063	25%
550 Unemployment	2,500	625	-	0%	2,500	625	-	0%
560 Workers Comp Ins	8,963	2,241	3,467	39%	10,284	2,571	4,243	41%
Salaries and Employee Benefits >	641,933	160,483	163,465	25%	837,908	209,477	207,660	25%
605 Advertising	200	50	-	0%	200	50	-	0%
610 Bank Fees	16,510	4,128	4,862	29%	16,500	4,125	4,862	29%
620 Communications & Internet	19,000	4,750	4,647	24%	19,000	4,750	4,518	24%
622 Board Exp	3,500	875	1,356	39%	3,500	875	1,356	39%
625 Equip - Field (\$300-\$4999)	2,500	625	-	0%	4,000	1,000	-	0%
630 Equip - Office	1,500	375	845	56%	2,000	500	845	42%
640 Fuel & Oil	15,200	3,800	3,448	23%	12,500	3,125	1,724	14%
645 Insurance	42,000	10,500	16,514	39%	42,000	10,500	16,514	39%

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650	Interest	3,000	750	-	0%	3,000	750	-	0%
657	Lab	20,000	5,000	6,385	32%	13,500	3,375	5,331	39%
660	Memberships & Subscriptions	40,250	10,063	5,991	15%	41,250	10,313	9,344	23%
665	Mileage Reimb	750	188	-	0%	500	125	-	0%
670	Postage & Shipping	13,000	3,250	2,213	17%	13,000	3,250	2,213	17%
675	Professional Services	30,000	7,500	8,065	27%	25,000	6,250	8,885	36%
685	Rents	7,250	1,813	1,590	22%	7,250	1,813	1,590	22%
690	Safety & Security	5,250	1,313	2,024	39%	8,750	2,188	1,912	22%
700	Tools & Instruments	3,700	925	583	16%	2,500	625	542	22%
703	Supplies - Clothing & Personal	2,800	700	696	25%	3,100	775	1,820	59%
705	Supplies - Office	3,500	875	830	24%	3,500	875	1,346	38%
715	Treatment Chemicals	125,250	31,313	37,211	30%	55,000	13,750	18,036	33%
720	Supplies - Operating - Other	5,000	1,250	1,461	29%	25,000	6,250	2,496	10%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	563	84	4%	1,250	313	84	7%
745	Travel	1,000	250	-	0%	500	125	-	0%
750	Utilities	191,250	47,813	104,713	55%	108,250	27,063	34,170	32%
760	Waste Disposal	48,319	12,080	4,840	10%	48,319	12,080	21,695	45%
795	Yolo Co	61,000	15,250	8,946	15%				
799	Misc	1,750	438	22	0%	1,750	438	22	0%
Services and Supplies >		665,729	166,432	217,323	33%	461,119	115,280	139,302	30%
810	R&R Buildings & Grounds	6,000	1,500	52	1%	3,500	875	754	22%
815	R & R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	750	-	0%	2,500	625	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
Repairs & Replacement >		9,000	2,250	52	1%	6,000	1,500	820	14%
Total Expenses >		1,316,662	329,165	380,840	29%	1,305,027	326,257	347,782	27%

3 Administration Budget Variance Report July 1, 2023 through June 30, 2024		Target % >		25.0%	GL ADMIN	
As of September 2023		2023-2024 Budget		Actual	%	
Expenses		Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	482,771	120,693	132,618	27.5%	350,153
520	FICA - District Share	40,446	10,112	9,933	24.6%	30,513
530	Medical Ins - District Share	79,552	19,888	20,593	25.9%	58,959
540	PERS-District Share (incl unfunded Liab, 78,867.)	129,630	32,407	33,126	25.6%	96,504
550	Unemployment	5,000	1,250		0.0%	5,000
560	Workers Comp Ins	3,348	837	1,206	36.0%	2,142
Salaries and Employee Benefits >		740,746	185,187	197,476	26.7%	543,270
605	Advertising	400	100	-	0.0%	400
610	Bank Fees	33,000	8,250	9,723	29.5%	23,277
620	Communications & Internet	7,000	1,750	2,402	34.3%	4,598
622	Board Exp	7,000	1,750	2,711	38.7%	4,289
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	500	1,466	73.3%	534
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships & Subscriptions	4,500	1,125	10,222	227.2%	(5,722)
665	Mileage Reimb	500	125		0.0%	500
670	Postage & Shipping	26,000	6,500	4,425	17.0%	21,575
675	Professional Services (Legal, IT, CUSI annual)	40,000	10,000	15,110	37.8%	24,890
685	Rents	14,500	3,625	3,179	21.9%	11,321
690	Safety & Security (boots)	1,500	375	132	8.8%	1,368
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	150		0.0%	600
705	Supplies - Office	5,000	1,250	1,333	26.7%	3,667
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	125		0.0%	500
745	Travel / Lodging	1,000	250		0.0%	1,000
750	Utilities	6,500	1,625	2,627	40.4%	3,873
760	Waste Disposal	638	160	186	29.2%	452
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	875	44	0.0%	3,456
Services and Supplies >		154,138	38,535	53,560	34.7%	100,578
810	R&R Buildings & Grounds	2,000	500	103	5.2%	1,897
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		2,000	500	103	5.1%	1,897
Total Expenses >		896,884	224,221	251,139	28.0%	645,745

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

3 Wastewater Budget Variance Report July 1, 2023 through June 30, 2024			Target % >	25.0%	GL WASTEWATER
As of September 2023			2023-2024 Budget		Total
Expenses	Annual	YTD	Actual YTD	% Spent	Remaining
505 Salaries & Wages	328,526	82,132	74,697	22.7%	253,829
520 FICA - District Share	27,512	6,878	5,502	20.0%	22,010
530 Medical Ins - District Share	75,731	18,933	18,583	24.5%	57,148
540 PERS - District Share (\$14.5K Unfunded)	27,156	6,789	6,500	23.9%	20,656
550 Unemployment	0	0		0.0%	0
560 Workers Comp Ins	8,610	2,153	3,640	42.3%	4,970
Salaries and Employee Benefits >	467,535	116,884	108,922	23.3%	358,613
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	13,000	3,250	3,317	25.5%	9,683
622 Board Exp	0	0		0.0%	0
625 Equip - Field (up to \$4999)	1,500	375		0.0%	1,500
630 Equip - Office	1,000	250	112	11.2%	888
640 Fuel & Oil (Schaeffers)	7,500	1,875	1,724	23.0%	5,776
645 Insurance	42,000	10,500	16,514	39.3%	25,486
650 Interest	0	0		0.0%	0
657 Outsource Lab / Internal Lab	13,500	3,375	5,331	39.5%	8,169
660 Memberships/Subscriptions/Permits	39,000	9,750	4,233	10.9%	34,767
665 Mileage Reimb	250	63		0.0%	250
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA)	5,000	1,250	1,330	26.6%	3,670
685 Rents	0	0		0.0%	0
690 Safety & Security (includes boots)	8,000	2,000	1,846	23.1%	6,154
700 Tools & Instruments	2,500	625	542	21.7%	1,958
703 Supplies - Clothing & Personal	2,800	700	1,820	65.0%	980
705 Supplies - Office	1,000	250	679	67.9%	321
715 Treatment Chemicals	55,000	13,750	18,036	32.8%	36,964
720 Supplies-Operating-Other-Titan Tubes	25,000	6,250	2,496	10.0%	22,504
730 Taxes - Licenses	-	-			-
735 Training, Certs (classes, books)	1,000	250	84	8.4%	916
745 Travel / Lodging	-	-		0.0%	-
750 Utilities	105,000	26,250	32,856	31.3%	72,144
760 Waste Disposal	48,000	12,000	21,602	45.0%	26,398
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	92,763	112,522	30.3%	258,528
810 R&R Buildings & Grounds	2,500	625	702	28.1%	1,798
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	625	66	2.6%	2,434
				0.0%	-
Repairs & Replacement >	5,000	1,250	768	15.4%	4,232
Total Expenses >	843,585	210,896	222,212	26.3%	621,373
Expense Notes					

3 Water Budget Variance Report July 1, 2023 through June 30, 2024		2023-2024 Budget		Target % >	25.0%	GL WATER
As of September 2023				Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	201,295	50,324	47,495	23.6%	153,800
520	FICA - District Share	16,583	4,146	3,534	21.3%	13,049
530	Medical Ins - District Share	33,966	8,492	7,615	22.4%	26,351
540	PERS - District Share	12,426	3,106	3,219	25.9%	9,207
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	1,822	2,864	39.3%	4,425
Salaries and Employee Benefits >		271,560	67,890	64,727	23.8%	206,833
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	3,250	3,446	26.5%	9,554
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	125	112	22.4%	388
640	Fuel & Oil	10,200	2,550	3,448	33.8%	6,752
645	Insurance	42,000	10,500	16,514	39.3%	25,486
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	5,000	6,385	31.9%	13,615
660	Memberships/Subscriptions/Permits	38,000	9,500	880	2.3%	37,120
665	Mileage Reimb	500	125		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	2,500	510	5.1%	9,490
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	1,125	1,958	43.5%	2,542
700	Tools & Instruments	3,700	925	583	15.8%	3,117
703	Supplies - Clothing & Personal	2,500	625	696	27.8%	1,804
705	Supplies - Office	1,000	250	163	16.3%	837
715	Treatment Chemicals	125,250	31,313	37,211	29.7%	88,039
720	Supplies - Operating - Other	5,000	1,250	1,461	29.2%	3,539
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	500	84	4.2%	1,916
745	Travel / Lodging	500	125		0.0%	500
750	Utilities	188,000	47,000	103,399	55.0%	84,601
760	Waste Disposal	48,000	12,000	4,747	9.9%	43,253
795	Yolo Co	61,000	15,250	8,946	14.7%	52,054
798	Customer Refund			1,345		
799	Team Building	0	0		0.0%	0
799.1	Customer Refund					
Services and Supplies >		575,650	143,913	191,888	33.3%	383,762
810	R&R Buildings & Grounds	5,000	1,250		0.0%	5,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	750		0.0%	3,000
Repairs & Replacement >		8,000	2,000	-	0.0%	8,000
Total Expenses >		855,210	213,802	256,615	30.0%	598,595

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July through September 2023

10/13/23

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacme...	4,866.78	111,128.30	129,220.34	245,215.42	245,215.42
430 · Penalty & Interest	79.41	2,508.62	2,823.21	5,411.24	5,411.24
450 · Other - Non S/W Rev	0.00	16,736.86	0.00	16,736.86	16,736.86
Total Income	4,946.19	130,373.78	132,043.55	267,363.52	267,363.52
Total Income	4,946.19	130,373.78	132,043.55	267,363.52	267,363.52
Gross Profit	4,946.19	130,373.78	132,043.55	267,363.52	267,363.52
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	48,438.08	38,706.27	87,144.35	87,144.35
520 · FICA - District Share	0.00	3,592.47	2,827.93	6,420.40	6,420.40
530 · Med/Life Insurance- Dis...	0.00	6,407.22	10,319.94	16,727.16	16,727.16
540 · PERS - District Share	0.00	3,514.98	3,515.09	7,030.07	7,030.07
560 · Workers Comp Ins	0.00	2,600.93	2,600.93	5,201.86	5,201.86
Total Salaries & EE Benefits	0.00	64,553.68	57,970.16	122,523.84	122,523.84
Services & Supplies					
620 · Communications & Inte...	0.00	209.30	209.30	418.60	418.60
640 · Fuel & Oil	0.00	4,309.42	4,309.43	8,618.85	8,618.85
650 · Interest	0.00	843.20	843.15	1,686.35	1,686.35
657 · Lab	0.00	1,000.00	0.00	1,000.00	1,000.00
690 · Safety & Security	0.00	1,416.04	146.67	1,562.71	1,562.71
703 · Supplies - Clothing & P...	0.00	527.15	789.84	1,316.99	1,316.99
720 · Supplies - Inventory - O...	0.00	129.56	129.56	259.12	259.12
Total Services & Supplies	0.00	8,434.67	6,427.95	14,862.62	14,862.62
Repairs & Replacement					
810 · R&R Buildings & Groun...	0.00	16,760.77	0.00	16,760.77	16,760.77
820 · R&R Lift Stations	0.00	0.00	883.64	883.64	883.64
830 · R&R Equipment					
830.1 · Hydrants	0.00	4,349.98	0.00	4,349.98	4,349.98
830 · R&R Equipment - Ot...	0.00	919.29	2,367.90	3,287.19	3,287.19
Total 830 · R&R Equipment	0.00	5,269.27	2,367.90	7,637.17	7,637.17
832 · R&R Mains and Sewer ...	0.00	2,578.04	2,206.12	4,784.16	4,784.16
840 · R&R Vehicles	0.00	9,127.25	8,603.68	17,730.93	17,730.93
Total Repairs & Replacement	0.00	33,735.33	14,061.34	47,796.67	47,796.67
Total Expense	0.00	106,723.68	78,459.45	185,183.13	185,183.13
Net Ordinary Income	4,946.19	23,650.10	53,584.10	82,180.39	82,180.39
Net Income	4,946.19	23,650.10	53,584.10	82,180.39	82,180.39

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

3

Target % > **25.0%** CRP-PC

As of September 2023

Summary	Budget Annual	YTD	Actual YTD Amount	%		
PC CRP Revenue	19,536	4,884	4,946	25.3%		
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

2A

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

3

Target % > **25.0%** **CRP-WATER**

As of September 2023 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		461,460	115,365	130,374	28.3%	0%
WATER CRP Expenses		411,094	102,773	106,722	26.0%	0%
Operating Balance		50,366	12,592	23,652		
Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	204,827	51,207	48,438	23.6%	156,389
520	FICA - District Share	17,051	4,263	3,592	21.1%	13,459
530	Medical Ins - District Share	28,192	7,048	6,407	22.7%	21,785
540	PERS - District Share	13,350	3,337	3,515	26.3%	9,835
550	Unemployment	0	0	0	0.0%	0
560	Workers Comp Ins	6,525	1,631	2,601	39.9%	3,924
Salaries and Employee Benefits >		269,944	67,486	64,553	23.9%	205,391
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	875	209	6.0%	3,291
622	Board Exp	0	0	0	0.0%	0
625	Equip - Field (up to \$4999)	1,250	313	0	0.0%	1,250
630	Equip - Office	-	-	0	0.0%	0
640	Fuel & Oil	14,400	3,600	4,309	29.9%	10,091
645	Insurance	0	0	0	0.0%	0
650	Interest	6,000	1,500	843	0.0%	5,157
657	Outsource Lab / Internal Lab	3,000	750	1,000	0.0%	2,000
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)	-	-	1,416	0.0%	(1,416)
700	Tools & Instruments	2,000	500	0	0.0%	2,000
703	Supplies - Clothing & Personal	1,500	375	527	0.0%	973
705	Supplies - Office	-	-	0	0.0%	-
715	Treatment Chemicals	0	0	0	0.0%	0
720	Supplies - Operating - Other	3,000	750	130	0.0%	2,870
730	Taxes - Licenses	0	0	0	0.0%	0
735	Training, Certs (classes, books)	500	125	0	0.0%	500
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	8,788	8,434	24.0%	26,716
810	R&R Buildings & Grounds	3,000	750	16,761	558.7%	(13,761)
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	8,750	919	2.6%	34,081
830.1	Hydrants	-	-	4,350	0.0%	-
832	R&R Mains/Service Lines/Tanks	50,000	12,500	2,578	5.2%	47,422
840	R&R Vehicles	18,000	4,500	9,127	50.7%	8,873
Repairs & Replacement >		106,000	26,500	33,735	31.8%	72,265
Total Expenses >		411,094	102,773	106,722	26.0%	304,372
840: Repr of Dump Tr						
810: Repair of fence						
was reimb by insurance						

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Clearlake Oaks County Water District Capital Improvements As of September 30, 2023

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
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
Total 138 · USDA Water Improvements				-12,136.43
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 distrib...				
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
Total 131.1 · Pumps/Equipment				
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				
127 · Water Plant				
127.7 · Ozone System				
Total 127.7 · Ozone System				
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				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				
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
Total 120.75 · SCADA				4,519.00
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				
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)				4,519.00
122 · Bldgs/Grounds Cap Improvements				

Clearlake Oaks County Water District
Capital Improvements
 As of September 30, 2023

Date	Name	Memo	Class	Amount
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				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
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
Total 280.04 · 2021 Water Truck				4,548.02
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
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
Total 280.02 · KS State Bank - 2019 Vac-Con				21,220.79
Total 280 · Loan				25,768.81
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
Total 940 · TA Grant				10,325.00

12:17 PM

10/13/23

Accrual Basis

Clearlake Oaks County Water District
Capital Improvements
As of September 30, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
	Total Loans/Grants			15,376.50
TOTAL				33,527.88



ACCOUNTS

Transfer Settings

CRP PC *6192

Available	**\$101,949.55
Current	\$101,949.55

CRP SEWER *3745

Available	**\$136,854.77
Current	\$136,854.77

GENERAL LEDGER *9122

Available	**\$146,316.87
Current	\$141,996.89

PUBLIC REGULAR CHK *8503

Available	**\$187,449.73
Current	\$187,449.73

PUBLIC REGULAR CHK *9592

Available	**\$142,994.43
Current	\$142,994.43

PUBLIC REGULAR CHK *7355

Available	**\$38,351.17
-----------	---------------

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Money Management

Current \$38,351.17

CRP WATER *6990

Available **\$96,823.25

Current \$96,823.25

BALANCE TOTALS

Total Deposit Accounts \$846,419.79

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

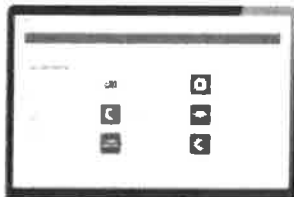
Outside Accounts

citibank

CHASE

Capital One

Bank of America



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October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
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California State Treasurer
Fiona Ma, CPA



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

October 16, 2023

[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

September 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	277,488.28
Total Withdrawal:	0.00	Ending Balance:	277,488.28

Clearlake Oaks County Water District
Payroll Summary
September 2023

	Hours	Rate	Sep 23
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-40.25	53.94	-2,349.52
CTO Used	19.5	35.96	797.30
Holiday	131	30.89	5,033.40
Holiday Worked (x2.5)	6	94.88	587.88
Overtime (x1.5)	121.75	53.94	7,008.00
PTO	208.5	43.73	8,915.81
Straight Board	2,081	30.89	80,626.20
Duty Pay			4,955.00
Total Gross Pay	2,527.5		106,074.07
Deductions from Gross Pay			
ACWA (pre-tax)			-2,622.36
AFLAC (pre-tax)			-547.38
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-850.00
CALPers EE (Pretax)			-6,323.36
Total Deductions from Gross Pay			-10,497.18
Adjusted Gross Pay	2,527.5		95,576.89
Taxes Withheld			
Federal Withholding			-7,807.00
Medicare Employee			-1,492.10
Social Security Employee			-6,380.09
CA - Withholding			-3,297.42
CA - Disability			-926.13
Total Taxes Withheld			-19,902.74
Deductions from Net Pay			
Miscellaneous Deduction			-231.13
Wage Garnishment			-134.76
Total Deductions from Net Pay			-365.89
Net Pay	2,527.5		75,308.26
Employer Taxes and Contributions			
Medicare Company			1,492.10
Social Security Company			6,380.09
Total Employer Taxes and Contributions			7,872.19

12:19 PM

Clearlake Oaks County Water District

10/13/23

Trial Balance

Accrual Basis

As of September 30, 2023

	Sep 30, 23	
	Debit	Credit
102.14 · CalPERS RESERVE - 7355	38,351.17	
102.13 · SEWER RESERVES-9592	137,994.43	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	100,313.50	
102.12 · WATER RESERVES- 8503	174,949.73	
102.001 · GL - 9122	161,409.85	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	88,488.28	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	93,765.08	
102.03 · CRP Sewer - 3745	125,072.74	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	28,727.90	
116 · DEFERRED OUTFLOW- PENSION	282,829.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	26,664.68	
130 · Const In Progress - Studies	688,182.94	
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	4,670.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	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.	650,661.26	
115 · PRE-PAID INSURANCE	15,392.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	13,172.00	
138 · USDA Water Improvements	8,199,453.97	
128 · Sewer Infrstrcture & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	277,266.74	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	143,307.20	
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	211,458.66	
127 · Water Plant:127.7 · Ozone System	12,785.71	
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	357,521.21	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,926,858.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	34,996.31	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	901,459.76	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,146,777.14	
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	83,302.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
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	

12:19 PM

Clearlake Oaks County Water District

10/13/23

Trial Balance

Accrual Basis

As of September 30, 2023

	Sep 30, 23	
	Debit	Credit
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		10,382,491.00
200 · ACCOUNTS PAYABLE		112,424.74
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390		1,185.59
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		935.10
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		6,540.43
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		1,201.78
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		2,000.00
Annual Depreciation		249,035.55
224 · USDA Retainage		99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck		61,728.79
280 · Loan:280.15 · USDA Water Improvement Project		4,881,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		108,298.73
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	2,426.14	
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		383.04
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	18,042.80	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		18,909.43
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	13,185.04	
223.80 · GASB 68 Pension		26,313.00

12:19 PM

Clearlake Oaks County Water District

10/13/23

Trial Balance

Accrual Basis

As of September 30, 2023

Sep 30, 23

	Debit	Credit
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223.85 · MISC DEDUCTIONS PAYABLE		7,842.18
223.90 · COMPENSATED EMPLOYEE BENEFITS		72,925.02
24000 · Payroll Liabilities	19,628.05	
228 · FEMA Interest on Overpaymnt/Pen	18,098.48	
227 · FEMA Overpayment/Penalties	874,862.75	
295 · NET PWNSION LIABILITY		1,032,862.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	0.00	
281 · BOND PAYABLE	371,172.41	
302 · RETAINED EARNINGS		3,357,835.60
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		16,305,090.98
Income:445 · Bulk Water		37,075.00
Income:410 · Client Reg Pmt		650,609.22
Income:425 · CRP		245,215.42
Income:430 · Penalty & Interest		26,605.68
Income:430 · Penalty & Interest:430.2 · Bank Interest		9.84
Income:450 · Other - Non S/W Rev		118,483.22
Loans/Grants:945 · Wastewater I and I Phase IV	5,051.50	
Loans/Grants:940 · TA Grant	10,325.00	
Salaries & EE Benefits:545 · CALPers 457	262.50	
Salaries & EE Benefits:505 · Salaries & Wages	341,953.05	
Salaries & EE Benefits:520 · FICA - District Share	25,389.99	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	65,491.84	
Salaries & EE Benefits:540 · PERS - District Share	49,874.41	
Salaries & EE Benefits:560 · Workers Comp Ins	12,911.25	
Services & Supplies:610 · Bank Fees	9,723.21	
Services & Supplies:620 · Communications & Internet	9,583.42	
Services & Supplies:622 · Board Exp	2,710.88	
Services & Supplies:630 · Equip - Office	1,690.39	
Services & Supplies:640 · Fuel & Oil	13,790.20	
Services & Supplies:645 · Insurance	33,027.50	
Services & Supplies:650 · Interest	32,192.60	
Services & Supplies:657 · Lab	12,715.73	
Services & Supplies:660 · Memberships & Subscription	15,335.22	
Services & Supplies:670 · Postage & Shipping	4,424.56	
Services & Supplies:675 · Professional Services	16,950.07	
Services & Supplies:675 · Professional Services:675-7 · MC On Call Services/Pre Grant	2,492.50	
Services & Supplies:685 · Rents	3,178.81	
Services & Supplies:690 · Safety & Security	5,499.06	
Services & Supplies:700 · Tools & Instruments	1,124.19	
Services & Supplies:703 · Supplies - Clothing & Personal	3,832.51	
Services & Supplies:705 · Supplies - Office	2,175.52	
Services & Supplies:715 · Supplies-Chemicals-Operating	55,247.43	
Services & Supplies:720 · Supplies - Inventory - Other	4,216.72	
Services & Supplies:735 · Training/Classes/Certs/ClassB	167.99	
Services & Supplies:750 · Utilities	138,881.84	
Services & Supplies:760 · Waste Disposal	26,535.75	
Services & Supplies:795 · Yolo Co	8,945.80	
Services & Supplies:798 · Customer Refund	1,347.05	
Services & Supplies:799 · Team Building	43.93	
Repairs & Replacement:810 · R&R Buildings & Grounds	17,566.25	
Repairs & Replacement:820 · R&R Lift Stations	883.64	
Repairs & Replacement:830 · R&R Equipment	3,287.19	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	4,349.98	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	4,784.16	
Repairs & Replacement:840 · R&R Vehicles	17,797.21	

TOTAL

41,328,257.80

41,328,257.80

Account Payable Breakdown

Date: 10/16/2023

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$182,403.53	\$141,996.89	\$146,316.87
CRP Water - 6990	\$96,823.25	\$96,823.25	\$96,823.25
CRP Sewer - 3745	\$136,854.77	\$136,854.77	\$136,854.77
CRP PC - 6192	\$101,949.55	\$101,949.55	\$101,949.55
Water Reserve - 8503	\$187,449.73	\$187,449.73	\$187,449.73
Sewer Reserve - 9592	\$142,994.43	\$142,994.43	\$142,994.43
CalPers Reserve - 7355	\$38,351.17	\$38,351.17	\$38,351.17
LAIF Balance	\$277,488.28	\$277,488.28	\$277,488.28
Current A/P Aging	\$90,975.13		
Kansas State Bank-VacCon	\$7,421.47	10/15/2023	
Kansas State Bank-Water Truck	\$1,730.25	10/20/2023	
TOTAL	\$100,126.85		
Paid On-line/Auto Out			
10/2/2023 Cannon	\$800.25		
10/10/2023 PG&E	\$30,503.39		
10/6/2023 Credit Card	\$9,862.90		
10/16/2023 Bluefin	\$52.25		
10/2/2023 Mediacom	\$248.45		
10/6/2023 Verizon	\$1,520.49		
TOTAL-Paid On-line/Auto Out	\$42,987.73		

7:38 AM
10/16/23

Clearlake Oaks County Water District
A/P Aging Summary
As of October 16, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alpha Analytical Labs	3,245.00	85.00	0.00	0.00	0.00	3,330.00
AT & T - CalNet 3	43.27	0.00	0.00	0.00	0.00	43.27
Badger Meter	132.75	0.00	0.00	0.00	-4,763.46	-4,630.71
California State Disbursement Unit	134.76	0.00	0.00	0.00	0.00	134.76
Clay Shannon, Trustee	97.59	0.00	0.00	0.00	0.00	97.59
Clayco C. Arnold, APC.	0.00	30,000.00	0.00	0.00	0.00	30,000.00
CUSI	0.00	5,313.00	0.00	0.00	0.00	5,313.00
Deeper Cleaning	435.00	0.00	0.00	0.00	0.00	435.00
Elizabeth Crowder	2.32	0.00	0.00	0.00	0.00	2.32
Hasa Inc	6,375.13	0.00	0.00	0.00	0.00	6,375.13
Hayden Solar, LLC	5,505.26	0.00	0.00	0.00	0.00	5,505.26
HC3	1,473.32	0.00	0.00	0.00	0.00	1,473.32
Kelseyville Lumber	102.09	0.00	0.00	0.00	0.00	102.09
Lake County Waste Solutions	843.28	0.00	0.00	0.00	0.00	843.28
Layne Paving & Trucking, Inc.	418.69	0.00	0.00	0.00	0.00	418.69
Mendo Mill	109.03	0.00	0.00	0.00	0.00	109.03
N & S Tractor	2,218.52	0.00	0.00	0.00	0.00	2,218.52
Nave Law Office, P.C.	1,265.00	0.00	0.00	0.00	0.00	1,265.00
North Counties Development Corp.	0.00	1,980.00	0.00	0.00	0.00	1,980.00
NTU Technologies, Inc	29,503.98	0.00	0.00	0.00	0.00	29,503.98
On Site Safety Services, Inc	0.00	150.00	0.00	0.00	0.00	150.00
Pace	0.00	0.00	55.41	0.00	0.00	55.41
People Services Inc	95.00	0.00	0.00	0.00	0.00	95.00
PG&E	0.00	88.53	0.00	0.00	0.00	88.53
Pitney Bowes, Inc	0.00	502.03	0.00	0.00	0.00	502.03
Quill	133.60	167.01	0.00	0.00	0.00	300.61
Redwood Coast Fuels	0.00	3,423.64	0.00	0.00	0.00	3,423.64
Southport Control Solutions	1,612.00	0.00	0.00	0.00	0.00	1,612.00
Stephen and Bette Rainwater	215.99	0.00	0.00	0.00	0.00	215.99
Stephen Travis	12.39	0.00	0.00	0.00	0.00	12.39
TOTAL	53,973.97	41,709.21	55.41	0.00	-4,763.46	90,975.13

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: September 21, 2023

Time: 2:00 P.M.

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

√ Mr. Francisco Castro, Wastewater √ Mr. Kurt Jensen, Water √ Mr. Jeremy Backus, Distribution

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. Financial Reports for review and approval

- a. August 2023 QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 08/18/2023 (*Page 37*)

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

E. OLD BUSINESS

1. Discussion of Fire Protection

Action Taken: NO ACTION

F. NEW BUSINESS

1. Discussion of Customer Inquiry: Roy Clayton

Action Taken: NO ACTION, Customer was not present during the meeting for a presentation

2. Discussion and consideration of purchasing 4,000 pounds of Pro Pac 9800 Coagulant from NTU Technologies for the Water Treatment Plant in the amount of \$29,409.60 plus tax (*Page 40*)

Action Taken: Motion to approve the purchase 4,000 pounds of Pro Pac 9800 Coagulant from NTU Technologies for the Water Treatment Plant in the amount of \$29,409.60 plus tax
BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

3. Discussion and consideration of purchasing (6) Titan Tubes from Ryan Process Inc., for the Waste Water Treatment Plant in the amount of \$15, 180.00 plus tax and shipping (*Page 42*)

Action Taken: Motion to approve the purchase of (6) Titan Tubes from Ryan Process Inc., for the Waste Water Treatment Plant in the amount of \$15, 180.00 plus tax and shipping
BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

4. Discussion and approval of emergency work for water main break near Harvey Blvd. on Hwy. 20 on September 6, 2023

Action Taken: Motion approve the emergency work for water main break near Harvey Blvd. on Hwy. 20 on September 6, 2023

HERMAN/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

G. CLOSED SESSION

Time: 2:31 PM

1. Pending Litigation: One Case

Action Taken: NO ACTION

Open Session

Time: 2:37 PM

ADJOURNMENT

Time: 2:37 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.



286 Rickenbacker Circle
 Livermore, CA 94551
 925-961-8888 tel.
 925-961-8890 fax
 www.frankaolsen.com

To: Clear Lake Oaks County Water District
 Att: Francisco Castro
 Phone: 707-998-3322
 Email: fcastro@clowd.org

Date: 09/25/2023
 Quote No: 21123

ANY PURCHASE ORDER ISSUED AS A RESULT OF THIS QUOTATION IS SUBJECT TO ALL OF THE MANUFACTURER'S CONDITIONS AND FINAL ACCEPTANCE BY MANUFACTURER. SPARE PARTS NOT INCLUDED UNLESS NOTED BELOW. WE ASSUME THE PROJECT IS NOT AIS UNLESS NOTED BELOW. SPECIAL ORDERED ITEMS WHICH INCLUDE SPECIAL CONSTRUCTION, COATINGS, ACCESSORIES AND/OR FEATURES ARE NON-CANCELABLE AFTER THE PRODUCTS IS FORMALLY RELEASED FOR FABRICATION WITH FAO OR MANUFACTURER

<u>Item</u>	<u>Qty</u>	<u>Description</u>	<u>Unit Price</u>	<u>Extended</u>
1	2	6" APCO Model 1800-Dual Body Combination Air Valve, Ductile Iron Body, Flanged Inlet ANSI 125/150 Inlet, 3-15 psi Working Pressure, w/ 5/16 Orifice 3-15PSI NBR Seat, 316 Stainless Bushing, 316 Stainless Float, Fusion Bonded Epoxy 10-12 mils DFT, Fusion Bonded Epoxy 10-12 mils DFT. 8-10 WEEK LEADTIME	\$ 2,822.01	\$ 5,644.02

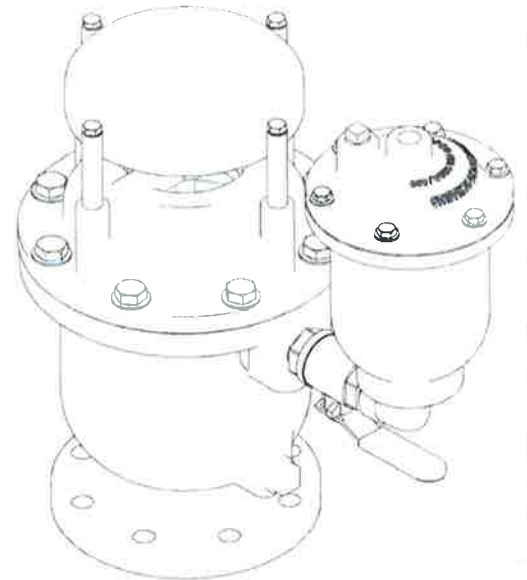
Total: \$ 5,644.02

Shipping Terms : Pre-Pay & Add
 QTE Validity : 30 Days
 Payment : Net 30 Days
 Shipping Type : Common Carrier

Sincerely,
 Ryan Bosch
 ryan.bosch@frankaolsen.com

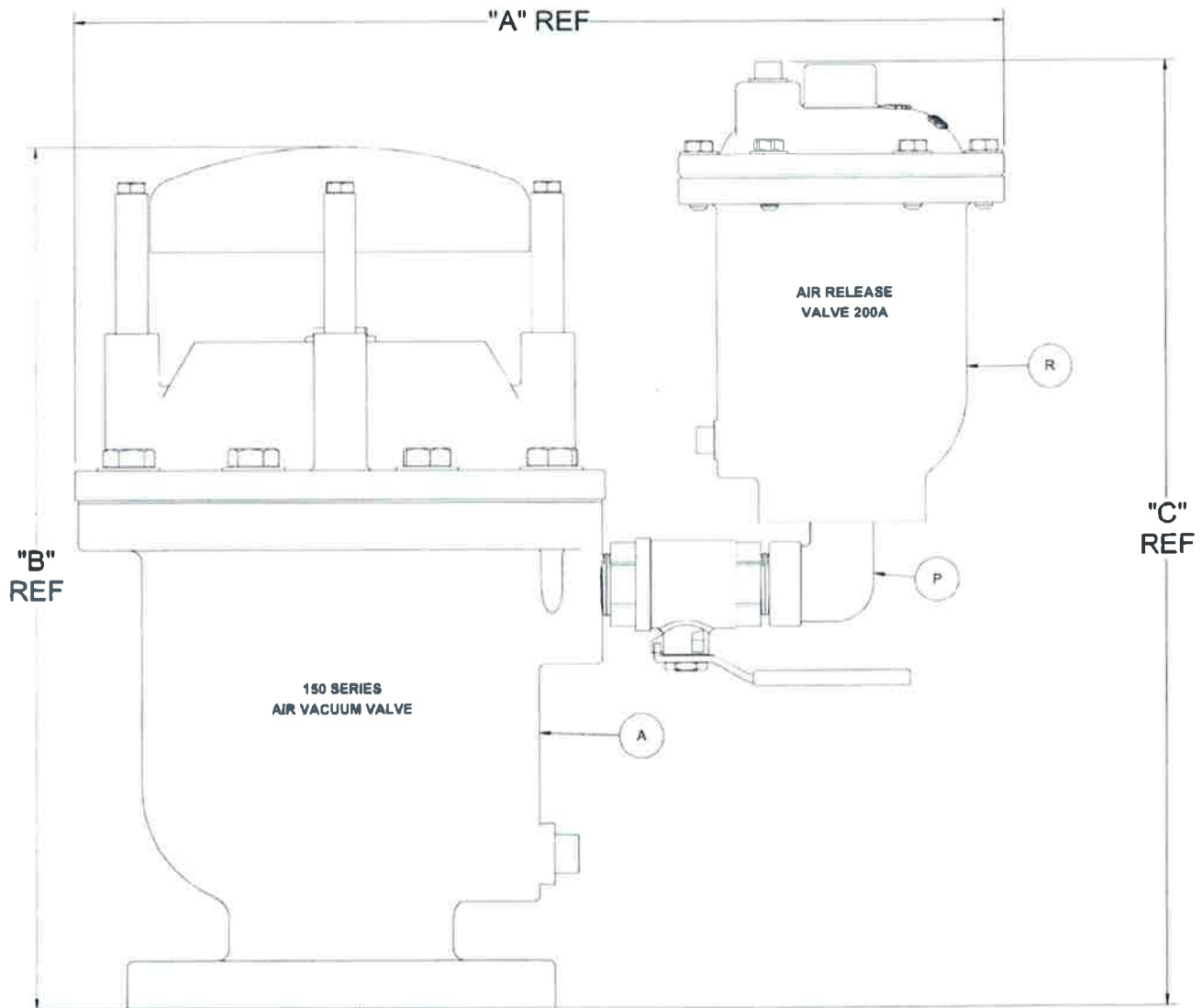
Valve Size	A	B		C	
		F1	F2	F1	F2
		CL. 125/150	CL. 250/300	CL. 125/150	CL. 250/300
4"	20.72	18.31	18.63	20.19	20.80
6"	23.34	21.00	21.50	22.93	23.62
8"	25.97	24.63	25.13	24.89	25.49
10"	28.72	28.69	27.35	29.80	27.48
12"	34.72	30.63	30.63	28.05	29.05
14"	38.72	30.94	30.94	27.93	27.93
16"	42.22	31.50	31.50	27.30	27.30
18"	43.72	36.50	36.50	30.93	30.93
20"	50.47	66.00	66.00	58.05	58.05
24"	58.72	88.00	88.00	63.05	63.05

VALVE LIST		
ITEM	DESCRIPTION	QTY
A	AIR VACUUM VALVE	1
R	AIR RELEASE VALVE 200A	1
P	CONNECTING PARTS	-

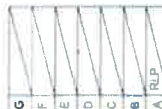


ISOMETRIC VIEW

- NOTES:
1. THE RATED WORKING PRESSURE OF THE VALVE ASSEMBLY IS EQUAL TO THE LOWEST RATED WORKING PRESSURE OF ANY OF THE COMPONENT VALVES OR CONNECTING PARTS.
 2. ALL DIMENSIONS ARE FOR REFERENCE AND MAY VARY



FLANGED INLET
F1: CLASS 125/150
F2: CLASS 250/300



DeZURIK
AFCO | HILTON
www.dezurik.com

4"-24" HOODED OUTLET AVV 1600 WITH ARV 200A

DOCT C05F	DRAWN CZ	APPROVED CZ
DATE C1	CHECKED CZ	DATE 2/11/19

A70330



PACE SUPPLY CORP
 100 PARDUCCI RD.
 UKIAH CA 95482
 707-462-8707

Quote#	1825673
Quote Date	10/03/23
Page#	1

QUOTATION

CLEARLAKE OAKS WTR DIST - 03481-00
 12545 HWY 20
 P O BOX 709
 CLEARLAKE OAKS CA 95423-0709

Expiration Date	11/02/23	Requested By	BONGE
FOB	ORIGIN	Prepared By	Antonio Ortiz aortiz@pacesupply.com
Online Quote	<u>1825673</u>	Salesperson	Luke Lancaster llancaster@pacesupply.com
Job Name	UNDERGROUND		

Ship To:

WE ARE PLEASED TO QUOTE YOU ON THE FOLLOWING MATERIAL

Ln#	Part Number	Description	Price	Qty	Unit	Extended Price
		>>> SEGMENT: DUCTILE - MISC				
1	DCF90FLG6	6 FLG 90 ELL AC CL	231.24	2	EA	462.48
2	MUJFFHW6	6 FLG X FLG C-515 GATE VALVE W/ HW A-2361 MUELLER	1051.52	2	EA	2103.04
3	DCFSPoolFLGFLG620	6 X 2'0" FLG X FLG DI SPOOL AC CL	583.00	1	EA	583.00
4	WGKFFRUB6	6" 150# 1/8 FULL FACE RUBBER GASKET	10.60	10	EA	106.00
5	WBLBS6SS	6 BOLT SET 304SS (8) 3/4 X 3 1/4	48.84	1	EA	48.84
						3303.36
		DUCTILE MISC				

Subtotal	3303.36
Estimated Sales Tax	260.14
Estimated Freight	
Total	3563.50

AA