

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: April 20, 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

Mrs. Margaret Medeiros, President, Mr. Stanley Archacki, Vice President Mr. Samuel Boucher, Director Mr. Michael Herman, Director Mr. James Burton, 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. March 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 03/16/2023

3. **Bills**

- a. MC Engineering invoice number 2357, dated 4/5/2023, in the amount of \$9,338.20 for the USDA Water Improvements Project
- b. T & S Construction invoice number 20, received 3/22/23, for period ending 2/28/223, in the amount of \$213,275.00 for the USDA Water Improvement Project
- c. T & S Construction invoice number 21, dated 3/31/23, in the amount of \$71,944.21 for the USDA Water Improvement Project
- d. T & S Construction invoice number 2, dated 3/31/23, in the amount of \$12,147.37 for the Actiflo Project
- e. T & S Construction invoice number 3, dated 3/31/23, in the amount of \$6,393.35, retention for the Actiflo Project
- f. T & S Construction invoice number 4, dated 3/31/23, in the amount of \$23,978.70, retention for the Emergency Intake Pump

Action Taken: _____

E. NEW BUSINESS

- 1. Rescinding motion E1 ‘Discussion regarding Rebranding (Renaming) the District from Regular Meeting on December 15, 2022

Action Taken: _____

- 2. Discussion and consideration of customer appeal for 12916 Lakeland Drive, Clearlake Oaks (**Page 46**)

Action Taken: _____

- 3. Discussion and consideration of customer appeal for 12688 Center Way, Clearlake Oaks (**Page 47**)

Action Taken: _____

- 4. Discussion and review of SWRCB Citation No. 02-03-23C-007, Disinfection By Product Maximum Containment Level Violation for Fourth Quarter 2022 (Paradise Cove) (**Page 48**)

Action Taken: _____

- 5. Discussion and review of the 2023-2024 budget (**Page 58**)

Action Taken: _____

- 6. Discussion of Backflow Devices

Action Taken: _____

- 7. Discussion of Stage 2 Water Conservation Plan (**Page 66**)

Action Taken: _____

8. Discussion and approval of 2021-2022 Annual Audit (**Page 71**)

Action Taken: _____

9. Discussion and consideration of designating the Water Reserve Account for the annual USDA Water Improvements Project payment, equivalent to approximately \$166,000.00

Action Taken: _____

10. Discussion and consideration of Resolution 23-06, Amending the Employee Handbook (**Page 100**)

Action Taken: _____

11. Discussion and consideration of Resolution 23-07, Amending the Clearlake Oaks County Water District 'Water' Code (**Page 102**)

Action Taken: _____

12. Discussion and consideration of Resolution 23-08, Amending the Clearlake Oaks County Water District 'Wastewater' Code (**Page 104**)

Action Taken: _____

F. CLOSED SESSION

Time: _____

1. Update on one case of potential litigation

Action Taken: _____

Open Session

Time: _____

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)

April 14, 2023

Administration

- ∂ We received 0 water quality complaints (WQC)
- ∂ We received 2 consumer/appeal claim(s)
 - 12916 Lakeland Drive, Clearlake Oaks: This appeal is for the base rate charged after the listed property owner passed away. Customer paid \$744.32 via credit card on 01/27/23, 9 days after the door hanger was posted and 2 days after the service was terminated for delinquency. Customer was charged \$50.00 for service restoration.
 - 12688 Center Way, Clearlake Oaks: This appeal is for the base rate charged from 08/30/2022 to approximately 02/25/23. Customer provided grant deed on 09/09/23 via email, I spoke with them on the phone, their grant deed reflects an address in Hawaii, when confirming, they advised they do not want to use that address and would provide an address locally after being informed (by me) they do not receive mail at the property address. Additionally, I sent their application for service via email and have not received that back to date. A meter was installed on 03/14/2023
- ∂ There are 12 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 \$11,645.00, this amount has prevented services from being shut off and has also restored services.
- ∂ Docufree is making great strides. We now have access to all APN files, I am working on the remaining board minutes to be sent hopefully in the next week or so.
 - Files that still need to be sent:
 - USDPW Project Files (Water, Sewer, Tanks, Hydrants)
 - We have 3 boxes ready to be sent, however we are sorting through boxes from the shed to add more.
 - Backflow Parcel Files
 - Annual Audits
- ∂ Shred-It is schedule for Tuesday, May 2, 2023.
- ∂ The district mailed 936 letters for 952 devices on March 14th, as of today, 428 devices have been tested, certified and processed. The second round of backflow testing notifications will go out on April 18, 2023
- ∂ 1st Quarter payroll reporting has been completed.

Olivia Mann
Administrative Services Manager
Board Secretary

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

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April 14, 2023

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

RE: DC board letter,

Water distribution main,
service lines and tank
sites:

- There were two service line repairs made.
- A power source and tank communications have been installed at the Plute tank.



Sewer collections and Lift station sites:

- When the lake level rose to 7.5' it shorted out our Mag-meter sender for lift station two. This means we don't have the knowledge of how many gallons a minute is being pumped and how many gallons a day is going through that lift station. We will be getting it fixed when the lake level recedes.



Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Sample station sites/Boil water notices:

- DC crew is still collecting the routine BacT samples every Wednesday. All reports have come back absent for total Coliforms and E.Coli.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license & training provider.
 - Jesse - Lead - OP 3, Class B license.
 - Hugo - DC OP 2, Class B license & training provider. On Family leave
 - Jerry - DC OP 2, Class B license.
 - Heaven - Utility Tech, Class B permit.

District vehicles:

- Dump truck has been taken to the shop, we are waiting diagnosis

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

Clearlake Oaks County Water District

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April 2023
Board letter

- ◆ March raw water NTU from the pier intake has decreased primarily in the range of 3-6. The PH level has been stable, however still above 9. 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 7.69 with a high of 8.5.
- ◆ Water production for the month of March 2023 was 13.291 MG. Raw water intake is 16.670 MG. Down from March 2022 production of 18.640 MG. The daily range we are producing less than last year is running about 170,000 gallons. Production has been averaging below 430,000 GPD.
- ◆ We are still getting regular 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.
- ◆ Clarifier 1 & 2 are back in operation as of 3-8-23 moving forward we will be running with two clarifiers again.
- ◆ Filters 2 & 3 have been brought back online and will rotate filters as needed.
- ◆ Raw water pump 3, the extended intake has been put into service as part of our plan to rotate all raw pumps, to ensure they are all in working order.
- ◆ TTHM have been high at paradise causing a citation. Action has been taken to address this. We have lowered the tank level 2 feet, DC has been doing weekly flushing and we are taking weekly samples to monitor the results of this. Weekly samples are being taken at the Harvey tank, as Harvey feeds the Paradise tank. Results of the test are attached.
- ◆ A blown hose on an airsep unit for the Ozone generator was replaced and in good working order again.
- ◆ Some older and burned out florescent light fixtures have been replaced in the air compressor room with new LED lighting. We replaced fixtures in the lab also. Moving forward as old fixtures fail we will upgrade to LED.
- ◆ V-30 needed new a new set of tires, oil change and a thermostat needed replacement. Water sample list is attached

Treatment staff:

James Simons T3 Operator Class B permit

Kurt Jensen T3, D2 Chief Class B permit

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator

k.jensen@clocwd.org

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Clearlake Oaks County Water District

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April 17, 2023

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

RE: March Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 36.467 MG (AVERAGE: 1.176 GPD)**
- ❖ **EFFLUENT: 29.793 MG (AVERAGE: 961,000 GPD/663 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.14' RUMSEY GAUGE**

March was one of those months that brought challenges to our operation at the waste plant. As noted the flows that were received were the cause of this. On the 14th we switched over to our 14" force main from Lift Station 7 to allow flow increase to the plant because of an increase in level at the lift station 7. Before the week was over we had to open up the 10" line as well to run parallel with the 14" which allowed even more flow to the plant. On the 21st I was notified by distribution that there was the need to adjust the hertz to pump larger amount of water to the plant. This activated our emergency situation plan at the waste plant. Working together with distribution and other operators, profile 2 (flood profile) on scada was activated. I was able to juggle water around at the plant to avoid activating our emergency ponds. This triggered a 24hr man operation at the plant. The situation was challenging but we were able to mitigate it.

The lake has dropped which translates to flows dropping. We are now back to our normal profile on scada and our emergency setup has been disassembled. I think we have survived this year. The operations at the plant are normal other than higher flows due to I&I which are normal for this place. Things are starting to change with the change in weather. Effluent pump #2 is back online. There is a lot of sludge that we are going to haul this year due to the drought that we experienced. We are expecting to have a better summer this year. We have yet to see.

Thanks,

Francisco Castro
CPO/Wastewater Plant

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting April 20, 2023

Board of Directors,

Pumps and compressors have arrived for the Cerrito redundancy project. We are now waiting for T&S to receive some parts and hopefully this project scheduled and completed.

MC Engineering held a workshop with staff that consisted of the source capacity study update, the water model, and the scope of work to be completed through the TA grant. After some input, the staff was satisfied with the future upgrades this project will bring to the water plant and distribution system.



The first draft of the 2023-2024 budget is on this agenda for any questions or comments.

I will be meeting with Cal-OSHA in the next couple of months and having a safety review for both plants. This is a non-reported visit and strictly volunteer. I am sure this might be a little overwhelming, however, I believe with team work we can make sure our work environment is safe.

It looks like Spring has finally sprung with warmer weather upon us. The inflow and infiltration has finally slowed at the waste plant, and the lake is full. The District is happy.

The USDA Water Projection is all but completed now with T & S working on the final punch list. The only project left are the redundancy pumps at Cerrito.

We should be receiving the signed agreement from State for the Actiflo Project soon and I will submit my disbursement request as soon as I receive it.

I would like to congratulate D/C Operator, Hugo, on the birth of his beautiful baby boy.

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

Dianna Mann
General Manager

Clearlake Oaks County Water District

Summary Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	2,126,729.58
Accounts Receivable	204,087.00
Other Current Assets	<u>2,967,675.42</u>
Total Current Assets	5,298,492.00
Fixed Assets	<u>22,808,274.58</u>
TOTAL ASSETS	<u>28,106,766.58</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	386,186.96
Credit Cards	9,387.71
Other Current Liabilities	<u>8,536,622.94</u>
Total Current Liabilities	8,932,197.61
Long Term Liabilities	<u>661,689.59</u>
Total Liabilities	9,593,887.20
Equity	<u>18,512,879.38</u>
TOTAL LIABILITIES & EQUITY	<u>28,106,766.58</u>

Mar 31, 23

ASSETS

Current Assets

Checking/Savings

102.14 · CalPERS RESERVE	48,900.00
102.13 · SEWER RESERVES-9592	122,994.43
102.10 · CRP PC - 6192	91,935.83
102.12 · WATER RESERVES- 8503	310,597.99
102.001 · GL - 9122 (Old Acct. # 053420019)	279,840.30
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 1013550) - Other	885,749.48

Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) 1,074,749.48

102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECKING - WAS 101...	88.98
102.02 · CRP Water - 6990	90,922.73
102.03 · CRP Sewer - 3745	106,699.84

Total Checking/Savings 2,126,729.58

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 copies)	26,627.90
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 WWTP for all the work needed ...)	4,040.00
130.95 · Source Capacity Studygrant prep	9,859.00
130 · Const In Progress - Studies - Other	715,354.99

Total 130 · Const In Progress - Studies 732,533.99

132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200) 983,511.67

135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100) 249,148.33

114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010) 650,661.26

115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840) 15,392.00

Total Other Current Assets 2,967,675.42

Total Current Assets 5,298,492.00

Fixed Assets

138 · USDA Water Improvements	7,907,135.21
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)	3,780,495.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes)	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes) - ...	257,194.90

Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes) 372,695.56

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. 1,205,455.17

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
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

Clearlake Oaks County Water District

Balance Sheet

04/14/23

As of March 31, 2023

Accrual Basis

	Mar 31, 23
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 - WATER - WAS 1011190)	1,926,858.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	22,477.57
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)	2,974,010.52
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)	
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 - SEWER - WAS 1011161) - Other	3,146,777.14
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)	3,369,804.05
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-10,382,491.00
Total Fixed Assets	22,808,274.58
TOTAL ASSETS	28,106,766.58
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	386,186.96
Total Accounts Payable	386,186.96
Credit Cards	
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	909.71
211.16 · WAB - Francisco - 5312	2,376.08
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	3,342.48
211.13 · WAB - Jeremy - 2499	2,759.44
Total 211 · WAB Credit Card	9,387.71
Total Credit Cards	9,387.71
Other Current Liabilities	
Annual Depreciation	249,035.55
224 · USDA Retainage	99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax deposit on time)	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	70,780.36
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)	4,850,499.81
280.02 · KS State Bank - 2019 Vac-Con	150,541.50
280.12 · USDA Loan for Sewer Clarifier	3,049,172.41
Total 280 · Loan	8,120,994.08
221 · Health Ins - EE Portion	-2,195.36
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO SHERIFF - WAS ...)	15,855.49
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-15,254.24

Clearlake Oaks County Water District
Balance Sheet
As of March 31, 2023

	Mar 31, 23
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	601.25
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX WITHHOLDING - ...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2097122)	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS CO-PAY - WAS ...	-12,198.72
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS 2097195)	6,192.50
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE BENEFITS - W...	72,925.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrued, but not ye...	-19,711.78
Total Other Current Liabilities	8,536,622.94
Total Current Liabilities	8,932,197.61
Long Term Liabilities	
295 · NET PENSION LIABILITY	1,032,862.00
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATER GEN. - WAS 2057810)	-371,172.41
Total Long Term Liabilities	661,689.59
Total Liabilities	9,593,887.20
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,357,835.60
304 · Opening Balance Equity (Opening balances during setup post to this account. The balance o...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)	13,878,799.63
Net Income	1,860,527.39
Total Equity	18,512,879.38
TOTAL LIABILITIES & EQUITY	28,106,766.58

Clearlake Oaks County Water District

04/14/23

Profit and Loss

Accrual Basis

July 2022 through March 2023

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
410 · Client Reg Pmt	0.00	797,059.72	1,065,423.19	1,862,482.91	1,862,482.91
430 · Penalty & Interest	0.00	22,925.12	28,254.76	51,179.88	51,179.88
440 · Misc Revenue	0.00	1,783.37	7,792.33	9,575.70	9,575.70
450 · Other - Non S/W Rev	0.00	129,181.57	129,261.55	258,443.12	258,443.12
Total Income	0.00	950,949.78	1,230,731.83	2,181,681.61	2,181,681.61
Total Income	0.00	950,949.78	1,230,731.83	2,181,681.61	2,181,681.61
Gross Profit	0.00	950,949.78	1,230,731.83	2,181,681.61	2,181,681.61
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	315,108.76	216,726.98	132,895.91	664,731.65	664,731.65
520 · FICA - District Share	23,559.12	15,952.59	9,848.48	49,360.19	49,360.19
530 · Med/Life Insurance- Dist Sh...	72,860.48	61,919.48	24,759.22	159,539.18	159,539.18
540 · PERS - District Share	94,990.38	12,857.02	7,680.18	115,527.58	115,527.58
560 · Workers Comp Ins	2,857.32	9,510.66	8,807.11	21,175.09	21,175.09
Total Salaries & EE Benefits	509,376.06	316,966.73	183,990.90	1,010,333.69	1,010,333.69
Services & Supplies					
610 · Bank Fees	26,744.08	0.00	0.00	26,744.08	26,744.08
620 · Communications & Internet	3,621.70	8,853.46	11,167.75	23,642.91	23,642.91
622 · Board Exp	4,744.99	0.00	0.00	4,744.99	4,744.99
630 · Equip - Office	757.30	67.95	67.93	893.18	893.18
640 · Fuel & Oil	0.00	4,762.76	9,495.42	14,258.18	14,258.18
645 · Insurance	0.00	42,872.50	42,872.48	85,744.98	85,744.98
650 · Interest	0.00	39.97	25.81	65.78	65.78
657 · Lab	0.00	12,551.52	20,258.31	32,809.83	32,809.83
660 · Memberships & Subscription	4,332.45	38,961.93	37,104.08	80,398.46	80,398.46
670 · Postage & Shipping	14,297.57	15.40	0.00	14,312.97	14,312.97
675 · Professional Services	37,063.79	5,102.99	4,086.30	46,253.08	46,253.08
685 · Rents	10,255.07	0.00	0.00	10,255.07	10,255.07
690 · Safety & Security	4,001.77	6,882.92	4,989.60	15,874.29	15,874.29
700 · Tools & Instruments	0.00	2,317.87	1,782.70	4,100.57	4,100.57
703 · Supplies - Clothing & Perso...	0.00	520.24	340.98	861.22	861.22
705 · Supplies - Office	5,398.43	1,276.74	746.40	7,421.57	7,421.57
715 · Supplies-Chemicals-Operati...	0.00	48,846.32	71,867.21	120,713.53	120,713.53
720 · Supplies - Inventory - Other	0.00	27,152.03	2,817.89	29,969.92	29,969.92
730 · Taxes - Licenses	2,538.89	0.00	0.00	2,538.89	2,538.89
735 · Training/Classes/Certs/Clas...	0.00	2,021.79	1,255.77	3,277.56	3,277.56
745 · Travel / Lodging	530.02	368.33	368.25	1,266.60	1,266.60
750 · Utilities	5,535.98	91,292.30	193,002.34	289,830.62	289,830.62
760 · Waste Disposal	539.04	39,083.29	3,256.35	42,878.68	42,878.68
795 · Yolo Co	0.00	0.00	33,251.12	33,251.12	33,251.12
798 · Customer Refund (Discrepa...	0.00	0.00	5,022.83	5,022.83	5,022.83
Total Services & Supplies	120,361.08	332,990.31	443,779.52	897,130.91	897,130.91
Repairs & Replacement					
810 · R&R Buildings & Grounds	328.68	2,268.52	938.16	3,535.36	3,535.36
815 · R&R Damage Claim (Cost to...	0.00	2,246.50	0.00	2,246.50	2,246.50
840 · R&R Vehicles	0.00	0.00	38.85	38.85	38.85
Total Repairs & Replacement	328.68	4,515.02	977.01	5,820.71	5,820.71
Total Expense	630,065.82	654,472.06	628,747.43	1,913,285.31	1,913,285.31
Net Ordinary Income	-630,065.82	296,477.72	601,984.40	268,396.30	268,396.30
Net Income	-630,065.82	296,477.72	601,984.40	268,396.30	268,396.30

**Clearlake Oaks Co Water District
PROJECTED BUDGET 2022-2023**

As of March 2023 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,298,210	973,658	1,230,732	95%	1,125,194	843,896	950,950	85%
Total Operating Expenses	1,231,792	923,844	943,776	77%	1,238,635	928,976	967,258	78%
Operating Balance (loss)	66,418	49,813	286,956		(113,441)	(85,081)	(16,308)	
420 Connection Fees	20,000	15,000	-	0%	20,000	15,000	-	0%
435								
450 Other - Non S/W Rev	150,000	112,500	129,262	86%	180,000	135,000	129,182	72%
Reserves	150,000	112,500	112,500	0%	60,000	45,000	45,000	0%
Net Change In Net Position (loss)	86,418	64,813	303,718		26,559	19,919	67,874	

Current Revenue Notes:

440- Misc Water = Bulk Water

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

Past Revenue Notes

General Ledger	\$527,521.00
District CRP	\$197,623.00
Paradise Cove CRP	\$91,936.00
Water Reserve	\$310,598.00
Sewer Reserve	\$122,944.00
CalPERS Reserve	\$48,900.00
LAIF Account	\$1,074,749.00
Total	\$2,374,271.00

As of March 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	1,268,210	951,158	1,065,423	84%	1,097,694	823,271	797,060	73%
430 Penalty & Interest	30,000	22,500	28,255	94%	27,500	20,625	22,925	83%
440 Misc	-	-	7,792	0%	0	0	1,783	0%
Total Revenue >	1,298,210	973,658	1,101,470	85%	1,125,194	843,896	821,768	73%

As of March 2023 Operating Expenses	Budget				Actual			
	Annual	YTD	Amount	%	YTD	Spent	Amount	%
505 Salaries & Wages	393,050	294,788	290,451	74%	515,299	386,475	374,282	73%
520 FICA - District Share	33,023	24,767	21,628	65%	43,454	32,590	27,733	64%
530 Medical Ins - District Share	85,310	63,983	61,189	72%	130,491	97,868	98,349	75%
540 PERS - District Share	71,818	53,863	55,175	77%	83,236	62,427	60,352	73%
550 Unemployment	2,500	1,875	-	0%	2,500	1,875	-	0%
560 Workers Comp Ins	33,028	24,771	10,236	31%	9,102	6,827	10,940	120%
Salaries and Employee Benefits >	618,729	464,047	438,678	71%	784,082	588,061	571,655	73%
605 Advertising	200	150	-	0%	200	150	-	0%
610 Bank Fees	13,424	10,068	13,372	100%	13,414	10,060	13,372	100%
620 Communications & Internet	19,000	14,250	12,979	68%	19,000	14,250	10,664	56%
622 Board Exp	3,500	2,625	2,373	68%	3,500	2,625	2,373	68%
625 Equip - Field (\$300-\$4999)	2,500	1,875	-	0%	4,000	3,000	-	0%
630 Equip - Office	1,500	1,125	447	30%	2,000	1,500	447	22%
640 Fuel & Oil	13,500	10,125	9,495	70%	15,000	11,250	4,763	32%
645 Insurance	38,000	28,500	42,872	113%	38,000	28,500	42,873	113%



650	Interest	3,000	2,250	26	0%	3,000	2,250	40	0%
657	Lab	20,000	15,000	20,258	101%	11,000	8,250	12,552	114%
660	Memberships & Subscription	32,000	24,000	39,270	123%	35,400	26,550	41,128	116%
665	Mileage Reimb	750	563	-	0%	500	375	-	0%
670	Postage & Shipping	6,500	4,875	7,149	110%	6,500	4,875	7,164	110%
675	Professional Services	54,000	40,500	22,618	42%	37,500	28,125	23,635	63%
685	Rents	7,250	5,438	5,128	71%	7,250	5,438	5,128	71%
690	Safety & Security	5,250	3,938	6,991	133%	10,250	7,688	8,884	87%
700	Tools & Instruments	3,700	2,775	1,783	48%	2,500	1,875	2,318	93%
703	Supplies - Clothing & Person	2,800	2,100	340	12%	3,100	2,325	520	17%
705	Supplies - Office	3,500	2,625	3,445	98%	3,500	2,625	3,976	114%
715	Treatment Chemicals	110,250	82,688	71,867	65%	50,000	37,500	48,846	98%
720	Supplies - Operating - Other	5,000	3,750	2,818	56%	25,000	18,750	27,152	109%
730	Taxes - Licenses	0	0	1,270	1270%	0	0	1,270	1270%
735	Training	2,250	1,688	1,256	56%	1,250	938	2,022	162%
745	Travel	1,000	750	633	63%	500	375	633	127%
750	Utilities	190,900	143,175	195,770	103%	107,900	80,925	94,060	87%
760	Waste Disposal	3,290	2,468	3,526	107%	48,290	36,218	39,353	81%
795	Yolo Co	61,000	45,750	33,251	55%				
799	Misc	-	-	5,023	0%	-	-	-	0%
	Services and Supplies >	604,064	453,048	503,957	83%	448,554	336,415	393,170	88%
810	R&R Buildings & Grounds	6,000	4,500	1,103	18%	3,500	2,625	2,434	70%
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	2,250	39	1%	2,500	1,875	-	0%
850	Maintenance Reserve Accou	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	6,750	1,142	13%	6,000	4,500	2,434	41%
	Total Expenses >	1,231,792	923,844	943,776	77%	1,238,635	928,976	967,258	78%

9 Administration - Budget Variance Report July 1, 2022 through June 30, 2023 Target % > **75.0%** GL ADMIN

As of March 2023		2020-2021 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	424,702	318,526	315,109	74.2%	109,593
520	FICA - District Share	36,577	27,433	23,559	64.4%	13,018
530	Medical Ins - District Share	95,918	71,939	72,860	76.0%	23,058
540	PERS-District Share (incl unfunded Liab, 78,867.)	122,615	91,961	94,990	77.5%	27,625
550	Unemployment	5,000	3,750		0.0%	5,000
560	Workers Comp Ins	2,982	2,236	2,857	95.8%	125
Salaries and Employee Benefits >		687,793	515,845	509,375	74.1%	178,418
605	Advertising	400	300	-	0.0%	400
610	Bank Fees	27,000	20,250	26,744	99.1%	256
620	Communications & Internet	7,000	5,250	3,622	51.7%	3,378
622	Board Exp	7,000	5,250	4,745	67.8%	2,255
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,500	757	37.9%	1,243
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	4,000	3,000	4,332	108.3%	(332)
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	13,000	9,750	14,298	110.0%	(1,298)
675	Professional Services (Legal, IT, CUSI annual)	58,000	43,500	37,064	63.9%	20,936
685	Rents	14,500	10,875	10,255	70.7%	4,245
690	Safety & Security (boots)	1,500	1,125	4,001	266.7%	(2,501)
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	450		0.0%	600
705	Supplies - Office	5,000	3,750	5,398	108.0%	(398)
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
730	Taxes - Licenses	0	0	2,539	0.0%	(2,539)
735	Training, Certs (Classes, books)	500	375		0.0%	500
745	Travel / Lodging	1,000	750	530	53.0%	470
750	Utilities	5,800	4,350	5,536	95.4%	264
760	Waste Disposal	580	435	539	92.9%	41
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
Services and Supplies >		148,380	111,285	120,360	81.1%	28,020
810	R&R Buildings & Grounds	2,000	1,500	329	16.5%	1,671
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	1,500	329	16.4%	1,671
Total Expenses >		838,173	628,630	630,064	75.2%	208,109

690 Complete lock replacement on side door

9	Sewer - Budget Variance Report July 1, 2022 through June 30, 2023	Target % >	75.0%	GL SEWER		
	As of March 2023	2020-2021 Budget	Actual	%		
	Expenses	Annual	YTD	%		
			YTD	Spent		
				Total		
				Remaining		
505	Salaries & Wages	302,948	227,211	216,727	71.5%	86,221
520	FICA - District Share	25,165	18,874	15,953	63.4%	9,212
530	Medical Ins - District Share	82,532	61,899	61,919	75.0%	20,613
540	PERS - District Share (\$14.5K Unfunded)	21,928	16,446	12,857	58.6%	9,071
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,611	5,708	9,511	125.0%	(1,900)
	Salaries and Employee Benefits >	440,185	330,139	316,967	72.0%	123,218
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	9,750	8,853	68.1%	4,147
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,125		0.0%	1,500
630	Equip - Office	1,000	750	68	6.8%	932
640	Fuel & Oil (Schaeffers)	10,000	7,500	4,763	47.6%	5,237
645	Insurance	38,000	28,500	42,873	112.8%	(4,873)
650	Interest	0	0	40	0.0%	(40)
657	Outsource Lab / Internal Lab	11,000	8,250	12,552	114.1%	(1,552)
660	Memberships/Subscriptions/Permits	33,400	25,050	38,962	116.7%	(5,562)
665	Mileage Reimb	250	188		0.0%	250
670	Postage & Shipping	0	0	15	154000.0%	(15)
675	Professional Services (SCADA)	8,500	6,375	5,103	60.0%	3,397
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	9,500	7,125	6,883	72.5%	2,617
700	Tools & Instruments	2,500	1,875	2,318	92.7%	182
703	Supplies - Clothing & Personal	2,800	2,100	520	18.6%	2,280
705	Supplies - Office	1,000	750	1,277	127.7%	(277)
715	Treatment Chemicals	50,000	37,500	48,846	97.7%	1,154
720	Supplies-Operating-Other-Titan Tubes	25,000	18,750	27,152	108.6%	(2,152)
730	Taxes - Licenses	-	-			-
735	Training, Certs (classes, books)	1,000	750	2,022	202.2%	(1,022)
745	Travel / Lodging	-	-	368	0.0%	(368)
750	Utilities	105,000	78,750	91,292	86.9%	13,708
760	Waste Disposal	48,000	36,000	39,083	81.4%	8,917
795	Yolo Co	0	0		0.0%	0
798	Customer Refund	0	0		0.0%	0
	Services and Supplies >	361,450	271,088	332,990	92.1%	28,460
810	R&R Buildings & Grounds	2,500	1,875	2,269	90.8%	231
815	R & R Damage Claims	0	0	2,247	0.0%	(2,247)
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	1,875		0.0%	2,500
		-	-		0.0%	-
	Repairs & Replacement >	5,000	3,750	4,516	90.3%	484
	Total Expenses >	806,635	604,976	654,473	81.1%	152,162
810	Damage to personal truck					

9	Water - Budget Variance Report July 1, 2022 through June 30, 2023 As of March 2023	2020-2021 Budget		Target % >	75.0%	GL WATER
	Expenses	Annual	YTD	Actual	%	Total
				YTD	Spent	Remaining
505	Salaries & Wages	180,700	135,525	132,896	73.5%	47,804
520	FICA - District Share	14,734	11,051	9,848	66.8%	4,886
530	Medical Ins - District Share	37,351	28,013	24,759	66.3%	12,592
540	PERS - District Share	10,510	7,883	7,680	73.1%	2,830
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	31,537	23,653	8,807	27.9%	22,730
	Salaries and Employee Benefits >	274,832	206,124	183,990	66.9%	90,842
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	9,750	11,168	85.9%	1,832
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	375	68	13.6%	432
640	Fuel & Oil	8,500	6,375	9,495	111.7%	(995)
645	Insurance	38,000	28,500	42,872	112.8%	(4,872)
650	Interest	0	0	26	0.0%	(26)
657	Outside Lab / Internal Lab	20,000	15,000	20,258	101.3%	(258)
660	Memberships/Subscriptions/Permits	30,000	22,500	37,104	123.7%	(7,104)
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	25,000	18,750	4,086	16.3%	20,914
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	3,375	4,990	110.9%	(490)
700	Tools & Instruments	3,700	2,775	1,783	48.2%	1,917
703	Supplies - Clothing & Personal	2,500	1,875	340	13.6%	2,160
705	Supplies - Office	1,000	750	746	74.6%	254
715	Treatment Chemicals	110,250	82,688	71,867	65.2%	38,383
720	Supplies - Operating - Other	5,000	3,750	2,818	56.4%	2,182
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,500	1,256	62.8%	744
745	Travel / Lodging	500	375	368	73.6%	132
750	Utilities	188,000	141,000	193,002	102.7%	(5,002)
760	Waste Disposal	3,000	2,250	3,256	108.5%	(256)
795	Yolo Co	61,000	45,750	33,251	54.5%	27,749
798	Customer Refund	0	0	5,023	0.0%	(5,023)
	Services and Supplies >	516,950	387,713	443,777	85.8%	73,173
810	R&R Buildings & Grounds	5,000	3,750	938	18.8%	4,062
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	2,250	39	1.3%	2,961
	Repairs & Replacement >	8,000	6,000	977	12.2%	7,023
	Total Expenses >	799,782	599,837	628,744	78.6%	171,038

Clearlake Oaks County Water District
CRP/CIP Profit and Loss
July 2022 through March 2023

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	98,735.70	321,914.71	368,603.57	789,253.98	789,253.98
430 · Penalty & Interest	386.50	8,168.80	8,866.75	17,422.05	17,422.05
450 · Other - Non S/W Rev	0.00	1,550.00	0.00	1,550.00	1,550.00
Total Income	99,122.20	331,633.51	377,470.32	808,226.03	808,226.03
Total Income	99,122.20	331,633.51	377,470.32	808,226.03	808,226.03
Gross Profit	99,122.20	331,633.51	377,470.32	808,226.03	808,226.03
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	91,065.11	159,065.61	250,130.72	250,130.72
520 · FICA - District Share	0.00	6,729.17	11,749.73	18,478.90	18,478.90
530 · Med/Life Insurance- Dist Share	0.00	12,406.71	33,727.50	46,134.21	46,134.21
540 · PERS - District Share	0.00	4,947.48	12,236.99	17,184.47	17,184.47
560 · Workers Comp Ins	0.00	1,162.07	5,389.31	6,551.38	6,551.38
Total Salaries & EE Benefits	0.00	116,310.54	222,169.14	338,479.68	338,479.68
Services & Supplies					
620 · Communications & Internet	0.00	1,171.56	1,171.40	2,342.96	2,342.96
640 · Fuel & Oil	0.00	10,594.66	13,068.56	23,663.22	23,663.22
650 · Interest	0.00	2,699.99	3,772.62	6,472.61	6,472.61
657 · Lab	0.00	4,500.00	0.00	4,500.00	4,500.00
720 · Supplies - Inventory - Other	0.00	399.49	340.50	739.99	739.99
Total Services & Supplies	0.00	19,365.70	18,353.08	37,718.78	37,718.78
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	6,771.01	521.97	7,292.98	7,292.98
820 · R&R Lift Stations	0.00	0.00	436.07	436.07	436.07
830 · R&R Equipment	1,500.79	14,908.12	24,695.93	41,104.84	41,104.84
832 · R&R Mains and Sewer Lines	0.00	20,587.01	8,544.87	29,131.88	29,131.88
840 · R&R Vehicles	0.00	16,130.84	21,612.54	37,743.38	37,743.38
Total Repairs & Replacement	1,500.79	58,396.98	55,811.38	115,709.15	115,709.15
Total Expense	1,500.79	194,073.22	296,333.60	491,907.61	491,907.61
Net Ordinary Income	97,621.41	137,560.29	81,136.72	316,318.42	316,318.42
Net Income	<u>97,621.41</u>	<u>137,560.29</u>	<u>81,136.72</u>	<u>316,318.42</u>	<u>316,318.42</u>

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2022 through June 30, 2023

9

Target % > **75.0%** **CRP-PC**

As of March 2023

Summary	Budget Annual	YTD	Actual YTD Amount	%		
PC CRP Revenue	19,536	14,652	99,122	507.4%	0%	
PC CRP Expenses	0	0	1,501	0.0%	0%	
		2021-2022 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 Misc	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	-	-	1,501	0.0%	(1,501)	
832 R&R Mains/Laterals	-	-	-	0.0%	-	
840 R&R Vehicles	-	-	-	0.0%	-	
Repairs & Replacement >		0	0	1,501	0.0%	(1,501)
Total Expenses >		0	0	1,501	0.0%	(1,501)

\$84,253.05 received from Lake County when closing CSA 16 account

\$5,051 approved by board to purchase new drive by meters

\$3,550.69 credit from Badger

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Budget Variance Report July 1, 2022 through June 30, 2023

As of March 2023 Summary		WATER - CRP Budget			Actual YTD			
		Annual	YTD		Amount	%		
WATER CRP Revenue		439,444	329,583	331,634	75.5%	0%		
WATER CRP Expenses		511,279	383,459	194,073	38.0%	0%		
Operating Balance		(71,835)	(53,876)	137,561				
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining		
505	Salaries & Wages	257,969	193,477	91,065	35.3%	166,904		
520	FICA - District Share	21,162	15,871	6,729	31.8%	14,433		
530	Medical Ins - District Share	70,407	52,805	12,407	17.6%	58,000		
540	PERS - District Share	16,469	12,352	4,947	30.0%	11,522		
550	Unemployment	0	0		0.0%	0		
560	Workers Comp Ins	8,122	6,091	1,162	14.3%	6,960		
Salaries and Employee Benefits >		374,129	280,596	116,310	31.1%	257,819		
605	Advertising	0	0	-	0.0%	0		
610	Bank Fees	0	0	-	0.0%	0		
620	Communications & Internet	3,500	2,625	1,172	33.5%	2,328		
622	Board Exp	0	0		0.0%	0		
625	Equip - Field (up to \$4999)	1,250	938		0.0%	1,250		
630	Equip - Office	-						
640	Fuel & Oil	14,400	10,800	10,595	73.6%	3,805		
645	Insurance	0	0		0.0%	0		
650	Interest	0	0	2,700	0.0%	(2,700)		
657	Outsource Lab / Internal Lab	3,000	2,250	4,500	0.0%	(1,500)		
660	Memberships & Subscriptions	0	0		0.0%	0		
665	Mileage Reimb	0	0		0.0%	0		
670	Postage & Shipping	0	0		0.0%	0		
675	Professional Services Leak Chk	-	-		0.0%	-		
685	Rents	0	0		0.0%	0		
690	Safety & Sec (includes boots)	-	-		0.0%	-		
700	Tools & Instruments	2,000	1,500		0.0%	2,000		
703	Supplies - Clothing & Personal	1,500	1,125		0.0%	1,500		
705	Supplies - Office	-	-		0.0%	-		
715	Treatment Chemicals	0	0		0.0%	0		
720	Supplies - Operating - Other	3,000	2,250	399	0.0%	2,601		
730	Taxes - Licenses	0	0		0.0%	0		
735	Training, Certs (classes, books)	500	375		0.0%	500		
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	Misc	0	0		0.0%	0		
Services and Supplies >		29,150	21,863	19,366	66.4%	9,784		
810	R&R Buildings & Grounds	5,000	3,750	6,771	135.4%	(1,771)		
815	R & R Damage Claims	0	0		0.0%	0		
820	R&R Lift Stations	0	0		0.0%	0		
830	R&R Equipment	35,000	26,250	14,908	42.6%	20,092		
830.1	Hydrants	-						
832	R&R Mains/Service Lines/Tanks	50,000	37,500	20,587	41.2%	29,413		
840	R&R Vehicles	18,000	13,500	16,131	89.6%	1,869		
810	Fence Rpr for H/Run	Repairs & Replacement >		108,000	81,000	58,397	54.1%	49,603
830	Chlorine Analyzer Distribution Motor	Total Expenses >		511,279	383,459	194,073	38.0%	317,206

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2022 through June 30, 2023

9 SEWER-CRP Target % > 75.0% CRP-SEWER

As of March 2023

Summary	Budget Annual	YTD	Actual YTD Amount	%
SEWER CRP Revenue	509,022	381,767	377,470	74.2%
SEWER CRP Expenses	474,523	355,892	296,336	62.4%

Operating Balance (loss) **34,499** **25,875** **81,134**

Expenses		2020-2021 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	253,805	190,354	159,066	62.7%	94,739
520	FICA - District Share	21,334	16,000	11,750	55.1%	9,584
530	Medical Ins - District Share	50,738	38,053	33,728	66.5%	17,010
540	PERS - District Share	15,486	11,614	12,237	79.0%	3,249
550	Unemployment	-	-	-	0.0%	-
560	Workers Comp Ins	8,010	6,008	5,389	67.3%	2,621
	Salaries and Employee Benefits >	349,373	262,030	222,170	63.6%	127,203
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	3,750	1,171	23.4%	3,829
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,250	938	-	0.0%	1,250
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	14,400	10,800	13,069	90.8%	1,331
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	3,773	0.0%	(3,773)
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)	-	-	-	0.0%	-
700	Tools & Instruments	2,000	1,500	-	0.0%	2,000
703	Supplies - Clothing & Personal	1,500	1,125	-	0.0%	1,500
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	3,000	2,250	341	0.0%	2,659
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training, Certs (classes, books)	500	375	-	0.0%	500
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	Misc	0	0	-	0.0%	0
	Services and Supplies >	27,650	20,738	18,354	66.4%	9,296
810	R&R Buildings & Grounds	7,500	5,625	522	7.0%	6,978
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	15,000	436	2.2%	19,564
830	R&R Equipment	35,000	26,250	24,696	70.6%	10,304
832	R&R Mains/Laterals	25,000	18,750	8,545	34.2%	16,455
840	R&R Vehicles	10,000	7,500	21,613	216.1%	(11,613)
	Repairs & Replacement >	97,500	73,125	55,812	57.2%	41,688
	Total Expenses >	474,523	355,892	296,336	62.4%	178,187

840 - Repair of backhoe/repair of vaccon tube

Clearlake Oaks County Water District Capital Improvements As of March 31, 2023

Date	Name	Memo	Class	Amount
130 - Const In Progress - Studies				
07/05/2022	MC Engineering, Inc	Construction in progr...	GL:Sewer	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,445.00
09/07/2022	MC Engineering, Inc	SWRCB Water Appli...	GL:Water	4,950.00
10/05/2022	MC Engineering, Inc	SWRCB Wastewate...	GL:Sewer	1,957.57
10/05/2022	MC Engineering, Inc		GL:Water	1,957.57
11/05/2022	MC Engineering, Inc	SWRCB SRF Grant	GL:Water	3,600.00
12/05/2022	MC Engineering, Inc	SWRCB TA Grant	GL:Water	1,440.00
01/05/2023	MC Engineering, Inc	On call services	GL:Water	1,828.75
03/05/2023	MC Engineering, Inc	Wastewater	GL:Sewer	1,800.00
03/05/2023	MC Engineering, Inc	Water	GL:Water	540.00
Total 130 - Const In Progress - Studies				22,843.89
135 - CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
138 - USDA Water Improvements				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	20,963.26
07/31/2022	T & S Construction Co...	Payment #14	Loan/Grant:...	252,320.00
08/05/2022	MC Engineering, Inc	USDA Meters/Tank	Loan/Grant:...	15,697.63
08/31/2022	T & S Construction Co...	#15	Loan/Grant:...	245,416.04
09/07/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	18,505.85
09/30/2022	T & S Construction Co...	USDA Water Improve	Loan/Grant:...	145,920.00
10/05/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	19,600.91
11/30/2022	T & S Construction Co...	11/1/2022 - 11/30/20...	Loan/Grant:...	582,746.15
12/05/2022	MC Engineering, Inc	USDA Meters	Loan/Grant:...	8,877.08
01/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	11,113.30
01/11/2023	T & S Construction Co...	12/1/2022 - 12/31/20...	Loan/Grant:...	119,225.00
01/31/2023	T & S Construction Co...	Services for January...	Loan/Grant:...	120,881.80
02/05/2023	MC Engineering, Inc	February 2023 charg...	Loan/Grant:...	7,179.12
02/28/2023	T & S Construction Co...	Services thru Februa...	Loan/Grant:...	213,275.00
03/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	5,474.43
Total 138 - USDA Water Improvements				1,787,195.57
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)				
03/17/2023	TECO Technology	Cerrito Tank redund...	CRP:Water	6,999.14
Total 121 - Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				6,999.14
131 - Waste Water Plant				
131.1 - Pumps/Equipment				
03/28/2023	Commercial Pump & ...	Rebuild effluent pum...	CRP:Sewer	43,522.21
Total 131.1 - Pumps/Equipment				43,522.21
131 - Waste Water Plant - Other				
Total 131 - Waste Water Plant - Other				
Total 131 - Waste Water Plant				43,522.21
127 - Water Plant				
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				
09/07/2022	Commercial Pump & ...	Back-up Pump for Di...	CRP:Water	8,655.08
Total 127.1 - Major Equipment				8,655.08
127 - Water Plant - Other				

Clearlake Oaks County Water District

Capital Improvements

As of March 31, 2023

Date	Name	Memo	Class	Amount
Total 127 · Water Plant - Other				
Total 127 · Water Plant				8,655.08
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				
12/28/2022	Amazon	10 gauge wire. 30' re...	CRP:Water	91.06
Total 120.75 · SCADA				91.06
120.90 · Vehicles/Generators/Trailers				
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Sewer	27,005.57
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Water	27,005.56
Total 120.90 · Vehicles/Generators/Trailers				54,011.13
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)				54,102.19
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				
07/05/2022	MC Engineering, Inc	GIS Mapping	GL:Sewer	468.75
08/05/2022	MC Engineering, Inc	GIS	CRP:Water	225.00
08/05/2022	MC Engineering, Inc		CRP:Sewer	225.00
Total 124.2 · GIS Online Mapping System				918.75
124.30 · Lift Stations				
07/26/2022	ABC Plumbing	Sewer camer survey...	CRP:Sewer	4,060.00
Total 124.30 · Lift Stations				4,060.00
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				
07/05/2022	MC Engineering, Inc		GL:Water	468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				5,447.50
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				
07/20/2022	Kansas State Bank - ...	Payment #8	CRP:Water	727.18
07/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	727.18
08/15/2022	Kansas State Bank - ...	Payment #9	CRP:Water	729.57
08/15/2022	Kansas State Bank - ...	3359488	CRP:Sewer	729.57
09/20/2022	Kansas State Bank - ...	Payment #10	CRP:Sewer	1,463.93
10/20/2022	Kansas State Bank - ...	Payment #11	CRP:Sewer	1,468.73
11/16/2022	Kansas State Bank - ...	3359488	CRP:Water	736.78
11/16/2022	Kansas State Bank - ...	Payment #12	CRP:Sewer	736.78
12/20/2022	Kansas State Bank - ...	Payment #13	CRP:Water	739.20

Clearlake Oaks County Water District

Capital Improvements

As of March 31, 2023

04/14/23

Accrual Basis

Date	Name	Memo	Class	Amount
12/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	739.19
01/20/2023	Kansas State Bank - ...	Payment #14	CRP:Water	741.62
01/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	741.62
02/20/2023	Kansas State Bank - ...	Payment #15	CRP:Water	744.06
02/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	744.05
03/20/2023	Kansas State Bank - ...	Payment #16	CRP:Water	746.50
03/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	746.50
Total 280.04 · 2021 Water Truck				13,262.46
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
09/01/2022	USDA Rural Develop...	Payment #1 Water	Loan/Grant:...	30,500.19
03/01/2023	USDA Rural Develop...	USDA - Payment #2 ...	Loan/Grant:...	99,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				129,500.19
280.02 · KS State Bank - 2019 Vac-Con				
07/15/2022	Kansas State Bank - ...	Pymt #31	CRP:Water	3,409.30
07/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,409.29
08/15/2022	Kansas State Bank - ...	Pymt #32	CRP:Water	3,418.94
08/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,418.94
09/15/2022	Kansas State Bank - ...	Pymt #33	CRP:Sewer	6,857.21
09/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	564.26
10/15/2022	Kansas State Bank - ...	Pymt #34	CRP:Sewer	6,876.61
11/15/2022	Kansas State Bank - ...	Pymt #35	CRP:Sewer	3,448.03
11/15/2022	Kansas State Bank - ...	3343293	CRP:Water	3,448.03
12/15/2022	Kansas State Bank - ...	Pymt #36	CRP:Water	3,457.78
12/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,457.78
01/15/2023	Kansas State Bank - ...	Pymt #37	CRP:Water	3,467.56
01/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,467.55
02/15/2023	Kansas State Bank - ...	Pymt #38	CRP:Water	3,477.37
02/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,477.36
03/15/2023	Kansas State Bank - ...	Pymt #39	CRP:Water	3,487.20
03/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,487.20
Total 280.02 · KS State Bank - 2019 Vac-Con				62,630.41
Total 280 · Loan				205,393.06
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Income				
435 · Loans/Grants				
435-8 · Intake Pump Extension				
08/22/2022		Invoice #4 - Dept. of ...	GL:Water	-83,690.37
09/26/2022		Intake pipe extensio...	Loan/Grant:...	-40,848.05
01/03/2023		DWR	Loan/Grant:...	-20,027.25
02/21/2023		DWR #8 - Intake p...	Loan/Grant:...	-3,841.74
Total 435-8 · Intake Pump Extension				-148,407.41
Total 435 · Loans/Grants				-148,407.41
Total Income				-148,407.41
Loans/Grants				
935 · Actiflo Pilot Program				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	2,145.00
09/30/2022	T & S Construction Co...	Actiflo	Loan/Grant:...	109,326.28
10/05/2022	MC Engineering, Inc	Actiflow	Loan/Grant:...	4,715.00
10/24/2022	Clear Lake Electronic ...	Lan cable for Actiflo ...	Loan/Grant:...	68.51
10/25/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	4,165.00
11/03/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	32.49
11/04/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	16.25
11/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	945.00
11/15/2022	Southport Control Sol...	Actiflo Control Interf...	Loan/Grant:...	5,607.92
11/28/2022	Veolia Water Technol...	Actiflo - Pilot Study	Loan/Grant:...	75,000.00
12/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	450.00
03/09/2023	Veolia Water Technol...	Phase B	Loan/Grant:...	70,000.00
03/31/2023	T & S Construction Co...	Progress billing 3	Loan/Grant:...	6,393.35
03/31/2023	T & S Construction Co...	Progress billing 2	Loan/Grant:...	12,147.37
Total 935 · Actiflo Pilot Program				291,012.17

Clearlake Oaks County Water District

Capital Improvements

As of March 31, 2023

04/14/23

Accrual Basis

Date	Name	Memo	Class	Amount
930 · Intake Pump Extension				
930.1 · Source Capacity Study				
07/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	12,060.00
08/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	4,896.50
09/07/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	3,295.00
10/05/2022	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	1,890.00
11/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	6,780.00
12/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	5,970.00
01/05/2023	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	11,146.25
02/05/2023	MC Engineering, Inc	Charges for Februar...	Loan/Grant:...	1,587.50
Total 930.1 · Source Capacity Study				47,625.25
930 · Intake Pump Extension - Other				
07/05/2022	MC Engineering, Inc	Water Intake Extensi...	Loan/Grant:...	2,407.80
08/05/2022	MC Engineering, Inc	Work done in July - ...	Loan/Grant:...	1,750.00
08/31/2022	Pac Machine Co., Inc.	Service date 8/24/20...	Loan/Grant:...	750.00
08/31/2022	T & S Construction Co...	Water Intake	Loan/Grant:...	3,633.25
09/07/2022	MC Engineering, Inc	Intake/Source	Loan/Grant:...	2,887.50
10/05/2022	MC Engineering, Inc		Loan/Grant:...	1,400.00
11/05/2022	MC Engineering, Inc	Water Intake	Loan/Grant:...	3,237.50
12/05/2022	MC Engineering, Inc	Emergency intake	Loan/Grant:...	1,487.50
12/16/2022		DWR - #6	Loan/Grant:...	-11,457.68
01/05/2023	MC Engineering, Inc		Loan/Grant:...	1,225.00
01/30/2023	Pac Machine Co., Inc.	Discharge hose	Loan/Grant:...	3,246.72
02/05/2023	MC Engineering, Inc		Loan/Grant:...	1,650.00
02/15/2023	Mendo Mill	Per Kurt = Emergen...	Loan/Grant:...	52.23
03/05/2023	MC Engineering, Inc	Emergency Intake P...	Loan/Grant:...	1,137.50
03/31/2023	T & S Construction Co...	Progress billing #4	Loan/Grant:...	23,978.70
Total 930 · Intake Pump Extension - Other				37,386.02
Total 930 · Intake Pump Extension				85,011.27
Total Loans/Grants				376,023.44
TOTAL				2,361,774.67



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Accounts

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

CRP PC *6192

Available	**\$91,935.83
Current	\$91,935.83

CRP SEWER *3745

Available	**\$106,699.84
Current	\$106,699.84

GENERAL LEDGER *9122

Available	**\$532,095.92
Current	\$519,203.55

PUBLIC REGULAR CHK *8503

Available	**\$310,597.99
Current	\$310,597.99

PUBLIC REGULAR CHK *9592

Available	**\$122,994.43
Current	\$122,994.43

PUBLIC REGULAR CHK *7355

Available	**\$48,900.00
-----------	---------------

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Money Management

Current \$48,900.00

CRP WATER *6990

Available **\$90,922.73

Current \$90,922.73

BALANCE TOTALS

Total Deposit Accounts \$1,291,254.37

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

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Outside Accounts



No outside accounts added.

Add account

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April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	31	1

California State Treasurer *Fiona Ma, CPA*



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

April 17, 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

March 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,074,749.48
Total Withdrawal:	0.00	Ending Balance:	1,074,749.48

Clearlake Oaks County Water District
Payroll Summary
March 2023

	Hours	Rate	Mar 23
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement	8	39.67	317.36
CTO Saved	-23.75	46.91	-1,239.64
CTO Used	97.58	31.27	3,166.78
Holiday	123	25.30	3,833.06
Holiday Worked (x2.5)	6	97.18	542.46
Overtime (x1.5)	182	46.91	8,731.39
PTO	191.75	28.09	5,989.56
Straight	2,254.75	28.09	75,091.58
Board			900.00
Duty Pay			4,345.00
Total Gross Pay	2,839.33		101,677.55
Deductions from Gross Pay			
ACWA (pre-tax)			-2,768.28
AFLAC (pre-tax)			-521.94
AFLAC (taxable) AFTER TAX			-245.04
CALPers 457			-575.00
CALPers EE (Pretax)			-5,605.55
Total Deductions from Gross Pay			-9,715.81
Adjusted Gross Pay	2,839.33		91,961.74
Taxes Withheld			
Federal Withholding			-8,492.00
Medicare Employee			-1,426.65
Social Security Employee			-6,100.01
CA - Withholding			-3,397.85
CA - Disability			-885.47
Total Taxes Withheld			-20,301.98
Deductions from Net Pay			
Miscellaneous Deduction			-140.25
Wage Garnishment			-530.76
Total Deductions from Net Pay			-671.01
Net Pay	2,839.33		70,988.75
Employer Taxes and Contributions			
Medicare Company			1,426.65
Social Security Company			6,100.01
Total Employer Taxes and Contributions			7,526.66

	Mar 31, 23	
	Debit	Credit
102.14 · CalPERS RESERVE	48,900.00	
102.13 · SEWER RESERVES-9592	122,994.43	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	91,935.83	
102.12 · WATER RESERVES- 8503	310,597.99	
102.001 · GL - 9122	279,840.30	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	885,749.48	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	90,922.73	
102.03 · CRP Sewer - 3745	106,699.84	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	26,627.90	
116 · DEFERRED OUTFLOW- PENSION	282,829.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	26,664.68	
130 · Const In Progress - Studies	715,354.99	
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	4,040.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	9,859.00	
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	
138 · USDA Water Improvements	7,907,135.21	
128 · Sewer Infstrcture & Rehab Proj	3,780,495.87	
121 · Wtr Dist & Wtr Storage Projects	257,194.90	
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.	1,205,455.17	
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	22,477.57	
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	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		10,382,491.00
200 · ACCOUNTS PAYABLE		386,186.96
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390		909.71
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		2,376.08

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Clearlake Oaks County Water District

Trial Balance

04/14/23

As of March 31, 2023

Accrual Basis

	Mar 31, 23	
	Debit	Credit
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		3,342.48
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		2,759.44
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	
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		70,780.36
280 · Loan:280.15 · USDA Water Improvement Project		4,850,499.81
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		150,541.50
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		3,049,172.41
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	2,195.36	
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	15,254.24	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		15,855.49
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	12,198.72	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		6,192.50
223.90 · COMPENSATED EMPLOYEE BENEFITS		72,925.02
24000 · Payroll Liabilities	19,711.78	
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		13,878,799.63

Clearlake Oaks County Water District

Trial Balance

04/14/23

As of March 31, 2023

Accrual Basis

Mar 31, 23

Debit Credit

Income:410 · Client Reg Pmt		1,862,622.55
Income:425 · CRP		789,237.78
Income:430 · Penalty & Interest		70,598.03
Income:430 · Penalty & Interest:430.2 · Bank Interest	2.19	
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements		1,569,303.87
Income:435 · Loans/Grants:435-8 · Intake Pump Extension		148,407.41
Income:440 · Misc Revenue		9,575.70
Income:450 · Other - Non S/W Rev		259,993.12
Loans/Grants:945 · Wastewater I and I Phase IV	3,636.25	
Loans/Grants:940 · TA Grant	180.00	
Loans/Grants:935 · Actiflo Pilot Program	291,012.17	
Loans/Grants:930 · Intake Pump Extension	37,386.02	
Loans/Grants:930 · Intake Pump Extension:930.1 · Source Capacity Study	47,625.25	
Salaries & EE Benefits:545 · CALPers 457	0.00	
Salaries & EE Benefits:505 · Salaries & Wages	914,862.37	
Salaries & EE Benefits:520 · FICA - District Share	67,839.09	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	207,041.03	
Salaries & EE Benefits:540 · PERS - District Share	132,712.05	
Salaries & EE Benefits:560 · Workers Comp Ins	27,726.47	
Services & Supplies:610 · Bank Fees	26,756.08	
Services & Supplies:620 · Communications & Internet	25,985.87	
Services & Supplies:622 · Board Exp	4,744.99	
Services & Supplies:630 · Equip - Office	893.18	
Services & Supplies:640 · Fuel & Oil	37,921.40	
Services & Supplies:645 · Insurance	85,744.98	
Services & Supplies:650 · Interest	63,783.39	
Services & Supplies:657 · Lab	37,309.83	
Services & Supplies:660 · Memberships & Subscription	80,398.46	
Services & Supplies:670 · Postage & Shipping	14,312.97	
Services & Supplies:675 · Professional Services	46,253.08	
Services & Supplies:685 · Rents	10,255.07	
Services & Supplies:690 · Safety & Security	15,874.29	
Services & Supplies:700 · Tools & Instruments	4,100.57	
Services & Supplies:703 · Supplies - Clothing & Personal	861.22	
Services & Supplies:705 · Supplies - Office	7,421.57	
Services & Supplies:715 · Supplies-Chemicals-Operating	121,583.42	
Services & Supplies:720 · Supplies - Inventory - Other	30,709.91	
Services & Supplies:730 · Taxes - Licenses	2,538.89	
Services & Supplies:735 · Training/Classes/Certs/ClassB	3,277.56	
Services & Supplies:745 · Travel / Lodging	1,266.60	
Services & Supplies:750 · Utilities	289,830.62	
Services & Supplies:760 · Waste Disposal	42,878.68	
Services & Supplies:795 · Yolo Co	33,251.12	
Services & Supplies:798 · Customer Refund	5,022.83	
Repairs & Replacement:810 · R&R Buildings & Grounds	10,828.34	
Repairs & Replacement:815 · R&R Damage Claim	2,246.50	
Repairs & Replacement:820 · R&R Lift Stations	436.07	
Repairs & Replacement:830 · R&R Equipment	42,250.44	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	29,131.88	
Repairs & Replacement:840 · R&R Vehicles	37,782.23	
66000 · Payroll Expenses	3,536.14	

TOTAL

42,872,084.09

42,872,084.09

Clearlake Oaks County Water District
A/P Aging Summary
As of April 17, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Acorn Environmental	0.00	2,376.25	0.00	0.00	0.00	2,376.25
ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
Alpha Analytical Labs	2,605.00	140.00	0.00	0.00	0.00	2,745.00
AT & T - CalNet 3	94.62	0.00	0.00	0.00	0.00	94.62
Badger Meter	134.84	0.00	0.00	0.00	-1,674.95	-1,540.11
California State Disbursement Unit	530.76	0.00	0.00	0.00	0.00	530.76
Chante Little	73.88	0.00	0.00	0.00	0.00	73.88
Clearlake Automotive	292.47	0.00	0.00	0.00	0.00	292.47
Clearlake Lava	0.00	780.48	0.00	0.00	0.00	780.48
Commercial Pump & Mechanical, Inc.	43,522.21	0.00	0.00	0.00	0.00	43,522.21
Compressed Air Repair & Maintenance	0.00	500.28	0.00	0.00	0.00	500.28
County of Lake - Special Districts	0.00	1,933.84	0.00	0.00	0.00	1,933.84
Deeper Cleaning	490.00	0.00	0.00	0.00	0.00	490.00
Docufree Corporation	0.00	4,191.90	0.00	0.00	0.00	4,191.90
Hach	200.56	396.77	0.00	0.00	0.00	597.33
Hasa Inc	3,818.83	0.00	0.00	0.00	0.00	3,818.83
Hayden Solar, LLC	3,813.54	0.00	0.00	0.00	0.00	3,813.54
Hazel Wayman	62.86	0.00	0.00	0.00	0.00	62.86
HC3	335.23	0.00	0.00	0.00	0.00	335.23
Helix Laboratories, Inc.	2,028.62	0.00	0.00	0.00	0.00	2,028.62
Independant Business Forms	173.95	0.00	0.00	0.00	0.00	173.95
John Brotherton	0.00	61.92	0.00	0.00	0.00	61.92
Kelseyville Lumber	75.03	119.57	0.00	0.00	0.00	194.60
Lake County Waste Solutions	793.33	0.00	0.00	0.00	0.00	793.33
Law Office of Nancy Harris	0.00	4,554.00	0.00	0.00	0.00	4,554.00
Mark Nichols	0.00	66.21	0.00	0.00	0.00	66.21
MC Engineering, Inc	22,396.95	0.00	0.00	0.00	0.00	22,396.95
Mendo Mill	662.14	14.43	0.00	0.00	0.00	676.57
Michael Damiata	0.00	58.74	0.00	0.00	0.00	58.74
Napa Auto Parts	187.57	76.04	0.00	0.00	0.00	263.61
Nave Law Office, P.C.	2,117.00	0.00	0.00	0.00	0.00	2,117.00
Patrick Kelly	19.86	0.00	0.00	0.00	0.00	19.86
People Services Inc	95.00	0.00	0.00	0.00	0.00	95.00
PETTY CASH - Bailey Anderson	31.31	0.00	0.00	0.00	0.00	31.31
PG&E	0.00	25,096.12	0.00	0.00	0.00	25,096.12
Pitney Bowes, Inc	0.00	502.03	0.00	0.00	0.00	502.03
Quill	458.76	276.08	0.00	0.00	0.00	734.84
RDW Groundskeeping, LLC	0.00	782.00	0.00	0.00	0.00	782.00
Redwood Coast Fuels	0.00	1,293.33	0.00	0.00	0.00	1,293.33
Southport Control Solutions	7,999.74	0.00	0.00	0.00	0.00	7,999.74
Susan Caveney	48.51	0.00	0.00	0.00	0.00	48.51
T & S Construction Co. Inc.	42,519.42	213,275.00	0.00	0.00	0.00	255,794.42
TECO Technology	0.00	6,999.14	0.00	0.00	0.00	6,999.14
Terminix	150.00	0.00	0.00	0.00	0.00	150.00
Tri-Cities Answering Service	262.80	0.00	0.00	0.00	0.00	262.80
WECO Industries	0.00	1,769.32	0.00	0.00	0.00	1,769.32
Yolo County Flood Control	0.00	2,885.92	0.00	0.00	0.00	2,885.92
TOTAL	135,994.79	268,149.37	0.00	0.00	-1,674.95	402,469.21

Account Payable Breakdown

Date: 4/17/2023

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$527,520.93	\$519,203.55	\$532,095.92
CRP Water - 6990	\$90,922.73	\$90,922.73	\$90,922.73
CRP Sewer - 3745	\$106,699.84	\$106,699.84	\$106,699.84
CRP PC - 6192	\$91,935.83	\$91,935.83	\$91,935.83
Water Reserve - 8503	\$310,597.99	\$310,597.99	\$310,597.99
Sewer Reserve - 9592	\$122,994.43	\$122,994.43	\$122,994.43
CalPers Reserve - 7355	\$48,900.00	\$48,900.00	\$48,900.00
LAIF Balance	\$1,074,749.48	\$1,074,749.48	\$1,074,749.48
Current A/P Aging	\$402,469.21		
Kansas State Bank-VacCon	\$7,421.47	4/15/2023	
Kansas State Bank-Water Truck	\$1,730.25	4/20/2023	
ACWA/JPIA W/C	\$10,504.25	4/20/2023	
ACWA/JPIA Health Ins	\$23,465.21	4/20/2023	
TOTAL	\$445,590.39		
Paid On-line/Auto Out			
3/28/2023 Cannon	\$541.37		
4/5/2023 PG&E	\$25,096.13		
4/5/2023 PG&E - Harvey	\$44.35		
4/3/2023 Credit Card	\$8,079.74		
4/5/2023 Verizon	\$1,499.68		
4/4/2023 Mediacom	\$314.47		
TOTAL-Paid On-line/Auto Out	\$35,575.74		

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: March 16, 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

Mrs. Margaret Medeiros, President, ***EXCUSED*** ✓ Mr. Stanley Archacki, Vice President ✓ Mr. Samuel Boucher, Director ✓ Mr. Michael Herman, Director ✓ Mr. James Burton, 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. February 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 02/16/2023

3. **Bills**

- a. MC Engineering invoice number 2339, dated 3/5/2023, in the amount of \$5,474.43 for the USDA Water Improvements Project

Action Taken: Motion to approve the consent items

ARCHACKI/BOUCHER M/S/C

AYES: ARCHACKI/BOUCHER/HERMAN/BURTON

NOES: NONE

ABSENT: MEDEIROS

E. OLD BUSINESS

1. Discussion of 12655 E. Highway 20, Clearlake Oaks

Action Taken: Motion to alleviate the base rate charge for the 2” hydrant meter at the aforementioned location. Hydrant meter will be moved to a district account along with the backflow device, usage will be billed by separate invoice to the mailing address on file.

HERMAN/ARCHACKI M/S/C

AYES: ARCHACKI/BOUCHER/HERMAN

NOES: NONE

ABSENT: MEDEIROS

ABSTAIN: BURTON

F. NEW BUSINESS

1. Discussion and consideration of appeal for 11838 E. Highway 20, Clearlake Oaks

Action Taken: Motion to deny appeal for 11838 E. Highway 20, Clearlake Oaks

BOUCHER/HERMAN M/S/C

AYES: ARCHACKI/BOUCHER/HERMAN/BURTON

NOES: NONE

ABSENT: MEDEIROS

2. Discussion and consideration of approving bid from T & S Construction for the redundancy pumps at the Cerrito tank. Partial payment will come from the USDA Water Improvement Grant, the remainder will be paid out of Water Reserves

Action Taken: Motion to approve the bid from T & S Construction for the redundancy pumps at the Cerrito tank. Partial payment will come from the USDA Water Improvement Grant, the remainder will be paid out of Water Reserves, not to exceed \$217,000.00

HERMAN/ARCHACKI M/S/C

AYES: ARCHACKI/BOUCHER/HERMAN/BURTON

NOES: NONE

ABSENT: MEDEIROS

G. CLOSED SESSION

Time: 3:00 PM

1. Update on one potential litigation case

Action Taken: In closed session, the Board discussed one case of potential litigation, no other items were discussed.

Open Session

Time: 3:21 PM

ADJOURNMENT

Time: 3:21 PM

SIGNED: _____ **ATTESTED TO:** _____
Stanley Archacki, Vice 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.



MC Engineering, Inc.

9294 Madison Ave
Orangevale, CA 95662

Invoice

Date	Invoice #
4/5/2023	2357

Bill To

Clearlake Oaks Water District
12545 Highway 20
Clearlake Oaks, CA 95423

Job No.	Terms	Due Date	Project	
	Net 30	5/5/2023	USDA Meters and Water Tank PER	
Description	Qty	Rate	Amount	
Project Engineer, Jared P. Nelson	66.5	130.00	8,645.00	
Project Manager, Mark Carey, PE	2	165.00	330.00	
Reimbursable Expenses		363.20	363.20	
<i>138- USDA</i>				
<i>4/5 USDA WTR</i>				
<i>mp prof AM</i>				
Total			\$9,338.20	
Payments/Credits			\$0.00	
Balance Due			\$9,338.20	

Phone #	Fax #	E-mail
916-546-7898	916-860-1863	mark.carey@mc-engineers.com



T & S CONSTRUCTION CO. INC
 6100 HEDGE AVENUE
 SACRAMENTO CA 95829
 916 381-3052

License: 301528 A

Progress Billing

Application: 20
 Period: 02/28/2023

Contract #: USDA CFDA NO 10.760
Job Number: 20215
Job Location: CLOCWD USDA WATER SYSTEM IMPROVEMENTS
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Owner: CLEAR LAKE OAKS COUNTY WATER D
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Application For Payment On Contract

Original Contract.....	6,034,124.00
Net Change by Change Orders.....	177,802.31
Contract Sum to Date.....	6,211,926.31
Total Complete to Date.....	6,121,465.56
Total Retained.....	306,073.28
Total Earned Less Retained.....	5,815,392.28
Less Previous Billings.....	5,602,117.28
Current Payment Due.....	213,275.00

Balance on Contract..... 396,534.03

Terms: Invoices are due and payable 30DY from the date of invoice. All overdue amounts will be charged a service charge of 0.00 % per anum. Please make checks payable to: T & S CONSTRUCTION CO. INC

Thank you for your prompt payment.

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor:  Date: 3/21/23

138- 1/6 USDA with emp prof

Contractor's Application for Payment No. #21

Application Period:	3/1/2023-3/31/2023	Application Date:	3/31/2023
To (Owner):	CLOCWD	Via (Construction Manager):	Jared Nelson
Project:	USDA Water System Improvements	Contractor's Project No.:	20215
Owner's Contract No.:	USDA CFDA No. 10.760	Engineer's Project No.:	USDA CFDA No. 10.760

Application For Payment Change Order Summary

Number	Additions	Deductions	
1	\$16,009.53		\$ 6,034,124.00
2	\$22,623.87		\$ 177,802.31
3	\$2,011.49		\$ 6,211,926.31
4	\$7,269.00		\$6,197,196.31
5	\$110,978.00		
6	\$54,136.00		
7	\$18,044.67		
8	\$12,744.00		
9	\$7,410.00		
10	\$14,203.00		
11	\$11,467.75		
12			
TOTALS			
NET CHANGE BY CHANGE ORDERS			\$177,802.31

1. ORIGINAL CONTRACT PRICE..... \$ 6,034,124.00
2. Net change by Change Orders..... \$ 177,802.31
3. Current Contract Price (Line 1 ± 2)..... \$ 6,211,926.31
4. TOTAL COMPLETED AND STORED TO DATE..... \$6,197,196.31
5. RETAINAGE:
 - a. 5% X \$6,197,196.31 Work Completed..... \$ 309,859.82
 - b. 5% X Stored Material..... \$ -
 - c. Total Retainage (Line 5a + Line 5b)..... \$ 309,859.82
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)..... \$ 5,887,336.49
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ 5,815,392.28
8. AMOUNT DUE THIS APPLICATION..... \$71,944.21
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above)..... \$324,589.82

Payment of: \$ _____ (Line 8 or other - attach explanation of the other amount)

is recommended by: Jared Nelson (Date) 4-5-23
Inspector

Payment of: \$ _____ (Line 8 or other - attach explanation of the other amount)

is recommended by: Jared Nelson (Date) 4-5-23
Engineer

is approved by: Diana Alan (Date) 4-7-23
Owner

Approved by: _____ (Date) _____ (Date)
Funding Agency (if applicable)

Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: Anthony Scivella Date: 3/31/2023





T & S CONSTRUCTION CO. INC
 6100 HEDGE AVENUE
 SACRAMENTO CA 95829
 916 381-3052

License: 301528 A

Owner: CLEAR LAKE OAKS COUNTY WATER D
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Contract #:

Job Number: 20226

Job Location: ACTIFLO PILOT PROJECT
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Progress Billing

Application: 2

Period: 03/31/2023

Application For Payment On Contract

Original Contract.....	127,867.00
Net Change by Change Orders.....	0.00
Contract Sum to Date.....	127,867.00
Total Complete to Date.....	127,867.00
Total Retained.....	6,393.35
Total Earned Less Retained.....	121,473.65
Less Previous Billings.....	109,326.28
Current Payment Due.....	12,147.37
Balance on Contract.....	6,393.35

Terms: Invoices are due and payable 30DY from the date of invoice. All overdue amounts will be charged a service charge of 0.00 % per anum. Please make checks payable to: T & S CONSTRUCTION CO. INC

Thank you for your prompt payment.

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor: Steve Gori Date: 3/31/2023

Stamp: 03/31/2023
 Signature: [Handwritten Signature]
 Date: 4/10/2023

935- 1/6 Act Flow



T & S CONSTRUCTION CO. INC
 6100 HEDGE AVENUE
 SACRAMENTO CA 95829
 916 381-3052

License: 301528 A

Progress Billing

Application: 3

Period: 03/31/2023

Contract #:

Job Number: 20226

Owner: CLEAR LAKE OAKS COUNTY WATER D
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Job Location: ACTIFLO PILOT PROJECT
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Application For Payment On Contract

Original Contract.....	127,867.00
Net Change by Change Orders.....	0.00
Contract Sum to Date.....	127,867.00
Total Complete to Date.....	127,867.00
Total Retained.....	0.00
Total Earned Less Retained.....	127,867.00

Less Previous Billings..... 121,473.65

Current Payment Due..... 6,393.35


Balance on Contract..... 0.00

Terms: Invoices are due and payable 30DY from the date of invoice. All overdue amounts will be charged a service charge of 0.00 % per anum. Please make checks payable to: T & S CONSTRUCTION CO. INC

Thank you for your prompt payment.

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor:  Date: 3/31/2023

04/10/2023


925-46 Actiflow

AK



T & S CONSTRUCTION CO. INC
 6100 HEDGE AVENUE
 SACRAMENTO CA 95829
 916 381-3052

License: 301528 A

Progress Billing

Application: 4

Period: 03/31/2023

Contract #:

Job Number: 202114

Owner: CLEAR LAKE OAKS COUNTY WATER D
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Job Location: CLEARLAKE OAKS EMERGENCY INTAKE
 12952 E. HWY 20
 CLEARLAKE OAKS CA 95423

Application For Payment On Contract

Original Contract.....	401,686.95
Net Change by Change Orders.....	0.00
Contract Sum to Date.....	401,686.95
Total Complete to Date.....	401,686.95
Total Retained.....	0.00
Total Earned Less Retained.....	401,686.95
Less Previous Billings.....	377,708.25
Current Payment Due.....	23,978.70
Balance on Contract.....	0.00

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor:  Date: 3/31/23

930- 1/6 Emerg intake pp


Terms: Invoices are due and payable 30DY from the date of invoice. All overdue amounts will be charged a service charge of 0.00 % per anum. Please make checks payable to: T & S CONSTRUCTION CO. INC

Thank you for your prompt payment.

REL AFTER POSTING

RECEIVED
MAR 13 2023

BY: *Olivia Mann*

Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709
Clearlake Oaks, CA 95423
(707) 998-3322 Phone (707) 998-1245 Fax
www.clocwd.org (Website)

Name: Jesse Tamburini / Linda Tamburini

Mailing Address: 2631 Ponderosa Rd. Shingle Springs, CA 95602

Property Address
(If different than above): 12916 Lake Land Dr. Clearlake Oaks, CA 95423

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: _____

Date of the charge that you are appealing: 10/26/22

Please describe below in detail the reason for your appeal: mother passed away, we ended up getting charged 744.52 we paid it 3 days after the neighbor said they put a door hanger on. we were not aware of the oak rules for the water district. we live outside Sacramento. so we ended up calling on a Saturday and got charged a ton of money. what I am appealing is that due to a death and not being in town and knowing how you guys do things, I feel we should get a little compensation or little leeway due to a death of the homeowner.

Jesse Tamburini 2/3-23
Signature / Date

RECEIVED
MAR 22 2023

BY: MA

Clearlake Oaks County Water District

12952 East Highway 20, P.O. Box 709
Clearlake Oaks, CA 95423
(707) 998-3322 Phone (707) 998-1245 Fax
www.clocwd.org (Website)

Name: MARK DZIATKO / CHARLOTTE KUBIAK

Mailing Address: GENERAL DELIVERY
CLEARLAKE OAKS, CA.

Property Address
(If different than above): 12688 CENTER WAY

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: BILLING PRIOR TO SERVICE

Date of the charge that you are appealing: EVERYTHING PRIOR TO 3/14/23

Please describe below in detail the reason for your appeal:

WE ARE NEW OWNERS, PROPERTY PURCHASED AT TAX SALE. WATER DISTRICT WOULD NOT REVEAL INFORMATION ABOUT OUR HOUSE UNTIL WE WERE ON TITLE WHICH TOOK 3 MONTHS TO BE RECORDED BY TAX DEPT.

WE WERE TOLD THAT THERE WOULD BE A \$50 SERVICE FEE TO BEGIN WATER SERVICE IN OUR NAME WHEN WE WERE READY TO MOVE IN. WE WERE NEVER INFORMED THAT MONTHLY CHARGES WOULD BEGIN UPON TRANSFER OF OWNERSHIP. THERE IS CURRENTLY NO WATER METER, AND THERE HAS BEEN NO WATER USAGE SINCE WE HAVE OWNED THIS HOUSE. WE ARE REQUESTING A REVIEW AND REVERSAL OF THE \$827.10 PAST DUE CHARGES FOR SERVICES NEVER USED OR NEVER INFORMED ABOUT.

MA / 3/14/23
Signature / Date

ALSO, NO MAILBOX AT HOUSE. POST OFFICE SAID WE HAVE TO INSTALL ONE WHEN WE MOVE IN, WHICH WE WILL BE DOING SOON. UNTIL THEN USE GENERAL DELIVERY IN CLEARLAKE OAKS OR PREVIOUS ADDRESS ON RECORD WITH TAX DEPT.



State Water Resources Control Board
Division of Drinking Water

March 14, 2023

System No. 1710001

Dianna Mann, General Manager
12952 East Highway 20
Clearlake Oaks, CA 95423

**CITATION NO. 02_03_23C_007
DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL VIOLATION
FOR FOURTH QUARTER 2022**

Enclosed is Citation No. 02_03_23C_007 (hereinafter "Citation") issued to the Clearlake Oaks County Water District (hereinafter "System") public water system. Please note that there are legally enforceable deadlines associated with this Citation.

The System will be billed at the State Water Resources Control Board's (hereinafter "State Water Board") hourly rate for the time spent on issuing this Citation. California Health and Safety Code (hereinafter "CHSC") Section 116577 provides that a public water system must reimburse the State Water Board for actual costs incurred by the State Water Board for specified enforcement actions, including preparing, issuing, and monitoring compliance with a citation. The System will receive a bill sent from the State Water Board in August of the next fiscal year. This bill will contain fees for any enforcement time spent on the System for the current fiscal year.

A process exists by which a public water system can petition the State Water Board for reconsideration of this citation. Petitions sent to the State Water Board "shall include the name and address of the petitioner, a copy of the order or decision for which the petitioner seeks reconsideration, identification of the reason the petitioner alleges the issuance of the order or decision was inappropriate or improper, the specific action the petitioner requests, and other information as the state board may prescribe. The petition shall be accompanied by a statement of points and authorities of the legal issues raised by the petition." (Health & Saf. Code, § 116701, subd. (b).)

E. JOAQUIN ESQUIVEL, CHAIR | EILEEN SOBECK, EXECUTIVE DIRECTOR

50 D Street, Suite 200, Santa Rosa, CA 95404 | www.waterboards.ca.gov

Petitions must be received by the State Water Board within 30 days of the issuance of this citation by the State Water Board. If the 30th day falls on a Saturday, Sunday, or state holiday, the petition is due the following business day by 5:00 p.m. Information regarding filing petitions may be found at:

Drinking Water Petitions for Reconsideration

https://www.waterboards.ca.gov/drinking_water/programs/petitions/instructions.html

If you have any questions regarding this matter, please contact Solmaz Marzooghi of my staff at (707) 576-2295 or me at (707) 576-2733.

Sincerely,

Zachary
Rounds



Zachary C. Rounds, P.E.
Mendocino District Engineer
Division of Drinking Water
State Water Resources Control Board

Enclosures

Certified Mail No. 7021 0950 0001 6668 2018

cc: Lake County Environmental Health

Kurt Jensen, Operator
P.O. Box 709
Clearlake Oaks, CA 95423

1710001/Enforcement
02_03_23C_007_1710001_02/SM
ECM: DBP/MCL

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD
DIVISION OF DRINKING WATER

Name of Public Water System: Clearlake Oaks County Water District

Water System No: 1710001

Attention: Dianna Mann, General Manager
12952 East Highway 20
Clearlake Oaks, CA 95423

Issued: March 14, 2023

CITATION FOR NONCOMPLIANCE
CALIFORNIA HEALTH AND SAFETY CODE, SECTION 116555 AND
CALIFORNIA CODE OF REGULATIONS, TITLE 22, SECTION 64533

DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL VIOLATION
Fourth Quarter 2022

The California Health and Safety Code (hereinafter "CHSC"), Section 116650, authorizes the State Water Resources Control Board (hereinafter "State Water Board") to issue a citation to a public water system when the State Water Board determines that the public water system has violated or is violating the California Safe Drinking Water Act (hereinafter "California SDWA") (CHSC, Division 104, Part 12, Chapter 4, commencing with Section 116270), or any regulation, standard, permit, or order issued or adopted thereunder.

The State Water Board, acting by and through its Division of Drinking Water (hereinafter "Division"), and the Deputy Director for the Division, hereby issues Citation No. 02_03_23C_007 (hereinafter "Citation"), pursuant to Section 116650 of the CHSC to the Clearlake Oaks County Water District (hereinafter "System"), for violation of CHSC, Section 116555 and California Code of Regulations (hereinafter "CCR"), Title 22, Section 64533, *Maximum Contaminant Levels* (hereinafter "MCL") for *Disinfection Byproducts*.

STATEMENT OF FACTS

The System is classified as a community public water system with a population of 2359, serving 2098 connections. The System operates under Domestic Water Supply Permit No. 02-03-16P1710001 issued by the State Water Board on June 3, 2016 and amended on September 15, 2021. The System has approved surface water source to supply potable water to the distribution system.

CHSC, Section 116555, subdivision (a)(1), requires all public water systems to comply with primary drinking water standards as defined in CHSC, Section 116275, subdivision (c). Primary drinking water standards include maximum levels of contaminants, specific treatment techniques, and monitoring and reporting requirements as specified in regulations adopted by the State Water Board.

CCR, Title 22, Section 64533 states that public water systems shall comply with the primary MCLs established in Table 64533-A. The MCLs for Total Trihalomethanes (hereinafter "TTHM") and Haloacetic Acids Five (hereinafter "HAA5") are 0.080 and 0.060 milligrams per liter (hereinafter "mg/L"), respectively.

Pursuant to CCR, Title 22, Section 64534.2, subdivision (d), the System is required to collect one distribution system sample per quarter, from the sampling sites listed on its approved Stage 2 Disinfection Byproducts Monitoring Plan. Under CCR, Title 22, Section 64535.2, compliance with the TTHM and HAA5 MCLs is based on a locational running annual average, calculated quarterly, for each monitoring location.

The State Water Board has received laboratory results for TTHM from PS Code 1710001- 012. The locational running annual average TTHM concentration from 1710001- 012 was 0.0835 mg/L. A summary of the System's TTHM monitoring results is presented in Table 1 below:

Table 1 – 1710001- 012 TTHM Sample Results (mg/L)

(TTHM MCL is 0.080 mg/L) Compliance Period	Sample Date	Result	Locational Running Annual Average
Q1 2022	March 23, 2022	0.0743	
Q2 2022	June 29, 2022	0.0823	
Q3 2022	September 28, 2022	0.0905	
Q4 2022	December 29, 2022	0.0867	0.0835

DETERMINATION

The State Water Board has determined that the System has failed to comply with a primary drinking water standard pursuant to CHSC, Section 116555, and the TTHM MCL, pursuant to CCR, Title 22, Section 64533.

DIRECTIVES

The System is hereby directed to take the following actions:

1. By **September 18, 2023**, comply with CCR, Title 22, Section 64533.

2. By **April 18, 2023**, notify all persons served by the System of the TTHM maximum contaminant level violation, in conformance with CCR, Title 22, Sections 64463.4 and 64465. Public notification to the persons served by the System must continue quarterly until the State Water Board determines that the TTHM MCL violation is resolved. Appendix 1: Notification Template must be used to fulfill this directive, unless otherwise approved by the State Water Board. The contents of the public notices must be approved by the State Water Board prior to issuance. **The System must edit the wording of the public notice as necessary.** The public notice must be completed in accordance with the following:

- By mail or direct delivery of the public notice to each customer served by the water system and;
- By one of the following secondary methods to reach persons not likely to be reached by mail or direct delivery;
 - By publication in a local newspaper, by delivery to community organizations or by posting in conspicuous public places served by the water system or on the internet. If the water system opts to issue the notice via internet website, the public notice must remain posted for a minimum of seven (7) consecutive days.

The System must determine which option will be used to conduct the secondary distribution of the public notice and notify the State Water Board of their decision no later than **April 18, 2023**.

3. By **April 18, 2023**, complete Appendix 2: Certification of Completion of Public Notification Form. Submit it together with a copy of the public notice required by

Directive 2 to the State Water Board within 10 days following each public notification.

4. Prepare a Corrective Action Plan for State Water Board approval that identifies improvements to the water system designed to correct the TTHM MCL exceedance and ensure that the System delivers water to consumers that meets primary drinking water standards. The plan must include a time schedule for completion of each of the phases of the project, such as design, construction, and startup, and a date as of which the System will be in compliance with the TTHM MCL. The compliance date must be no later than **September 18, 2023**.

5. By **June 19, 2023**, submit and present the Corrective Action Plan required under Directive 4 above, to the State Water Board's office located at 50 D Street, Suite 200, Santa Rosa, CA 95404.
6. Carry out the State Water Board-approved Corrective Action Plan, and each element of said plan, according to the time schedule set forth therein.
7. By **June 19, 2023**, and every three months thereafter, submit a report to the State Water Board in the form provided as Appendix 3, showing actions taken during the previous quarter (calendar three months) to comply with the Corrective Action Plan.
8. By **September 18, 2023**, demonstrate to the State Water Board that the water delivered by the System complies with the TTHM MCL.

9. Notify the State Water Board in writing no later than five (5) days before the deadline for performance of any directive set forth herein if the System anticipates that it will not meet the deadline.

10. By **April 18, 2023**, complete and return to the State Water Board the "Notification of Receipt" form attached to this Citation as Appendix 4. Completion of this form confirms that the System has received this Citation and understands that it contains legally enforceable directives with due dates.

All submittals required by this Citation, unless otherwise specified in the directives above, must be electronically submitted to the State Water Board at the following address. The subject line for all electronic submittals corresponding to this Citation must include the following information: Water System name and number, Citation number, and title of the document being submitted.

Zachary Rounds, Mendocino District Engineer
Dwpdist03@waterboards.ca.gov

The State Water Board reserves the right to make modifications to this Citation as it may deem necessary to protect public health and safety. Such modifications may be issued as amendments to this Citation and shall be effective upon issuance.

Nothing in this Citation relieves the System of its obligation to meet the requirements of the California SDWA (CHSC, Division 104, Part 12, Chapter 4, commencing with Section 116270), or any regulation, standard, permit or order issued or adopted thereunder.

PARTIES BOUND

This Citation shall apply to and be binding upon the System, its owners, shareholders, officers, directors, agents, employees, contractors, successors, and assignees.

SEVERABILITY

The directives of this Citation are severable, and the System must comply with each and every provision thereof notwithstanding the effectiveness of any provision.

FURTHER ENFORCEMENT ACTION

The California SDWA authorizes the State Water Board to: issue a citation or order with assessment of administrative penalties to a public water system for violation or continued violation of the requirements of the California SDWA or any regulation, permit, standard, citation, or order issued or adopted thereunder including, but not limited to, failure to correct a violation identified in a citation or compliance order. The California SDWA also authorizes the State Water Board to take action to suspend or revoke a permit that has been issued to a public water system if the public water system has violated applicable law or regulations or has failed to comply with an order of the State Water Board, and to petition the superior court to take various enforcement measures against a public water system that has failed to comply with an order of the State Water Board. The State Water Board does not waive any further enforcement action by issuance of this Citation.

Zachary
Rounds

Digitally signed by
Zachary Rounds
Date: 2023.03.14 15:25:42
07:00'
Water Resources

Zachary C. Rounds, P.E.
Mendocino District Engineer
Division of Drinking Water
State Water Resources Control Board

Date

Appendices:

1. Notification Template
2. Certification of Completion of Public Notification
3. Quarterly Progress Report
4. Notification of Receipt

Certified Mail No. 7021 0950 0001 6668 2018

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

0

Target % > **0%**

As of July 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	-	-	0%	1,199,990	-	-	0%
Total Operating Expenses	1,269,936	-	-	0%	1,303,347	-	-	0%
Operating Balance (loss)	67,024	-	-		(103,357)	-	-	
420 Connection Fees	20,000	-	-	0%	20,000	-	-	0%
450 Non S/W Rev - ATT Cell Lease	6,500	-	-		6,500	-	-	
450 Non S/W Rev - County Treasury	130,000	-	-	0%	130,000	-	-	0%
Reserves	150,000	-	-	0%	60,000	-	-	0%
Net Change In Net Position (loss)	73,524	-	-		(6,857)	-	-	

Current Revenue Notes:

440- Misc Water = Bulk Water

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

Past Revenue Notes

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

As of July 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/tax roll	1,306,960	-	-	0%	1,166,990	-	-	0%
430 Penalty & Interest	30,000	-	-	0%	33,000	-	-	0%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	-	-	0%	1,199,990	-	-	0%

As of July 2023 Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	Spent
505 Salaries & Wages	442,228	-	-	0%	569,460	-	-	0%
520 FICA - District Share	36,624	-	-	0%	47,598	-	-	0%
530 Medical Ins - District Share	73,742	-	-	0%	115,507	-	-	0%
540 PERS - District Share	77,152	-	-	0%	91,882	-	-	0%
550 Unemployment	2,500	-	-	0%	2,500	-	-	0%
560 Workers Comp Ins	8,960	-	-	0%	10,281	-	-	0%
Salaries and Employee Benefits >	641,207	-	-	0%	837,228	-	-	0%

605 Advertising	200	-	-	0%	200	-	-	0%
610 Bank Fees	15,510	-	-	0%	15,500	-	-	0%
620 Communications & Internet	19,000	-	-	0%	19,000	-	-	0%
622 Board Exp	3,500	-	-	0%	3,500	-	-	0%
625 Equip - Field (\$300-\$4999)	2,500	-	-	0%	4,000	-	-	0%
630 Equip - Office	1,500	-	-	0%	2,000	-	-	0%
640 Fuel & Oil	15,200	-	-	0%	12,500	-	-	0%
645 Insurance	42,000	-	-	0%	42,000	-	-	0%
650 Interest	3,000	-	-	0%	3,000	-	-	0%

500

657	Lab	20,000	-	-	0%	13,500	-	-	0%
660	Memberships & Subscriptions	40,250	-	-	0%	41,250	-	-	0%
665	Mileage Reimb	750	-	-	0%	500	-	-	0%
670	Postage & Shipping	13,000	-	-	0%	13,000	-	-	0%
675	Professional Services	30,000	-	-	0%	25,000	-	-	0%
685	Rents	7,250	-	-	0%	7,250	-	-	0%
690	Safety & Security	5,250	-	-	0%	8,750	-	-	0%
700	Tools & Instruments	3,700	-	-	0%	2,500	-	-	0%
703	Supplies - Clothing & Personal	2,800	-	-	0%	3,100	-	-	0%
705	Supplies - Office	3,500	-	-	0%	3,500	-	-	0%
715	Treatment Chemicals	125,250	-	-	0%	55,000	-	-	0%
720	Supplies - Operating - Other	5,000	-	-	0%	25,000	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	2,250	-	-	0%	1,250	-	-	0%
745	Travel	1,000	-	-	0%	500	-	-	0%
750	Utilities	191,250	-	-	0%	108,250	-	-	0%
760	Waste Disposal	3,319	-	-	0%	48,319	-	-	0%
795	Yolo Co	61,000	-	-	0%				
799	Misc	1,750	-	-	0%	1,750	-	-	0%
	Services and Supplies >	619,729	-	-	0%	460,119	-	-	0%
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 (\$2k/vehicle)	3,000	-	-	0%	2,500	-	-	0%
850	Maintenance Reserve Account	-	-	-		-	-	-	
	Repairs & Replacement >	9,000	-	-	0%	6,000	-	-	0%
	Total Expenses >	1,269,936	-	-	0%	1,303,347	-	-	0%

0 Administration Budget Variance Report July 1, 2023 through June 30, 2024		Target % >	0.0%	GL ADMIN		
As of July 2023		2023-2024 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	481,867	-	-	0.0%	481,867
520	FICA - District Share	40,356	-	-	0.0%	40,356
530	Medical Ins - District Share	79,552	-	-	0.0%	79,552
540	PERS-District Share (incl unfunded Liab, 78,867.)	129,452	-	-	0.0%	129,452
550	Unemployment	5,000	-	-	0.0%	5,000
560	Workers Comp Ins	3,341	-	-	0.0%	3,341
Salaries and Employee Benefits >		739,568	-	-	0.0%	739,568
605	Advertising	400	-	-	0.0%	400
610	Bank Fees	31,000	-	-	0.0%	31,000
620	Communications & Internet	7,000	-	-	0.0%	7,000
622	Board Exp	7,000	-	-	0.0%	7,000
625	Equip - Field (up to \$4999)	0	-	-	0.0%	0
630	Equip - Office	2,000	-	-	0.0%	2,000
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	4,500	-	-	0.0%	4,500
665	Mileage Reimb	500	-	-	0.0%	500
670	Postage & Shipping	26,000	-	-	0.0%	26,000
675	Professional Services (Legal, IT, CUSI annual)	40,000	-	-	0.0%	40,000
685	Rents	14,500	-	-	0.0%	14,500
690	Safety & Security (boots)	1,500	-	-	0.0%	1,500
700	Tools & Instruments	0	-	-	0.0%	0
703	Supplies - Clothing & Personal	600	-	-	0.0%	600
705	Supplies - Office	5,000	-	-	0.0%	5,000
715	Treatment Chemicals	0	-	-	0.0%	0
720	Supplies - Operating - Other	0	-	-	0.0%	0
730	Taxes - Licenses	0	-	-	0.0%	0
735	Training, Certs (Classes, books)	500	-	-	0.0%	500
745	Travel / Lodging	1,000	-	-	0.0%	1,000
750	Utilities	6,500	-	-	0.0%	6,500
760	Waste Disposal	638	-	-	0.0%	638
795	Yolo Co	0	-	-	0.0%	0
798	Customer Refund					
799	Team Building	3,500	-	-	0.0%	3,500
Services and Supplies >		152,138	-	-	0.0%	152,138
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 (\$2k/vehicle)	0	-	-	0.0%	0
Repairs & Replacement >		2,000	-	-	0.0%	2,000
Total Expenses >		893,706	-	-	0.0%	893,706

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o Wastewater Budget Variance Report July 1, 2023 through June 30, 2024		Target % >	0.0%	GL WASTEWATER	
As of July 2023		2023-2024 Budget		Total	
Expenses	Annual	YTD	Actual YTD	% Spent	Remaining
505 Salaries & Wages	328,526	-	-	0.0%	328,526
520 FICA - District Share	27,420	-	-	0.0%	27,420
530 Medical Ins - District Share	75,731	-	-	0.0%	75,731
540 PERS - District Share (\$14.5K Unfunded)	27,156	-	-	0.0%	27,156
550 Unemployment	0	-	-	0.0%	0
560 Workers Comp Ins	8,610	-	-	0.0%	8,610
Salaries and Employee Benefits >	467,444	-	-	0.0%	467,444
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 (up to \$4999)	1,500	-	-	0.0%	1,500
630 Equip - Office	1,000	-	-	0.0%	1,000
640 Fuel & Oil (Schaeffers)	7,500	-	-	0.0%	7,500
645 Insurance	42,000	-	-	0.0%	42,000
650 Interest	0	-	-	0.0%	0
657 Outsource Lab / Internal Lab	13,500	-	-	0.0%	13,500
660 Memberships/Subscriptions/Permits	39,000	-	-	0.0%	39,000
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 (includes boots)	8,000	-	-	0.0%	8,000
700 Tools & Instruments	2,500	-	-	0.0%	2,500
703 Supplies - Clothing & Personal	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	25,000	-	-	0.0%	25,000
730 Taxes - Licenses	-	-	-	0.0%	-
735 Training, Certs (classes, books)	1,000	-	-	0.0%	1,000
745 Travel / Lodging	-	-	-	0.0%	-
750 Utilities	105,000	-	-	0.0%	105,000
760 Waste Disposal	48,000	-	-	0.0%	48,000
795 Yolo Co	0	-	-	0.0%	0
798 Customer Refund	-	-	-	0.0%	-
799 Misc	0	-	-	0.0%	0
799.1 Team Building	-	-	-	0.0%	-
Services and Supplies >	371,050	-	-	0.0%	371,050
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
Repairs & Replacement >	5,000	-	-	0.0%	5,000
Total Expenses >	843,494	-	-	0.0%	843,494

Expense Notes

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0	Water Budget Variance Report July 1, 2023 through June 30, 2024 As of July 2023	2023-2024 Budget		Target % >	0.0%	GL WATER
	Expenses	Annual	YTD	Actual	%	Total
				YTD	Spent	Remaining
505	Salaries & Wages	201,295	-		0.0%	201,295
520	FICA - District Share	16,446	-		0.0%	16,446
530	Medical Ins - District Share	33,966	-		0.0%	33,966
540	PERS - District Share	12,426	-		0.0%	12,426
550	Unemployment	0	-		0.0%	0
560	Workers Comp Ins	7,289	-		0.0%	7,289
	Salaries and Employee Benefits >	271,423	-	-	0.0%	271,423
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 (\$300 - \$4999)	0	-		0.0%	0
630	Equip - Office	500	-		0.0%	500
640	Fuel & Oil	10,200	-		0.0%	10,200
645	Insurance	42,000	-		0.0%	42,000
650	Interest	0	-		0.0%	0
657	Outside Lab / Internal Lab	20,000	-		0.0%	20,000
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	2,500	-		0.0%	2,500
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	Taxes - Licenses	0	-		0.0%	0
735	Training, Certs (classes, books)	2,000	-		0.0%	2,000
745	Travel / Lodging	500	-		0.0%	500
750	Utilities	188,000	-		0.0%	188,000
760	Waste Disposal	3,000	-		0.0%	3,000
795	Yolo Co	61,000	-		0.0%	61,000
798	Customer Refund					
799	Team Building	0	-		0.0%	0
799.1	Customer Refund					
	Services and Supplies >	530,650	-	-	0.0%	530,650
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 >	810,073	-	-	0.0%	810,073

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

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

0
 As of July 2023

Summary	Budget Annual	YTD		Actual YTD Amount	%	
PC CRP Revenue	19,536	-	-	0.0%	0%	
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	
Services and Supplies >		0	-	-	0.0%	0
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

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

0

Target % > 0.0% CRP-WATER

As of July 2023 Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	461,460	-	0.0%	0%
WATER CRP Expenses	411,094	-	0.0%	0%

Operating Balance

50,366

	Expenses	2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	204,827	-	-	0.0%	204,827
520	FICA - District Share	17,051	-	-	0.0%	17,051
530	Medical Ins - District Share	28,192	-	-	0.0%	28,192
540	PERS - District Share	13,350	-	-	0.0%	13,350
550	Unemployment	0	-	-	0.0%	0
560	Workers Comp Ins	6,525	-	-	0.0%	6,525
	Salaries and Employee Benefits >	269,944	-	-	0.0%	269,944
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-	-	0.0%	0
620	Communications & Internet	3,500	-	-	0.0%	3,500
622	Board Exp	0	-	-	0.0%	0
625	Equip - Field (up to \$4999)	1,250	-	-	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	3,000	-	-	0.0%	3,000
660	Memberships & Subscriptions	0	-	-	0.0%	0
665	Mileage Reimb	0	-	-	0.0%	0
670	Postage & Shipping	0	-	-	0.0%	0
675	Professional Services Leak Chk	-	-	-	0.0%	-
685	Rents	0	-	-	0.0%	0
690	Safety & Sec (includes boots)	-	-	-	0.0%	-
700	Tools & Instruments	2,000	-	-	0.0%	2,000
703	Supplies - Clothing & Personal	1,500	-	-	0.0%	1,500
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	0	-	-	0.0%	0
720	Supplies - Operating - Other	3,000	-	-	0.0%	3,000
730	Taxes - Licenses	0	-	-	0.0%	0
735	Training, Certs (classes, books)	500	-	-	0.0%	500
745	Travel / Lodging	-	-	-	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 >	35,150	-	-	0.0%	35,150
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	-	-	-	0.0%	-
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 >	411,094	-	-	0.0%	411,094

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

0

SEWER-CRP

Target % > 0.0% CRP-SEWER

As of July 2023

Summary	Budget	YTD	Actual YTD	
	Annual		Amount	%
SEWER CRP Revenue	539,542	-	0.0%	0%
SEWER CRP Expenses	532,931	-	0.0%	0%

Operating Balance (loss)

6,611

Expenses	2020-2021 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	285,408	-	-	0.0%	285,408
520 FICA - District Share	23,445	-	-	0.0%	23,445
530 Medical Ins - District Share	69,210	-	-	0.0%	69,210
540 PERS - District Share	19,116	-	-	0.0%	19,116
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	9,101	-	-	0.0%	9,101
Salaries and Employee Benefits >	406,281	-	-	0.0%	406,281
605 Advertising	0	-	-	0.0%	0
610 Bank Fees	0	-	-	0.0%	0
620 Communications & Internet	5,000	-	-	0.0%	5,000
622 Board Exp	0	-	-	0.0%	0
625 Equip - Field (up to \$4999)	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	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)	-	-	-	0.0%	-
700 Tools & Instruments	2,000	-	-	0.0%	2,000
703 Supplies - Clothing & Personal	1,500	-	-	0.0%	1,500
705 Supplies - Office	-	-	-	0.0%	-
715 Treatment Chemicals	0	-	-	0.0%	0
720 Supplies - Operating - Other	3,000	-	-	0.0%	3,000
730 Taxes - Licenses	0	-	-	0.0%	0
735 Training, Certs (classes, books)	500	-	-	0.0%	500
745 Travel / Lodging	-	-	-	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 >	33,650	-	-	0.0%	33,650
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 >	532,931	-	-	0.0%	532,931



3. Pursuant to Water Code sections 351 and 352, Clearlake Oaks County Water District will hold a public meeting to discuss any declaration of Drought Response condition, the status of the District's water supply and further actions which need to be taken. Clearlake Oaks County Water District will publish in a newspaper of general circulation notice of the time and place of the public hearing at least seven days prior to the date of hearing, and
4. The four levels of drought response outlined in detail below (items 6-10) will be triggered by the following conditions to meet the specified goals as follows:

Level 1: a) Lake Elevation is at or below +2.00 feet Rumsey on May 1st of the calendar year.
 b) The recorded annual rainfall is at or below 20"
 c) Clearlake Oaks County Water District's Board of Directors has declared a Level 1 Drought Response condition.
 GOAL: Voluntary measures to achieve 10% reduction in usage.

Level 2: a) Lake Elevation is at or below +1.00 feet Rumsey on May 1st of the calendar year.
 b) The recorded annual rainfall is at or below 20",
 c) Emergency conditions related to reduced source, raw water quality, and/or treatment capacity,
 d) Clearlake Oaks County Water District's Board of Directors has declared a Level 2 Drought Response condition.
 GOAL: Voluntary measures to achieve 20% reduction in usage

Level 3: a) Emergency conditions related to reduced source, raw water quality, and/or treatment capacity.
 GOAL: Mandatory measures to achieve 30% reduction in usage.

Level 4; a) Emergency conditions related to severely reduced source, raw water quality, and/or treatment capacity.
 GOAL: Connection moratorium and further mandatory measures to achieve 40% reduction in usage.

5. During a Level 1 Drought Response condition, Clearlake Oaks County Water District will increase its public education and outreach efforts to emphasize increased public awareness of the need to implement the following voluntary water conservation practices:
 - a. Stop washing down paved surfaces, including but not limited to sidewalks, driveways, parking lots, tennis courts, or patios, except when it is necessary to alleviate safety or sanitation hazards.
 - b. Stop water waste resulting from inefficient landscape irrigation, such as runoff, low head drainage, or overspray, etc. Similarly, stop water flows onto non-targeted areas, such as adjacent property, non-irrigated areas, hardscapes, roadways, or structures.

- c. Irrigate residential and commercial landscape before 10 a.m. and after 6 p.m. only.
 - d. Use a hand-held hose equipped with a positive shut-off nozzle or bucket to water landscaped areas, including trees and shrubs located on residential and commercial properties that are not irrigated by a landscape irrigation system.
 - e. Irrigate nursery and commercial grower's products before 10 a.m. and after 6 p.m. only. Watering is permitted at any time with a hand-held hose equipped with a positive shut-off nozzle, a bucket, or when a drip/micro-irrigation system/equipment is used. Irrigation of nursery propagation beds is permitted at any time. Watering of livestock is permitted at any time.
 - f. Use re-circulated water to operate ornamental fountains.
 - g. Wash vehicles using a bucket and a hand-held hose with positive shut-off nozzle, mobile high pressure/low volume wash system, or at a commercial site that re-circulates (reclaims) water on-site. Avoid washing during hot conditions when additional water is required due to evaporation.
 - h. Serve and refill water in restaurants and other food service establishments only upon request.
 - i. Offer guests in hotels, motels, and other commercial lodging establishments the option of not laundering towels and linens daily.
 - j. Repair all water leaks within five (5) days of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
 - k. Use recycled or non-potable water for construction purposes when available.
6. During a Level 2 Drought Response condition, all persons using Clearlake Oaks County Water District water will voluntarily use Level 1 Drought Response water conservation practices during a Level 2 Drought Alert, and will voluntarily use the following additional conservation measures:
- a. Limit residential and commercial landscape irrigation to no more than three assigned days per week on a schedule established by Clearlake Oaks County Water District. During the months of November through May, landscape irrigation is limited to no more than once per week on a schedule established by the General Manager and posted by the Clearlake Oaks County Water District. This section shall not apply to commercial growers or nurseries.
 - b. Limit lawn watering and landscape irrigation using sprinklers to no more than ten (10) minutes per watering station per day. This provision does not apply to landscape irrigation systems using water efficient devices, including but not limited to: weather based controllers, drip/micro-irrigation systems and stream rotor sprinklers.
 - c. Water landscaped areas, including trees and shrubs located on residential and commercial properties, and not irrigated by a landscape irrigation system governed by section 6 (b) (1), on the same schedule set forth in section 6 (b) (1) by using a bucket, hand-held hose with positive shut-off nozzle, or low-volume non-spray irrigation.

- d. Repair all leaks within seventy-two (72) hours of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
 - e. Stop operating ornamental fountains or similar decorative water features unless recycled water is used.
7. During a Level 3 Drought Response condition, all persons using Clearlake Oaks County Water District water shall comply with Level 1 and Level 2 Drought Response conditions and shall also comply with the following additional mandatory conservation measure, along with a revised rate structure to financially discourage non-essential water use:
- a. Limit residential and commercial landscape irrigation to no more than two assigned days per week on a schedule established by the General Manager and posted by the Clearlake Oaks County Water District. During the months of November through May, landscape irrigation is limited to no more than once per week on a schedule established by the General Manager and posted by the Clearlake Oaks County Water District. This section shall not apply to commercial growers or nurseries.
 - b. Water landscaped areas, including trees and shrubs located on residential and commercial properties, and not irrigated by a landscape irrigation system governed by section 7 (b) (1), on the same schedule set forth in section 7 (b) (1) by using a bucket, hand-held hose with a positive shut-off nozzle, or low-volume non-spray irrigation.
 - c. Stop filling or re-filling ornamental lakes or ponds, except to the extent needed to sustain aquatic life, provided that such animals are of significant value and have been actively managed within the water feature prior to declaration of a drought response level under this resolution.
 - d. Stop washing vehicles except at commercial carwashes that re-circulate water, or by high pressure/low volume wash systems.
 - e. Repair all leaks within forty-eight (48) hours of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
 - f. Tier one and tier 2 water rates subject to 15% and 25% increase respectively.
 - g. Additionally, no new potable water service shall be provided, no new temporary meters or permanent meters shall be provided, and no statements of immediate ability to serve or provide potable water service (such as, will serve letters, certificates or letters of availability) shall be issued, except under the following circumstances:
 - i. A valid, unexpired building permit has been issued for the project; or
 - ii. The project is necessary to protect the public's health, safety, and welfare; or
 - iii. The applicant provides substantial evidence of an enforceable commitment that water demands for the project will be offset prior to the provision of a new water meter(s) to the satisfaction of Clearlake Oaks County Water District

This provision shall not be construed to preclude the resetting or turn-on of meters to provide continuation of water service or to restore service that has been interrupted for a period of one year or less.

8. During a Level 4 Drought Response condition, all persons using Clearlake Oaks County Water District water shall comply with Level 1, Level 2, and Level 3 Drought Response conditions and shall also comply with the following additional mandatory conservation measures:
 - a. Stop all landscape irrigation, except crops and landscape products of commercial growers and nurseries. This restriction shall not apply to the following categories of use unless the Clearlake Oaks County Water District has determined that recycled water is available and may be lawfully applied to the use.
 - i. Maintenance of trees and shrubs that are watered on the same schedule set forth in section 7 (b) (1) by using a bucket, hand-held hose with a positive shut-off nozzle, or low-volume non-spray irrigation;
 - ii. Maintenance of existing landscaping necessary for fire protection as specified by the Fire Marshal of the local fire protection agency having jurisdiction over the property to be irrigated;
 - iii. Maintenance of existing landscaping for erosion control;
 - iv. Maintenance of plant materials identified to be rare or essential to the wellbeing of rare animals;
 - v. Maintenance of landscaping within active public parks and playing fields, day care centers, school grounds, cemeteries, and golf course greens, provided that such irrigation does not exceed two (2) days per week according to the schedule established under section 7 (b) (1);
 - vi. Watering of livestock; and
 - vii. Public works projects and actively irrigated environmental mitigation projects.
 - b. Repair all water leaks within twenty-four (24) hours of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
9. Violation of the mandatory requirements of the Water Conservation Program shall constitute a misdemeanor, subject to the following penalties:
 - a. Each violation of this resolution may be prosecuted as a misdemeanor punishable by imprisonment in the county jail for not more than thirty (30) days or by a fine not exceeding \$1,000, or by both as provided in Water Code section 377.
 - b. Each day that a violation of this resolution occurs is a separate offense.

Administrative penalties may be levied for each violation of a provision of this resolution in accordance with Water Code section 71590.

Chapter 2 - Protective Measures

4-1.201 RELIEF VALVE RECOMENDED

To protect the customer's plumbing system, when pressure regulating valves or other protective devices are connected to a water heater of any type, a suitable pressure relief valve shall be installed and maintained by the customer, in accordance with the Uniform Plumbing Code.

4-1.202 SERVICE CONNECTION SHUT-OFF VALVES

A customer shut-off valve is recommended to be installed within two feet of the meter box on the customer side, this valve is at the sole expense of the customer and is to be maintained by the customer.

Customers are prohibited from operating the valve on the District side of the meter.

4-1.203 CROSS-CONNECTION PREVENTION: GENERAL

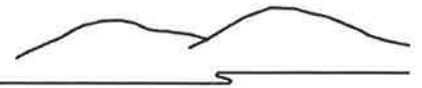
These regulations are intended to protect the District's potable water supply and are not intended for protection of users from the hazards of cross-connections within their own premises.

Clearlake Oaks County Water District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2022



February 14, 2023

Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2022, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearlake Oaks County Water District as of June 30, 2022, and the respective



changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clearlake Oaks County Water District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated **February 14, 2023**, on our consideration of the Clearlake Oaks County Water District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Zach Pehling, CPA

Clearlake Oaks County Water District

**Audit Report
June 30, 2022**

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Clearlake Oaks County Water District

**Statement of Net Position
June 30, 2022**

ASSETS

Current Assets:

Cash	\$ 589,788
Restricted Cash	1,549,798
Accounts Receivable	605,919
Deposits & Prepaid Expenses	<u>13,571</u>
Total Current Assets	<u>2,759,076</u>

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	27,190,127
Construction in Progress	6,862,959
Less: Accumulated Depreciation	<u>(11,078,964)</u>
Total Capital Assets	<u>23,273,892</u>

TOTAL ASSETS

26,032,968

DEFERRED OUTFLOW

GASB 68 Pension	<u>279,080</u>
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TOTAL DEFERRED OUTFLOW

279,080

TOTAL ASSETS AND DEFERRED OUTFLOWS

26,312,048

LIABILITIES

Current Liabilities:

Accounts Payable	838,579
Current Portion	230,338
Accrued Compensated Absences	<u>86,839</u>
Total Current Liabilities	<u>1,155,756</u>

Long-term Liabilities:

Note Payable	7,658,877
Net Pension Liability	<u>723,163</u>
Total Long-term Liabilities	<u>8,382,040</u>

TOTAL LIABILITIES

9,537,796

DEFERRED INFLOWS

USDA Construction Retainage	241,509
GASB 68 Pension	<u>650,229</u>

TOTAL DEFERRED INFLOWS

891,738

TOTAL LIABILITIES AND DEFERRED INFLOWS

10,429,534

NET POSITION

Net Investment in Capital Assets	15,384,677
Restricted	1,549,798
Unrestricted	<u>(1,051,961)</u>
TOTAL NET POSITION	<u>\$ 15,882,514</u>

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Activities
For the Year-Ended
June 30, 2022

	Expenses	Charges for Services	Capital Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Water	2,914,135	1,960,952	1,251,032	297,849
Sewer	2,093,564	1,714,867	204,087	(174,610)
Total Governmental Activities				123,239
General Revenues:				
Tax Revenue				237,562
Interest & Investment Earnings				2,975
Total General Revenues				240,537
NET CHANGE IN NET POSITION				363,776
NET POSITION, BEGINNING OF YEAR				15,518,738
NET POSITION, END OF YEAR				\$ 15,882,514

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District

**Statement of Revenues, Expenses & Change in Fund Net Position
For the Year Ended
June 30, 2022**

<u>OPERATING REVENUE</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Charges for Service	\$ 1,464,361	\$ 1,216,293	\$ 2,680,654
CRP Charges	486,172	498,574	984,746
Connection Fee	10,419	-	10,419
Misc Revenue	-	-	-
TOTAL OPERATING REVENUE	1,960,952	1,714,867	3,675,819
<u>OPERATING EXPENSES</u>			
Depreciation	282,672	413,801	696,473
Insurance	37,961	37,962	75,923
Improvements	44,196	-	44,196
Repairs & Maintenance	147,866	124,700	272,566
Salaries and Employee Benefits	986,559	1,025,820	2,012,378
Services, Supplies and Refunds	337,829	280,439	618,268
Professional Fees	64,874	48,798	113,671
Utilities	182,890	103,086	285,976
TOTAL OPERATING EXPENSES	2,084,846	2,034,605	4,119,451
OPERATING INCOME (Loss)	(123,894)	(319,738)	(443,632)
<u>NON-OPERATING REVENUES/EXPENSES</u>			
Interest Income	1,488	1,488	2,975
Grants & Contributions	1,251,032	204,087	1,455,119
Overpayment refund	(795,000)	-	(795,000)
Property Taxes	118,781	118,781	237,562
Interest Expense	(34,289)	(58,959)	(93,248)
TOTAL NON-OPERATING REVENUES/EXPENSES	542,012	265,397	807,408
<u>CHANGE IN NET POSITION</u>	\$ 418,118	\$ (54,342)	\$ 363,776

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Cash Flows
For the Year-Ended
June 30, 2022

	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash Received from Charges for Service	\$ 3,644,989
Cash Received from Other Income	-
Deduct: Cash paid for Operating Expenses	(3,818,380)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(173,391)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>	
Interest Expense	(93,248)
Notes Payable draw	3,821,003
Capital Grants	1,455,119
Notes Payable Payments	(160,772)
Purchase of Capital Assets	(5,157,302)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(135,200)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Property Tax Receipts	237,562
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	237,562
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest Receipts	2,975
NET CASH FLOWS FROM INVESTING ACTIVITIES	2,975
<u>NET INCREASE (DECREASE) IN CASH</u>	(68,054)
<u>CASH, BEGINNING OF YEAR</u>	2,207,640
<u>CASH, END OF YEAR</u>	\$ 2,139,586
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Operating Income (Loss)	\$ (443,632)
Adjustments to reconcile operating income to net cash provided by operating activities	
Add back depreciation	696,473
(Increase) Decrease in Operating Accounts Receivable	(30,830)
(Increase) Decrease in Prepaid	1,821
Increase (Decrease) in Accounts Payable	(923,029)
Increase (Decrease) in Pension Obligation	317,966
Increase (Decrease) in Current Liabilities	207,840
Net Cash Provided by Operating Activities	\$ (173,391)

The accompanying notes to the financial statements are an integral part of this statement.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Clearlake Oaks County Water District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of the Reporting Entity

The District was established in 1960, under the California State Government Code. The District currently provides water and sewer services throughout the un-incorporated area of the Clearlake Oaks Community in Lake County.

The District is a governed entity administered by a Board of Directors (Board) that acts as the authoritative and legislative body of the entity. The Board is comprised of five board members who are elected by voters living within the District's boundaries. Elections are held within the Board to appoint the President. The President's responsibilities are to preside at all meetings of the Board; be the chief officer of the District; perform all duties commonly incident to the position of presiding officer of a board, commission, or business organization; and exercise supervision over the business of the District, its officers, and its employees.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Basis of Accounting/Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues, expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

C. Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Revenues, Expenses and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column. These statements are presented on an "economic resources" measurement focus and the accrual basis of

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Revenues, Expenses and Changes presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as operating revenues for the District are reported as charges for services.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

Operating revenues include (1) charges paid by the recipients of services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements if a particular program. Revenues that are not classified as program revenues, including taxes are presented instead as non-operating revenues.

Enterprise Funds – The enterprises funds are used to account for all the financial resources of the District. The enterprise net assets is available to the District for any purpose, provided it is expended or transferred according to the general laws of California and the bylaws of the District. The District maintains separate funds for Water, and Sewer.

Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses - On an accrual basis of accounting, expenses are recognized at the time they are incurred.

D. Funds on Deposit, County and Bank

The District maintains its cash in a pool managed by the County Treasury. The County Treasury, in turn, invests its cash with the State of California in the local agency investment fund as well as other banking institutions. The District does not own any specific identifiable investments in the pool. The risk of loss is minimal.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

As of, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	85,209	Unrated	NA
Cash in Local Bank	657,824	FDIC ins.	NA
LAIF Restricted Short Lived Asset	47,017	Unrated	NA
LAIF Restricted Short Lived Asset	29,796	Unrated	NA
Restricted USDA reserve	332,700	FDIC ins.	NA
Cash in LAIF	986,734	Unrated	NA
Petty Cash	\$307		
Total Cash	<u>\$2,139,586</u>		

Interest rate risk. - The District does not currently have a policy regarding interest rate risk.

Credit risk. - The District does not have a formal policy regarding credit risk

Custodial credit risk. -The District's investment in the State and County Treasurer's investment pools represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk. Cash in local bank is covered by federal depository insurance.

Concentration of credit risk. - The District does not have a policy for concentration of credit risk.

E. Accounts Receivable

Accounts receivable are recorded at their gross value, where appropriate are reduced by the portion that is considered uncollectable. Accounts receivable consists primarily of service fees that have been billed but not paid as of year-end. Management believes its receivables to be fully collectable due to the ability to place a lien against property for unpaid receivables and, accordingly no allowance for doubtful accounts is necessary.

F. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods are recorded as prepaid items.

G. Fixed Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received. The current capitalization threshold is \$5,000 for an individual item.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

H. Accounts Payable

On an accrual basis, expenses are recognized in the fiscal year in which the goods or services are received. Payables are liabilities of the District based upon current year charges for goods or services received but not paid in the current year.

I. Accrued Expenses

The District's employees accrue PTO after 90 days of employment at varying levels depending on years of service. Employees are allowed to accumulate up to 320 hours of PTO hours. Any accumulated PTO leave is paid-out to employees at their most recent rate of pay upon termination. The District records a liability for compensated absences based upon total PTO and CTO.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

J. Loan

Long Term Liability Rollforward
FY 6/30/22

	<u>USDA WATER</u>
Beginning Balances	
Current	20,000.00
Long Term	<u>1,186,473.00</u>
	1,206,473.00
Initiation	3,793,527.00
Ending Balances	
Current	99,000.00
Long Term	<u>4,881,000.00</u>
	4,980,000.00

	<u>USDA SEWER</u>
Beginning Balances	
Current	51,000.00
Long Term	<u>2,612,000.00</u>
	2,663,000.00
Ending Balances	
Current	51,000.00
Long Term	<u>2,561,000.00</u>
	2,612,000.00

	<u>KANSAS STATE BANK</u>
Beginning Balances	
Current	80,338.00
Long Term	<u>132,834.00</u>
	213,172.00
Payment	7,421.47
Ending Balances	
Current	80,338.00
Long Term	<u>132,834.00</u>
	213,172.00

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The District entered into an installment agreement with USDA to finance the construction of Sewer System Improvements.

2023	51,000
2024	52,000
2025	56,000
2026	56,000
2027	56,000
<hr/>	
2028-2032	301,000
2033-2037	333,000
2038-2042	367,000
2043-2047	401,000
2048-2052	445,000
2053-2057	494,000
<hr/>	
	\$ 2,612,000

The District entered into an installment agreement with USDA to finance the construction of Water System Improvements.

2023	99,000
2024	101,000
2025	102,000
2026	103,000
2027	105,000
<hr/>	
2028-2032	543,000
2033-2037	579,000
2038-2042	616,000
2043-2047	655,000
2048-2052	699,000
2053-2057	745,000
2058-2061	633,000
<hr/>	
	\$ 4,980,000

The District has a Capital Lease due to Leasing 2, Inc for the purchase of a Vaccon truck on January 15, 2020. The Purchase price was \$409,026.92 at 3.394% and payable over 5 years with a monthly payment of \$7,421.

2023	83,108
2024	85,973
2025	44,091
<hr/>	
	\$213,172

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Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

K. Property Tax Revenue

The County, through the Auditor-Controller’s Office and the Treasury-Tax Collector, is responsible for collecting and distributing property taxes according to the alternative method of distributing known as the Teeter Plan. Under the Teeter Plan, the current year’s secured property tax levy is distributed to participating agencies with the County without consideration of whether the tax has been collected.

L. Net Position

The District’s net position represents the difference between its assets and liabilities in the statement of net position. Net position is reported as restricted when there are legal limitations imposed on their use by their source. Portions of the unreserved net position or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies, purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

	Water	Sewer
Net Position 6/30/21	<u>\$3,832,954</u>	<u>\$11,685,784</u>
Net Change in Net Position	<u>418,118</u>	<u>(54,342)</u>
Net Position 6/30/22	<u>\$4,251,072</u>	<u>\$11,631,442</u>

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 3: DEFINED BENEFIT PENSION PLAN

The District entered into the Public Employees Retirement System (PERS). Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. Employees are members of the Public Employees' Retirement System.

Plan Description: The District contributes to the PERS, an agent multiple- employer public employee defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments,



Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and district ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Summary of Significant Accounting Policies

For Purposes of Measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this Purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used.

Validation Date (VD)	June 30, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021

General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2019 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For Public agency cost-sharing plans covered by

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

either the Miscellaneous, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees
Actuarial Methods and Assumptions Used to determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2022 total pension liability were based on the following actuarial methods and assumptions:

Employer Rate Plans in the Miscellaneous Risk Pool

Employer rate plan	Miscellaneous	PEPRA Misc.
Hire Date	Prior to January 01, 2013	On or after January 01, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	52
Monthly benefits, as of % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2019 measurement period was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total pension liability to June 30, 2019. The collective total pension liability was based on the following assumptions:

Investment rate of return	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies
Post-retirement benefit increase	Protection Allowance Floor on Purchasing Power applies

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The expected real rates of return by asset class are as followed:

<i>Asset class¹</i>	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11 + ³
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets	-	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)

¹ In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

Discount Rate

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

The following table shows the Plan’s proportionate share of the risk pool collective net pension liability over the measurement period.

The first amortized amounts are recognized in pension expense for the year gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings 5 year straight-line amortization

All other amounts Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The employer should amortize deferred outflows and deferred inflows of resources relating to Differences between Expected and Actual Experience, Changes of Assumptions, and employer-specific amounts over the EARSL of members provided with pensions through the Plan. The EARSL for PERF C for the June 30, 2018, measurement date is 3.8 years.

CalPERS derived the EARSL by dividing the total service years of 516,147 (the sum of remaining service lifetimes of all active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to zero. The basis of total future service is the members’ probability of decrementing due to an event other than receiving a cash refund.

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2022 Reporting Date:		
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	-	-
Differences between Expected and Actual Experience	81,095	-
Differences between Projected and Actual Investment Earnings	-	631,283
Differences between Employer's Contributions and Proportionate Share of Contributions	27,654	-
Change in Employer's Proportion	10,575	-
Pension Contributions Made Subsequent to Measurement Date	140,711	-
	<u>260,034</u>	<u>631,283</u>
Net Pension Liability as of 6/30/2022	<u>723,163</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2021-Jun 2022 JF Flow](#) worksheet

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Pension Expense as of June 30, 2022		458,677		
At 6/30/2022, proportionate shares of Net Pension Liability/(Asset) by plan(s):				
	Proportionate Share of Net Pension Liability/(Asset)			
Miscellaneous	723,163			
Safety	-			
Total	723,163			
Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2021 and 6/30/2022:				
	Miscellaneous	Safety	Total	
Proportion - June 30, 2021	0.02449%	0.00000%	0.00949%	
Proportion - June 30, 2022	0.03809%	0.00000%	0.01337%	
Change - Increase/(Decrease)	0.01360%	0.00000%	0.00388%	
Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %				
Other deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:				
	Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
2023		\$ (92,709)	\$ -	\$ (92,709)
2024		(109,062)	-	(109,062)
2025		(135,734)	-	(135,734)
2026		(174,454)	-	(174,454)
2027		-	-	-
Thereafter		-	-	-
		(511,959)	-	\$ (511,959)
Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:				
	Discount Rate -1%	Current Discount Rate	Discount Rate +1%	
	6.15%	7.15%	8.15%	
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,197,896	723,163	330,707	
Employer's Net Pension Liability/(Asset) - Safety	-	-	-	
Employer's Net Pension Liability/(Asset) - Total	1,197,896	723,163	330,707	

NOTE 3: USE OF RESTRICTED/UNRESTRICTED NET POSITION

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

NOTE 4: COMPARATIVE DATA AND RECLASSIFICATIONS

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with current year's presentation.

NOTE 5 JOINT POWERS INSURANCE AUTHORITY

The District participates in a joint venture under a joint agreement (JPA) with the Association of California Water Agencies (ACWA). The relationship between the District and the JPA is such that is not a component unit of the District and the JPA is not a component unit of the District for financial reporting purposes.

The JPA'S purpose is to jointly fund and develop programs to provide comprehensive and economical funding of property, workers compensation and employers liability coverage's for bodily injury by accident or by disease, including resulting from death, arising out of and in the course of an employee's employment with the District. This program is provided through collective self-insurance; the purchase of insurance benefit's; or a combination thereof. Copies of ACWA annual financial reports may be obtained from their executive office at 25620 Birdcage Street, Suite 200, Citrus Heights, CA.

NOTE 6: CONTIGENCIES

As of June 30, 2022, the District has entered into a contract with T&S construction for the construction of water improvements. This is to be financed with loans and grants from USDA.

NOTE 7: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through **February 14, 2023**, which is the date the financial statements were available to be issued. There were no subsequent events after the reporting period.

Clearlake Oaks County Water District

Supplemental Information

June 30, 2022

Clearlake Oaks County Water District

**Schedule of Expenditures of Federal Awards
For the Year-Ended June 30, 2021**

<u>Federal Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
USDA			
Water and Waste Disposal Systems for Rural Communities	10.760		\$ 3,785,933
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,785,933</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Clearlake Oaks County Water District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.



February 14, 2023

Board of Directors
Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Clearlake Oaks County Water District as of and for the year ended June 30, 2022, and have issued our report thereon dated **February 14, 2023**. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Clearlake Oaks County Water District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Clearlake Oaks County Water District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clearlake Oaks County Water District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of the internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal controls such there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clearlake Oaks County Water District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Zach Pehling, CPA





**INDEPENDENT REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE**

Board of Directors
Clearlake Oaks County Water District

Report on Compliance for Each Major Federal Program

We have audited Clearlake Oaks County Water District's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Clearlake Oaks County Water District's major federal programs for the year ended June 30, 2022. Clearlake Oaks County Water District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clearlake Oaks County Water District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clearlake Oaks County Water District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Clearlake Oaks County Water District's compliance.

Opinion on Each Major Federal Program

In our opinion, Clearlake Oaks County Water District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.



Report on Internal Control over Compliance

Management of Clearlake Oaks County Water District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clearlake Oaks County Water District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clearlake Oaks County Water District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.²

Zach Pehling, CPA

February 14, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (UNIFORM GUIDANCE)

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*,

Internal control over financial reporting:

Material weaknesses identified?	___ Yes	_x_ None Reported
Significant deficiencies identified?	___ Yes	_x_ None Reported
Noncompliance material to financial statements noted?	___ Yes	_x_ None Reported

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?	___ Yes	_x_ None Reported
Significant deficiencies identified?	___ Yes	_x_ None reported
Type of auditor's report issued on compliance for major federal programs: <i>unmodified</i> ,		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		
	___ Yes	_x_ None Reported
Identification of major federal programs:		
CFDA Number(s)	10.760 Water and Waste Disposal Systems for Rural Communities	
Dollar threshold used to distinguish between type A and type B programs: \$ <u>750,000</u>		
Auditee qualified as a low-risk auditee?		
	___ Yes	_x_ No

Section II: Financial Statement Findings

None noted

Amount of Questioned Cost, How Computed and Prevalence

None noted

Section III: Federal Awards Findings

None noted

Internal Control - Significant Deficiencies that are not Material Weaknesses

None noted

Material Non-Compliance with Laws and Regulations

None noted

Non-Material Non-Compliance with Laws and Regulations

None noted

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 23-06

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

TO AMEND THE EMPLOYEE HANDBOOK

WHEREAS, Clearlake Oaks County Water District Board of Directors accepts all changes and modifications to the District Employee Handbook as provided herein.

NOW, THEREFORE, BE IT RESOLVED, the Clearlake Oaks County Water District Board of Directors do hereby approve the provisions of the herein Employee Handbook

1. The amendments to the Employee Handbook specified in Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Employee Handbook shall be effective as of April 20, 2023

BE IT FURTHER RESOLVED that except as expressly set forth herein, the Employee Handbook is reaffirmed and readopted.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of April 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

Amendments (noted in red) to the Employee Handbook as approved on April 20, 2023

Stand-by Duty

d. The designated stand-by employee shall be compensated at the rate of Thirty-five (~~\$35.00~~) \$45.00 dollars per day Monday through Thursday and seventy (~~\$70.00~~) \$85.00 per day Friday through Sunday and Holidays, by cash payment or compensatory time off. The payment per day is intended to fairly compensate employees for the stress relating to pursuit of personal endeavors while responding to emergency phone calls. Plant Duty personnel shall be compensated at two and one-half (2 ½) times the regular rate of pay for actual time worked on observed Holidays.

E. Meals

The District will provide up to ~~\$65~~ \$80.00 per day for full-day travel meal expenses and up to ~~\$35~~ \$45.00 per day for half-day travel meal expenses. Special circumstances will be required to justify reimbursement for amounts above these limits.

CLEARLAKE OAKS COUNTY WATER DISTRICT

**P.O. Box 709, 12952 E. HWY. 20
CLEARLAKE OAKS, CA 95423
(707) 998-3322**

RESOLUTION NO. 23-07

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

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

WHEREAS, the District is authorized by the Act to set rates and establish rules and regulations for the provision of water service to District customers;

WHEREAS, the District desires has established a Water Code that contains the rates, rules, and regulations related to the receipt of water service from the District;

WHEREAS, the Board of Directors desires to make certain changes to the Water Code as set forth below

NOW, THEREFORE, BE IT RESOLVED:

1. The amendments to the Water Code specified in Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Water Code shall be effective as of April 20, 2023.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of April 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

Amendments (noted in red) to the Water Code as approved on April 20, 2023

3-2.204 CAPITAL EXPANSION

Meter Size	Capital Expansion Fee	Administrative Fee	Account Fee	Inspection Fee	Total Installation Cost
1”	\$10,000.00	\$100.00	\$65.00	\$145.00	\$10,310.00
1 ½”	\$20,000.00	\$100.00	\$65.00	\$145.00	\$20,310.00
2”	\$27,000.00	\$100.00	\$65.00	\$145.00	\$27,310.00
3”	\$50,000.00	\$100.00	\$65.00	\$145.00	\$50,310.00
4”	\$85,000.00	\$100.00	\$65.00	\$145.00	\$85,310.00
6”	\$140,000.00	\$100.00	\$65.00	\$145.00	\$140,310.00

3-4.212 CHECK NOT HONORED BY BANK

If any fee or charge is paid to the District by check and said check is not honored by a bank, a thirty-two dollar (\$45.00) charge, or the maximum amount allowed by law, will be charged to the account in addition to any other charges assessed to the District.

3-1.109 TYPES OF SERVICE

- (c) “Wastewater Service” – See Clearlake Oaks County Water District ‘Wastewater’ Code

Article 2 – Backflow Prevention

Pursuant to State of California, Department of Health Services, Title 17, Chapter V, Sections 7583-7632, it is the responsibility of the District to protect its drinking water by instituting and enforcing a “Backflow Prevention” program herein pursuant to Chapter 3, Sections 1-5, in order to prevent the backflow of water into the public drinking water supply. Property receiving domestic water service with a secondary water source shall have an approved backflow prevention device.

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

CLEARLAKE OAKS, CA 95423

(707) 998-3322

RESOLUTION NO. 23-08

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

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

WHEREAS, the District is authorized by the Act to set rates and establish rules and regulations for the provision of Sewer service to District customers;

WHEREAS, the District desires has established a Sewer Code that contains the rates, rules, and regulations related to the receipt of water service from the District;

WHEREAS, the Board of Directors desires to make certain changes to the Sewer Code as set forth below

NOW, THEREFORE, BE IT RESOLVED:

1. The amendments to the Sewer Code specified in Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Sewer Code shall be effective as of April 20, 2023.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of April 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

Amendments (noted in red) to the Sewer Code as approved on April 20, 2023

3-2.204 CAPITAL EXPANSION

Lateral Size	Capital Expansion Fee	Administrative Fee	Account Fee	Inspection Fee	Total Installation Cost
Residential	\$10,000.00	\$100.00	\$65.00	\$145.00	\$10,310.00
Commercial	\$12,000.00	\$100.00	\$65.00	\$145.00	\$12,310.00

3-3.211 CHECK NOT HONORED BY BANK

If any fee or charge is paid to the District by check and said check is not honored by a bank, a thirty-two dollar (\$45.00) charge, or the maximum amount allowed by law, will be charged to the account in addition to any other charges assessed to the District.

3-2.102 MISCELLANEOUS FEES

- (a) If the District takes steps to discontinue service for failure to comply with this Code, the customer shall pay the following additional charges before service is reinstated:
 - (1) A \$45.00 "Door Hanger Fee" for each trip to the property to deliver notice of disconnection of service.
 - ~~(2) A \$50.00 "Turn-on Fee" for each trip to the property during regular business hours at the request of the customer to reactivate Sewer service previously disconnected for nonpayment.~~

3-5.103 BILLABLE FEES

Service Turn On Fee		\$50.00
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