

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

PUBLIC NOTICE

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

Date: April 18, 2024

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 15)**
 - a. March 2024 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

2. **Minutes of previous meeting for review and approval (Page 39)**
 - a. Minutes of Regular Meeting 03-21-24
 - b. Minutes of Special Meeting 03-25-24

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

Action Taken: _____

F. NEW BUSINESS

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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 15, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s)
- ∂ There are 23 accounts on payment arrangements.
- ∂ Although LIHWAP just started to accept applications from Lake County again, I received word this past month that they will be closing funding on March 31, 2024. If I receive further communication, I will keep you informed.
 - We have received \$21,663.00 from the program; unfortunately, this program ended on March 31, 2024. We don't know if more funding will become available or if this program is closed indefinitely.
 - Last month, my Board Letter stated we received \$21,839.00 that was a typo, it should have been \$21,339.00. The above amount (\$21,663.00) correctly reflects what we have received to date.
- ∂ I severely underestimated how long the waiving of late fees would take as I'm still working on them. As of now, there is \$15,833.37 in waivers, and I'm not yet done. I have approximately 2.5 pages remaining.
 - As far as the funding, we should be down to the last couple weeks of waiting for the check. Once received, I will credit accounts accordingly along with customer notifications. I do anticipate having to return funding, I'm just not sure how much yet.
- ∂ The Board Bylaws will be submitted to the Ad Hoc Committee for review in the coming weeks, unfortunately my attention has been diverted the last couple weeks and still is currently to other pressing projects. **Same as Last Month**
- ∂ 1st Quarter payroll reporting has been submitted
- ∂ 1st Quarter newsletter is posted to the website, also see attached
- ∂ There are many projects happening right now, here's an idea of what irons are in the fire (In order of current importance):
 - Arrearage Program
 - Board By Laws
 - Collection Letters
 - Admin Code

Olivia Mann
Administrative Services Manager
Board Secretary

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Closed

May 27, 2024 - Memorial Day
July 4, 2024 - Independence Day



QUARTER NEWS

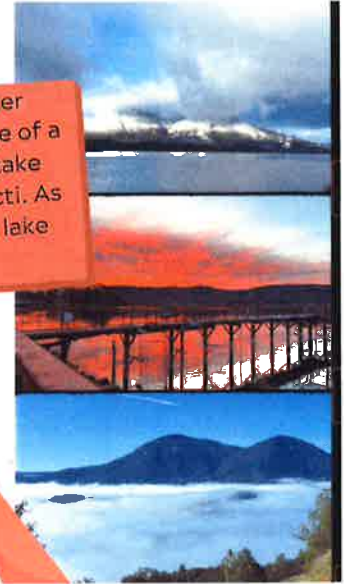
MARCH 2024



To the left, reflects the refurbishing of a dewatering bed drain. These drains begin to be affected due to solids that clog the drain rock. By replacing the drain rock it allows for better draining.

FYI: these beds are the beds that contain dewatering bags where our waste activated sludge is pumped into after being thickened using polymer. The solids stay in the bag and the water exits acting like a big strainer.

The views from the Water Treatment Plant are one of a kind, not only of the Intake Pier but also Mt. Konocti. As of March 26, 2024, the lake level is at 7.99 Ft.



To the left, shows the set up needed at the wastewater plant to juggle influent in order to handle the I&I caused by the rain and the level of Clearlake.



4" Water main replacement on Short Street - March 1, 2024



To the left, the replacement of an Apco combination valve on the effluent line that sends effluent from the waste plant to South East wastewater plant.



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

Sign up for eBill



Go Paperless! Sign up to receive your monthly statement via email the same day it's processed!

QUESTION:

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



Sign Up for Automatic Bill Pay

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

AutoPay

UPCOMING BOARD MEETINGS

- April 18, 2024
- May 16, 2024
- June 20, 2024
- July 18, 2024

BOARD OF DIRECTORS

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



TALK TO US

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

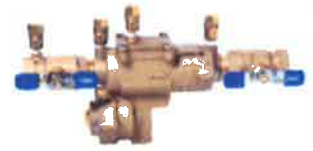


Don't allow water theft in your neighborhood, this is a crime! Report any attempts of water theft 24/7 to (707) 998-3322

Annual Backflow Testing is Required by the State of California!

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

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



A reduced pressure zone device typically installed at commercial properties.



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



It really doesn't matter which season we are approaching when it comes to the importance of a sewer clean out. Having the required sewer cleanout does not seem important until you have sewer backing up into your house or on your property and the District showing up to tell you that you do not have a district approved cleanout and the you will have to hire a plumber to clear the blockage. This isn't just completely frustrating, it can be very expensive. Clearlake Oaks County Water District highly recommends that all homes and businesses have a District approved cleanout. Most homeowners don't understand what a sewer lateral or cleanout is, hopefully the following Q & A will help.

What is a sewer lateral?

A sewer lateral is a section of pipe from the property line to the mainline sewer in the street. This section is sometimes referred to as the District side. The section of pipe between the property line and the structure is called the building sewer. This section is sometimes referred to as the customer side. Every building receiving sewer service has at least one building sewer and sewer lateral.

Who owns the sewer lateral?

The sewer lateral (the section between the property line and the mainline sewer) is owned and maintained by the District. The building sewer (the section between the property line and the structure) is owned and maintained by the property owner. It is private property, considered part of the house plumbing. The cleanout should be installed by the homeowner at the property line.

Does the District provide the cleanout?

For sewer laterals with installed property line cleanouts, the District will clean the lateral sewer from the cleanout to the mainline. If at the time of connection to an existing lateral, the property owner or contractor did not install a property line cleanout, it is the property owner's responsibility to install one. The property line cleanout allows access to the district maintained section of pipe in order to clear blockages from the property line to the main.

Can I get the District to install a sewer cleanout if I do not have one?

No. Sewer cleanouts belong to the property owner. It is the responsibility of the property owner to install a District approved cleanout. The above are just a few of the most common questions. For more information, please go to our website, clocwd.org to find our District Sewer Code. Under Chapter 6, Sewer Cleanout Requirements you will find all the necessary information along with drawings to successfully save your house from the worse nightmare imaginable.

Some of you might be thinking "this sounds awfully expensive." Let me ask just one question, how expensive would it be to replace the parts of your house that was contaminated with raw sewer? It's definitely a question worth asking in my opinion. And remember, District staff is always willing to help with questions or concerns.

General Manager
Dianna Mann



Aged Accounts Receivable

As of 04/15/2024 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$111,444.02	\$36,057.51	\$27,410.52	\$18,711.59	\$310,947.07	<u>\$504,570.71</u>
No. of Accounts:	868	338	227	174	250	1857

These totals include all accounts on the Tax Roll

Water	\$148,454.19
Water Penalty	\$12,198.02
Sewer	\$171,150.36
Sewer Penalty	\$13,163.48
CRP Water	\$66,046.58
CRP Water Penalty	\$5,561.92
CRP Sewer	\$81,268.67
CRP Sewer Penalty	\$5,880.35
CRP PC	\$799.25
CRP PC Penalty	\$47.89
Total Balance:	\$504,570.71

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

Clearlake Oaks County Water District

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Clearlake Oaks, CA 95423
(707) 998-3322 Phone (707) 998-1245 Fax
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April 15, 2024

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had a 10 service line repairs, 2 of them required replacing entire service line.

Sewer collections and Lift station sites:

- We have been experiencing a lot of SCADA issues lately. They seem to revolve around PG&E and our Verizon network.
- Jesse and James replaced the wires coming from the pump to meter at lift station 11. They also installed an overload, contactor, and phase monitor at this site.
- While jetting the sewer mains in the 12,000 block of 1St. we pulled out a 20' section of some plumber's sewer snake and a 5 gallon plus bucket of debris, "bolts, coins, watches, etc." (Picture bellow)



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

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

DC staff updating:

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

Staff training:

- Jesse and James from water treatment went to a cyber security training last week.

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

Clearlake Oaks County Water District

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April 15, 2024

April 2024
Board Letter

- ◆ March - April raw water NTU from the pier intake was fairly stable averaging 3-10. The PH level has increased to the range of 8 – 8.8. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes. Currently running off the west pier pump intake and filters 2 & 3.
- ◆ As of 4-10-24 the lake level is currently at 7.99 and should be stable with minimal rain in the forecast.
- ◆ Water production for the month of March was 16.153 MG up from 2023 production of 13.291MG. Raw water intake was 19.169 MG. Daily production average has decreased from 537,000 GPD in February to 521,000 GPD for March.
- ◆ We are continuing to have plant shut downs due to lower water demands.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Raw intake pump update – The west pump is still in operation. The east raw pump is still down we have received the replacement. The primary screen has been reinstalled and installation of the replacement motor and pump will be in progress. We currently have the East pump and raw 3 the extended intake available for use.
- ◆ Our chemical flash mixer went down we have a new motor, however on further inspection we found some other worn parts that needed replacement. The parts are ordered and we are waiting for them to arrive.
- ◆ Water sample list is attached

Treatment staff:

James Simons T4, D2 Operator Class B License

Kurt Jensen T3, D2 Chief Class B License

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator

k.jensen@clocwd.org

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	3/6/24			Mar
Bacti R (BW)	3/20/24			Mar
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)	3/20/24			Mar
HAA5 (Q)	3/20/24			
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	03/19/24			Mar
Nitrate (A)	03/13/24			Mar
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				

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

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

Sulfate(A)				
Total Dissolved Solids(A)				
Turbidity, Laboratory(A)				
Zinc(A)				
Aluminum(A)	02/13/24			Feb
MTBE(A)				
Color / Odor				
Asbestos				
Thiobencarb(A)				
Ethylene Dibromide				
Heptachlor				
Heptachlor Epoxide				
BHC-Gamma				
Methoxychlor				
Toxaphene				
Clearwell VOC				
Reg SOC 504 EDB				
Bacti clearwell				
Regulated SOC 504				
Thiobencarb				

semi annually

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years



Clearlake Oaks County Water District

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April 15, 2024

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: 43.316 MG (AVERAGE: 1,397,000 GPD)**
- ❖ **EFFLUENT: 32.320 MG (AVERAGE: 1,043,000 GPD/724 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 8.10' RUMSEY GAUGE**

March was a month where things have been smooth. Flows gradually decreased as noted on the above data. There was a total of 4.4" of rain for the month which brought the lake level up. This maintained flows a bit high. Clearlake ended at 8.12' at the end of the month. It seems like the major rain is a thing of the past. It is always great to see that no spill at the plant happened with these flows during the heavy rains. All lab results were in compliance with our WDR other than our total coliform on groundwater sampling. Well #3 came back positive. Dean Enderlin is preparing the report on this matter.

There was a problem with aerator #3 (see picture below). Coastal Mountain Electric was contacted to troubleshoot and replace the contactor and switch. There has been no problem after the repair. Spring cleaning at the plant has begun as well. As spring continues to bring warm weather, this will enable us to begin cutting dewatering bags for sludge disposal. All is working well at this time. All maintenance and testing has been completed for the month.



(Aerator)

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

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

Board of Directors,

I have met with the Budget Ad Hoc committee and plan on meeting with them one more time before the projected 2024-2025 budget goes on the agenda in May for review and then in June for approval.

The District is experiencing a high number of service lines that are leaking over the past couple of months.

The District received the annual tru-up from PG&E for the Waste Water Plant which was a staggering \$116,000.00. I immediately reached out to PG&E and they no longer have a solar department to help explain this charge. All they would say is that the Plant used more electricity than generated and have an electrician trace from the solar panels to ensure the power is going where it is supposed to go. I have reached out to Hayden and have requested an electrician be scheduled to work with the District Electrician to ensure proper operation. I can say that we did experience high levels of rain in the past two years creating a higher than average inflow and infiltration causing the plant to run 24/7 for multiple months, not to mention the multiple rate increases from PG&E. The District has entered into a 12 month payment plan paying an additional \$11,000 on top of our monthly charges.

All staff was trained in traffic control/CalTrans standards on March 28th.

Staff and I are continuing to work with MC Engineering on the TA Grant for water.

I have submitted the required documents for the USDA \$50,000.00 equipment grant. This meeting will serve as the Public Notice requirements and the notice in the newspaper should run soon if not already by the time of this meeting.

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

Respectfully Submitted,

Dianna Mann
General Manager

Clearlake Oaks County Water District
Summary Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	1,027,558.51
Accounts Receivable	204,087.00
Other Current Assets	3,171,146.51
Total Current Assets	<u>4,402,792.02</u>
Fixed Assets	<u>23,111,899.83</u>
TOTAL ASSETS	<u>27,514,691.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	22,506.27
Credit Cards	12,853.93
Other Current Liabilities	8,490,163.72
Total Current Liabilities	<u>8,525,523.92</u>
Long Term Liabilities	<u>-848,765.91</u>
Total Liabilities	<u>7,676,758.01</u>
Equity	<u>19,837,933.84</u>
TOTAL LIABILITIES & EQUITY	<u>27,514,691.85</u>

Clearlake Oaks County Water District
Balance Sheet
 As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
102.05 · CRP WATER - 9385 (CRP WATER ACCOUNT, OPENED FROM RM 01/18/24 ...	64,169.78
102.14 · CalPERS RESERVE - 7355	-9.81
102.13 · SEWER RESERVES-9592	42,998.09
102.10 · CRP PC - 6192	111,921.91
102.12 · WATER RESERVES- 8503	166,428.16
102.001 · GL - 9122 (Old Acct. # 053420019)	183,252.55
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	147,107.53
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	336,107.53
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECKI...	88.98
102.03 · CRP Sewer - 3745	122,601.32
Total Checking/Savings	1,027,558.51
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)	31,376.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for WWTP for all the ...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	13,571.00
Total Other Current Assets	3,171,146.51
Total Current Assets	4,402,792.02
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,782,506.04
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distributio...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribu...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distr...	394,932.77
131 · Waste Water Plant	
131.1 · Pumps/Equipment	163,546.35
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	393,605.85
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	-140,267.64

11:20 AM
 04/11/24
 Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
 As of March 31, 2024

	Mar 31, 24
127.7 · Ozone System	38,629.36
127.6 · Swan AML Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	375,652.94
127 · Water Plant - Other	215,429.30
Total 127 · Water Plant	526,641.39
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	35,296.31
120.90 · Vehicles/Generators/Trailers	934,882.14
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,016,211.64
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - 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	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 10...	3,350,937.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,111,899.83
TOTAL ASSETS	27,514,691.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	22,506.27
Total Accounts Payable	22,506.27
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express Amazon Business C...	2,968.77
211 · WAB Credit Card	
211.16 · WAB - Francisco - 5312	2,696.69
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	5,742.16
211.13 · WAB - Jeremy - 2499	1,446.31
Total 211 · WAB Credit Card	9,885.16
Total Credit Cards	12,853.93
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax depos...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	52,487.39
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total...	4,780,000.00
280.02 · KS State Bank - 2019 Vac-Con	65,313.94

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 04/11/24
 Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
 As of March 31, 2024

	Mar 31, 24
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	7,895,973.74
221 · Health Ins - EE Portion	3,013.69
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,277.84
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT - COURT D...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO SH...	20,661.31
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-19,659.92
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX WIT...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 209...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS CO...	-16,508.73
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS 20...	8,604.63
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE B...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accrue...	-22,804.61
Total Other Current Liabilities	8,490,163.72
Total Current Liabilities	8,525,523.92
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	769,106.25
227 · FEMA Overpayment/Penalties	-1,969,862.75
295 · NET PWNSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-848,765.91
Total Liabilities	7,676,758.01
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to this account. T...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/3...	16,050,674.54
Net Income	1,037,427.74
Total Equity	19,837,933.84
TOTAL LIABILITIES & EQUITY	27,514,691.85

Clearlake Oaks County Water District

04/09/24

Profit and Loss

Accrual Basis

July 2023 through March 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	64,726.60	64,726.60	64,726.60
410 · Client Reg Pmt	0.00	831,442.28	1,094,003.49	1,925,445.77	1,925,445.77
430 · Penalty & Interest	0.00	26,812.36	32,039.07	58,851.43	58,851.43
440 · Misc Revenue	0.00	0.00	0.19	0.19	0.19
450 · Other - Non S/W Rev	0.00	121,998.77	127,036.01	249,034.78	249,034.78
Total Income	0.00	980,253.41	1,317,805.36	2,298,058.77	2,298,058.77
Total Income	0.00	980,253.41	1,317,805.36	2,298,058.77	2,298,058.77
Gross Profit	0.00	980,253.41	1,317,805.36	2,298,058.77	2,298,058.77
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	355,282.27	254,730.29	158,014.99	768,027.55	768,027.55
520 · FICA - District Share	26,498.94	18,871.59	11,773.70	57,144.23	57,144.23
530 · Med/Life Insurance- Dist Share	68,414.10	55,849.17	21,428.88	145,692.15	145,692.15
540 · PERS - District Share	84,520.48	17,754.64	9,281.49	111,556.61	111,556.61
560 · Workers Comp Ins	5,853.44	10,223.18	6,812.29	22,888.91	22,888.91
Total Salaries & EE Benefits	540,569.23	357,428.87	207,311.35	1,105,309.45	1,105,309.45
Services & Supplies					
610 · Bank Fees	31,457.57	0.00	0.00	31,457.57	31,457.57
620 · Communications & Internet	6,507.01	8,330.55	8,539.20	23,376.76	23,376.76
622 · Board Exp	4,111.73	0.00	0.00	4,111.73	4,111.73
630 · Equip - Office	2,039.29	112.24	112.24	2,263.77	2,263.77
640 · Fuel & Oil	0.00	4,696.76	6,557.79	11,254.55	11,254.55
645 · Insurance	0.00	43,780.75	43,780.75	87,561.50	87,561.50
650 · Interest	27.33	0.00	0.00	27.33	27.33
657 · Lab	0.00	16,950.76	19,976.49	36,927.25	36,927.25
660 · Memberships & Subscription	13,849.69	43,293.16	32,294.24	89,437.09	89,437.09
670 · Postage & Shipping	14,904.98	0.00	0.00	14,904.98	14,904.98
675 · Professional Services	39,749.07	4,101.84	5,133.06	48,983.97	48,983.97
685 · Rents	11,539.08	0.00	0.00	11,539.08	11,539.08
690 · Safety & Security	663.99	6,135.55	5,995.19	12,794.73	12,794.73
700 · Tools & Instruments	0.00	2,258.47	2,511.31	4,769.78	4,769.78
703 · Supplies - Clothing & Personal	670.42	2,755.72	1,396.73	4,822.87	4,822.87
705 · Supplies - Office	4,073.00	1,045.94	510.08	5,629.02	5,629.02
715 · Supplies-Chemicals-Operating	0.00	41,587.76	44,129.54	85,717.30	85,717.30
720 · Supplies - Inventory - Other	0.00	26,940.62	5,089.04	32,029.66	32,029.66
735 · Training/Classes/Certs/ClassB	1,325.00	689.00	673.99	2,687.99	2,687.99
745 · Travel / Lodging	0.00	263.44	60.00	323.44	323.44
750 · Utilities	5,122.65	71,818.45	204,273.18	281,214.28	281,214.28
760 · Waste Disposal	567.36	37,767.00	11,627.98	49,962.34	49,962.34
795 · Yolo Co	0.00	0.00	28,193.83	28,193.83	28,193.83
798 · Customer Refund (Discrepanc...	0.00	0.00	4,666.87	4,666.87	4,666.87
799 · Team Building	553.05	0.00	0.00	553.05	553.05
Total Services & Supplies	137,161.22	312,528.01	425,521.51	875,210.74	875,210.74
Repairs & Replacement					
810 · R&R Buildings & Grounds	1,860.30	2,355.25	648.17	4,863.72	4,863.72
815 · R&R Damage Claim (Cost to fi...	1,666.46	0.00	0.00	1,666.46	1,666.46
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	3,526.76	2,421.53	648.17	6,596.46	6,596.46
Total Expense	681,257.21	672,378.41	633,481.03	1,987,116.65	1,987,116.65
Net Ordinary Income	-681,257.21	307,875.00	684,324.33	310,942.12	310,942.12

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04/09/24

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2023 through March 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Net Income	<u>-681,257.21</u>	<u>307,875.00</u>	<u>684,324.33</u>	<u>310,942.12</u>	<u>310,942.12</u>

CLO Water and Wastewater District PROJECTED BUDGET 2023-2024

9

Target % > **75%**

		<u>WATER</u>				<u>WASTEWATER</u>			
As of March 2024		Budget		Actual YTD		Budget		Actual YTD	
Summary		Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue		1,336,960	1,002,720	1,317,805	99%	1,199,990	899,993	980,253	82%
Total Operating Expenses		1,316,662	987,496	969,441	74%	1,305,027	978,770	1,012,174	78%
Operating Balance (loss)		20,298	15,224	348,364		(105,037)	(78,778)	(31,921)	
420	Connection Fees	20,000	15,000	-	0%	20,000	15,000	-	0%
445	Bulk Water Sales	50,000		64,727					
450	Non S/W Rev - ATT Cell Lease	6,500	4,875	9,606		6,500	4,875	9,606	
450	Non S/W Rev - County Treasury	130,000	97,500	117,430	90%	130,000	97,500	112,393	86%
	Reserves	150,000	112,500	12,500	0%	50,000	37,500	5,000	0%
Net Change In Net Position (loss)			20,099	453,294		1,463	1,097	85,078	

Current Revenue Notes:

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

General Ledger	\$260,620.82
District CRP	\$214,290.48
Paradise Cove CRP	\$113,447.62
Water Reserve	\$158,296.43
Sewer Reserve	\$52,998.09
LAIF Account	\$336,107.53
Total	\$875,140.15

		<u>WATER</u>				<u>SEWER</u>			
As of March 2024		Budget		Actual YTD		Budget		Actual YTD	
Operating Revenue		Annual	YTD	Amount	%	Annual	YTD	Amount	%
410	Client Reg Pmt	1,306,960	980,220	1,094,003	84%	1,166,990	875,243	831,442	71%
430	Penalty & Interest	30,000	22,500	32,039	107%	33,000	24,750	26,812	81%
440	Misc	-	-	-	0%	-	-	-	0%
Total Revenue >		1,336,960	1,002,720	1,126,042	84%	1,199,990	899,993	858,254	72%

		<u>WATER</u>				<u>SEWER</u>			
As of March 2024		Budget		Actual		Budget		Actual	
Operating Expenses		Annual	YTD	YTD	%	Annual	YTD	YTD	Spent
505	Salaries & Wages	442,680	332,010	335,656	76%	569,912	427,434	432,371	76%
520	FICA - District Share	36,806	27,605	25,024	68%	47,735	35,801	32,122	67%
530	Medical Ins - District Share	73,742	55,307	55,636	75%	115,507	86,630	90,056	78%
540	PERS - District Share	77,241	57,930	51,541	67%	91,971	68,978	60,015	65%
550	Unemployment	2,500	1,875	-	0%	2,500	1,875	-	0%
560	Workers Comp Ins	8,963	6,722	9,739	109%	10,284	7,713	13,150	128%
Salaries and Employee Benefits >		641,933	481,450	477,595	74%	837,908	628,431	627,713	75%
605	Advertising	200	150	-	0%	200	150	-	0%
610	Bank Fees	16,510	12,383	15,729	95%	16,500	12,375	15,729	95%
620	Communications & Internet	19,000	14,250	11,793	62%	19,000	14,250	11,585	61%
622	Board Exp	3,500	2,625	2,056	59%	3,500	2,625	2,056	59%
625	Equip - Field (\$300-\$4999)	2,500	1,875	-	0%	4,000	3,000	-	0%
630	Equip - Office	1,500	1,125	1,132	75%	2,000	1,500	1,132	57%
640	Fuel & Oil	15,200	11,400	6,558	43%	12,500	9,375	4,697	38%
645	Insurance	42,000	31,500	43,781	104%	42,000	31,500	43,781	104%

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650	Interest	3,000	2,250	14	0%	3,000	2,250	14	0%
657	Lab	20,000	15,000	19,976	100%	13,500	10,125	16,951	126%
660	Memberships & Subscriptions	40,250	30,188	39,219	97%	41,250	30,938	50,218	122%
665	Mileage Reimb	750	563	-	0%	500	375	-	0%
670	Postage & Shipping	13,000	9,750	7,453	57%	13,000	9,750	7,453	57%
675	Professional Services	30,000	22,500	25,008	83%	25,000	18,750	23,977	96%
685	Rents	7,250	5,438	5,770	80%	7,250	5,438	5,770	80%
690	Safety & Security	5,250	3,938	6,327	121%	8,750	6,563	6,468	74%
700	Tools & Instruments	3,700	2,775	2,511	68%	2,500	1,875	2,258	90%
703	Supplies - Clothing & Personal	2,800	2,100	1,732	62%	3,100	2,325	3,091	100%
705	Supplies - Office	3,500	2,625	2,547	73%	3,500	2,625	3,083	88%
715	Treatment Chemicals	125,250	93,938	44,130	35%	55,000	41,250	41,588	76%
720	Supplies - Operating - Other	5,000	3,750	5,089	102%	25,000	18,750	26,941	108%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	1,688	1,337	59%	1,250	938	1,352	108%
745	Travel	1,000	750	60	6%	500	375	263	53%
750	Utilities	191,250	143,438	206,835	108%	108,250	81,188	74,380	69%
760	Waste Disposal	48,319	36,239	11,912	25%	48,319	36,239	38,051	79%
795	Yolo Co	61,000	45,750	28,194	46%				
799	Misc	1,750	1,313	277	0%	1,750	1,313	277	0%
	Services and Supplies >	665,729	499,297	489,435	74%	461,119	345,839	381,110	83%
810	R&R Buildings & Grounds	6,000	4,500	1,578	26%	3,500	2,625	3,285	94%
815	R & R Damage Claims	0	0	833	833%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	2,250	-	0%	2,500	1,875	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	6,750	2,411	27%	6,000	4,500	3,351	56%
	Total Expenses >	1,316,662	987,496	969,441	74%	1,305,027	978,770	1,012,174	78%

9 Administration Budget Variance Report July 1, 2023 through June 30, 2024 Target % > **75.0%** GL ADMIN

As of March 2024		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	482,771	362,078	355,282	73.6%	127,489	
520 FICA - District Share	40,446	30,335	26,499	65.5%	13,947	
530 Medical Ins - District Share	79,552	59,664	68,414	86.0%	11,138	
540 PERS-District Share (incl unfunded Liab, 78,867.)	129,630	97,222	84,520	65.2%	45,110	
550 Unemployment	5,000	3,750		0.0%	5,000	
560 Workers Comp Ins	3,348	2,511	5,853	174.9%	(2,506)	
Salaries and Employee Benefits >	740,746	555,560	540,568	73.0%	200,178	
605 Advertising	400	300	-	0.0%	400	
610 Bank Fees	33,000	24,750	31,458	95.3%	1,542	
620 Communications & Internet	7,000	5,250	6,507	93.0%	493	
622 Board Exp	7,000	5,250	4,112	58.7%	2,888	
625 Equip - Field (up to \$4999)	0	0		0.0%	0	
630 Equip - Office	2,000	1,500	2,039	102.0%	(39)	
640 Fuel & Oil	0	0		0.0%	0	
645 Insurance	0	0		0.0%	0	
650 Interest	0	0	27	0.0%	(27)	
657 Outsource Lab / Internal Lab	0	0		0.0%	0	
660 Memberships & Subscriptions	4,500	3,375	13,850	307.8%	(9,350)	
665 Mileage Reimb	500	375		0.0%	500	
670 Postage & Shipping	26,000	19,500	14,905	57.3%	11,095	
675 Professional Services (Legal, IT, CUSI annual)	40,000	30,000	39,749	99.4%	251	
685 Rents	14,500	10,875	11,539	79.6%	2,961	
690 Safety & Security (boots)	1,500	1,125	664	44.3%	836	
700 Tools & Instruments	0	0		0.0%	0	
703 Supplies - Clothing & Personal	600	450	670	111.7%	(70)	
705 Supplies - Office	5,000	3,750	4,073	81.5%	927	
715 Treatment Chemicals	0	0		0.0%	0	
720 Supplies - Operating - Other	0	0		0.0%	0	
730 Taxes - Licenses	0	0		0.0%	0	
735 Training, Certs (Classes, books)	500	375	1,325	265.0%	(825)	
745 Travel / Lodging	1,000	750	-	0.0%	1,000	
750 Utilities	6,500	4,875	5,123	78.8%	1,377	
760 Waste Disposal	638	479	567	88.9%	71	
795 Yolo Co	0	0		0.0%	0	
798 Customer Refund						
799 Team Building	3,500	2,625	553	15.8%	2,947	
Services and Supplies >	154,138	115,604	137,161	89.0%	16,977	
810 R&R Buildings & Grounds	2,000	1,500	1,860	93.0%	140	
815 R & R Damage Claims	0	0	1,666	0.0%	(1,666)	
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	3,526	176.3%	(1,526)	
Total Expenses >	896,884	672,663	681,255	76.0%	215,629	

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

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

810 Security fence around Admin

9 Wastewater Budget Variance Report July 1, 2023 through June 30, 2024		Target % >		75.0%	GL WASTEWATER
As of March 2024		2023-2024 Budget		Actual	%
Expenses	Annual	YTD	YTD	% Spent	Total Remaining
505 Salaries & Wages	328,526	246,395	254,730	77.5%	73,796
520 FICA - District Share	27,512	20,634	18,872	68.6%	8,640
530 Medical Ins - District Share	75,731	56,798	55,849	73.7%	19,882
540 PERS - District Share (\$14.5K Unfunded)	27,156	20,367	17,755	65.4%	9,401
550 Unemployment	0	0		0.0%	0
560 Workers Comp Ins	8,610	6,458	10,223	118.7%	(1,613)
Salaries and Employee Benefits >	467,535	350,651	357,429	76.4%	110,106
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	13,000	9,750	8,331	64.1%	4,669
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	112	11.2%	888
640 Fuel & Oil (Schaeffers)	7,500	5,625	4,697	62.6%	2,803
645 Insurance	42,000	31,500	43,781	104.2%	(1,781)
650 Interest	0	0		0.0%	0
657 Outsource Lab / Internal Lab	13,500	10,125	16,951	125.6%	(3,451)
660 Memberships/Subscriptions/Permits	39,000	29,250	43,293	111.0%	(4,293)
665 Mileage Reimb	250	188		0.0%	250
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA)	5,000	3,750	4,102	82.0%	898
685 Rents	0	0		0.0%	0
690 Safety & Security (includes boots)	8,000	6,000	6,136	76.7%	1,864
700 Tools & Instruments	2,500	1,875	2,258	90.3%	242
703 Supplies - Clothing & Personal	2,800	2,100	2,756	98.4%	44
705 Supplies - Office	1,000	750	1,046	104.6%	(46)
715 Treatment Chemicals	55,000	41,250	41,588	75.6%	13,412
720 Supplies-Operating-Other-Titan Tubes	25,000	18,750	26,941	107.8%	(1,941)
730 Taxes - Licenses	-	-			-
735 Training, Certs (classes, books)	1,000	750	689	68.9%	311
745 Travel / Lodging	-	-	263	0.0%	(263)
750 Utilities	105,000	78,750	71,818	68.4%	33,182
760 Waste Disposal	48,000	36,000	37,767	78.7%	10,233
795 Yolo Co	0	0		0.0%	0
798 Customer Refund					
799 Misc	0	0		0.0%	0
799.1 Team Building					
Services and Supplies >	371,050	278,288	312,529	84.2%	58,521
810 R&R Buildings & Grounds	2,500	1,875	2,355	94.2%	145
815 R & R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	0	0		0.0%	0
830 R&R Equipment	0	0		0.0%	0
832 R&R Mains/Service Lines	0	0	-	0.0%	-
840 R&R Vehicles	2,500	1,875	66	2.6%	2,434
	-	-		0.0%	-
Repairs & Replacement >	5,000	3,750	2,421	48.4%	2,579
Total Expenses >	843,585	632,689	672,379	79.7%	171,206

Expense Notes

9	Water Budget Variance Report July 1, 2023 through June 30, 2024	Target % >	75.0%	GL WATER		
	As of March 2024	2023-2024 Budget	Actual	%		
	Expenses	Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	201,295	150,971	158,015	78.5%	43,280
520	FICA - District Share	16,583	12,438	11,774	71.0%	4,809
530	Medical Ins - District Share	33,966	25,475	21,429	63.1%	12,537
540	PERS - District Share	12,426	9,319	9,281	74.7%	3,145
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	5,467	6,812	93.5%	477
	Salaries and Employee Benefits >	271,560	203,670	207,311	76.3%	64,249
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	9,750	8,539	65.7%	4,461
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	375	112	22.4%	388
640	Fuel & Oil	10,200	7,650	6,558	64.3%	3,642
645	Insurance	42,000	31,500	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	15,000	19,976	99.9%	24
660	Memberships/Subscriptions/Permits	38,000	28,500	32,294	85.0%	5,706
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	7,500	5,133	51.3%	4,867
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	3,375	5,995	133.2%	(1,495)
700	Tools & Instruments	3,700	2,775	2,511	67.9%	1,189
703	Supplies - Clothing & Personal	2,500	1,875	1,397	55.9%	1,103
705	Supplies - Office	1,000	750	510	51.0%	490
715	Treatment Chemicals	125,250	93,938	44,130	35.2%	81,120
720	Supplies - Operating - Other	5,000	3,750	5,089	101.8%	(89)
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,500	674	33.7%	1,326
745	Travel / Lodging	500	375	60	12.0%	440
750	Utilities	188,000	141,000	204,273	108.7%	(16,273)
760	Waste Disposal	48,000	36,000	11,628	24.2%	36,372
795	Yolo Co	61,000	45,750	28,194	46.2%	32,806
798	Customer Refund			4,667		
799	Team Building	0	0		0.0%	0
	Services and Supplies >	575,650	431,738	425,521	73.9%	150,129
810	R&R Buildings & Grounds	5,000	3,750	648	13.0%	4,352
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		0.0%	3,000
	Repairs & Replacement >	8,000	6,000	648	8.1%	7,352
	Total Expenses >	855,210	641,407	633,480	74.1%	221,730

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

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacme...	14,580.77	336,146.25	385,349.30	736,076.32	736,076.32
430 · Penalty & Interest	250.78	8,714.48	9,691.58	18,656.84	18,656.84
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	<u>14,831.55</u>	<u>366,495.62</u>	<u>395,040.88</u>	<u>776,368.05</u>	<u>776,368.05</u>
Total Income	14,831.55	366,495.62	395,040.88	776,368.05	776,368.05
Gross Profit	14,831.55	366,495.62	395,040.88	776,368.05	776,368.05
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	122,768.52	169,139.70	291,908.22	291,908.22
520 · FICA - District Share	0.00	9,096.17	12,197.52	21,293.69	21,293.69
530 · Med/Life Insurance- Dist...	0.00	17,843.93	21,242.32	39,086.25	39,086.25
540 · PERS - District Share	0.00	7,841.90	10,768.18	18,610.08	18,610.08
560 · Workers Comp Ins	0.00	9,043.36	9,043.35	18,086.71	18,086.71
Total Salaries & EE Benefits	0.00	166,593.88	222,391.07	388,984.95	388,984.95
Services & Supplies					
620 · Communications & Inter...	0.00	427.81	427.79	855.60	855.60
625 · Equip - Field (\$300-\$4999)	0.00	42.88	42.87	85.75	85.75
640 · Fuel & Oil	0.00	11,833.09	11,833.10	23,666.19	23,666.19
650 · Interest	0.00	2,185.27	2,185.21	4,370.48	4,370.48
657 · Lab	0.00	2,750.00	0.00	2,750.00	2,750.00
690 · Safety & Security	0.00	1,996.52	727.15	2,723.67	2,723.67
700 · Tools & Instruments	0.00	499.50	499.50	999.00	999.00
703 · Supplies - Clothing & P...	0.00	891.26	1,156.13	2,047.39	2,047.39
720 · Supplies - Inventory - Ot...	0.00	129.56	129.56	259.12	259.12
Total Services & Supplies	0.00	20,755.89	17,001.31	37,757.20	37,757.20
Repairs & Replacement					
810 · R&R Buildings & Groun...	0.00	16,953.22	68.22	17,021.44	17,021.44
820 · R&R Lift Stations	0.00	0.00	8,835.03	8,835.03	8,835.03
830 · R&R Equipment					
830.1 · Hydrants	0.00	4,349.98	0.00	4,349.98	4,349.98
830 · R&R Equipment - Ot...	0.00	20,670.37	25,006.18	45,676.55	45,676.55
Total 830 · R&R Equipment	0.00	25,020.35	25,006.18	50,026.53	50,026.53
832 · R&R Mains and Sewer L...	0.00	27,134.39	3,045.07	30,179.46	30,179.46
840 · R&R Vehicles	0.00	13,753.92	19,112.26	32,866.18	32,866.18
Total Repairs & Replacement	0.00	82,861.88	56,066.76	138,928.64	138,928.64
Total Expense	0.00	270,211.65	295,459.14	565,670.79	565,670.79
Net Ordinary Income	14,831.55	96,283.97	99,581.74	210,697.26	210,697.26
Net Income	<u>14,831.55</u>	<u>96,283.97</u>	<u>99,581.74</u>	<u>210,697.26</u>	<u>210,697.26</u>

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

9

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

As of March 2024

Summary	Budget Annual	YTD	Actual YTD		%	
			Amount	%		
PC CRP Revenue	19,536	14,652	13,306	68.1%	0%	
PC CRP Expenses	0	0	-	0.0%	0%	
		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent		Remaining
605 Advertising	-	-	-	0.0%		-
610 Bank Fees	-	-	-	0.0%		-
620 Communications & Internet	-	-	-	0.0%		-
622 Board Exp	-	-	-	0.0%		-
625 Equip - Field (up to \$4999)	-	-	-	0.0%		-
630 Equip - Office	-	-	-	0.0%		-
640 Fuel & Oil	-	-	-	0.0%		-
645 Insurance	-	-	-	0.0%		-
650 Interest	-	-	-	0.0%		-
657 Outsource Lab / Internal Lab	-	-	-	0.0%		-
660 Memberships & Subscriptions	-	-	-	0.0%		-
665 Mileage Reimb	-	-	-	0.0%		-
670 Postage & Shipping	-	-	-	0.0%		-
675 Professional Services (SCADA)	-	-	-	0.0%		-
685 Rents	-	-	-	0.0%		-
690 Safety & Security (includes boots	-	-	-	0.0%		-
700 Tools & Instruments	-	-	-	0.0%		-
703 Supplies - Clothing & Personal	-	-	-	0.0%		-
705 Supplies - Office	-	-	-	0.0%		-
715 Treatment Chemicals	-	-	-	0.0%		-
720 Supplies - Operating - Other	-	-	-	0.0%		-
730 Taxes - Licenses	-	-	-	0.0%		-
735 Training, Certs (classes, books)	-	-	-	0.0%		-
745 Travel / Lodging	-	-	-	0.0%		-
750 Utilities	-	-	-	0.0%		-
760 Waste Disposal	-	-	-	0.0%		-
795 Yolo Co	-	-	-	0.0%		-
799 Team Building	0	0	-	0.0%		0
Services and Supplies >		0	0	-	0.0%	0
810 R&R Buildings & Grounds	-	-	-	0.0%		-
815 R & R Damage Claims	0	0	-	0.0%		0
820 R&R Lift Stations	-	-	-	0.0%		-
830 R&R Equipment	-	-	-	0.0%		-
832 R&R Mains/Laterals	-	-	-	0.0%		-
840 R&R Vehicles	-	-	-	0.0%		-
Repairs & Replacement >		0	0	-	0.0%	0
Total Expenses >		0	0	-	0.0%	0

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

As of March 2024 Summary		WATER - CRP Budget			Actual YTD		Total Remaining
		Annual	YTD		Amount	%	
WATER CRP Revenue		461,460	346,095	366,496	79.4%	0%	
WATER CRP Expenses		411,094	308,320	270,212	65.7%	0%	
Operating Balance		50,366	37,775	96,284			
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent		Total Remaining
505	Salaries & Wages	204,827	153,620	122,769	59.9%		82,058
520	FICA - District Share	17,051	12,788	9,096	53.3%		7,955
530	Medical Ins - District Share	28,192	21,144	17,844	63.3%		10,348
540	PERS - District Share	13,350	10,012	7,842	58.7%		5,508
550	Unemployment	0	0		0.0%		0
560	Workers Comp Ins	6,525	4,894	9,043	138.6%		(2,518)
Salaries and Employee Benefits >		269,944	202,458	166,594	61.7%		103,350
605	Advertising	0	0	-	0.0%		0
610	Bank Fees	0	0	-	0.0%		0
620	Communications & Internet	3,500	2,625	428	12.2%		3,072
622	Board Exp	0	0		0.0%		0
625	Equip - Field (up to \$4999)	1,250	938	43	3.4%		1,207
630	Equip - Office	-					
640	Fuel & Oil	14,400	10,800	11,833	82.2%		2,567
645	Insurance	0	0		0.0%		0
650	Interest	6,000	4,500	2,185	36.4%		3,815
657	Outsource Lab / Internal Lab	3,000	2,250	2,750	91.7%		250
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)	-	-	1,997	1871.0%		(1,997)
700	Tools & Instruments	2,000	1,500	500	25.0%		1,500
703	Supplies - Clothing & Personal	1,500	1,125	891	59.4%		609
705	Supplies - Office	-	-		0.0%		-
715	Treatment Chemicals	0	0		0.0%		0
720	Supplies - Operating - Other	3,000	2,250	130	4.3%		2,870
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	Team Building	0	0		0.0%		0
Services and Supplies >		35,150	26,363	20,757	59.1%		14,393
810	R&R Buildings & Grounds	3,000	2,250	16,953	565.1%		(13,953)
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	20,670	59.1%		14,330
830.1	Hydrants	-		4,350			
832	R&R Mains/Service Lines/Tanks	50,000	37,500	27,134	54.3%		22,866
840	R&R Vehicles	18,000	13,500	13,754	76.4%		4,246
840: Repr of Dump Tr	Repairs & Replacement >	106,000	79,500	82,861	78.2%		23,139
810: Repair of fence	Total Expenses >	411,094	308,320	270,212	65.7%		140,882
was reimb by insurance							

Clearlake Oaks County Water District Capital Improvements As of March 31, 2024

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

Clearlake Oaks County Water District
Capital Improvements
 As of March 31, 2024

Date	Name	Memo	Class	Amount
Total 127 · Water Plant				47,946.02
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
07/12/2023	Southport Control Sol...	Programming to add...	CRP:Water	740.00
07/12/2023	Southport Control Sol...	Service call 7/6/2023...	CRP:Sewer	2,167.00
09/27/2023	Southport Control Sol...	9/15/2023 - Scada fa...	CRP:Water	1,612.00
03/25/2024	Jesse Seth.	DC use of SCADA-L...	CRP:Water	150.00
03/25/2024	Jesse Seth.	Dell Inspiron 17 500...	CRP:Sewer	150.00
Total 120.75 · SCADA				4,819.00
120.90 · Vehicles/Generators/Trailers				
03/25/2024	Matt Mazzei Chevrolet	Old Acura (V-36) Tot...	GL:Admin	33,422.38
Total 120.90 · Vehicles/Generators/Trailers				33,422.38
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				38,241.38
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
11/05/2023	MC Engineering, Inc	Update map book	CRP:Water	81.25
11/05/2023	MC Engineering, Inc		CRP:Sewer	81.25
11/21/2023	T & S Construction Co...	AC Paving on High ...	CRP:Water	3,673.63
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				3,836.13
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				3,836.13
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.04 · 2021 Water Truck				
07/15/2023	Kansas State Bank - ...	Payment #20	CRP:Water	756.35
07/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	756.35
08/20/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
08/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
09/15/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
09/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
10/16/2023	Kansas State Bank - ...	Payment #23	CRP:Water	763.82
10/16/2023	Kansas State Bank - ...	3359488	CRP:Sewer	763.82
11/20/2023	Kansas State Bank - ...	Payment #24	CRP:Water	766.33

11:21 AM
 04/11/24
 Accrual Basis

**Clearlake Oaks County Water District
 Capital Improvements
 As of March 31, 2024**

Date	Name	Memo	Class	Amount
11/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	766.33
12/20/2023	Kansas State Bank - ...	Payment #25	CRP:Water	768.85
12/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	768.84
01/22/2024	Kansas State Bank - ...	Payment #26	CRP:Water	771.37
01/22/2024	Kansas State Bank - ...	3359488	CRP:Sewer	771.36
02/20/2024	Kansas State Bank - ...	Payment #27	CRP:Water	773.90
02/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	773.90
03/20/2024	Kansas State Bank - ...	Payment #28	CRP:Water	776.44
03/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	776.44
Total 280.04 · 2021 Water Truck				13,789.42
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
03/01/2024	USDA Rural Develop...	USDA - Payment #3 ...	Loan/Grant:...	101,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				101,000.00
280.02 · KS State Bank - 2019 Vac-Con				
07/15/2023	Kansas State Bank - ...	Pymt #43	CRP:Water	3,526.82
07/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,526.81
08/15/2023	Kansas State Bank - ...	Pymt #44	CRP:Water	3,536.79
08/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,536.79
09/15/2023	Kansas State Bank - ...	Pymt #45	CRP:Water	3,546.79
09/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,546.79
10/15/2023	Kansas State Bank - ...	Pymt #46	CRP:Water	3,556.82
10/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,556.83
11/15/2023	Kansas State Bank - ...	Pymt #47	CRP:Water	3,566.88
11/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,566.88
12/15/2023	Kansas State Bank - ...	Pymt #48	CRP:Water	3,576.97
12/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,576.97
01/15/2024	Kansas State Bank - ...	Pymt #47	CRP:Water	3,587.08
01/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,587.09
02/15/2024	Kansas State Bank - ...	Pymt #50	CRP:Water	3,597.23
02/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,597.23
03/15/2024	Kansas State Bank - ...	Pymt #51	CRP:Water	3,607.41
03/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,607.40
Total 280.02 · KS State Bank - 2019 Vac-Con				64,205.58
Total 280 · Loan				178,995.00
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
07/15/2023	AES - Analytical Envir...	WWTP Phase 4	Loan/Grant:...	344.00
07/31/2023	Acorn Environmental	Service thru July 2023	Loan/Grant:...	4,107.50
08/15/2023	AES - Analytical Envir...	L/S 1 & 11 - Search f...	Loan/Grant:...	600.00
Total 945 · Wastewater I and I Phase IV				5,051.50
940 · TA Grant				
07/06/2023	MC Engineering, Inc	SWRCB TA Grant	Loan/Grant:...	1,577.50
08/05/2023	MC Engineering, Inc	SWRCB Water TA ...	Loan/Grant:...	8,747.50
12/01/2023	MC Engineering, Inc	TA Grant Work- Pro...	Loan/Grant:...	627.00
Total 940 · TA Grant				10,952.00
Total Loans/Grants				16,003.50
TOTAL				622,386.09



Accounts

Transfer Settings

CALPERS RESERVE *7355

Available	**\$0.00
Current	\$0.00

CRP PC *6192

Available	**\$113,447.62
Current	\$113,447.62

CRP SEWER *3745

Available	**\$121,743.40
Current	\$121,743.40

CRP WATER *9385

Available	**\$92,547.08
Current	\$92,547.08

GENERAL LEDGER *9122

Available	**\$284,410.04
Current	\$279,231.10

SEWER RESERVES *9592

Available	**\$52,998.09
-----------	---------------

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Pay your bills on one screen in seconds.

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Money Management

Current \$52,998.09

WATER RESERVES *8503

Available **\$158,296.43

Current \$158,296.43

BALANCE TOTALS

Total Deposit Accounts \$818,263.72

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

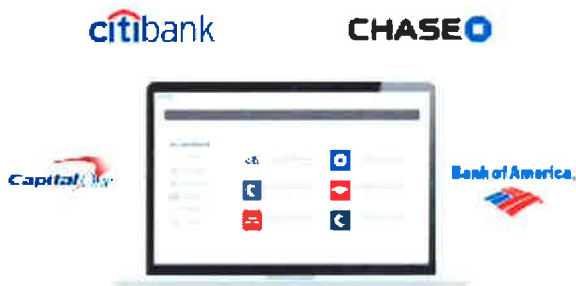
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April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6

3A

California State Treasurer *Fiona Ma, CPA*



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

April 15, 2024

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-17-001

March 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
3/15/2024	3/14/2024	RD	1749028	N/A	DIANNA MANN	50,000.00

Account Summary

Total Deposit:	50,000.00	Beginning Balance:	286,107.53
Total Withdrawal:	0.00	Ending Balance:	336,107.53

Clearlake Oaks County Water District
Payroll Summary
 April 2024

	Hours	Rate	Apr 24
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-4	45.03	-180.12
CTO Used	35.75	35.96	1,577.80
Overtime (x1.5)	65.75	33.00	3,655.77
PTO	136.75	43.73	6,818.26
Straight	1,191.25	35.96	44,067.72
Board			1,200.00
Duty Pay			2,650.00
Total Gross Pay	1,425.5		59,789.43
Deductions from Gross Pay			
ACWA (pre-tax)			-1,178.53
AFLAC (pre-tax)			-227.13
AFLAC (taxable) AFTER TAX			-77.04
CALPers 457			-300.00
CALPers EE (Pretax)			-3,345.68
Total Deductions from Gross Pay			-5,128.38
Adjusted Gross Pay	1,425.5		54,661.05
Taxes Withheld			
Federal Withholding			-4,760.00
Medicare Employee			-846.58
Social Security Employee			-3,514.78
CA - Withholding			-2,002.66
CA - Disability			-642.23
Total Taxes Withheld			-11,766.25
Deductions from Net Pay			
Miscellaneous Deduction			-34.47
Wage Garnishment			-134.76
Total Deductions from Net Pay			-169.23
Net Pay	1,425.5		42,725.57
Employer Taxes and Contributions			
Medicare Company			846.58
Social Security Company			3,514.78
Total Employer Taxes and Contributions			4,361.36

Account Payable Breakdown

Date: 4/15/2024

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$260,620.82	\$284,410.04	\$279,231.10
CRP Water - 9385	\$92,547.08	\$92,547.08	\$92,547.08
CRP Sewer - 3745	\$121,743.40	\$121,743.40	\$121,743.40
CRP PC - 6192	\$113,447.62	\$113,447.62	\$113,447.62
Water Reserve - 8503	\$158,296.43	\$158,296.43	\$158,296.43
Sewer Reserve - 9592	\$52,998.09	\$52,998.09	\$52,998.09
LAIF Balance	\$336,107.53	\$336,107.53	\$336,107.53
Current A/P Aging	\$6,471.31		
Kansas State Bank-Water Truck	\$1,730.25	4/20/2024	
PG&E	\$11,757.00	4/19/2024	
TOTAL	\$19,958.56		
 Paid On-line/Auto Out			
4/15/2024 KS Bank-VacCon	\$7,421.46		
4/10/2024 Pitney Bowes	\$747.68		
4/12/2024 Bluefin	\$56.85		
4/11/2024 PG&E	\$208.07		
4/9/2024 WAB Credit Card	\$9,885.16		
4/9/2024 Amazon Amex Card	\$2,968.77		
4/8/2024 Mediacom	\$331.94		
4/3/2024 Canon Financial	\$836.90		
4/2/2024 ACWA Health Ins.	\$21,277.19		
TOTAL-Paid On-line/Auto Out	\$43,734.02		

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Alpha Analytical Labs	747.00	0.00	0.00	0.00	0.00	747.00
Badger Meter	43.68	0.00	0.00	0.00	-1,148.60	-1,104.92
CUSI	2,115.00	0.00	0.00	0.00	0.00	2,115.00
James B Simons	66.03	0.00	0.00	0.00	0.00	66.03
Mendo Mill	43.67	0.00	0.00	0.00	0.00	43.67
Napa Auto Parts	65.48	0.00	0.00	0.00	0.00	65.48
Quest Diagnostics	87.70	0.00	0.00	0.00	0.00	87.70
Yolo County Flood Control	0.00	3,302.75	0.00	0.00	0.00	3,302.75
TOTAL	<u>3,168.56</u>	<u>3,302.75</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,148.60</u>	<u>5,322.71</u>

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: March 21, 2024

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 12)**
 - a. February 2024 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

2. Minutes of previous meeting for review and approval (Page 39)

a. Minutes of Regular Meeting 02-15-2024

Action Taken: Motion to approve the consent items

HERMAN/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

1. Presentation from California Special Districts Association

Action Taken: Motion to explore and compare costs of CSDA versus JPIA, and to report findings in April

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

2. Presentation from California CLASS

Action Taken: NO ACTION

3. Discussion and consideration of Resolution 24-01, Amending the Employee Handbook (Page 42)

Action Taken: Motion to approve Resolution 24-01, Amending the Employee Handbook

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 3:30 PM

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

Where appropriate or deemed necessary, the Board may take action on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the District’s Administrative Office at the above address.

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

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Clearlake Oaks County Water District Secretary to the Board at 707-998-3322. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS

Date: March 25, 2024

Time: 9:00 AM

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

√ Mr. Stanley Archacki, President √ Mr. Michael Herman, Vice President √ Mr. Samuel Boucher, Director
√ Mr. James Burton, Director √ Mr. William McHugh, Director √ Mrs. Dianna Mann – General Manager

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

NEW BUSINESS

1. Discussion and consideration of purchasing a new vehicle for the General Manager, not to exceed \$30,000.00

Action Taken: Motion to approve the purchase of a new vehicle for the General Manager, not to exceed \$30,000.00

BURTON/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 9:11 AM

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

Where appropriate or deemed necessary, the Board may take action on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the District's Administrative Office at the above address.

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Clearlake Oaks County Water District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2023

Clearlake Oaks County Water District

**Audit Report
June 30, 2023**

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January 23, 2024

Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2023, as listed in the Table of Contents. 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 and June 30, 2023, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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(GAGAS) Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

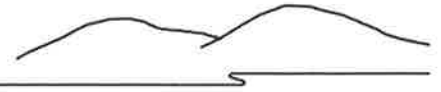
Responsibilities of Management for the Financial Statements

The District's 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAGAS will always detect a material misstatement when it exists. The risk of not detecting a



material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

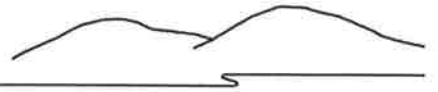
Other Matters

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 , 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.

PNPCPA

Clearlake Oaks County Water District

Statement of Net Position June 30, 2023

ASSETS

Current Assets:

Cash	\$ 121,319
Restricted Cash	1,723,669
Accounts Receivable	522,239
Deposits & Prepaid Expenses	14,626
	<hr/>
Total Current Assets	2,381,853

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	27,345,215
Construction in Progress	9,481,846
Less: Accumulated Depreciation	(11,759,356)
	<hr/>
Total Capital Assets	25,367,475

TOTAL ASSETS

27,749,328

DEFERRED OUTFLOW

GASB 68 Pension

548,963

TOTAL DEFERRED OUTFLOW

548,963

TOTAL ASSETS AND DEFERRED OUTFLOWS

28,298,291

LIABILITIES

Current Liabilities:

Accounts Payable	1,287,343
Current Portion	230,338
Accrued Compensated Absences	91,133
	<hr/>
Total Current Liabilities	1,608,814

Long-term Liabilities:

Note Payable	7,407,458
Net Pension Liability	1,209,381
	<hr/>
Total Long-term Liabilities	8,616,839

TOTAL LIABILITIES

10,225,653

DEFERRED INFLOWS

USDA Construction Retainage	315,979
GASB 68 Pension	124,460
	<hr/>

TOTAL DEFERRED INFLOWS

440,439

TOTAL LIABILITIES AND DEFERRED INFLOWS

10,666,092

NET POSITION

Net Investment in Capital Assets	17,729,679
Restricted	1,723,669
Unrestricted	(1,821,149)
	<hr/>
TOTAL NET POSITION	\$ 17,632,199

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, 2023

	Expenses	Charges for Services	Capital Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Water	2,172,635	1,987,305	2,119,244	1,933,915
Sewer	2,099,888	1,616,550	-	(483,338)
Total Governmental Activities				1,450,577
 General Revenues:				
Tax Revenue				299,108
Interest & Investment Earnings				-
Total General Revenues				299,108
 NET CHANGE IN NET POSITION				1,749,685
 NET POSITION, BEGINNING OF YEAR				15,882,514
 NET POSITION, END OF YEAR				\$ 17,632,199

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, 2023**

<u>OPERATING REVENUE</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Charges for Service	\$ 1,381,400	\$ 1,066,625	\$ 2,448,025
CRP Charges	587,192	538,831	1,126,023
Connection Fee	-	-	-
Misc Revenue	18,713	11,094	29,807
TOTAL OPERATING REVENUE	1,987,305	1,616,550	3,603,855
<u>OPERATING EXPENSES</u>			
Depreciation	259,741	420,652	680,393
Insurance	42,872	42,873	85,745
Improvements	-	3,636	3,636
Repairs & Maintenance	91,439	134,734	226,172
Salaries and Employee Benefits	645,852	933,110	1,578,962
Services, Supplies and Refunds	381,361	345,543	726,904
Professional Fees	36,090	37,456	73,545
Utilities	252,671	124,868	377,538
TOTAL OPERATING EXPENSES	1,710,025	2,042,871	3,752,895
OPERATING INCOME (Loss)	277,281	(426,321)	(149,040)
<u>NON-OPERATING REVENUES/EXPENSES</u>			
Interest Income	-	-	-
Grants & Contributions	2,119,244	-	2,119,244
Overpayment refund	(397,294)	-	(397,294)
Property Taxes	149,554	149,554	299,108
Interest Expense	(65,316)	(57,017)	(122,333)
TOTAL NON-OPERATING REVENUES/EXPENSES	1,806,188	92,537	1,898,725
CHANGE IN NET POSITION	\$ 2,083,469	\$ (333,784)	\$ 1,749,685

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, 2023

	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash Received from Charges for Service	\$ 3,576,758
Cash Received from Other Income	29,807
Deduct: Cash paid for Operating Expenses	(3,160,453)
NET CASH FLOWS FROM OPERATING ACTIVITIES	446,112
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>	
Interest Expense	(122,333)
Notes Payable draw	-
Capital Grants	2,032,854
Notes Payable Payments	(250,874)
Purchase of Capital Assets	(2,699,505)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(1,039,858)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Property Tax Receipts	299,108
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	299,108
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest Receipts	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	-
<u>NET INCREASE (DECREASE) IN CASH</u>	(294,638)
<u>CASH, BEGINNING OF YEAR</u>	2,139,586
<u>CASH, END OF YEAR</u>	\$ 1,844,948
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Operating Income (Loss)	\$ (149,040)
Adjustments to reconcile operating income to net cash provided by operating activities	
Add back depreciation	680,393
(Increase) Decrease in Operating Accounts Receivable	2,710
(Increase) Decrease in Prepaid	1,821
Increase (Decrease) in Accounts Payable	51,470
Increase (Decrease) in Pension Obligation	(146,036)
Increase (Decrease) in Current Liabilities	4,794
Net Cash Provided by Operating Activities	\$ 446,112

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, 2023**

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, 2023**

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, 2023**

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>\$1,919,765</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, 2023**

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, 2023**

J. Loan

Long Term Liability
FY 6/30/23

USDA WATER

Ending Balances

Current	101,000.00
Long Term	<u>4,780,000.00</u>
	4,881,000.00

USDA SEWER

Ending Balances

Current	51,000.00
Long Term	<u>2,510,000.00</u>
	2,561,000.00

KANSAS STATE BANK

Ending Balances

Current	85,973.00
Long Term	<u>44,091.00</u>
	130,064.00

KANSAS STATE BANK

Ending Balances

Current	18,484.00
Long Term	<u>47,787.00</u>
	66,271.00

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

2024	52,000
2025	56,000
2026	56,000
2027	56,000
2028	56,000
2028-2032	245,000
2033-2037	333,000
2038-2042	367,000
2043-2047	401,000
2048-2052	445,000
2053-2057	494,000
	<u>2,561,000</u>

\$ 2,561,000

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

2024	101,000
2025	102,000
2026	103,000
2027	105,000
2028	106,000
2029-2032	437,000
2033-2037	579,000
2038-2042	616,000
2043-2047	655,000
2048-2052	699,000
2053-2057	745,000
2058-2061	633,000
	<u>4,881,000</u>

\$ 4,881,000

The District has a Capital Lease, 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.

2024	85,973
2025	<u>44,091</u>
	<u>\$130,064</u>

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

The District has a Capital Lease, Inc for the purchase of a truck on November 2021. The Purchase price was \$93,476.28 at 3.94% and payable over 5 years with a monthly payment of \$1,730.25

2024	18,484
2025	19,225
2026	19,996
2027	<u>8,565</u>

\$66,271

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 6/30/22	<u>\$4,251,072</u>	<u>\$11,631,442</u>
Net Change in Net Position	<u>2,083,469</u>	<u>(333,784)</u>
Net Position 6/30/23	<u>\$6,334,541</u>	<u>\$11,297,659</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 2023, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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, 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, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

the June 30, 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 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.
	Prior to January 01, 2013	On or after January 01, 2013
Hire Date		
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, 2023**

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes 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.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2023 Reporting Date:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	123,926	-
Differences between Expected and Actual Experience	8,021	-
Differences between Projected and Actual Investment Earnings	221,527	-
Differences between Employer's Contributions and Proportionate Share of Contributions	16,508	-
Change in Employer's Proportion	-	124,460
Pension Contributions Made Subsequent to Measurement Date	<u>178,982</u>	<u>-</u>
	<u>548,963</u>	<u>124,460</u>
 Net Pension Liability as of 6/30/2023	 <u>1,209,381</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2022-Jun 2023 JE Flow](#) worksheet

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Pension Credit as of June 30, 2023 130,595			
At 6/30/2023, proportionate shares of Net Pension Liability/(Asset) by plan(s):			
	Proportionate Share of Net Pension Liability/(Asset)		
Miscellaneous	1,209,381		
Safety	-		
Total	1,209,381		
Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2022 and 6/30/2023:			
	Miscellaneous	Safety	Total
Proportion - June 30, 2022	0.03809%	0.00000%	0.03809%
Proportion - June 30, 2023	0.02585%	0.00000%	0.02585%
Change - Increase/(Decrease)	-0.01224%	0.00000%	-0.01224%
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
2024	\$ 56,630	\$ -	\$ 56,630
2025	39,695	-	39,695
2026	13,703	-	13,703
2027	135,493	-	135,493
2028	-	-	-
Thereafter	-	-	-
	245,521	-	\$ 245,521
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%
	5.90%	6.90%	7.90%
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,739,796	1,209,381	772,981
Employer's Net Pension Liability/(Asset) - Safety	-	-	-
Employer's Net Pension Liability/(Asset) - Total	1,739,796	1,209,381	772,981

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 operations. Also, certain amounts presented in the prior year data have been reclassified in order to be

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Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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, 2023, the District has entered into a contract with T&S construction for the construction of water improvements. T

NOTE 7: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through **January 23, 2024**, which is the date the financial statements were available to be issued. The District entered into a settlement agreement with the United States of America for the return of overpayment funds and penalties and interest. District will pay US an CALOES the sum of \$1,589,720.50.

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Clearlake Oaks County Water District

Supplemental Information

June 30, 2023

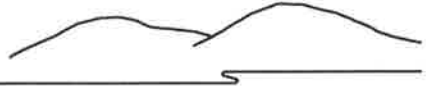
Clearlake Oaks County Water District

**Schedule of Expenditures of Federal Awards
For the Year-Ended June 30, 2023**

<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		\$ 1,974,852
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,974,852</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.



January 23, 2024

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, 2023, and have issued our report thereon dated **January 23, 2024**. 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.

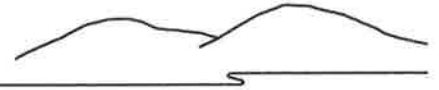
Internal Control Over Financial Reporting

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

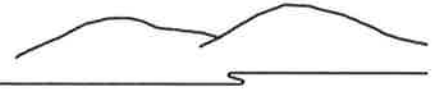
(continued)

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.

PNPCPA



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**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, 2023. 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, 2023.



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

PNPCPA

January 23, 2024

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

POLICY PERTAINING TO REQUIRED QUALIFICATIONS FOR THE DUTY OPERATOR

The employee must meet the following criteria to be the on-call Duty Operator for the Clearlake Oaks County Water District:

- Permanent Status
- Possess the minimum certification required by the District
- Must have a minimum of six months experience working for Clearlake Oaks County Water District as an operator/utility technician
- Possess a Class B California Commercial Drivers' License with tank endorsement
- If the above qualifications are met with the exception of the Class B License, then the employee can be eligible with the General Manager's approval. This excludes Weekends (Friday, Saturday, Sunday) and holidays.

The above policy is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 18th day of April, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Secretary



P. O. Box 1107 Davis, CA 95617
Orders: (530)750-1000

Quote

Clearlake Oaks CWD

12545 Hwy 20
Clearlake Oaks, CA 95423

April 15, 2024

PRICE QUOTE

Prices Valid April 15, 2024 – May 31, 2024

PRODUCT	PACKAGING	PRICE	QUANTITY	AVAILABILITY
Pro Pac 9800	Bulk Tanker Truck	\$0.72/lb/del	4,000 Gallons Minimum	ARO 7 – 15 Business Days

Pro Pac 9800 weighs 11.14 lbs/gal

Please call our office to place all orders at (530) 750-1000

- or -

EMAIL: evie@ntutechnologies.com

This quote supersedes any and all prior quotes

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CLEARLAKE OAKS COUNTY WATER DISTRICT

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

RESOLUTION NO. 24-02

**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, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Water Code shall be effective as of April 18, 2024.

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

AYES:
NOES:
ABSTAIN:
ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

Clearlake Oaks County Water District

WATER CODE



April 18, 2024

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PURPOSE

The Clearlake Oaks County Water District was formed and exists under the provisions of the County Water District Law, California Water Code, Division 12, section 30000, et seq. The purpose of this Code is to form, regulate, organize, and incorporate the terms and charges for the distribution and use of potable water service. The District shall require charges for use of water which are designed to recover the capital and operating costs. The regulations shall include provisions for enforcement and penalties for violations.

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

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

This 'Code' requires no expiration date and is in full effect until amended, rescinded or superseded.

TITLE 1 - GENERAL PROVISIONS

CHAPTER 1 - ADOPTION OF CODE

1-1.101 Title

This Code shall be known as the “Clearlake Oaks County Water District Water Code.” Except as otherwise provided in this Code, this Code consists of regulatory, penal, and administrative rules related to the receipt of water service from Clearlake Oaks County Water District pursuant to the authority set forth in the County Water District Law, California Water Code, Division 12, section 30000, et seq, and other applicable law.

1-1.102 Effective Code On Past Actions And Obligations

Neither the adoption of this Code nor the repeal of any ordinance or resolution of the District by this Code shall in any manner affect the prosecution for violations of ordinances or resolutions, which violations were committed prior to the effective date of this Code, nor be construed as a waiver of any fee or penalty on such effective date due and unpaid under such ordinances or resolutions, nor be construed as affecting any of the provisions of such ordinances or resolutions relating to the collection of any such fees or penalties or the penal provisions applicable to the violation of such ordinances or resolutions, nor to effect the validity of any bond or cash deposit required to be posted, filed, or deposited pursuant to any ordinance or resolution, and all vested rights and obligations pertaining to such ordinances or resolutions shall continue in full force and effect.

1-1.103 References To Specific Ordinances

The provisions of this Code shall not in any manner effect deposits or other matters of record which refer to, or are otherwise connected with, ordinances or resolutions which are specifically designated by number or otherwise and which are included within this Code, but such references shall apply to the corresponding provisions set forth in this Code.

1-1.104 Maintenance Of Code

At least one copy of this Code, duly certified by the Secretary, shall be maintained on file in the District offices as the official copy of this Code. Additional copies of this Code shall be distributed to the departments of the District as directed by the General Manager.

A duly certified copy of each ordinance or resolution making a change in this Code shall be filed in the office of the Secretary in books for such purpose, properly indexed for ready reference.

At least quarterly, the Secretary shall cause the loose-leaf pages of this Code in which changes have been made to be reproduced, including a notation as to the ordinance or resolution number and date on which such change is adopted, and distributed so that the loose-leaf copies of this Code, prepared for the use and convenience of the officers and employees of the District and the general public may be brought up to date.

CHAPTER 2 - RULES OF CONSTRUCTION

1-2.101 Scope

Unless the provisions of this Code otherwise specifically provide, or the context of this Code indicates to the contrary, the general provisions, rules of construction, and definitions set forth in this chapter shall govern the construction of this Code. The provisions of this Code and all proceedings under it are to be construed with a view to affect its object and to promote justice.

1-2.102 Statement And Continuations

The provisions of this Code insofar as they are substantially the same as existing ordinances or resolutions relating to the same subject matter, shall be construed as restatements and continuations and not as new enactments; provided, the provisions of this Code shall govern over any differences between an ordinance or resolution existing at the time of adoption of this Code.

1-2.103 Effect Of Headings

Title, Chapter, Article, and Section headings contained in this Code shall not be deemed to govern, limit, modify, or in any manner affect the scope, meaning, or intent of the provisions of any Title, Chapter, Article, or Section of this Code.

1-2.104 References To Acts Or Omissions Within The District

The provisions of this Code shall refer only to the omission or commission of acts within the territorial limits of the District and to the territory outside the District over which the District has jurisdiction or control by virtue of the Constitution of the State or any law, or by reason of ownership or control of property.

1-2.105 References To Ordinances Or Resolutions

Whenever any reference in this Code is made to an ordinance or resolution, the reference shall apply to such ordinance or resolution of the District unless this Code expressly provides otherwise. Whenever any reference is made to any portion of this Code, or to any ordinance or resolution of the District, the reference shall apply to all amendments and additions made to this Code.

1-2.106 Notices

Whenever a notice is required to be given pursuant to the provisions of this Code, unless different provisions are otherwise specifically set forth in the text of this Code, such notice may be given either by personal delivery thereof to the person to be notified or by deposit in the United States Mail in a sealed envelope, postage prepaid, addressed to such person to be notified at his last known business or residence address as the same appears in the public records of the District or other records pertaining to the matter to which the notice is directed. Service by mail shall be deemed to have been completed at the time the notice is deposited in the Post Office.

1-2.107 Severability

If any part of this Code is, for any reason, held to be invalid or unconstitutional, such decisions shall not affect the validity of the remaining portions of the Code. The Board hereby declares that it would have passed this Code by section, sub-section, sentence, clause, and phrase thereof, irrespective of the fact that any one or more other sections, sub-sections, sentences, clauses, or phrases be declared invalid or unconstitutional.

1-2.108 Statute Of Limitations

Whenever a limitation or a period of time prescribed in any existing ordinance, resolution, or statute for acquiring a right or buying a remedy, or for any other purpose, has begun to run before this Code goes into effect, the time which has already run shall be deemed a part of the time prescribed as such limitation.

1-2.109 Definitions

For the purposes of this Code, unless otherwise apparent from context, certain words and phrases use in this Code are defined as follows:

- (a) "Board" refers to the Board of Directors of the District.
- (b) "Customer" refers to the property owner of record as verified by the Assessor's office of the County of Lake
- (c) "Director" refers to a member of the Board.
- (d) "District" refers to Clearlake Oaks County Water District.
- (e) "Employee" refers to a District employee.
- (f) "General Manager" refers to the General Manager of the District.
- (g) "Person" refers to any individual, firm, corporation, or other entity.
- (h) "President" refers to the President of the Board.
- (i) "Vice President" refers to the Vice President of the Board.
- (j) "Secretary" refers to the Secretary of the Board.
- (k) "State" shall mean the State of California.
- (l) "Section" shall mean a section of this code unless other source is specifically mentioned.

- (m) “Tenant” refers to the person who occupies land or property rented from a Customer.

TITLE 2 - DISTRICT POLICIES

2-1.101 General

The District shall, to the extent practicable, provide potable water service to District customers consistent with the County Water District Law and other State and Federal laws, rules, and regulations.

2-1.102 Distribution And Sale Of Water

The Board has fixed the rates at which water shall be sold, and the regulations governing classes of service and the conditions of service. All water rates and regulations are set forth in this Code.

2-1.103 Rate Review

At least annually, the Board shall review and confirm the rates, fees, and charges for potable water service. Adoption of the annual budget with rate assumptions included therein may constitute such review.

2-1.104 Operating Costs

As near as practicable, the Board shall establish service charges at a level sufficient to recover the cost of operating and maintaining the District’s system and infrastructure.

2-1.105 Capital Improvement Costs

As near as practicable, the Board shall establish connection charges sufficient to recover the cost of constructing capital improvements required to provide service.

TITLE 3 - POTABLE WATER SERVICE

CHAPTER 1 - GENERAL

3-1.101 Scope

This Title applies to potable water service from the District; rates, fees, and deposits to cover the cost thereof; the time and manner of payment for services rendered; regulations regarding water usage; protection of the system from mechanical and health hazards; and rules and charges for connections to existing mains.

3-1.102 Definitions: General

The definitions in this Article shall be used to interpret this Title, unless otherwise apparent from the context.

3-1.103 Service Or Water Service

“Service” or “Water Service” means the delivery of potable water through a meter turned on by the District for which fees and charges have been paid. “Service” does not refer to the physical connection or system of pipes and appurtenances to deliver water.

The District shall not be liable or responsible for any losses by fire by reason of any lack of supply of water or water pressure at the time of fire alarms or at any other time. Water is supplied for domestic purposes, not for fire protection to any Customer, and all contracts for water are made subject to this rule.

3-1.104 Applicant

“Applicant” means a person applying for water service from the District.

3-1.105 Class Of Service

"Class of Service" refers to the type of water service provided to a customer. There are three classes of service.

"Single-Family Class" refers to service to one residential unit, including an in-law or other axillary unit, not used for commercial purposes, being served through a dedicated water meter.

"Multi-family Class" refers to service to 2 or more combined residential units served by a single water meter.

"Commercial Class" refers to service to business, institution, or a government agency.

3-1.106 Connection Fees

“Connection Fees” means fees levied by the District to recover the cost of facilities needed to provide water service, including “Meter Fees” to pay for the cost of the lateral pipeline from the distribution pipeline and the meter.

3-1.107 Customer

“Customer” refers to the property owner of record as verified by the Assessor’s office of the County of Lake or a tenant assigned to the service address.

3-1.108 Service Fees

“Service Fees” or “Miscellaneous Fees” means the fees levied to recover costs incurred to operate and maintain the water system. All properties for which service is readily available pay the base rate and CRP rate whether or not the property owner has applied for service.

3-1.109 Types Of Service

- (a) District provides permanent service only, except where the General Manager has expressly authorized in writing a specific temporary use, such as a construction project.
- (b) “Permanent Service” means service to a property, parcel, and/or lot with a service connection to the District with or without a structure.
- (c) “Readily Available” means there is a connection to the parcel and/or lot and initiation of service is dependent on the customer, such as submitting and application, paying past due fees, etc.

“Residential” refers to a property, parcel, and/or lot with a service connection to the District with or without a structure. Said property, parcel, and/or lot will be billed a monthly residential base rate regardless of meter size as per the current enacted rate Ordinance. “Residential” includes Single Family, Multi-Family (including apartments, duplexes, etc.), and RV and Mobile Home Parks. Classification when in question is determined at the discretion of the General Manager.

“Commercial” refers to a property, parcel, and/or lot with a service connection to the District with or without a structure. Said property, parcel, and/or lot will be billed a monthly commercial base rate according to meter size as per the current enacted rate Ordinance. “Commercial” includes all uses of property not defined as “Residential.”. Classification when in question is determined at the discretion of the General Manager.

3-1.110 Unit

“Unit” means one hundred cubic feet or 748 gallons

CHAPTER 2 - COMMENCEMENT OF SERVICE

ARTICLE 1 - APPLICATION FOR SERVICE

3-2.101 Commencement Of Service: General

An applicant for water service or to change an existing water service shall provide adequate property documentation, execute the appropriate application process, pay the required service initiation fees, make the required deposits, and meet the conditions set forth herein.

- (a) No water service of the District shall be furnished to any premises or to any person free of charge except by authorization of the Board of Directors.
- (b) Each single-family dwelling shall be served through at least one water meter of at least 5/8" size.
- (c) Each unit of multi-family dwelling shall be served through at least one water meter of at least 5/8" in size.
- (d) New service connections shall be served through at least one water meter of at least 1" in size.

3-2.102 Application to Commence Service

- (a) The application for service shall include an agreement to abide by District regulations and such information as the General Manager may reasonably request. Such application shall be for service to a particular and identified property.
- (b) If the application is for service to property not previously served by the District, the applicant shall also present construction and/or site plans at the time the account is requested to be set up.
- (c) If the application is for an account in the name of a corporation or partnership, the applicant shall provide a personal guarantee from an owner or principal of the entity, regardless of the form of organization, as provided herein.

3-2.103 Applicant's Responsibility

- (a) Multiple applicants for a commonly owned property shall be jointly and severally liable for water service. A single bill shall be sent to their designee.
- (b) Responsibility for service may be claimed by a Customer as follows:
 - (1) An account can be changed from two spouses to one spouse with transfer of ownership paperwork, death certificate, or by written request signed by both owners of record.

- (2) An account can be changed to a family member “in care of” upon written request from the owner/Customer of record.
- (3) A Customer can direct billing information to a third party, and bills will be sent “in care of” the party who will make the payment.
- (4) A tenant of property with evidence of a valid lease agreement and a Tenant Transfer Authorization Form may apply for service, and the bill shall be sent to the tenant. The tenant is responsible for the payment of service fees and charges in accordance with District rules and regulations. The property owner shall be responsible for any unpaid service fees and charges of a tenant. Upon request by the property owner, the District will notify said owner and include the amounts owed and due dates. The District shall disclose whether or not an account held by a tenant is in good standing and, if there is an unpaid balance, the amount owed and due date.
- (5) Interim non-owner transfer requests can be made on a case by case basis and must be approved by the General Manger. An agreement must be signed assuming responsibly of the bill upon transfer.
- (6) Real estate agents may request to transfer service(s) into their name for which they are facilitating the sale of real property by providing a listing agreement.
- (7) No Customer shall supply water to any individual or person other than the occupants of the premises of such Customer.

3-2.104 Meter Required

All water furnished by the District, except as provided in this Code, must pass through a meter. No by-pass or connection around a meter between the Customers’ plumbing and the District’s main shall be made or maintained.

All meters, risers, gaskets, service connections, and other equipment furnished by the District shall be placed, maintained, and repaired by the District. The Customer shall provide proper access, a space for and exercise proper care to protect the property of the District. In the event of loss or damage to the District’s property arising from neglect or misuse by the Customer, the cost of necessary repairs or replacement shall be paid for by the Customer.

All water passing through the meter is billable. If the meter cannot be read for any reason, usage will be billed as soon as practical.

3-2.105 Ownership And Accessibility Of Service Connections

Service connections shall be kept safely and readily accessible for District personnel. The expense of maintenance, repairs, and renewal of such service connections and meters, due to normal wear and tear, shall be borne by the District, including meter gaskets. District installed water pipes, risers, gaskets, and appurtenances

downstream of the meter are the property of the Customer who is responsible for operation and maintenance.

Any person who covers or in any way obstructs Districts access to the water meter will be charged the base rate and any estimated usage calculated from 12-month prior usage charges or the start of their service, plus a Billing Obstruction Fee for each billing cycle the obstruction remains over the meter, as set forth in this code.

The District reserves the right to discontinue service that may seriously impair service to any other Customer or to the District's service facilities.

It is unlawful for any plumber or other person to make connection with any District water main, or any conduit or pipe belonging to or under control of the District, without the prior approval of the District, or to make any such connection after service to the property has been disconnected, or to turn water service on or off to any property without permission of the District.

ARTICLE 2 – EXPANSION FEES AND DEPOSITS

3-2.201 Fees And Deposits: General

An applicant shall pay the applicable fees and deposits as set forth herein.

3-2.202 Service From Existing Service Connection

The applicant is not required to pay capital expansion fees if the applicant's property cannot be served from an existing service connection. Reconnection fees shall be paid if the applicant requests that a forfeited service be activated.

3-2.203 Service From New Service Connection

If the applicant's property cannot be served from an existing connection but can be served from an existing water main, the applicant shall pay Capital Expansion Fees prior to the connection being made.

3-2.204 Capital Expansion

A person may obtain a connection to an existing District main by paying a Capital Expansion Fee based upon the size of meter which is required for the service.

All new connections or upgrades are required to have a completed Capital Expansion Fee quote on file, and all costs associated with service connection must be paid in full prior to connection.

Capital Expansion Fees for mobile home parks, RV parks, approved subdivisions, or any other type of multi-unit development shall be charged on a per unit, space, or lot basis at the same rate as for a single-family dwelling.

All costs associated with the installation, maintenance, or repair of the aforementioned connection(s), along with inspection fees, shall be the sole responsibility of the property owner/Customer. The District will provide an estimated cost sheet for the time and materials to install the connection, such fees will need to be paid prior to the connection.

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 1/2"	\$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

3-2.205 Commencement

As used herein, service commences when a request for service has been completed and water can be delivered to the applicant's property through District facilities.

3-2.206 Assurances Of Service

When an applicant desires assurances (will-serve) that service will be provided at a future date, such assurances will be given only if the applicant agrees to be bound by District regulations, including regulations for the payment of connection fees existent when service commences, the applicant makes financial arrangements to pay connection fees in the future by depositing cash with the District, and the applicant agrees to be bound by the terms of the application for service.

Service connections installed by a Customer are inspected prior to acceptance by the District to assure they meet District specifications. A person connecting to the system must do so in a business-like manner so that proper alignment of the facilities is in place.

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3-2.207 Deposits: Service From Existing Service Connection

- (a) If the applicant has not promptly paid previous water bills or has a credit history indicating the applicant is a credit risk, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.
- (b) If the commercial applicant is not the owner of the property where service is requested, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.
- (c) A deposit shall be made by customers who have received a final notice five or more times within a two-year period, and from every customer whose service is disconnected for nonpayment of water charges. Deposits may be refunded to a customer after one year of service without more than one final notice, in the District's sole discretion. Refunds shall be made by check unless the Customer expressly requests that the refund be made by crediting the amount of the deposit to the account.
- (d) Public agencies and public utilities are not required to make the deposits required by this section.

**CHAPTER 3 - CONDITIONS OF SERVICE
ARTICLE 1 – GENERAL**

3-3.101 General

The District will exercise reasonable diligence and care to deliver a continuous and adequate supply of water to the customer at a reasonable constant pressure and to avoid shortage or interruption in delivery. The District offers water at its system pressure, and the applicant must install adequate plumbing and protective devices in accordance with the current Uniform Plumbing Code in order to utilize the available water at whatever reasonable constant pressure is available in the system. The District is not responsible for the maintenance of pressure and reserves the right to discontinue service while making repairs required in the operation of the water system. Customers who depend upon a continuous supply should provide for their own emergency storage.

3-3.102 Areas Served

Lands lying within the boundaries of the District may be eligible to receive water service.

ARTICLE 2 - RATES: TIME AND MANNER OF PAYMENT

3-3.201 Continuation Of Service

A customer shall be entitled to continue to receive water service from the District by compliance with the provisions of this Chapter. Customers shall pay the following monthly base rate in addition to usage.

Each customer shall pay a monthly usage charge based on the units of water delivered, as follows:

Rate Code	2021-2022 Adjusted Rate	2022-2023 Adjusted Rate	2023-2024 Adjusted Rate	2024-2025 Adjusted Rate	2025-2026 Adjusted Rate
USM 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WMF 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSF 5/8" & 3/4"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSF 1"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSF 1 1/2"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WS1 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSM 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSM 5/8" & 3/4"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSM 1 1/2"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSM 6"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WC 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WZR 5/8"	\$31.89	\$32.69	\$33.50	\$34.34	\$35.20
WSM 1"	\$99.84	\$102.34	\$104.89	\$107.52	\$110.20
WC 1"	\$99.84	\$102.34	\$104.89	\$107.52	\$110.20
WC 1 1/2"	\$199.57	\$204.56	\$209.67	\$214.92	\$220.29
WZR 1 1/2"	\$199.57	\$204.56	\$209.67	\$214.92	\$220.29
WMF 2"	\$319.21	\$327.19	\$335.37	\$343.75	\$352.35
WZR 2"	\$319.21	\$327.19	\$335.37	\$343.75	\$352.35
WC 2"	\$319.21	\$327.19	\$335.37	\$343.75	\$352.35
WC 3"	\$598.54	\$613.50	\$628.84	\$644.56	\$660.68
WZR 3"	\$598.54	\$613.50	\$628.84	\$644.56	\$660.68
WC 4"	\$997.60	\$1,022.54	\$1,048.10	\$1,074.31	\$1,101.16
WZR - 4"	\$997.60	\$1,022.54	\$1,048.10	\$1,074.31	\$1,101.16
VZX - 4"	\$997.60	\$1,022.54	\$1,048.10	\$1,074.31	\$1,101.16
Usage Rate	\$2.07	\$2.12	\$2.17	\$2.23	\$2.28

Each customer shall pay a monthly charge for the “Capital Replacement Project” for the repair and replacement of infrastructure within the District’s boundaries.

Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
CRW	\$15.80	\$16.20	\$16.61	\$17.03	\$17.46
C58	\$15.80	\$16.20	\$16.61	\$17.03	\$17.46
CRP PC	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
C1 - CRP Commercial	\$34.75	\$35.62	\$36.51	\$37.42	\$38.36
C15 - CRP Commercial	\$65.81	\$67.46	\$69.15	\$70.88	\$72.65
C2 - CRP Commercial	\$104.64	\$107.26	\$109.94	\$112.69	\$115.51
C3 - CRP Commercial	\$194.25	\$199.11	\$204.09	\$209.19	\$214.42
C4 - CRP Commercial	\$322.41	\$330.47	\$338.73	\$347.20	\$355.88

3-3.202 Billing Adjustments

- (a) For the purpose of computing water charges, each meter upon the customer's premises will be computed separately.
- (b) Adjustments will be made when a billing error occurs.
- (c) The presence of a leak on the customer side does not qualify for a billing adjustment.

3-3.203 Bills Due When Presented

All bills and charges shall be due upon receipt, but are not considered late until after the specified due date on the statement. A late fee of \$10.00 or 10%; whichever is greater, will be applied to the account.

The District may waive the late fee one time per billable account in a twelve-month period in the sole discretion of the General Manager.

3-3.204 Payment Options

The District offers the following payment options for all customers:

- (a) Payments are accepted in person at the Administrative Office or over the phone. We accept cash, check, credit cards, money orders and DoxoPay
- (b) Credit Card Payments: Visa, MasterCard and Discover are accepted
- (c) View and Pay your bill via credit card in office, online or with an automated phone system by dialing (707) 216-2006.
- (d) Payment by mail or drop box

3-3.205 Billing Frequency

All services will be billed monthly on or about the 25th of every month.

3-3.206 Failure To Receive A Bill

Customers are to notify the District if they haven't received a bill. Failure to receive a bill does not relieve a customer of liability for payment.

Bills are sent via United States Postal Service. Customers can also opt-in to E-Bills along with paper bills or in place of paper bills

Bills will be delivered to the address on file from the application of service or grant deed. If a customer wishes to change their mailing address, a change of address form is available in office or on our website and all sections must be filled out.

3-3.207 Notice Of Billing Discontinuance Required

Customers desiring to discontinue billing in their name shall notify the District at least 24 hours prior to vacating the premises.

Water service will not be interrupted during a transfer of ownership or change in tenancy, unless the service is off for delinquency.

3-3.208 Multiple District Services

The rates and charges for all services and facilities furnished by the District shall be collected with its water rates and charges. All such charges shall be included within the same bill and collected as one item. In the event of failure to pay the whole or any part of the bill, the District may discontinue any or all service for which the bill is rendered.

3-3.209 Proration Of Charges For Odd Periods

Bills for water service for periods of time less than one month or a specified billing period will be prorated.

3-3.210 Estimated Bills

- (a) If a meter in working condition cannot be read for any reason, an estimate shall be made of the quantity of water used and a bill rendered for the estimated quantity. Should the succeeding reading indicate that the estimate is materially in error, an adjustment shall be made in the succeeding bill.
- (b) If a meter becomes inoperable, billing shall be based on the quantity used in a similar period, unless circumstances indicate clearly a material change in the rate of consumption, in which case the Billing Department shall estimate the quantity used, considering all pertinent factors, and render a bill accordingly.

3-3.211 Change Of Customers Without Notice

A person taking possession of premises and using water from an active connection without having made application to the District for water service, shall be held liable for the water delivered from the date of the last recorded reading, and if the meter is found inoperative, the quantity consumed will be estimated by the Billing Department. If proper application for water service is not made upon notification to do so by the District, and if accumulated bills for service and the fees herein provided are not paid immediately, the service may be discontinued by the District without further notice. All properties for which water service is readily available shall pay the base rate and CRP rate whether or not the owner has applied for service.

3-3.212 Check Not Honored By Bank

Applicants or customers who pay bills rendered for service, fees, deposits or penalties by check or electronic funds transfer (EFT) will be held responsible for the payment being honored by the Bank upon which it is drawn. If a check or EFT transaction is refused for payment by the Bank, the writer, upon notification, will be charged a fee set forth in this Code, after which the customer will not be permitted to pay with a check for six months.

In the event the District receives a personal check to prevent a delinquent shut off is not honored by the bank, the District may terminate service immediately. Customer will be required to pay any outstanding balance listed on the account in order to have services reinstated in accordance with this code. Payments must be in the form of Credit Card, Cash, Money Order, or Cashier's Check

If any fee or charge is paid to the District by check and said check is not honored by a bank, a fee will be charged to the account in addition to any other charges assessed to the District concurrent with the enacted billable fees. The District may proceed with discontinuance of service upon receipt of a returned check.

CHAPTER 4 – INSTALLATION AND MISCELLANEOUS FEES

3-3.401 Scope

This Chapter applies to District fees, penalties, and deposits.

3-3.402 Fees: Installation Charges

A person may obtain a meter to an existing service connection by paying the District the following installation charges based upon the size of meter required for the service:

Size of Meter	Installation Charge July 1, 2024		
3/4" – 5/8"	\$269.00		
1"	\$269.00		
1-1/2" (or larger)	Actual Cost to District		

3-3.403 Miscellaneous Fees

Account Fee	All new accounts, new or existing owner	\$65.00
Administrative Fee	Minimum of \$100.00 or actual time at hourly rate	\$100.00
After Hours Service Fee		\$175.00
Backflow Device Inspection Fee	(If District has a Certified Backflow Tester, this fee will be charged to the customer's account)	\$45.00
Backflow Non-Compliance Turn Off Fee		\$150.00
Billing Obstruction Fee	Minimum of \$100.00 and actual removal, repair or replacement	\$100.00
Delinquent Turn Off Fee		\$150.00
Door Hanger Fee	To be charged when placing a door hanger for any reason other than a courtesy notice	\$45.00
Foliage Removal Fee	Minimum of \$85.00 and actual repair or replacement	\$85.00
Grease Trap Reinspection Fee		\$115.00
Illegal Cross Connection Fee	Minimum of \$750.00 and actual repair or replacement	\$750.00
Illegal Tamper Fee	Minimum of \$350.00 and actual repair or replacement	\$350.00
Inspection Fee		\$145.00
Penalty (Late) Fee	\$10.00 or 10.0% whichever is greater	
Property Tax Roll Fee		\$85.00
Meter Reset Fee	Minimum of \$100.00 and actual repair or replacement	\$100.00
Returned Check Fee		\$45.00
Service Forfeit Reconnect Fee	Minimum of \$150.00 and actual repair or replacement	\$150.00
Service Reduction Inspect Fee		\$145.00
Service Turn On Fee		\$50.00
Transfer Fee (New Owner/Tenant)		\$65.00

CHAPTER 5 – DELINQUENT ACCOUNTS

3-5.101 Application Of Deposits To Delinquent Accounts

If a Customer who has made a deposit fails to pay his delinquent bill or bills, together with all added penalties, his deposit shall be applied to the account and the service may be discontinued until such time as the deposit is restored to the amount provided herein after all delinquencies and charges are paid.

The District shall provide an opportunity for customers who cannot pay their charges, in full or in part, to continue receiving service through such options as deferred or reduced payments or alternative payment schedules, as provided herein. In addition, the District shall provide a formal mechanism for a customer to contest or appeal a bill.

3-5.102 Delinquent Customer At Same Or New Address

Should any customer fail or refuse to pay for service furnished and charged for in accordance with the rates herein specified, the customer shall not again be furnished service at the same or any other location until all of his delinquent bills plus the fees and charges herein provided have been paid; and they shall be required to make a deposit sufficient to cover future services as provided herein.

3-5.103 Notice of Delinquency

- (a) General. The District shall not discontinue residential service for nonpayment until a billing statement has been delinquent for at least 60 days. In addition, not less than seven business days before discontinuation of residential service for nonpayment, the District shall contact the customer named on the account by telephone or written notice.
- (b) Shut-off Notice by Telephone. If the District contacts the customer named on the account by telephone, it shall offer to provide in writing to the customer the District's policy on discontinuation of residential service for nonpayment. The District shall offer to discuss options to avert discontinuation of residential service for nonpayment, including, but not limited to, alternative payment schedules, minimum payments, and petition for bill review and appeal.
- (c) Written Shut-off Notice. If the District contacts the customer named on the account by written notice, the written notice of payment delinquency and impending discontinuation shall be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice also shall be sent to the address of the property to which residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, all of the following information in a clear and legible format:
 - (1) The customer's name and address.

- (2) The amount of the delinquency.
- (3) The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
- (4) A description of the process to apply for an extension of time to pay the delinquent charges.
- (5) A description to petition for bill review an appeal.
- (6) If the District is unable to make contact with the customer or a responsible adult occupying the residence by telephone, and written notice is returned through the mail as undeliverable, the District shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the District's policy for discontinuation of residential service for nonpayment.
- (7) All written notices shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by 10 percent or more of the customers in the District's service area.

3-5.104

Payment Arrangements

- (a) The District shall not discontinue residential service for nonpayment if all the following conditions are met:
- (b) The customer, or a tenant of the customer, submits to the General Manager the certification of a primary care provider, as defined in Welfare and Institutions Code section 14088 (b)(1)(A), that discontinuation of residential service will be life threatening to, pose a serious threat to the health and safety of, a resident of the premises where residential service is provided; and
- (c) The customer demonstrates that he or she is financially unable to pay for residential service within the District's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the District's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level; and
- (d) The customer is willing to enter into an amortization agreement, alternative payment schedule, or a plan for deferred or reduced payment, consistent with this Code and applicable District policies.
- (e) Types of Payment Plans. If the conditions listed in subdivision (e) are met, the District shall offer the customer one or more of the following options:
 - (1) Amortization of the unpaid balance.
 - (2) Participation in an alternative payment schedule.
 - (3) Temporary deferral of payment.

The District may choose which of the payment options described in this code, the customer undertakes and may set the parameters of that payment

option. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within 12 months. The District may grant a longer repayment period if it finds the longer period is necessary to avoid undue hardship to the customer based on the circumstances of the individual case.

- (f) Failure to Comply with Payment Plan. Residential service may be discontinued no sooner than 5 business days after the District posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances:
 - (1) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more; or
 - (2) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer does not pay his or her current residential service charges for 60 days or more.
- (g) Restoring Service. If the District discontinues residential service for nonpayment, it shall provide the customer with information on how to restore residential service.
- (h) Customers Below Federal Poverty Level. If a residential customer demonstrates a household income below 200 percent of the federal poverty line, the District shall do both of the following:
 - (1) Set a reconnection of service fee for reconnection during normal operating hours as set forth in this code, but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January of each calendar year. For the reconnection of residential service during nonoperational hours, the District shall set a reconnection of service fee as set forth in this code, but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January of each calendar year; and
 - (2) Waive late fees on delinquent bills once every 12 months.

The District shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

- (i) Notice to Tenants. If the District furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobile home park, or permanent residential

structure in a labor camp, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the District shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least 10 days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

- (1) Requirements for Occupant to Become a Customer. The District is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and District's rules and regulations. However, if one or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the District, or if there is a physical means legally available to the District of selectively terminating service to those residential occupants who have not met the requirements of the District's rules and regulations, the District shall make service available to those residential occupants who have met those requirements.
- (j) Alternative Qualification. If prior service for a period of time is a condition for establishing credit with the District, residence and proof of prompt payment of rent or other credit obligation acceptable to the District for that period of time is a satisfactory equivalent.
- (k) Occupant of a Single Family Residence. In the case of a detached single-family dwelling, the District may do any of the following:
 - (1) Give notice of termination at least seven days prior to the proposed termination.
 - (2) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Civil Code section 1962.
- (l) A delinquent customer may request a payment arrangement that shall not exceed 12 months. The customer must pay, in addition to payments under the plan, each month's charges during the period of the payment plan. The District will not charge late fees, unless a payment is not made by the stated due date in the plan. A payment arrangement will not be effective unless and until signed by the District and customer.

The procedure to be used to appeal the amount set forth in any bill for residential water service is as follows:

- (a) Initial Appeal. Within ten (10) days of receipt of the bill for water service, the Customer has a right to initiate an appeal or review of any bill or charge rendered by the District. Such request must be made in writing and be delivered to the District's office. For so long as the Customer's appeal and any resulting investigation is pending, the District cannot discontinue water service to the Customer.
- (b) Delinquent Turn Off Notice Appeal. In addition to the appeal rights provided under subdivision (a), above, any Customer who receives a Delinquent Turn Off Notice may request an appeal or review of the bill to which the Notice relates at least five (5) business days after the date of the Notice. Any appeal or request for review under this subdivision must be in writing and must include documentation supporting the appeal or the reason for the review. The request for an appeal or review must be delivered to the District's office within that five (5) business day period. For so long as the Customer's appeal and any resulting investigation is pending, the District cannot discontinue water service to the Customer.
- (c) Appeal Review. Following the receipt and review of a request for an appeal, the appeal will be agenezed at the next regularly scheduled Board meeting for review
 - (1) If water charges are determined to be incorrect, the District will provide a corrected invoice and payment of the revised charges will be due within ten (10) calendar days of the invoice date for the revised charges. If the revised charges remain unpaid for more than sixty (60) calendar days after the corrected invoice is provided, water service will be disconnected, on the next regular working day after expiration of that sixty (60) calendar day period; provided that the District shall provide the Customer with the Delinquent Turn Off Notice. Water service will only be restored upon full payment of all outstanding water charges, penalties, and all applicable disconnection charges.
 - (2) If the water charges in question are determined to be correct, the water charges are due and payable within two (2) business days after the review by the Board of Directors.
 - (3) When a hearing before the Board of Directors is requested, such request shall be made in writing and delivered to the District's office. The Customer will be required to personally appear before the Board and present evidence and reasons as to why the water charges on the bill in question are not accurate. The Board shall evaluate the evidence presented by the customer, as well as the information on file with the District concerning the water charges in question, and render a decision as to the accuracy of said charges.
 - (a) If the Board finds the water charges in question are incorrect, the Customer will be invoiced for the revised charges. If the revised charges remain unpaid for more than sixty (60)

calendar days after the corrected invoice is provided, water service will be disconnected, on the next regular working day after expiration of that sixty (60) calendar day period; provided that the District shall provide the Customer with the Delinquent Turn Off Notice. Water service will be restored only after outstanding water charges and any and all applicable disconnection charges are paid in full.

- (b) If the water charges in question are determined to be correct, the water charges are due and payable within two (2) business days after the decision of the Board is rendered. In the event that charges are not paid in full within sixty (60) calendar days after the original billing date, then the District shall provide the Customer with an Delinquent Turn Off Notice and may proceed in potentially discontinuing water service to the Customer's property.
- (c) Any overcharges will be reflected as a credit on the next regular bill to the Customer, or refunded directly to the Customer, at the sole discretion of the Board.
- (d) Water service to any Customer shall not be discontinued at any time during which the Customer's appeal to the District or its Board of Directors is pending.
- (e) The Board's decision is final and binding.
- (f) For an initial appeal under subdivision (a) of this section, above, if the Customer does not timely appeal to the District's Board of Directors, the water charges in question shall be immediately due and payable. In the event the charges are not paid in full within sixty (60) calendar days after the original billing date, then the District shall provide with the Delinquent Turn Off Notice, and may proceed to discontinuing service to the Customer's property.
- (g) For an Delinquent Turn Off Notice appeal under subdivision (b) of this section, above, if the Customer does not timely appeal to the District's Board of Directors, then the water service to the subject property may be discontinued on written or telephonic notice to the Customer to be given at least twenty-four (24) hours after the latter to occur of: (i) the expiration of the original sixty (60) calendar day notice period set forth in the Delinquent Turn Off Notice; or (ii) the expiration of the appeal period.

3-5.106 Restoration Of Water Service

When service is terminated for failure to comply with the District's rules and regulations other than payment of fees and charges, service shall not be restored to the former customer or property of the former customer until assurances satisfactory to the General Manager are provided that the customer will comply with District

rules and regulations, and the District is reimbursed for costs incurred to terminate and restore service.

When service is terminated for failure to pay rates, fees, or charges, service shall not be restored to the former customer unless and until arrearages that resulted in the termination and costs incurred to terminate and restore service are paid to the District. Payment shall be by cash, credit or debit card, cashier's check, or money order. Payment processing through Doxo Pay does not qualify for restoration of service until funds have been received by District.

The District will endeavor to make such reconnection as soon as practical. The District shall make the reconnection no later than the end of the next regular working day following the Customer's request and payment of any applicable Disconnection Fee.

If a customer's delinquent account balance has been charged to the County of Lake Tax Roll, the customer is required to pay the County Tax Collector prior to restoration of services. The District will only restore services once the entire tax balance has been paid, confirmed by the County of Lake and the remaining balance owed to the District has been paid.

CHAPTER 6 - CROSS CONNECTION CONTROL REGULATIONS

ARTICLE 1 – DEFINITIONS

“Air Gap” refers to the unobstructed vertical distance through the free atmosphere between the lowest opening from any pipe or faucet supplying water to a tank, plumbing fixture, or other device and the flood level rim of said vessel. An approved air-gap shall be at least double the diameter of the supply pipe, measured vertically, above the top of the rim of the vessel, and, in no case less than one inch.

“Backflow” refers to the flow of water or other liquids, mixtures, or substances into the distribution pipe of a potable water supply from any source then the District's source.

“Backflow Prevention Device” refers to the device or means designed to prevent backflow of water into the public drinking water supply

“Cross Connection” refers to any unprotected connection between any parts of the District's water system and any source or system containing water or any other substance that is not or cannot be approved by the District as safe, wholesome and potable for human consumption

“Reduced Pressure Principle Device” refers to an assembly of two independently operating approved check valve, with an automatically operating differential relief valve, between the two check valves; tightly closing shut-off valves on either side

of the check valves; plus properly located test cocks for the testing of the check and relief valves.

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 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.

- (a) A backflow prevention device is required to protect against contamination by a secondary water source, the customer shall pay an annual inspection fee set forth in this Code if the District has a certified Backflow Tester or hire an outside certified Backflow Prevention Device Tester.
- (b) The term “Approved Backflow Prevention Device” shall mean a device that has been manufactured in full confirmation with the standards established by the American Water Works Association entitles AWWA C506-679 or most current issue.
- (c) Backflow prevention devices shall be installed in the manner prescribed in the State Department of Health Services, Sanitary Engineering Branch’s “Manual of Cross Connection Procedures and Practices” or as prescribed by another acceptable authority and plans by which have been approved by the District.

ARTICLE 3 – PROTECTION OF THE DISTRICTS WATER SUPPLY

No water service connection shall be installed or maintained by the District unless the District’s water supply is protected as required by State laws and regulations. If, in the sole judgement of the District, an approved backflow prevention device is required, but not installed, tested, and maintained, or if it is found that a device has been removed or by-passed, the District shall give notice in writing to said Customer to install such approved device(s) at Customer’s sole expense. Failure, refusal, or inability on the part of the Customer to install said device(s) immediately shall constitute grounds for disconnecting water service to the premises until such device(s) have been properly installed or such conditions and defects have been corrected.

ARTICLE 4 – CONDITIONS DICTATING TYPE OF DEVICE

3-6.401 Protection Of District System

If on any premises there is any material danger to health that is handled in such a fashion as to create an actual or potential hazard to the public water system, the

District's system shall be protected by an approved air-gap separation or an approved reduced pressure principle assembly device.

Special circumstances where approved backflow prevention assemblies are required:

- (a) If the nature and extent of any activity on the premises, or the materials used in connection with any activity on premises, could contaminate or pollute the drinking water supply in any way.
- (b) On premises having any cross connection, internal cross connections that are not correctable, or intricate plumbing arrangements that make it impractical to ascertain whether or not a cross connection exists
- (c) A repeated history of cross connections being established or re-established

An approved double check-valve assembly shall be used where water or other objectionable substances, but that not hazardous to health, could be introduced into the District's system.

3-6.402 Storage Tanks

If on any premises there is an auxiliary water supply or storage tank, the Districts system shall be protected by an approved air-gap separation or an approved reduced pressure principle assembly device, except single family residents shall be protected by an approved double check-valve assembly.

Article 5 – Backflow Prevention Device Testing

It shall be the duty of the owner of any premises where backflow prevention devices are installed to have a certified inspection and operational test completed annually. In those instances where there is a potential hazard, certified inspection at more frequent intervals may be required in the District's sole discretion. These inspections and tests shall be at the sole expense of the owner and shall be performed by a certified tester. These devices shall be repaired, overhauled, or replaced at the sole expense of the owner whenever said devices are found to be defective. Records of such tests, repairs, and overhaul shall be submitted to the District upon completion of testing.

Customers will receive an annual reminder notice during the first week of April, additional reminder notices will be mailed via United States Postal Service every 30-days the device remains untested. The Districts Backflow Testing Schedule remains open from April through October each year.

**TITLE 4 – WATER CONSERVATION
CHAPTER 1 – GENERAL**

4-1.101 Use Of Water - Supplying Another Person

Water shall not be supplied to any property other than that described in the application for service, except as provided in this section.

The General Manager may permit a customer to supply water to a holder of a public works contract or private contractor. Such approval shall be denied to any person who is indebted to the District for any prior water or damage charges, or who has failed to comply with the rules and regulations of the District or a previously issued permit.

No customer of the District shall deliver or permit to be delivered any water outside of the District's boundaries or for use outside of the boundaries, from a service connection, or other facilities connected to the District's facilities, without the consent of the Board.

Service of water shall not be made through a single meter to more than one parcel of property. A temporary exception may be made to this rule if approved by the General Manager, provided that there is no main contiguous to the property from which separate service may be had, and provided further that the customer for whom the meter was installed shall give satisfactory guarantee of payment for all water delivered. Such service shall be charged as though separate meters existed for each separate use. Whenever a District main is installed from which separate service can be rendered, the General Manager will notify the parties and the common service will be discontinued after the time limit noted in the notices.

4-1.102 Penalties For Wasteful Water Use

- (a) No customer shall knowingly permit waste or water leaks. Where water is wastefully or negligently used on the customer's premises, the District may discontinue the service, if such conditions are not corrected within five days after the General Manager gives the customer written notice.
- (b) In the event of a water shortage, a water budget shall be established for each customer of the District, and customers shall be notified of the basis for calculating their water budget. Water use exceeding twice a customer's water budget is a waste of water, a violation of the District's rules and regulations, and shall be subject to the penalties herein.
- (c) For the first penalty, the customer shall receive a written warning from the District including the amount of the exceedance, the penalty that would have been levied absent the provision of a warning and notice that further exceedances will result in monetary penalties as described herein.

- (d) For the second penalty, the customer shall also receive a written warning from the District showing the amount of the penalty that will be levied on the same quantity of water in the event of a third exceedance.
- (e) Penalties shall be collected on the customer's water bill. Any penalties shall be the responsibility of the customer of record for the property where the violation occurred and shall be paid in addition to the fees the District imposes for the cost of water service to the property. Non-payment of penalties imposed pursuant to this section shall be subject to the same remedies as available to the District for the non-payment of fees for water service. The receipt of a water bill with any applicable penalties shall serve as notice of violation.
- (f) Penalties, including the written warning, may be appealed. A customer who wishes to appeal the imposition of a penalty shall:
 - (1) Pay all amounts stated on the bill except for the disputed penalties; and
 - (2) Submit a completed Appeal Request Form to the District within 15 calendar days of the date of the appellant's water bill for the billing cycle in which the penalty was imposed.
- (g) An appeal will be granted if the District finds that competent evidence supports a reasonable conclusion that:
 - (1) The excessive water use was the result of a malfunction of the District's water system or a billing error by the District;
 - (2) The water was needed for health or safety reasons; or
 - (3) A leak occurred on the property during the subject billing cycle, and the leak has been repaired.
- (h) The District will respond to appeals within 30 calendar days of receipt of an appeal. The District may require additional documentation prior to making a decision on an appeal. In the event an appeal is denied, the appellant shall pay the District within 10 days of denial of the appeal.

4-1.103 Unauthorized Use Of Fire Hydrants

Except as provided herein, no person shall use water from a fire hydrant for any purpose other than fire suppression, unless otherwise approved by the General Manager.

Water may be used to maintain or test a fire sprinkler system. Authorization to use water through a fire service connection for the purpose of maintaining or testing a fire sprinkler system will be granted up to four times per year with advance notification to the District. Exceptions may be made upon the estimated quantity of water to be used. The General Manager may restrict or prohibit such non-emergency flows if detrimental to the District's system.

When it is found that a fire service or a fire hydrant has been used for any purpose other than for suppression, or a single service has exceeded the allowable capacity of the by-pass meter, the District may charge the sum of \$200.00 for the first offense,

\$300.00 for the second offense, and \$500.00 for the third and subsequent offenses; if warranted by the estimate of water usage for each and every incident of authorized use. (Each day of use may be construed as a separate incident.)

If the General Manager determines that leakage has occurred totaling less than 0.03 units of water per period delivered during 3 consecutive billing periods to the customer's fire service or fire hydrants, the General Manager shall notify the customer of the usage and encourage customer to fix the leak.

If the General Manager determines that leakage has occurred totaling less than 15 units but more than 0.03 units of water per period have been delivered to the customer's fire system or fire hydrant, the customer shall present satisfactory evidence that the leak has been repaired, or pay \$75.00 per billing period in addition to the regular charge described herein.

If the General Manager determines that leakage has occurred totaling more than 15 units of water per period during three consecutive billing periods to the customer's fire service or fire hydrant, the customer shall be required either to present satisfactory evidence that the leakage has been fixed or remove the detector check valve and purchase a water meter of the appropriate size. If the customer chooses to purchase a water meter, the customer shall pay all fees and charges normally associated with the purchase of the meter.

If repeated unauthorized use of a fire service or hydrant occurs, the General Manager shall within 10 days notify the fire department and the occupant of the properties served by the fire service or fire hydrant that the fire service or fire hydrant shall be disconnected until all charges for each violation have been paid and until assurances, satisfactory to the General Manager, have been given that no further unauthorized use will occur.

The District shall not be liable or responsible for any losses by fire by reason of any lack of supply of water or water pressure at the time of fire alarms or at any other time. Water is supplied for domestic purposes, not for fire protection to any Customer, and all contracts for water are made subject to this rule.

4-1.104 Operation Of District Facilities Restricted

No one except an employee or representative of the District shall at any time, in any manner, operate service valves, main valves, or gates of the District's system, or interfere with meters or their connections, water mains, or other parts of the District's water system.

Tampering with equipment or theft of service will be grounds for discontinuance of water service. Theft of service shall include, but not limited to the following:

- (a) Opening or closing valves at the curb or meter;
- (b) Breaking, picking, damaging, or cutting off locks;

- (c) Taking unmetered water from hydrants by anyone other than authorized official of a recognized fire department, fire insurance company or District personnel for any purpose other than fire protection;
- (d) Removing, disabling, or adjusting meter registers;
- (e) Connecting to or intentionally damaging water lines, valves, or other appurtenances for the purpose of stealing or damaging the Districts equipment;
- (f) Moving the meter or extending service without permission of the District;
- (g) Any other intentional act of defacement, destruction, or vandalism to District property or act that affects District;
- (h) Any intentional blockage or obstruction of District equipment;

A "Notice of violation" may be mailed or otherwise delivered at the discretion of the Districts General Manager if:

- (a) Evidence suggests the possibility of theft of water service at the customer's property;
- (b) The violation does not constitute an immediate threat to safety or equipment integrity of the system

The customer will be ordered to immediately cease any unlawful practice. In addition, the customer will be subject to an Illegal Tampering Fee as set forth in this code as well as any other time and materials charges as detailed by the District.

4-1.105 Damage To Property

In no case will the District be liable for damages occasioned by water running from opened or faulty fixtures, or from opened or damaged pipes on the customer side of the meter. The customer shall be liable for any damage to the District's service facilities when such damage is from any act or omission of the customer or their family, tenants, agents, employees, squatters, occupants, contractors, licensees, or permittees.

The customer shall be liable for any damage to the meter or other equipment or property owned by the District, which results from any intentional or negligent act by the customer, their tenants, agents, employees, contractors or licensees. The District shall be reimbursed by the customer for any such damage promptly on receipt of a District invoice. If an invoice remains unpaid for an excess of 60 days, the invoice shall be added to the customer's monthly bill.

4-1.106 Fraud

Service may be discontinued, in the District's discretion, to protect the District against fraud or abuse.

4-1.107 Requirements

Customers shall conserve water supplied by the District by the prevention and elimination of all waste or leakage of water.

In commercial uses, developers/owners may install fixtures that use up to 3.5 gallons per flush when restroom facilities must meet County handicapped use requirements and/or when vandalism of tank style toilets is likely. All water conserving fixture installations may be subject to compliance inspection, prior to issuance of final occupancy permits.

4-1.108 Water Conservation Measures

- (a) Customers shall comply with the following water conservation measures:
 - (1) Potable water shall not be used to clean or sweep hard surfaces such as sidewalks, walkways, driveways, or parking areas, and only as necessary to protect the public health and safety.
 - (2) Hotels, motels and other places for commercial transient occupancy shall offer guests who stay more than one night the opportunity to retain towels and linens during their stay.
 - (3) Car washing is permitted only with the use of a nozzle having an automatic shut-off.
 - (4) Fountains and other decorative water features shall recirculate water.
 - (5) Drinking water shall be served only upon request in eating or drinking establishments, including but not limited to restaurants, hotels, cafes, cafeterias, bars, or other public places where food or drink are served and/or purchased.
 - (6) Limit the number of watering days, if and as determined by the Board, except that watering is permitted at any time with a hand-held hose equipped with an automatic shut-off, a faucet filled bucket of five gallons or less, or a drip irrigation system.
- (b) Customers shall use the following irrigation practices:
 - (1) Irrigation shall occur after 5:00 p.m. and before 10:00 a.m. No irrigation is permitted during and within 48 hours after measurable rainfall.
 - (2) Irrigation shall not run off to streets, gutters or adjacent properties.
- (c) The District shall assist in the promotion of water efficient irrigation practices under the Water Conservation in Landscaping Act.

4-1.109 Enforcement

Customers shall be notified in writing when the first violation of this article is discovered by the District. The notice shall include a warning that further violations could result in stricter penalties as set forth below:

- (1) Repair leak and/ or shut off service
- (2) Customers who violate this article for a second time within a twelve- month period have committed an infraction punishable by a fine of up to \$100.
- (3) Customers who violate this article for a third time within a twelve-month period an infraction punishable by a fine of up to \$200.
- (4) Customers who violate this article for a fourth time within a twelve-month period have committed an infraction punishable by a fine of up to \$500.
- (5) The District may terminate service to customers who have violated provisions of this article five times within a twelve-month period.
- (6) Customers may appeal enforcement fines to the General Manager, to be reviewed by the Board of Directors at the first regularly scheduled Board Meeting following the date of the appeal.

4-1.111 Water Shortage Response – Droughts and Emergencies

The District hereby establishes four levels of escalating response to a water shortage caused by droughts and emergencies. Each stage may be triggered by a declaration from federal or state authorities, or the District to address events that result in a water shortage.

1. Pursuant to Water Code section 376 and Government Code section 6061, the District shall publish in a newspaper of general circulation this resolution adopting a water conservation program within 10 days after its adoption; and
2. This resolution will establish regulations to be implemented during times of declared water shortages, or declared water shortage emergencies. It will establish four levels of drought response actions to be implemented in times of shortage, with increasing restrictions on water use in response to worsening drought conditions and decreasing available supplies; and
3. Pursuant to Water Code sections 351 and 352, 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. 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, 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 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 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 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 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 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 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 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 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 District unless other arrangements are made with the General Manager.
- f. 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 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 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 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 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 Recommended

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.

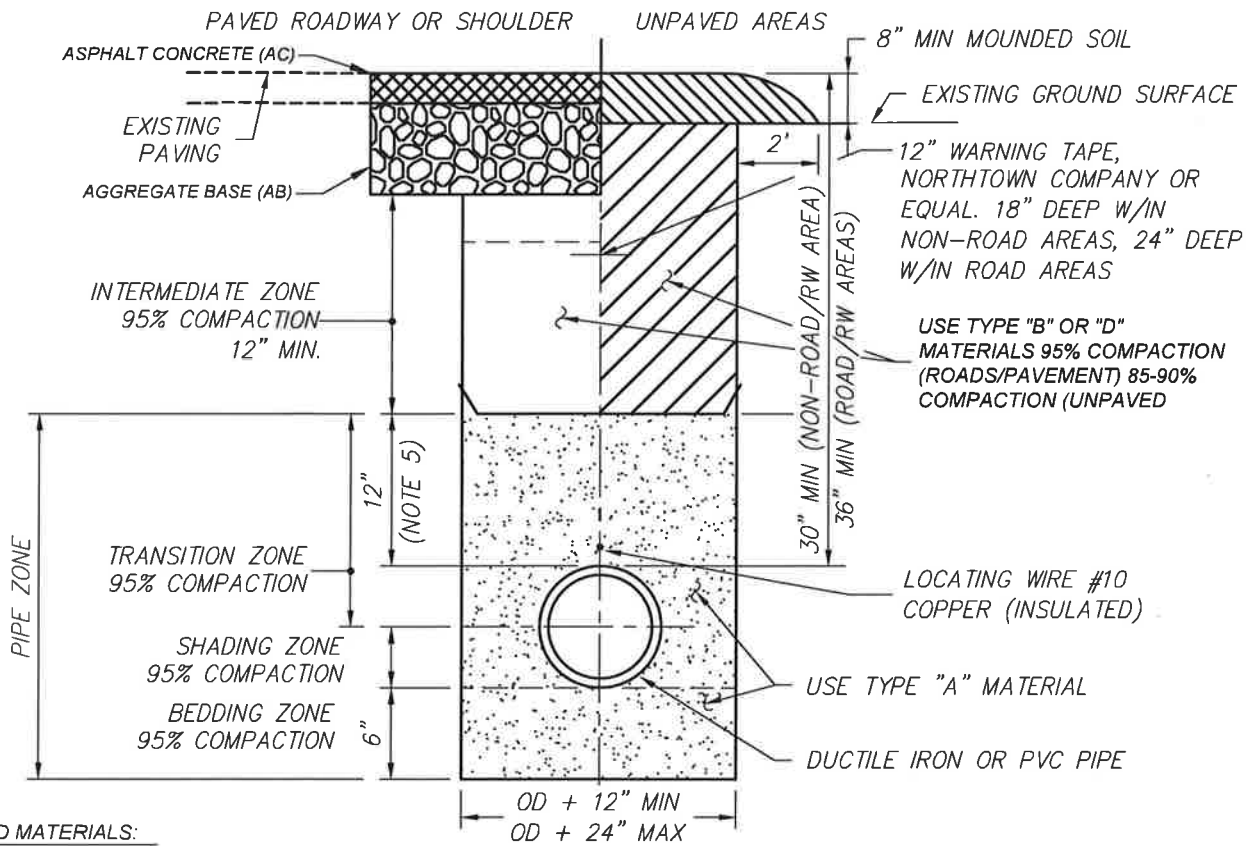
4-1.202 Service Connection Shut-Off Valves

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

(Refer to Chapter 6) 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.



BEDDING AND MATERIALS:

- TYPE "A" MATERIAL:** 5/16 MINUS IMPORTED SCREENED SAND WITH MINIMUM SAND EQUIVALENT OF 50 PER CTM 217. ALL GRADATIONS TO BE APPROVED BY DISTRICT PRIOR TO CONSTRUCTION.
- TYPE "B" MATERIAL:** CLASS 2 AGGREGATE BASE (AB) PER CAL TRANS STANDARD SPECIFICATIONS.
- TYPE "D" MATERIAL:** CRUSHED ROCK OR SOIL-ROCK MIXTURE (NATIVE) NOT TO EXCEED 3". UP TO A 6" MINUS MATERIAL MAY BE USED WITH SPECIAL CONSIDERATIONS AND CONDITIONS APPROVED BY CITY AND GEOTECHNICAL ENGINEER. THE MATERIAL WILL BE COMPLETELY FREE OF WOOD, ROOTS OR OTHER DELETERIOUS MATERIAL. MATERIAL NOT BE USED WITHIN 24" OF TOP OF PIPE WITHOUT CITY ENGINEERS APPROVAL. COMPACTION WILL BE BY VIBRATORY EQUIPMENT OR OTHER APPROVED DEVICES. THE CITY MAY REQUIRE THAT THE MATERIAL BE SCREENED. A LAYER OF GEOTEXTILE FABRIC WILL BE PLACED BETWEEN THE PIPES AND INTERMEDIATE BACKFILL ZONE. MATERIAL WILL ONLY BE USED WITH GEOTECHNICAL ENGINEER'S RECOMMENDATION AND WITH APPROVAL OF THE ENGINEER.

NOTES:

- CREEK CROSSING OR SHALLOW TRENCH SHALL REQUIRE SPECIAL POPE PER APPROVAL OF ENGINEER.
- BEDDING FOR OTHER APPROVED PIPE TO BE APPROVED BY ENGINEER AND PER ASTM C12.
- DISTRICT WILL REQUIRE CUT-OFF WALLS AND TRENCHES TO CONTROL PERMEABILITY AND/OR REQUIRE GEOTEXTILE BARRIER WRAP FOR MATERIAL NOT MEETING A TYPE "A" OR "B" MATERIAL SPEC WHERE REQUIRED.
- SHOVEL SLICING TO BE USED ALONG WITH MECHANICAL (VIBRATORY) AT 12" MAX LOOSE LIFTS.
- IN AREAS WHERE GROUNDWATER IS ENCOUNTERED, AN APPROVED 1" CRUSHED ROCK TO BE USED FOR PIPE BEDDING (OVER-EXCAVATE 12")
- TYPE "D" MATERIAL MAY ONLY BE USED WITH ENGINEER APPROVAL AND GEOTECHNICAL ENGINEER RECOMMENDATION IN NON-TRAFFIC AREAS
- LAKE DPW ENCROACHMENT PERMIT MAY INCLUDE OTHER REQUIREMENTS INCLUDING COMPACTION TESTING AND OTHER REQUIREMENTS NOT SHOWING IN DETAIL
- ALL PVC PIPE TO BE SDR 26 (GRAVITY SEWER)
- WORK WITHIN CALTRANS RIGHT OF WAY MAY CONTAIN SPECIAL CONDITIONS INCLUDING ENCASEMENTS

**CLEARLAKE OAKS COUNTY WATER DISTRICT
WATER DEPARTMENT**

**TYPICAL WATER
TRENCH DETAIL**

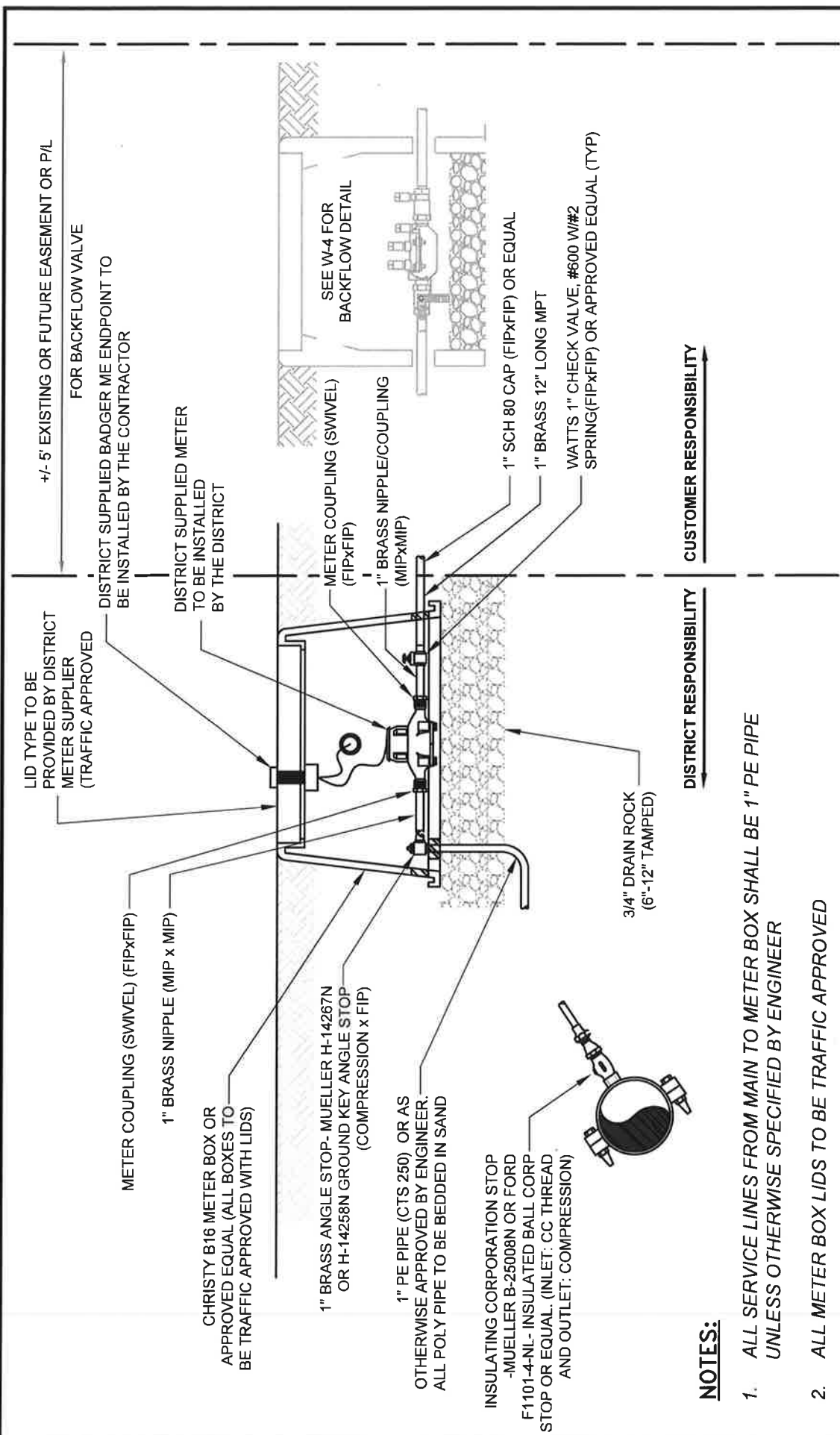
APPROVED: _____
DISTRICT MANAGER DATE

APPROVED: _____
ENGINEER DATE

REVISIONS:	DATES:

SCALE: NONE
 DATE: APRIL 2024
 DRAWN BY: JD/JP

W-1



NOTES:

1. ALL SERVICE LINES FROM MAIN TO METER BOX SHALL BE 1" PE PIPE UNLESS OTHERWISE SPECIFIED BY ENGINEER
2. ALL METER BOX LIDS TO BE TRAFFIC APPROVED
3. ALL PIPE AND FITTING MATERIAL(S) WITHIN METER BOX TO BE BRASS (AWWA APPROVED). LIMIT WHERE POSSIBLE NUMBER OF FITTINGS AND JOINTS. LIMIT USE OF POLY PIPE, WITH METER BOX
4. ALL FITTINGS SHOULD BE A LEAD-FREE PRODUCT
5. CUSTOMER RESPONSIBLE FOR STUB CONNECTION FROM METER BOX

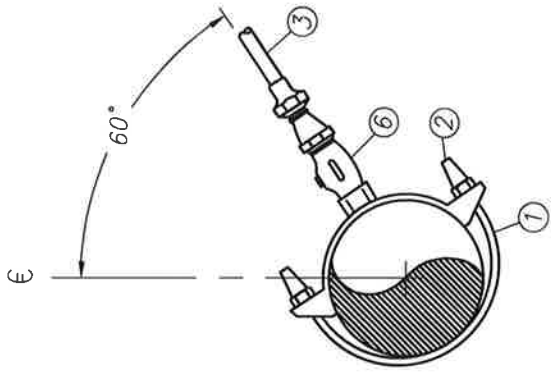
CLEARLAKE OAKS COUNTY WATER DISTRICT
WATER DEPARTMENT

RESIDENTIAL METER BOX

APPROVED: _____
 DISTRICT MANAGER _____ DATE _____
 APPROVED: _____
 ENGINEER _____ DATE _____

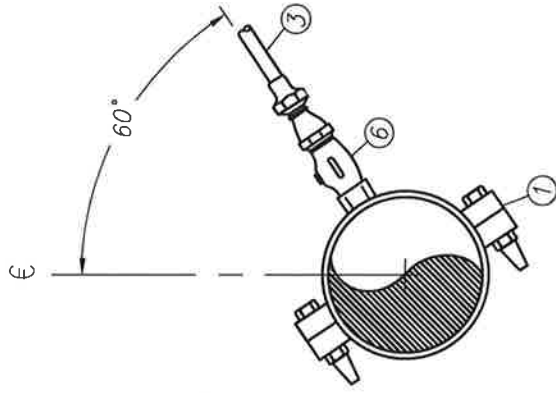
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SCALE: NONE
DATE: APRIL 2024
DRAWN BY: JD/JP

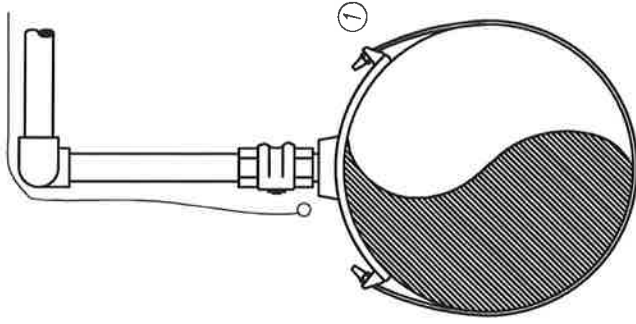


DOUBLE STRAP

DUCTILE IRON PIPE SADDLE



PVC PIPE SADDLE



ARV AND BLOWOFF SADDLE

MATERIALS/NOTES:

1. BRASS SADDLE FOR PVC MAIN - ROMAC 202S AND FOR DUCTILE IRON MAIN - USE ROMAC OR FORD BRASS 101BS W/SST FOR PVC MAINS OR EQUAL
2. ZINC CAPS ON ALL BOLTS (ONLY WITH NON-INSULATED CORPORATION STOP
3. POLYETHYLENE PIPE SHALL BE 250 PSI CTS OR BRASS FOR ARVs (ONLY)
4. SADDLES SHALL BE WRAPPED IN 8 MIL POLYETHYLENE AND BACKFILLED WITH 5/16 INCH MINIS.
5. TRACING WIRE SHALL BE REQUIRED ON ARV, HYDRANT RUNS, BLOW OFFS, SERVICES WITHOUT CONTINUOUS COPPER PIPE, AND OTHER MAJOR APPURTENANCES.
6. INSULATING CORPORATION STOP TO BE MUELLER B-25008N OR FORD F1101-4-NL INSULATED BALL CORP STOP OR EQUAL. (INLET: CC THREAD AND OUTLET: COMPRESSION)

CLEARLAKE OAKS COUNTY WATER DISTRICT
WATER DEPARTMENT

**SERVICE SADDLE
CONNECTION DETAIL**

APPROVED:	DATE
DISTRICT MANAGER	DATE
APPROVED:	DATE
ENGINEER	DATE

REVISIONS:	DATES:

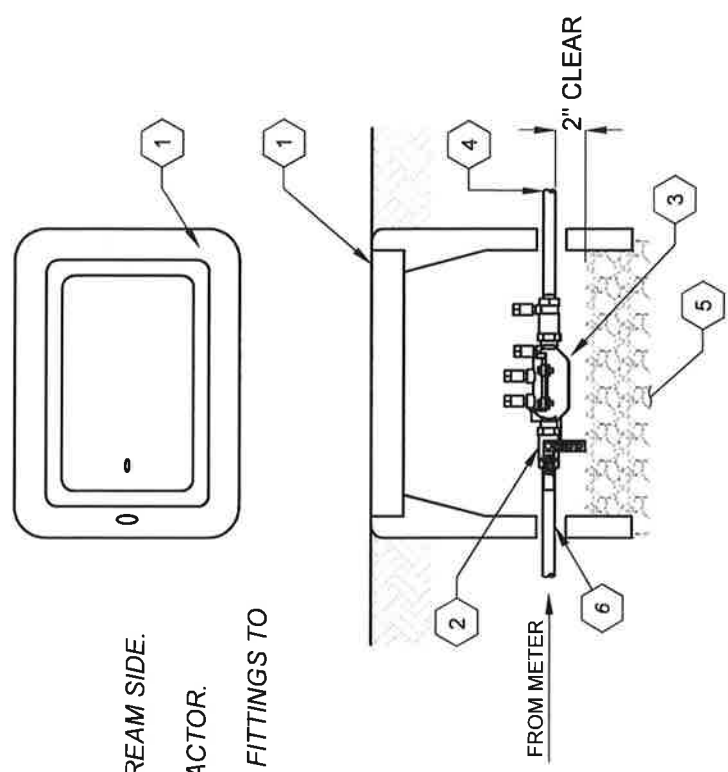
SCALE: NONE
DATE: APRIL 2024
DRAWN BY: JD/JP

W-3

- 1 CHRISTY B9 BOX WITH TRAFFIC APPROVED LID (C15), OR APPROVED EQUAL.
- 2 1" BALL VALVE, BALL VALVE TO BE FIR OR COMPRESSION FOR FITTINGS ON UPSTREAM SIDE.
- 3 DOUBLE CHECK BACKFLOW PREVENTION ASSEMBLY TO BE SUPPLIED BY CONTRACTOR.
- 4 BRASS NIPPLE, CUT TO LENGTH, WRAPPED WITH PVC TAPE. WITH COMPRESSION FITTINGS TO EXISTING SERVICE LINES, OR SCH 80 PVC WITH COMPRESSION FITTINGS.
- 5 3/4" CRUSHED ROCK (6" MIN) BELOW AND AROUND BOX.
- 6 1" BRASS NIPPLE TO METER (MIP x MIP) - 12" MINIMUM LENGTH.
1" FEMALE THREADED ADAPTER OK.

NOTES:

- 1. INSTALL ASSEMBLY A MINIMUM OF 12" FROM STRUCTURES OR HARDSCAPING. WHERE POSSIBLE.
- 2. INSTALL ASSEMBLY IN PLANTING BEDS WHEREVER POSSIBLE.
- 3. PLACE VALVE BOX AT RIGHT ANGLES TO STRUCTURES OR HARDSCAPING.
- 4. INSTALL VALVE BOX SO THAT TOP OF VALVE BOX IS FLUSH WITH ADJACENT HARDSCAPING.
- 5. PLACE 3/4" DIA. DRAIN ROCK (TAMPED) PRIOR TO INSTALLATION OF VALVE BOX (6" - 10" BELOW VALVE).
- 6. BACKFLOW ASSEMBLY TO BE CENTERED IN BOX.
- 7. INSTALL BPA WITHIN 36 INCHES OF WATER METER.
- 8. ALL BOXES AND LIDS TO BE SUPPLIED BY CONTRACTOR.
- 9. USE BRASS NIPPLES ONLY OR SCH80 PVC WITH APPROVAL OF DISTRICT.
- 10. ALL CUSTOMERS ARE RESPONSIBLE FOR THE ANNUAL TESTING INCLUDING INSTALLATION AND MAINTENANCE FOR NEWLY INSTALLED BACKFLOW DEVICES.



CLEARLAKE OAKS COUNTY WATER DISTRICT
WATER DEPARTMENT

**RESIDENTIAL BACKFLOW
DEVICE**

SCALE: NONE
DATE: APRIL 2024
DRAWN BY: JD/JP

W-4

APPROVED:	
DISTRICT MANAGER	DATE
APPROVED:	DATE
ENGINEER	DATE

REVISIONS:	DATES:

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

RESOLUTION NO. 24-03

**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 sewer 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, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Sewer Code shall be effective as of April 18, 2024.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

Clearlake Oaks County Water District

SEWER CODE



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PURPOSE

The Clearlake Oaks County Water District formed and exists under the provisions of the County Water District Law, California Water Code, Division 12, section 30000, et seq. Sewer disposal facilities have been constructed for the interception, treatment, and disposal of Sewer originating within its boundaries. The purpose of this Code is to regulate the interception of Sewer and to provide the maximum public benefit of the Sewer disposal facilities of the District. These regulations shall require charges for the use of Sewer disposal facilities of the District which are designed to recover the capital and operating costs of such facilities. The regulations shall include provisions for enforcement and penalties for violations.

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

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

This 'Code' requires no expiration date and is in full effect until amended, rescinded or superseded.

TITLE 1 - GENERAL PROVISIONS

Chapter 1 - Adoption of Code

1-1.101 TITLE

This Code shall be known as the “Clearlake Oaks County Water District Sewer Code.” Except as otherwise provided in this Code, this Code consists of regulatory, penal, and administrative rules related to the receipt of Sewer service from Clearlake Oaks County Water District pursuant to the authority set forth in the County Water District Law, California Water Code, Division 12, section 30000, et seq.

1-1.102 EFFECT OF CODE ON PAST ACTIONS AND OBLIGATIONS

Neither the adoption of this Code nor the repeal of any ordinance or resolution of the District by this Code shall in any manner affect the prosecution for violations of ordinances or resolutions, which violations were committed prior to the effective date of this Code, nor be construed as a waiver of any fee or penalty on such effective date due and unpaid under such ordinances or resolutions, nor be construed as affecting any of the provisions of such ordinances or resolutions relating to the collection of any such fees or penalties or the penal provisions applicable to the violation of such ordinances or resolutions, nor to effect the validity of any bond or cash deposit required to be posted, filed, or deposited pursuant to any ordinance or resolution, and all vested rights and obligations pertaining to such ordinances or resolutions shall continue in full force and effect.

1-1.103 REFERENCES TO SPECIFIC ORDINANCES

The provisions of this Code shall not in any manner effect deposits or other matters of record which refer to, or are otherwise connected with, ordinances or resolutions which are specifically designated by number or otherwise and which are included within this Code, but such references shall apply to the corresponding provisions set forth in this Code.

1-1.104 MAINTENANCE OF CODE

At least one copy of this Code, duly certified by the Secretary, shall be maintained on file in the District offices as the official copy of this Code. Additional copies of this Code shall be distributed to the departments of the District as directed by the General Manager.

A duly certified copy of each ordinance or resolution making a change in this Code shall be filed in the office of the Secretary in books for such purpose, properly indexed for ready reference.

At least quarterly, the Secretary shall cause the loose-leaf pages of this Code in which changes have been made to be reproduced, including a notation as to the ordinance or resolution number and date on which such change is adopted, and distributed so that the loose-leaf copies of this Code, prepared for the use and convenience of the officers and employees of the District and the general public may be brought up to date.

Chapter 2 - Rules of Construction

1-2.101 SCOPE

Unless the provisions of this Code otherwise specifically provide, or the context of this Code indicates to the contrary, the general provisions, rules of construction, and definitions set forth in this chapter shall govern the construction of this Code. The provisions of this Code and all proceedings under it are to be construed with a view to affect its object and to promote justice.

1-2.102 STATEMENT AND CONTINUATIONS

The provisions of this Code insofar as they are substantially the same as existing ordinances or resolutions relating to the same subject matter, shall be construed as restatements and continuations and not as new enactments; provided, the provisions of this Code shall govern over any differences between an ordinance or resolution existing at the time of adoption of this Code.

1-2.103 EFFECT OF HEADINGS

Title, Chapter, Article, and Section headings contained in this Code shall not be deemed to govern, limit, modify, or in any manner affect the scope, meaning, or intent of the provisions of any Title, Chapter, Article, or Section of this Code.

1-2.104 REFERENCES TO ACTS OR OMISSIONS WITHIN THE DISTRICT

The provisions of this Code shall refer only to the omission or commission of acts within the territorial limits of the District and to the territory outside the District over which the District has jurisdiction or control by virtue of the Constitution of the State or any law, or by reason of ownership or control of property.

1-2.105 REFERENCES TO ORDINANCES OR RESOLUTIONS

Whenever any reference in this Code is made to an ordinance or resolution, the reference shall apply to such ordinance or resolution of the District unless this Code expressly provides otherwise. Whenever any reference is made to any portion of this Code, or to any ordinance or resolution of the District, the reference shall apply to all amendments and additions made to this Code.

1-2.106 NOTICES

Whenever a notice is required to be given pursuant to the provisions of this Code, unless different provisions are otherwise specifically set forth in the text of this Code, such notice may be given either by personal delivery thereof to the person to be notified or by deposit in the United States Mail in a sealed envelope, postage prepaid, addressed to such person to be notified at his last known business or residence address as the same appears in the public records of the District or other records pertaining to the matter to which the notice is directed. Service by mail shall be deemed to have been completed at the time the notice is deposited in the Post Office.

1-2.107 SEVERABILITY

If any part of this Code is, for any reason, held to be invalid or unconstitutional, such decisions shall not affect the validity of the remaining portions of the Code. The Board hereby declares that it would have passed this Code by section, sub-section, sentence, clause, and phrase thereof, irrespective of the fact that any one or more other sections, sub-sections, sentences, clauses, or phrases be declared invalid or unconstitutional.

1-2.108 STATUTE OF LIMITATIONS

Whenever a limitation or a period of time prescribed in any existing ordinance, resolution, or statute for acquiring a right or buying a remedy, or for any other purpose, has begun to run before this Code goes into effect, the time which has already run shall be deemed a part of the time prescribed as such limitation.

1-2.109 DEFINITIONS

For the purposes of this Code, unless otherwise apparent from context, certain words and phrases use in this Code are defined as follows:

- (a) "Board" refers to the Board of Directors of the District.
- (b) "Customer" refers to the property owner of record as verified by the Assessor's office of the County of Lake.
- (c) "Director" refers to a member of the Board.
- (d) "District" refers to Clearlake Oaks County Water District.
- (e) "Employee" refers to a District employee.
- (f) "General Manager" refers to the General Manager of the District.
- (g) "Person" refers to any person, firm or corporation.
- (h) "President" refers to the President of the Board.
- (i) "Vice President" refers to the Vice President of the Board.
- (j) "Secretary" refers to the Secretary of the Board.
- (k) "State" shall mean the State of California.
- (l) "Section" shall mean a section of this code unless other source is specifically mentioned.

- (m) “Tenant” refers to the person who occupies land or property rented from a customer.
- (n) “Quarterly” where used to designate a period of time, shall mean the first three calendar months of any given year or any succeeding period of three calendar months.

TITLE 2 - DISTRICT POLICIES

2-1.101 GENERAL

The District shall, to the extent practicable, collect Sewer from District customers consistent with the County Water District Law and other State and Federal laws, rules, and regulations.

2-1.102 COLLECTION OF SANITATION

The Board has fixed the rates at which Sewer shall be collected, and the regulations governing classes of service and the conditions of service. All Sewer rates and regulations are set forth in this Code.

2-1.103 RATE REVIEW

At least annually, the Board shall review and confirm the rates, fees, and charges for Sewer service. Adoption of the annual budget with rate assumptions included therein may constitute such review.

2-1.104 OPERATING COSTS

As near as practicable, the Board shall establish service charges at a level sufficient to recover the cost of operating and maintaining the service.

2-1.105 CAPITAL IMPROVEMENT COSTS

As near as practicable, the Board shall establish connection charges sufficient to recover the cost of constructing capital improvements required to provide service.

TITLE 3 - SEWER SERVICE

Chapter 1 - General

3-1.101 SCOPE

This Title applies to the collection of Sewer from the District; rates, fees and deposits to cover the cost thereof; the time and manner of payment for services rendered; protection of the system from mechanical and health hazards; and rules and charges for connections to existing mains.

3-1.102 DEFINITIONS: GENERAL

The definitions in this Article shall be used to interpret this Title, unless otherwise apparent from the context.

3-1.103 SERVICE OR SEWER SERVICE

“Service” or “Sewer Service” means the collection of Sewer through a lateral connection to the District’s main pipe for which fees and charges have been paid.

3-1.104 APPLICANT

“Applicant” means a person applying for Sewer service from the District.

3-1.105 CLASS OF SERVICE

Class of Service refers to the type of Sewer service collected from a customer. There are three classes of service:

"Single-Family Class" refers to collection from one residential unit, including an in-law or other axillary unit, not used for commercial purposes being served through a dedicated Sewer lateral.

"Multi-family Class" refers to service to 2 or more combined residential units served by a single lateral.

"Commercial Class" refers to service to a business, institution, or government agency.

3-1.106 CONNECTION FEES

“Connection Fees” means fees levied by the District to recover the cost of facilities needed to collect Sewer, including “Inspection Fees” to inspect the lateral being connected to the main pipe.

3-1.107 CUSTOMER

“Customer” means the property owner of record as verified by the Assessor’s office of the County of Lake.

3-1.108 SERVICE FEES

“Service Fees” or “Miscellaneous Fees” means the fees levied to recover costs incurred to operate and maintain the Sewer system

3-1.109 TYPES OF SERVICE

- (a) District provides permanent service only.
- (b) “Permanent Service” means service to property, parcel and/or lot with a service connection to the District with or without a structure.
- (c) “Water Service” – See Clearlake Oaks County Water District ‘Water’ Code

Chapter 2 - Commencement of Service

Article 1 - Application for Service

3-2.101 COMMENCEMENT OF SERVICE: GENERAL

An applicant for Sewer service or to change an existing Sewer service shall provide adequate property documentation, execute appropriate application process, pay the required service initiation fees, make the required deposits, and meet the conditions set forth herein.

No Sewer service of the District shall be collected from any premises or to any person free of charge except by authorization of the Board of Directors as allowed by law.

3-2.102 COMMENCEMENT OF SERVICE: APPLICATIONS

- (a) The application for service shall include an agreement to abide by District regulations and such information as the General Manager may reasonably request. Such application shall be for service to a particular and identified property.
- (b) If the application is for service to property not previously served by the District, the applicant shall also present construction and/or site plans at the time the account is requested to be set up.
- (c) If the application is for an account in the name of a corporation or partnership, the applicant shall provide a personal guarantee from an owner or principal of the entity, regardless of the form of organization, as follows:

3-2.103

APPLICANT'S RESPONSIBILITY

- (a) Multiple applicants for a commonly owned property shall be jointly and severally liable for Sewer service. A single bill shall be sent to their designee.
- (b) Responsibility for service may be claimed by a customer as follows:
 - (1) An account can be changed from two spouses to one spouse with transfer of ownership paperwork, death certificate, or by written request signed by both owners of record.
 - (2) An account can be changed to a family member in “in care of” upon written request from the owner of record.
 - (3) A customer can direct billing information to a third party, and bills will be sent “in care of” the party who will make the payment.
 - (4) A tenant or lessee of a property with evidence of a valid lease agreement and a Tenant Transfer Authorization Form may apply for service, and the bill shall be sent to the tenant or lessee. The tenant or lessee is responsible for the payment of service fees and charges in accordance with District rules and regulations. The property owner shall be responsible for any unpaid service fees and charges of a tenant or lessee. Upon request by the property owner, the District will notify said owner and include the amounts owed and due dates. The District shall disclose whether or not an account held by a tenant or lessee is in good standing and, if there is an unpaid balance, the amount owed and due date.
 - (5) Interim non-owner transfer requests can be made on a case by case basis and must be approved by the General Manger. An agreement must be signed assuming responsibly of the bill upon transfer.
 - (6) Real Estate Agents may request to transfer service(s) into their name for which they are facilitating the sale of real property by providing a listing agreement.

3-2.104

LATERAL REQUIRED

- (a) Service installations will be made only to property abutting on public streets or abutting on collection mains as may be constructed in alleys or easements, at the convenience of the District.
- (b) Individuals may not sell Sewer connections, unless sold with the parcel.
- (c) A Sewer lateral clean out is recommended to be installed at the customer’s property line, following the regulations set forth in this code.
- (d) The customer is solely responsible for all costs associated with the installation, maintenance, and repair of the customer’s Sewer lateral and clean-out facility.

- (e) When experiencing a Sewer lateral blockage, the customer must first contact the District and advise of the blockage prior to contacting a plumber or contractor.
- (f) The customer is responsible to insure that only minimal inflow and infiltration into the Districts Sewer system is occurring from the customer side of the lateral.

All service connections, and other equipment furnished by the District shall be placed, maintained, and repaired by the District. The customer shall provide a space for and exercise proper care to protect the property of the District. In the event of loss or damage to the District's property arising from neglect or misuse by the customer, the cost of necessary repairs or replacement shall be paid for by the customer.

The District reserves the right to discontinue service which may seriously impair service to any other customer or to the District's service facilities.

Article 2 - Fees and Deposits

3-2.201 FEES AND DEPOSITS: GENERAL

An application shall pay the applicable fees and deposits as set forth in this herein.

3-2.202 SERVICE FROM EXISTING SERVICE CONNECTION

The applicant may not be required to pay capital expansion fees if the applicant's property can be served from an existing service connection. Outstanding connection fees and service fees shall be paid if the applicant requests that a forfeited service be activated.

3-2.203 SERVICE FROM NEW SERVICE CONNECTION

If the applicant's property cannot be served from an existing connection but can be served from an existing Sewer main, the applicant shall pay Capital Expansion Fees prior to the connection being made. Each service connection is specific to only one (1) individual dwelling and accessory structures.

3-2.204 CAPITAL EXPANSION

A person may apply to obtain a connection to an existing District main by paying a Capital Expansion Fee based upon the class of service which is required for the service.

All new connections or upgrades are required to have a completed Capital Expansion Fee quote on file, and all costs associated with service connection must be paid in full prior to connection.

Capital Expansion Fees for mobile home parks, approved subdivisions, or any other type of multi-unit development shall be charged on a per mobile home or unit basis at the same rate as for a single-family dwelling.

All costs associated with the installation, maintenance, or repair of the aforementioned connection(s), along with inspection fees, shall be the sole responsibility of the property owner.

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

3-2.205 COMMENCEMENT

As used herein, "service commences" when a request for service has been completed and sewage can be collected from the applicant's property through District facilities.

3-2.206 ASSURANCES OF SERVICE

When an applicant desires assurances (will-serve) that service will be provided at a future date, such assurances will be given only if the applicant agrees to be bound by District regulations, including regulations for the payment of connection fees existent when service commences, the applicant makes financial arrangements to pay connection fees in the future by depositing cash with the District, and the applicant agrees to be bound by the terms of the application for service.

Service connections installed by a customer are inspected prior to acceptance by the District to assure they meet District specifications. A person connecting to the system must do so in a business-like manner so that proper alignment of the facilities is in place.

3-2.207 DEPOSITS: SERVICE FROM EXISTING SERVICE CONNECTION

- (a) If the applicant has not promptly paid previous Sewer bills or has a credit history indicating the applicant is a credit risk, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.
- (b) If the commercial applicant is not the owner of the property where service is requested, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.
- (c) A deposit shall be made by customers who have received a final notice five or more times within a two-year period, and from every customer whose

service is disconnected for nonpayment of Sewer charges. Deposits may be refunded to a customer after one year of service without more than one final notice. Refunds shall be made by check unless the customer expressly requests that the refund be made by crediting the amount of the deposit to the account.

- (d) Public agencies and public utilities are not required to make the deposits required by this section.

Chapter 3 - Conditions of Service

Article 1 – General

3-3.101 GENERAL

The District will exercise reasonable diligence and care to continuously and adequately collect sewage.

3-3.102 AREAS SERVED

Lands lying within the boundaries of the District may be eligible to receive Sewer service.

Article 2 - Rates: Time and Manner of Payment

3-3.201 CONTINUATION OF SERVICE

A customer shall be entitled to continue to receive sewage collection from the District by compliance with the provisions of this Chapter. Customers shall pay the following monthly base rate.

Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Bar	\$67.06	\$68.73	\$70.45	\$72.21	\$74.02
Beauty/Barber Shop	\$64.79	\$66.41	\$68.07	\$69.77	\$71.52
Church	\$45.98	\$47.13	\$48.31	\$49.52	\$50.75
Office Space	\$46.01	\$47.16	\$48.34	\$49.55	\$50.79
Community Beach - Per Restroom	\$46.01	\$47.16	\$48.34	\$49.55	\$50.79
Hotel/Motel – Per Room	\$21.75	\$22.29	\$22.85	\$23.42	\$24.01
Laundromat - Per Machine	\$29.79	\$30.53	\$31.29	\$32.08	\$32.88
Multi-Family Residential	\$46.91	\$48.09	\$49.29	\$50.52	\$51.78
Reastaurant w/Bar	\$117.34	\$120.28	\$123.28	\$126.36	\$129.52
Restaurant	\$69.25	\$70.98	\$72.75	\$74.57	\$76.44
RV/Campsite - Per Space	\$13.41	\$13.74	\$14.09	\$14.44	\$14.80
School - Per Student	\$1.48	\$1.51	\$1.55	\$1.59	\$1.63
Service Club	\$46.01	\$47.16	\$48.34	\$49.55	\$50.79
Service Club w/Kitchen/Food Service	\$64.79	\$66.41	\$68.07	\$69.77	\$71.52
Service/Gas Station - Per Restroom	\$29.79	\$30.53	\$31.29	\$32.08	\$32.88
Single Family Mobile/ Per Unit	\$46.91	\$48.09	\$49.29	\$50.52	\$51.78
Single Family Residential	\$46.91	\$48.09	\$49.29	\$50.52	\$51.78

Each customer shall pay a monthly charge for the “Capital Replacement Project” for the repair and replacement of infrastructure within the District’s boundaries.

Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Bar	\$24.42	\$25.15	\$25.90	\$26.68	\$27.48
Church	\$17.61	\$18.13	\$18.67	\$19.23	\$19.81
Office Space	\$17.61	\$18.13	\$18.67	\$19.23	\$19.81
Community Beach - Per Restroom	\$17.61	\$18.13	\$18.67	\$19.23	\$19.81
Laundromat - Per Machine	\$12.34	\$12.71	\$13.09	\$13.48	\$13.88
Restaurant w/Bar	\$40.76	\$41.98	\$43.24	\$44.54	\$45.88
Restaurant	\$25.15	\$25.90	\$26.68	\$27.48	\$28.30
School - Per Student	\$0.53	\$0.54	\$0.56	\$0.58	\$0.60
Service Club w/Kitchen/Food Service	\$23.01	\$23.70	\$24.41	\$25.14	\$25.89
Service/Gas Station - Per Restroom	\$12.34	\$12.71	\$13.09	\$13.48	\$13.88
Single Family Residential	\$21.91	\$22.57	\$23.25	\$23.95	\$24.67

3-3.202 BILLING ADJUSTMENTS

- (a) Adjustments will be made when a billing error occurs.
- (b) The presence of a Sewer blockage on the customer side of the Sewer lateral does not qualify for a billing adjustment.

3-3.203 BILLS DUE WHEN PRESENTED

All bills and charges shall be due upon receipt, but are not considered late until after the specified due date on the statement. A late fee of \$10.00 or 10%; whichever is greater, will be applied to the account.

The District may waive a late fee one time per billable account in a twelve-month period or in the sole discretion of the General Manager.

3-3.204 PAYMENT OPTIONS

The District offers the following payment options for all customers:

- (a) Payments are accepted in person at the Administrative Office or over the phone. We accept cash, check, credit cards or money orders
- (b) Credit Card Payments: Visa, MasterCard and Discover are accepted
- (c) View and Pay your bill via credit card in office, online or with an automated phone system by dialing (707) 216-2006.
- (d) Payment by mail or drop box

3-3.205 BILLING FREQUENCY

All services will be billed monthly on or about the 25th of every month.

3-3.206 FAILURE TO RECEIVE A BILL

Customers are to notify the District if they haven't received a bill, failure to receive a bill does not relieve a customer of liability for payment.

Bills are sent via United States Postal Service. Customers can also opt-in to E-Bills along with paper bills or in place of paper bills

Bills will be addressed to the address on file from the application of service or grant deed. If a customer wishes to change their mailing address, a change of address form is available in office or on our website and all sections must be filled out prior to submittal.

3-3.207 NOTICE OF BILLING DISCONTINUANCE REQUIRED

Customers desiring to discontinue billing in their name should notify the District at least 24 hours prior to vacating the premises.

Sewer service will not be interrupted during a transfer or ownership or change in tenancy, unless the service is off for delinquency.

3-3.208 MULTIPLE DISTRICT SERVICES

The costs for all services and facilities furnished by the District shall be collected with its Sewer rates and charges. All such charges shall be included within the same bill and collected as one item. In the event of failure to pay the whole or any part of the bill, the District may discontinue any or all service for which the bill is rendered in accordance with the provisions of this Code and law.

3-3.209 PRORATION OF CHARGES FOR ODD PERIODS

Bills for Sewer service for periods of time less than one month or a specified billing period will be prorated.

3-3.210 CHANGE OF CUSTOMERS WITHOUT NOTICE

A person taking possession of premises and using an active Sewer connection without having made application to the District for service, shall be held liable for the Sewer charges from the date of the last billing cycle. If a customer fails to submit a proper application for service, and if Sewer charges are not timely paid, the service may be discontinued by the District in accordance with the provisions in this Code and law.

3-3.211 CHECK NOT HONORED BY BANK

If a check or EFT transaction is refused for payment by the Bank, the payor will be charged the fee set forth in this Code, and the customer will not be permitted to pay by check for six months.

If the District receives a personal check to prevent a delinquent shut off that is not honored by the bank, the District may terminate service immediately. Customer will be required to pay any outstanding balance on the account in order to have services reinstated in accordance with this code. Payments must be in the form of Credit Card, Cash, Money Order, or Cashier's Check

If any fee or charge is paid to the District by check and said check is not honored by a bank, a fee will be charged to the account in addition to any other charges assessed to the District concurrent with the enacted billable fees. The District may proceed with discontinuance of service upon receipt of a returned check.

Chapter 4 – Delinquent Accounts

3-4.101 APPLICATION OF DEPOSITS TO DELINQUENT ACCOUNTS

If a consumer who has made a deposit fails to pay a delinquent bill(s), together with all added penalties, the deposit shall be applied against the account and the service may be discontinued until such time as the deposit is restored to the amount provided herein after all delinquencies and charges are paid.

3-4.102 DELINQUENT CUSTOMER AT SAME OR NEW ADDRESS

Should any customer fail, or refuse to pay for service furnished and charged for in accordance with this Code, the customer shall not be furnished service at the same or any other location until all delinquent bills plus the fees and charges herein provided have been paid; and the customer shall be required to make a deposit sufficient to cover the cost of future services as provided herein.

3-4.103 GENERAL

The District utilizes a standard procedure for the collection of past due service accounts. At the time of discontinuance, the Sewer lateral will be exposed by means of excavation at which time a disconnect valve will be placed in the customer's Sewer lateral at the roads edge and property line.

The above mentioned procedure will be performed by the District, estimated charges are limited or equal to time and materials and use of the District's Vac-Con, said charges will be added to the customer's account.

- (a) The District shall provide an opportunity for customers who cannot pay their charges, in full or in part, to continue receiving service through such options as deferred or reduced payments or alternative payment schedules. In addition, the District shall provide a formal mechanism for a customer to contest or appeal a bill.
 - (1) The District shall not discontinue residential service for nonpayment until a billing statement has been delinquent for at least 60 days.
 - (2) No less than seven business days before discontinuation of residential service for nonpayment, the District shall contact the customer named on the account by telephone or written notice.
- (b) If the District contacts the customer named on the account by telephone, it shall offer to provide in writing to the customer the District's policy on discontinuation of residential service for nonpayment. The District shall

- offer to discuss options to avert discontinuation of residential service for nonpayment, including, but not limited to, alternative payment schedules, minimum payments, and petition for bill review and appeal.
- (c) If the District contacts the customer named on the account by written notice, the written notice of payment delinquency and impending discontinuation shall be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice also shall be sent to the address of the property to which residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, all of the following information in a clear and legible format:
 - (1) The customer's name and address.
 - (2) The amount of the delinquency.
 - (3) The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
 - (4) A description of the process to apply for an extension of time to pay the delinquent charges.
 - (5) A description to petition for bill review an appeal.
 - (6) If the District is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned through the mail as undeliverable, the District shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the District's policy for discontinuation of residential service for nonpayment.
 - (7) All written notices shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by 10 percent or more of the customers in the District's service area.
 - (d) If the customer appeals the Sewer bill to the General Manager or any other administrative or legal body to which such an appeal may be lawfully taken, the District shall not discontinue residential service while the appeal is pending.
 - (e) The District shall not discontinue residential service for nonpayment if all the following conditions are met:
 - (1) The customer, or a tenant of the customer, submits to the General Manager the certification of a primary care provider, as defined in Welfare and Institutions Code section 14088 (b)(1)(A), that discontinuation of residential service will be life threatening to, pose a serious threat to the health and safety of, a resident of the premises where residential service is provided; and
 - (2) The customer demonstrates that he or she is financially unable to pay for residential service within the District's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the District's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh,

- general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level; and
- (3) The customer is willing to enter into an amortization agreement, alternative payment schedule, or a plan for deferred or reduced payment, consistent with the District policies.
- (f) If the conditions listed in subdivision (a) are met, the District shall offer the customer one or more of the following options:
 - (1) Amortization of the unpaid balance.
 - (2) Participation in an alternative payment schedule.
 - (3) Temporary deferral of payment.
 - (g) The District may choose which of the payment options set forth in this code, the customer undertakes and may set the parameters of that payment option. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within 12 months. The District may grant a longer repayment period if it finds the longer period is necessary to avoid undue hardship to the customer based on the circumstances of the individual case.
 - (h) Residential service may be discontinued no sooner than 5 business days after the District posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances:
 - (1) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more; or
 - (2) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer does not pay his or her current residential service charges for 60 days or more.
 - (i) If the District discontinues residential service for nonpayment, it shall provide the customer with information on how to restore residential service.
 - (j) If a residential customer demonstrates a household income below 200 percent of the federal poverty line, the District shall do both of the following:
 - (1) Set a reconnection of service fee for reconnection during normal operating hours, but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021. For the reconnection of residential service during nonoperational hours, the District shall set a reconnection of service fee, but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning each calendar year; and

- (2) Waive late fees on delinquent bills once every 12 months.
- (k) The District shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.
- (1) If the District furnishes individually metered service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobile home park, or permanent residential structure in a labor camp, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the District shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least 10 days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.
- (2) The District is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and District's rules and regulations. However, if one or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the District, or if there is a physical means legally available to the District of selectively terminating service to those residential occupants who have not met the requirements of the District's rules and regulations, the District shall make service available to those residential occupants who have met those requirements.
- (l) If prior service for a period of time is a condition for establishing credit with the District, residence and proof of prompt payment of rent or other credit obligation acceptable to the District for that period of time is a satisfactory equivalent.
- (m) In the case of a detached single-family dwelling, the District may do any of the following:
- (1) Give notice of termination at least seven days prior to the proposed termination.
- (2) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Civil Code section 1962.

3-4.104 PAYMENT ARRANGEMENTS

If a delinquent customer requests a payment arrangement, the payment arrangement shall not exceed 12 months. The customer must pay, in addition to payments under the plan, each month's charges during the period of the payment plan. The District will not charge late fees, unless a payment is not made by the stated due date in the plan. A payment arrangement will not be effective unless and until signed by the District and customer.

The billing department will establish payment arrangements at the request of the customer. A down payment will be required to establish said arrangement

3-4.105 APPEALS

The procedure to be used to appeal the amount set forth in any bill for residential Sewer service is as follows:

- (a) Initial Appeal. Within ten (10) days of receipt of the bill for Sewer service, the consumer has a right to initiate an appeal or review of any bill or charge rendered by the District. Such request must be made in writing and be delivered to the District's office. For so long as the consumer's appeal and any resulting investigation is pending, the District cannot discontinue Sewer service to the consumer.
- (b) Overdue Notice Appeal. In addition to the appeal rights provided under subdivision (a), above, any consumer who receives an Overdue Notice may request an appeal or review of the bill to which the Overdue Notice relates at least five (5) business days after the date of the Overdue Notice. Any appeal or request for review under this subdivision must be in writing and must include documentation supporting the appeal or the reason for the review. The request for an appeal or review must be delivered to the District's office within that five (5) business day period. For so long as the consumer's appeal and any resulting investigation is pending, the District cannot discontinue Sewer service to the consumer.
- (c) Appeal Review. Following the receipt and review of a request for an appeal, the appeal will be agenzized at the next regularly scheduled board meeting for review
 - (1) If Sewer charges are determined to be incorrect, the District will provide a corrected invoice and payment of the revised charges will be due within ten (10) calendar days of the invoice date for the revised charges. If the revised charges remain unpaid for more than sixty (60) calendar days after the corrected invoice is provided, Sewer service will be disconnected, on the next regular working day after expiration of that sixty (60) calendar day period; provided that the District shall provide the consumer with the Overdue Notice. Sewer service will only be restored upon full payment of all

outstanding Sewer charges, penalties, and all applicable disconnection charges.

- (2) If the Sewer charges in question are determined to be correct, the Sewer charges are due and payable within two (2) business days after the review by the Board of Directors.
- (3) When a hearing before the Board of Directors is requested, such request shall be made in writing and delivered to the District's office. The consumer will be required to personally appear before the Board and present evidence and reasons as to why the Sewer charges on the bill in question are not accurate. The Board shall evaluate the evidence presented by the customer, as well as the information on file with the District concerning the Sewer charges in question, and render a decision as to the accuracy of said charges.
 - (A) If the Board finds the Sewer charges in question are incorrect, the consumer will be invoiced for the revised charges. If the revised charges remain unpaid for more than sixty (60) calendar days after the corrected invoice is provided, Sewer service will be disconnected, on the next regular working day after expiration of that sixty (60) calendar day period; provided that the District shall provide the consumer with the Overdue Notice. Sewer service will be restored only after outstanding Sewer charges and any and all applicable disconnection charges are paid in full.
 - (B) If the Sewer charges in question are determined to be correct, the Sewer charges are due and payable within two (2) business days after the decision of the Board is rendered. In the event that charges are not paid in full within sixty (60) calendar days after the original billing date, then the District shall provide the consumer with an Overdue Notice and may proceed in potentially discontinuing Sewer service to the consumer's property.
 - (C) Any overcharges will be reflected as a credit on the next regular bill to the consumer, or refunded directly to the consumer, at the sole discretion of the Board.
 - (D) Sewer service to any consumer shall not be discontinued at any time during which the consumer's appeal to the District or its Board of Directors is pending.
 - (E) The Board's decision is final and binding.
 - (F) For an initial appeal under subdivision (a) of this section, above, if the consumer does not timely appeal to the District's Board of Directors, the Sewer charges in question shall be immediately due and payable. In the event the charges are not paid in full within sixty (60) calendar days after the original billing date, then the District shall provide with the Overdue Notice, and may proceed to discontinuing service to the consumer's property.

- (G) For an Overdue Notice appeal under subdivision (b) of this section, above, if the consumer does not timely appeal to the District's Board of Directors, then the Sewer service to the subject property may be discontinued on written or telephonic notice to the consumer to be given at least twenty-four (24) hours after the latter to occur of: (i) the expiration of the original sixty (60) calendar day notice period set forth in the Overdue Notice; or (ii) the expiration of the appeal period.

3-4.106 RESTORATION OF SEWER SERVICE

When service is terminated for failure to comply with the District's rules and regulations other than payment of fees and charges, service shall not be restored to the former customer or property of the former customer until assurances satisfactory to the General Manager are provided that the customer will comply with District rules and regulations, and the District is reimbursed for costs incurred to terminate and restore service.

When service is terminated for failure to pay rates, fees, or charges, service shall not be restored to the former customer unless and until arrearages that resulted in the termination and costs incurred to terminate and restore service are paid to the District in accordance with this Code. Payment shall be by cash, credit or debit card, cashier's check, or money order. Payment processing through Doxo Pay does not qualify for restoration of service until funds have been received by District.

The District will endeavor to make such reconnection as soon as practicable as a convenience to the consumer. The District shall make the reconnection no later than the end of the next regular working day following the consumer's request and payment of any applicable Disconnection Fee.

If a customer's delinquent account balance has been charged to the County of Lake Tax Roll, the customer is required to pay the County Tax Collector prior to restoration of services. The District will only restore services once the entire tax balance has been paid, confirmed by the County of Lake, and any remaining balance owed to the District has been paid.

Chapter 5 - Fees

3-5.101 SCOPE

This Chapter applies to District fees, penalties, and deposits.

3-2.102

MISCELLANEOUS FEES

Account Fee	All new accounts, new or existing owner	\$65.00
Administrative Fee	Minimum of \$100.00 or actual time at hourly rate	\$100.00
After Hours Service Fee		\$175.00
Delinquent Turn Off Fee	Minimum of \$150.00 or actual cost of service	\$150.00
Door Hanger Fee	To be charged when placing a door hanger for any reason other than a courtesy notice	\$45.00
Grease Trap Reinspection Fee		\$115.00
Illegal Cross Connection Fee	Minimum of \$750.00 and actual repair or replacement	\$750.00
Illegal Tamper Fee	Minimum of \$350.00 and actual cost of repair/replacement	\$350.00
Inspection Fee	(Connection / District Approved Cleanout)	\$145.00
Penalty (Late) Fee	\$10.00 or 10.0% whichever is greater	
Prohibited Discharge Fee	Minimum of \$250.00 or actual cost of service whichever is greater	\$250.00
Property Tax Roll Fee		\$85.00
Returned Check Fee		\$45.00
Service Reduction Inspect Fee		\$145.00
Transfer Fee (New Owner/Tenant)		\$65.00

Chapter 6 – SEWER CLEANOUT REQUIREMENTS

3-6.101

GENERAL

The customer is solely responsible for all costs associated with the installation, maintenance, and repair of the customer’s Sewer lateral and clean-out facility to the edge of the public street or, if it exists, public sidewalk, and the District is responsible for installation, maintenance, and repair of a Sewer lateral from the main line to the edge of the public street or, if it exists, public sidewalk. In no event is District responsible for installation, maintenance, and repair of a Sewer lateral or Sewer clean-out on private property, unless the District agrees to do so in a written agreement approved by the Board of Directors.

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The contractor shall perform all excavation of every description and of substances encounters, to depths indicated on the drawings or otherwise specified. During excavation, materials suitable for back filling shall be placed in an orderly manner a sufficient distance from the banks of the trench to avoid overloading and to prevent slides or cave-ins. All excavated materials not required or unsuitable for back-fill shall be removed. Such grading shall be done as necessary to prevent surface Sewer from flowing back into trenches or other excavation, and any Sewer accumulating therein shall be removed by pumping or by other approved methods. Such shoring and shoring shall be done for the protected of the work and for the safety of personnel.

Prior to the commencement of trench excavations exceeding five feet in depth, the contractor shall submit a trench safety plan describing shoring or other methods planned to meet OSHA requirements.

All main line and laterals from the main line to the lot or easement line, installed within public right of way or District easements, shall be constructed of poly vinyl chloride Sewer pipe conforming to ASTM Designation D3034. The pipe shall be type PSM with a standard dimension diameter of 4 inches. The minimum pipe stiffness shall be 46 PSI. The pipe shall have an integrated bell gasket joint with the rubber ring factory installed. No solvent cement joint will be allowed. Pipe fittings shall be only those made with the rubber ring factory installed. (Excluding the existing connection needing a Fernco).

The minimum depth cover over main lines and laterals within easements or travelled right of ways shall be 30 inches for mains, 24 inches for laterals.

Clean-outs shall be brought to finish grade in a smooth turn having the same diameter as the Sewer which they serve. (G5-with concrete collar). Cast iron frames and covers having clear openings at least equal to the internal pipe diameter shall be independently supported over the clean-out opening, in accordance with the standard detail.

The trenches or excavation shall not be backfilled without prior inspection. Such inspection does not relieve contractor from compliance with the leakage test, which shall be conducted after final assemble of main line, laterals and man-holes.

Any defective materials or workmanship which becomes evident within one year after the District assumes responsibility for the completed work shall be replaced or repaired without cost to the District.

Installed cleanout is not considered 'District Approved' without a performed final inspection and filed report. Customers may request a copy of the filed report for their records.

Chapter 7 – NUISANCES-PROHIBITIONS

3-7.101 GENERAL

The Clearlake Oaks County Water District Sewer system was designed for the treatment and disposal of sanitary Sewer. Sewer may be discharged for interception, treatment, and disposal by the District provided that such Sewer does not contain substances prohibited as set forth in the section.

No person shall discharge the following: adult diapers, infant diapers, cat litter, clothing, coffee grounds, cotton balls, eggshells, feminine products, hair, medication, needles, paper towels, plastic products, Q-Tips, rubber products, towels, rags, wipes, fats, oils, greases, or anything similar or equal too.

Discharges must not interfere with the collection or treatment of sanitary waste, including but not limited to: identified or potential hazardous waste, petroleum oil products, and substances with pH lower than the hazardous waste limit.

3-7.102 PROHIBITED DISCHARGES

No person shall discharge Sewer into the system which may result in contamination, pollution, or a nuisance. Any property or person found to be discharging prohibitions, causing blockages or interference will be charged as set forth in this code.

No person shall discharge Sewer into the system if it contains substances or has characteristics which, either alone or by interaction with other Sewers, cause or threaten to cause:

- (a) Damage to District facilities
- (b) Interference with or impairment of the operation or maintenance of District facilities
- (c) Obstruction of flow in Sewers or interceptors
- (d) Danger to life or safety of any person
- (e) Interference with, or overloading of, or otherwise affecting treatment or disposal processes
- (f) Flammable or explosive conditions at or near District facilities

- (g) The discharge of uncontaminated ground water or storm water runoff, including gutters and/or downspouts

Chapter 8 – GREASE TRAPS

3-8.101 GENERAL

A grease trap is a plumbing device designed to intercept most greases and solids before they enter the Sewer collection system. The purpose of a grease trap is to prevent excessive discharge of fats, oil, and grease from commercial establishments.

The following definition are provided to facilitate consistency in communications regarding grease control and handling matters:

- (a) “Food Service Facility” refers to any facility that cuts, cooks, bakes, prepares or serves food. Such facilities will generally perform one or more of the following preparation activities: cooking by frying (all methods), baking (all methods), grilling, sautéing, rotisserie cooking, broiling (all methods), boiling, blanching, roasting, toasting or poaching. Also included are infrared heating, searing, barbecuing, and any other food preparation activity that results in hot food product in or on a receptacle that requires washing.
- (b) “Grease Trap” refers to a device designed to separate and remove grease from Sewer installed inside of a facility. Grease traps are generally installed in kitchens under the floor or in close proximity to a sink. Grease traps are generally two types: 1) Manual units which have no electrical or mechanical moving parts and must be manually cleaned and maintained; and 2) electro-mechanical (automatic) units which are designed to automatically trap and remove grease using electric heater elements and dipper or skimming devices.

Article 1 – General Requirements

A grease trap is required when Sewer discharge from a premises includes, or can be expected to include fats, oil and grease. Any commercial establishment that engages in activities that may result in discharge is subject to the requirements of this section. The most common establishments are facilities that provide food services and/or preparation, including, but not limited to full service restaurants, commercial kitchens, cafeterias, delicatessens, meat packing and distributing facilities, grocery stores with food preparation, service areas, bakeries, caterers, residential facilities that prepare meals, and similar types of operations.

All food service facilities, both new and existing, for which a building permit is issued on or after this revision will be evaluated by District staff to determine is a

grease trap needs to be installed. A grease trap may be required if the facility has the potential to discharge fats, oil and grease.

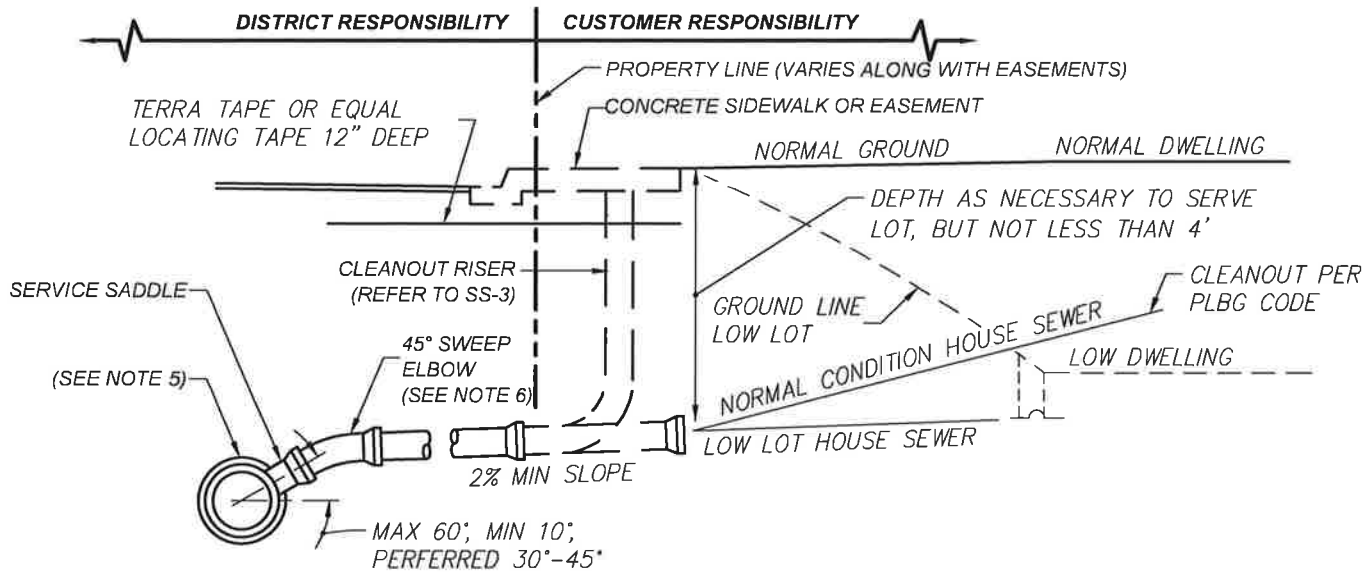
Article 2– Maintenance and Inspection

The user is responsible for ensuring that grease traps are operated and maintained properly at all times, at no expense to the District.

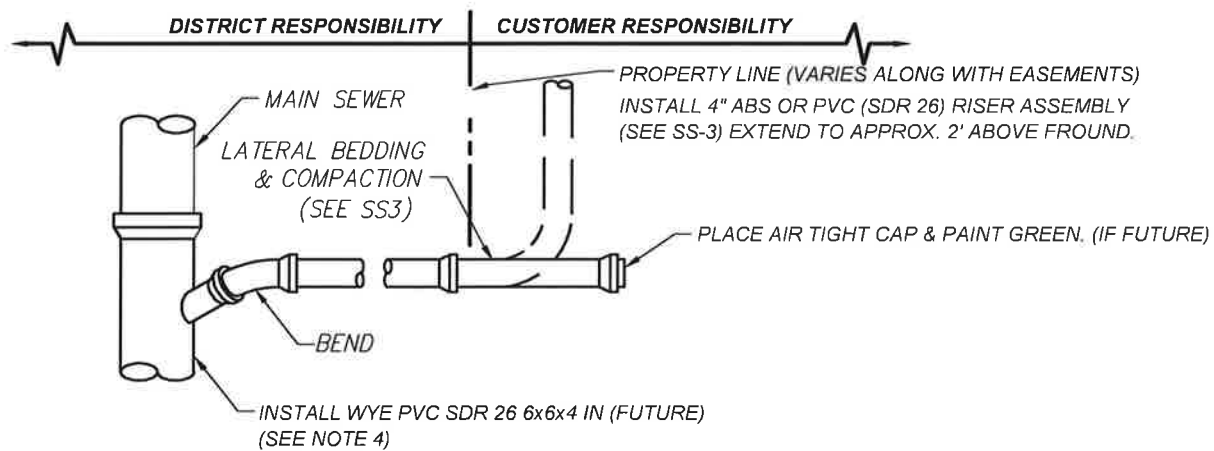
Grease traps must be cleaned on a regular basis, at a frequency such that the combined grease and solids accumulation does not exceed 25 percent of the total liquid depth of the interceptor, but not less frequently than once every three months while the establishment is in operation. Cleaning shall consist of removal of the entire contents of the device, including liquids and solids.

The District follows a bi-annual maintenance schedule to inspect food service facilities, including visual inspection of any and all grease traps. If the District has cause to believe that a user is contributing to excessive grease build-up in the Sewer system, either due to lack of appropriate grease control or maintenance, the District may order your interceptor to be cleaned within 30 days and a subsequent inspection to be performed. The user is responsible for costs incurred by the District to perform additional inspections, if it is determined that the District must re-inspect the interceptor, a fee will be associated with the re-inspection.

Written maintenance and disposal records, including records and manifests of hauled waste and used cooking oil, are to be retained by the user for a minimum of three years and be available for inspection by the District.



EXISTING MAIN SERVICE SADDLE CONNECTION (NEW SERVICE)



FUTURE (NEW CONSTRUCTION) WYE CONNECTION

NOTES:

1. LARGER THAN 6" SHALL BE CONNECTED TO MAIN WITH A MANHOLE.
2. FIELD CUT PIPE JOINTS SHALL USE FERNCO OR EQUAL MOLDED COUPLING. (FERNCO MODEL "STRONGBACK" RC 1000 COUPLINGS OR EQUAL)
3. BEDDING AND PIPE BACKFILL TO BE TYPE A OR B MATERIAL PER W-1
4. SERVICE CONNECTIONS FOR NEW MAIN PIPELINES USE PVC SDR 26 6x6x4 IN. GASKET x DWV WYE FITTING OR EQUAL.
5. EXISTING MAIN CUT-IN (TAP) USE ROMAC STYLE CB 6X4" WITH STAINLESS STEEL STRAP OR EQUAL
6. SEWER BACKFLOW DEVICES ARE RECOMMENDED WHERE THE MAIN SEWER LINES, IF PLUGGED CAN DIVERT WASTE FLOWS INTO THE HOUSE SERVICE AND INTO THE IMPROVED BUILDING.
7. CUSTOMER IS RESPONSIBLE FOR THE OPERATION AND MAINTENANCE OF THE HOUSE SERVICE FROM THE PROPERTY LINE TO THE HOUSE

**CLEARLAKE OAKS COUNTY WATER DISTRICT
WASTEWATER DEPARTMENT**

**SEWER LATERAL
DETAIL**

REVISIONS:	DATES:

APPROVED:	
DISTRICT MANAGER	DATE
APPROVED:	
ENGINEER	DATE

SCALE: NONE
DATE: APRIL 2024
DRAWN BY: JD/JP

SS-1

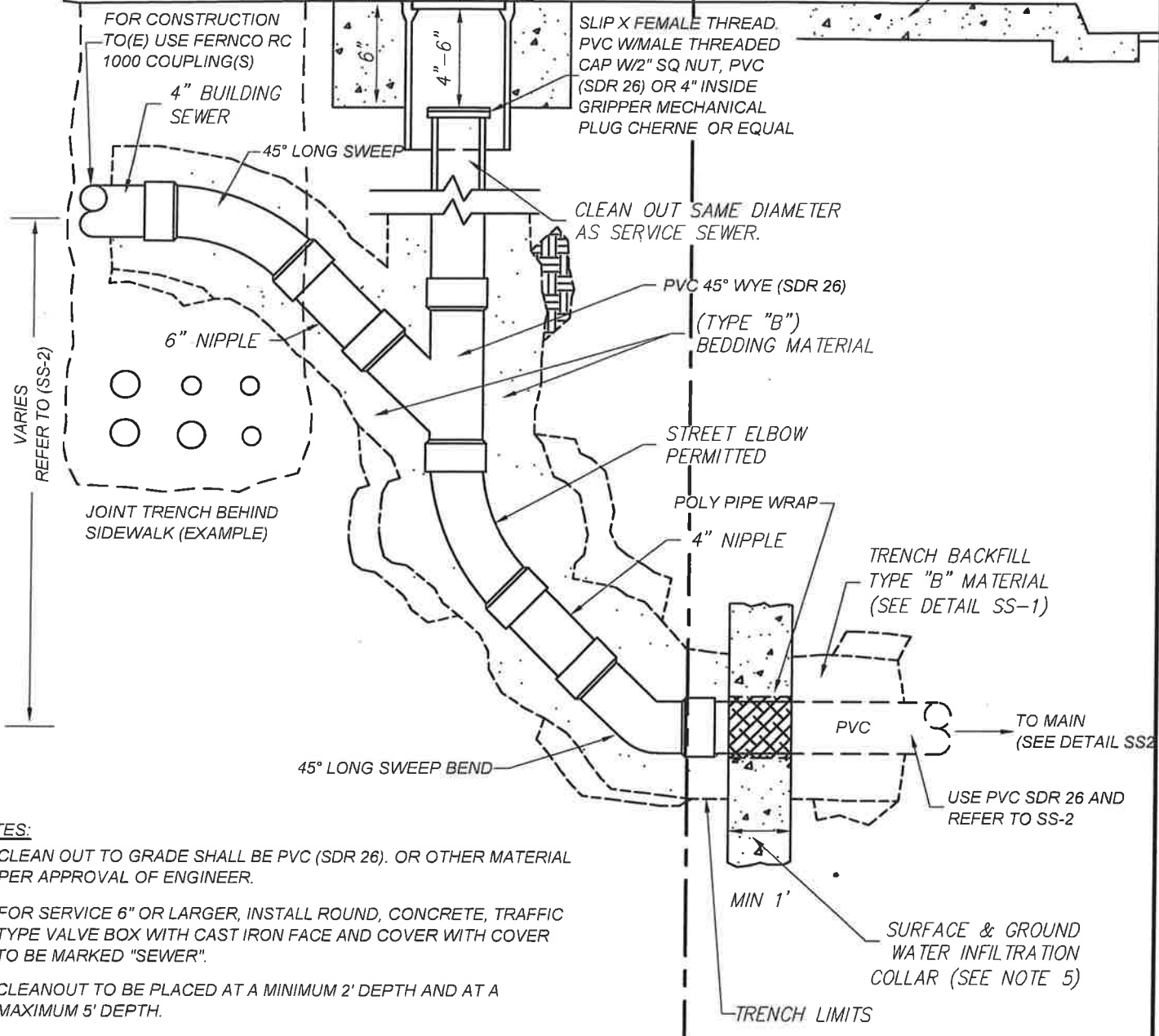
CONCRETE COLLAR IS TO BE INSTALLED AROUND ALL NEW AND EXISTING CLEANOUTS IN PAVED OR CONCRETE SURFACES. 12" DIAMETER CONCRETE COLLAR CLASS 520-C-2500

CLEANOUTS TO BE CHRISTY G5 (TRAFFIC APPROVED) IN PAVEMENT OR LANDSCAPE CARSON 910 (NON TRAFFIC) OR EQUAL

VARIES DEPENDING ON EXISTING CONDITION & DRY UTILITY JOINT TRENCH AND/OR LOCATION OF PROPERTY LINE

DISTRICT RESPONSIBILITY CUSTOMER RESPONSIBILITY

VARIES SIDEWALK



NOTES:

1. CLEAN OUT TO GRADE SHALL BE PVC (SDR 26). OR OTHER MATERIAL PER APPROVAL OF ENGINEER.
2. FOR SERVICE 6" OR LARGER, INSTALL ROUND, CONCRETE, TRAFFIC TYPE VALVE BOX WITH CAST IRON FACE AND COVER WITH COVER TO BE MARKED "SEWER".
3. CLEANOUT TO BE PLACED AT A MINIMUM 2' DEPTH AND AT A MAXIMUM 5' DEPTH.
4. 4x4' REDWOOD POST PAINTED GREEN MAY BE USED TO MARK BURIED SERVICES FOR NEW CONNECTIONS AND NEW MAINLINE CONSTRUCTION ONLY
5. USE EITHER CONTROLLED DENSITY FILL, BENTONITE, OR APPROVED EQUAL FOR CUTOFF WALL (OPTIONAL BASED ON ENGINEERS RECOMMENDATION)
6. PROPERTY LINE IS FIXED BUT UTILITY EASEMENTS MAY VARY. THE MAINTENANCE AND OWNERSHIP RESPONSIBILITY OF CLEANOUT TO BE THE DISTRICT EITHER IN EASEMENT OR PUBLIC RW
7. ALL SEWER SERVICE PIPE MATERIAL TO BE PVC (SDR 26) OR ABS (SOLIDCORE) AS APPROVED BY DISTRICT

**CLEARLAKE OAKS COUNTY WATER DISTRICT
WASTEWATER DEPARTMENT**

**PVC CLEANOUT TO GRADE
(SINGLE HOUSE SERVICE)**

APPROVED: _____
DISTRICT MANAGER DATE

APPROVED: _____
ENGINEER DATE

REVISIONS:	DATES:

SCALE: NONE
DATE: APRIL 2024
DRAWN BY: JD/JP

SS-2

Invoice

California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814

Date	Invoice #
3/19/2024	584-24

Bill to:
Clearlake Oaks County Water District 12952 E. Highway 20 Clearlake Oaks, CA 95423-0709

P.O. No.	Terms	Project

Quantity	Description	Amount	Received
	2024 CSDA Membership (Category 16)	\$8,187.00	
	20% Trial Member Discount	(\$1,637.00)	
		Total Due: \$6,550.00	

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**California Special
Districts Association**
Districts Stronger Together

Value-Added Benefits for Members Only

	ALLIANCE PARTNERS	MEMBER BENEFIT	BENEFIT SUMMARY
Financing	CSDA Finance Corporation 877.924.2732 www.csdafinance.net	Access to Cost Effective Tax-Exempt Financing	CSDA Finance Corporation was established to help special districts and other public agencies through innovative and efficient financing programs. Members receive competitively priced financing for major capital projects, equipment purchases and real estate acquisitions.
Risk Management	SDRMA 800.537.7790 www.sdrma.org	Property/ Liability, Workers' Compensation and Health Benefits	SDRMA's primary objective is to serve as a single resource to meet all of the risk management needs of members. Current programs include Property and Liability coverage, Workers' Compensation, Health Benefits and MemberPlus™ Services.

	PROVIDER/CONTACTS	MEMBER BENEFIT	BENEFIT SUMMARY
GASB Reporting Compliance	Actuarial Retirement Consulting Molly McGee, ASA, EA, MAAA Andy Yost, Managing Director Andy.Yost@AwenARC.com Phone: (206) 735-8222 www.awenARC.com	Actuarial Services for Retirement Benefits	ARC provides consulting and GASB compliant reports for retirement benefit plans including pensions, stipends, and other post employment benefits. These benefits fall under GASB statements 68, 73, and 75 and, in most cases, require biennial valuation reports and annual disclosure reports. ARC can help to identify which statements are required as well as the timing and deadlines to follow, based on the benefits available to employees in retirement. GASB statements are complex, and each employer sponsored plan is different, which is why ARC provides consulting at no additional fee. ARC is conscientious to serving government agencies and has partnered with CSDA to provide members with competitive, discounted, flat fees.
Merchant Services	AllPaid www.allpaid.com	Two Member Options - Below Market Rates	AllPaid is honored to be selected as CSDA's Endorsed Affiliate for Payment Services/Merchant Services. AllPaid's payment platform provides CSDA and its members a secure industry leading payment solution with exceptional customer service and support. These services are available at below market, pre-negotiated rates, exclusively for CSDA members.
Digital Mapping Solutions	California CAD Solutions 800.617.4447 www.calcad.com	Free month of service	"GIS as a Service" is a cost-effective solution for Special Districts that need a GIS, but don't have or can't afford to hire dedicated GIS staff. "GIS as a Service" is a monthly subscription allowing special districts to leverage important data to meet the needs of the district without the expense of special software and employees. CSDA members receive one month FREE with their initial 12-month term.
Human Resources	CPS HR Consulting 916.471.3334 www.cpshr.us/HR- Membership	On-Demand Human Resources through an annual HR Membership	CPS HR Consulting offers CSDA members an exclusive Human Resources Membership package. You get the benefit of a skilled Human Resources professional at a fraction of the cost of an in-house employee or law firm.

Contact CSDA at 877.924.2732 or visit us online at csda.net

March 2024

Value-Added Benefits for Members Only

	PROVIDER/CONTACTS	MEMBER BENEFIT	BENEFIT SUMMARY
Investments	<p>California CLASS info@californiaclass.com (866) 987-4445 www.californiaclass.com</p>	Stable Option for Investment of District Funds	California CLASS is a California Joint Powers Authority governed by a Board of Trustees comprised of special district and city finance professionals. The purpose of the California CLASS is to provide California public agencies with an additional diversification option for their daily liquidity and strategic reserve investments. Public Trust Advisors, in its capacity as investment advisor and fund administrator, is committed to providing California CLASS Participants with an exceptional user experience and professional portfolio management.
Vehicle Rental	<p>Enterprise Holdings, Inc. www.enterpriseholdings.com</p>	Government Rates	Contact CSDA for an exclusive discount code on vehicle rentals.
Surplus Auction	<p>GovDeals Samarra Dalrymple Pacific Business Development Manager sdalrymple@govdeals.com (800) 613-0156</p>	Free postings	GovDeals has partnered with CSDA to provide special districts with a simple, transparent platform for buying and selling surplus items online. Visit CSDA's online Surplus Marketplace to browse through a wide selection of pre-owned vehicles, office furniture, tools and equipment, and much more. To sell an item, contact Samarra Dalrymple to set up your free seller's account.
Website Design	<p>Streamline (916) 900-6619 www.getstreamline.com/csda</p>	30% Discount on Monthly Subscription	Streamline's special district website platform has all of the tools needed for website content management, email marketing, online payments, and more. Built-in accessibility and transparency dashboards ensure districts can easily maintain online compliance... easy-to-use and all in one place. For more information, visit www.getstreamline.com/csda
Commercial Card	<p>Umpqua Bank Anastasia Efstathiou AnastasiaEfstathiou@UmpquaBank.com UmpquaBank.com 916-774-3923</p>	Cash rebates, improved cash flow, expense management	Brought to you by Umpqua Bank, the CSDA Commercial Card is designed specifically for special districts and helps you find ways to manage and report spending while providing your employees with convenient tools for making necessary purchases. The card can be used for vendor payments, travel expenses, online purchases, utility bills and more.
Utility Cost Control	<p>Utility Cost Management 559.261.9230 www.utilitycostmanagement.com</p>	One-hour Free Advisory Services and 16% Discount on Bill Analysis Service	Utility Cost Management, LLC seeks to reduce clients' electricity, gas, water, sewer and solid waste charges through the informed application of utility regulations. With its Bill Analysis Service SM , UCM applies utility regulations to customers' bills to uncover errors. When billing errors are corrected, UCM receives a percentage of the corresponding refunds and savings. If UCM fails to reduce clients' utility costs, then the Bill Analysis Service is free.
Cybersecurity and Technology Solutions	<p>VC3 http://vc3.com/</p>	Discounted IT services, with no minimum contract requirements.	VC3, the California Special Districts Association's endorsed IT consulting partner since 2024, has been making IT personal, making IT easy, and getting IT right for more than 30 years. They understand your budgeting requirements and critical concerns. Their commitment to deep, long-term relationships, transparent pricing, and speedy support—both onsite and remote—makes technology predictable and reliable for special districts.

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