

**CLEARLAKE OAKS COUNTY WATER DISTRICT
AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

APRIL 21, 2022

This meeting will be conducted by Roberts Rule of Order.

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 either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

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.

AGENDA

Call to Order – 2:00 p.m.

Pledge of Allegiance

Roll Call

- Mrs. Margaret Medeiros, President, Mr. Stanley Archacki, Vice President
- Mr. Samuel Boucher, Director Mr. Michael Herman, Director Mr. James Burton, Director
- Mrs. Dianna Mann – General Manager Mrs. Olivia Mann – Board Secretary

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

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

Staff Written Operational Reports

- a. Administration
- b. Chief Distribution Operator
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. General Manager

Consent Items

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

1. Financial Reports for review and approval

- a. March 2022, QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. Minutes of previous meeting for review and approval

- a. Minutes of Regular Meeting 03/17/2022
- b. Minutes of Special Meeting 04/07/2022

3. Bills

- a. MC Engineering invoice number 2174, dated 4/5/2022, in the amount of \$25,843.24 for the USDA Water Projects
- b. T & S Construction invoice number 11, dated 3/30/2022, in the amount of \$180,500.00 for the USDA Water Projects
- c. Southport Control Solutions, number 220302, dated 3/15/2022, in the amount of \$9,859.00 for the Source Capacity Study (weekly water loss reports)

Action Taken: _____

4. Agenda (New Business)

- a. Discussion of purchasing a Message Board from Hi Way Safety

Action Taken: _____

- b. Discussion and acceptance of the 2020-2021 Audit

Action Taken: _____

- c. Discussion and consideration of Quote # CLOCWD-001 from DocuFree in the amount of \$22,436.00 for the transition to a cloud based filing system (See all attachments for quote breakdown)

Action Taken: _____

- d. Discussion and consideration of enacting Stage 3 of the Water Conservation Plan

Action Taken: _____

- e. Discussion and consideration of Resolution 22-02, Amending the District Water Code

Action Taken: _____

- f. Discussion and consideration of Resolution 22-04, Amending the Employee Handbook

Action Taken: _____

- g. Discussion of Amendment #1 to the DWR Intake Pump Extension Project and to approve an additional \$5,000 to the District share if necessary

Action Taken: _____

- h. Discussion of consideration of appeal for 13288 Driftwood Village, Clearlake Oaks

Action Taken: _____

Adjournment

Time: _____

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 18, 2022

Administration

- ∂ We received 0 water quality complaints (WQC)
- ∂ We received 1 consumer/appeal claim(s)
- ∂ There are 16 accounts on payment arrangements.
- ∂ The District continues to conduct its billing audit on vacant lots and unbilled properties within District boundaries. This will be an ongoing audit for an unknown period of time as I rely heavily on the DC department for locating service connections
 - I'm hoping to process new accounts within the next week or so, this delay has given DC some room to breathe on status checks; although, we will be picking back up soon
- ∂ The Water Arrearages Grant is now closed, the District will be sending back \$43,183.43 in unqualified-unusable funds. We received a total of \$156,617.58, applying monies to 281 eligible accounts.
- ∂ The Wastewater Arrearages Grant is moving right along, I am still sending in requested documents on an as needed basis, but we should be receiving a check within the next handful of weeks.
- ∂ On the agenda, a quote from Docufree for the Districts transition to a cloud based filing system. If the Board decides to move forward, all property files, hydrants locations, tank data, mapping, Accounts Payable and correspondence will be accessible by Districts Board and Staff at any time. We have been wanting to do this since our first Board Secretary Conference in 2018 after seeing the possibilities it holds, we are eager to discuss this with the Board.
- ∂ I have spent time reviewing and marking up the sample Administration Code sent over by Nave, I am trying to bring the writing of this code to the forefront again, along with updating and rewriting the Board By Laws.
- ∂ 1st Quarter Reports will be filed this week

All the best,

Olivia Mann
Administrative Services Manager
Board Secretary

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Clearlake Oaks County Water District

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April 18, 2022

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

RE: DC board letter,

Water distribution main & service lines:

- * We replaced a 6 inch hydrant isolation valve with Tee on Lake Street, south of Shoreview.
- * A new hydrant was placed onto our new valve on Keys, just south of Everglade.
- * We also uncovered our isolation valve for Keys at Hwy 20. This was covered over with concrete during the sidewalk project.
- * DC discovered and repaired a 15/20 GPM saddle leak on Hillcrest.
- * T&S had also installed isolation valves and DMA vault on Shoreview at Lake.
- * Somewhere around a hundred locks with ID tags were installed on our curb-stops.
- * DC crew responded to two house fires, the one on Beryl Way and the one on Oak St.

Keys hydrant



Hillcrest before



Hillcrest after



DC guys helping out with Beryl fire



Hidden valve on Keys



District's new lock install



Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Sample stations sites/Boil water notices:

*We had to distribute out Boil Water Notices for 5 homes on Hillcrest. Our first sample came back absent, just waiting on our second set of samples.

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

Sewer collections and Lift station sites:

*No new sewer spills to report.

Staff updating:

*DC crew includes;

- Jeremy- Chief - OP 3, Class B license.
- Jesse- Lead – OP 3, Class B license, Tech. Ham license.
- Hugo - DC OP 2, Class B license. Tech. Ham license.
- Jerry- DC OP 2, Class B license.
- Garrett-DC OP 2, Class B license.
- Jake - Utility Tech with I.T. knowledge. "Out on workmen's comp".

District vehicles:

*Our Dodge crane truck's AC is now working and the crane's power source has been replaced.

*We had to have V-28 towed in to replace ignition switch, along with the back window that was shattered.

Miscellaneous:

Jeremy Backus
Clearlake Oaks County Water District
Chief D/C OP.
Cell: 707.350.5622

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March / April 2022
Board letter

- ◆ March raw water had been good NTU levels have been running between 2- 7. The ammonia level has continued to be at zero in the raw water. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored. Filter backwashes continue to be every other or third day.
- ◆ Water production for the month of March was 18.64 MG. Raw water intake is 20.222 MG
- ◆ We are still getting regular plant shut downs.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Filters 2 & 3 are still in operation while repair work is being done on filter 1. We replaced Pressure gauges on filters 2 & 3 the old gauges where inaccurate and not showing correct PSI's.
- ◆ We are currently still running on the tank farm, the clearwell headers have been installed, the roof has been painted, and the walls are currently being primed.
- ◆ Filter 1 repair work is underway they are in process of sand blasting removing the damaged sections of pipe and continuing to move forward with their work.



Water sample list is attached

Treatment staff:

James Simons T2 Operator Class B permit

Kurt Jensen T3, D2 Chief Class B permit

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator

k.jensen@clocwd.org

Water Sample Testing

	DATE	DATE	DATE	
Bacti R(BW) & CW (M)	4/6/2022			A = Annually
Bacti R (BW)	3/16/2022			Q = Quarterly
Bacti Tank Farm (once)				M = Monthly
TOC ALK R (M)	3/23/2022			BW = Bi-weekly
TOC CW (M)	3/23/2022			BA = Bi-annually
R & CW TCP123 (BA)				W = Weekly
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)	2/9/2022			
Perchlorate (A)				
TTHM (Q)	2/22/2022			
HAA5 (Q)	2/22/2022			
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CACO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				

Specific Conductance(A)			
Sulfate(A)			
Total Dissolved Solids(A)			
Turbidity, Laboratory(A)			
Zinc(A)			
Aluminum(A)			
MTBE(A)			
Color / Odor			
Asbestos			
Thiobencarb(A)	3/23/2022		

semi annually

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April 18, 2022

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

RE: March Board Letter

FLWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 7.137 MG (AVERAGE: 230,000 GPD)**
- ❖ **EFFLUENT: 6.220 MG (AVERAGE: 201,000 GPD/139 GPM)**
- ❖ **CLEARLAKE AVERAGE DAILY LEVEL: .46' RUMSEY GAUGE**

The Month of March was really uneventful. The major project completed was the dredging of the Chlorine Contact Chamber. This had to be done due to the amount of solids after the episodes we experienced during the summer. We have rebuilt our extra brush rotor that we have in hand preparing for what we think will be a similar summer this year. We have not yet dropped in the water but that is the plan next week. The purpose of doing this is to produce more aeration in our oxidation ditch.



(Rebuilt Rotor)

The plant is running and processing waste as it should be. All testing in lab and out sourced was within our permit regulations. The emergency ponds are clear of liquid and most of the brush is now removed and burnt. All maintenance and testing have been successful for the month as well.

Francisco Castro
Wastewater Chief Plant Operator

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting April 21, 2022

Hello Board Members,

The emergency water intake pump is scheduled for start-up on April 26th at 8 a.m. This is of course if there are no further delays. This project is being funded by the Department of Water Resources and they have allowed us to amend the original grant to help off-set some expenses related to the Source Capacity and Demand Study. The amendment is an agenized item to allow for any questions you may have concerning this grant. The District received the first reimbursement check from DWR and the Water Reserves Account has been paid back.

The homeless camp next to the water plant has been dismantled. However, they left a lot of garbage behind. When I talked with Deputy McCabe, I was lead to believe that once the people moved out, the Sheriff's Department would arrange for the garbage removal. I have three phone calls into Deputy McCabe to discuss and have yet to receive a return call. I will continue to reach out to the Sheriffs to finalize this. Once the garbage has been removed, the staff will install fencing to prevent this from happening again.



The District will receive the permit from Cal-Trans this week, this will allow T & S to install the tie-ins and DMAs at Lakeview, Harvey, and Spring Road. Once we actually

receive the permit, staff will hand out courtesy notices for water shut off and the work should start the first week of May. The customers will have until early June to connect into the new main then the old pipe will be abandoned in place. I am anxiously awaiting for completion of these projects so we can see the results on our water loss study. In addition, the District is continuing to work with Cal-Trans for the permit at Orchard Shores. It looks like we will have to do additional environmental studies.

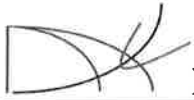
The work on Filter #1 at the water plant started the week of the 11th, and Kurt can give you more of an update on the day to day progress.

As you know, Admin staff is wrapping up from a pretty tough week, in the days to come, I will keep you appraised of some security measures I would like to see, (i.e., reflective covering for the lobby area and fencing off the back part of the Admin)

Please refer to the attached MC Engineering update on the USDA Project currently at 58% complete.

As always, a huge thank you to Staff for working hard and taking pride in a job well done.

Respectfully Submitted,
Dianna Mann
General Manager



Report Date: April 7th, 2022

To: Dianna Mann, CLOCWD General Manager

From: Mark Carey, P.E., MC Engineering Principal Engineer

RE: CLOCWD USDA Funded Water System Improvements Project

Billing Period: March, 2022

I. Project Status Update

Work on the project during March included the following:

- Contract facilitation and monthly invoicing
- Misc. correspondence with contractor
- Weekly meetings and minutes
- Onsite inspection services
- Coordination with environmental
- Submittals reviews (shop drawings & and tank coating system)

II. Budget Status Update

Total Contract w/Design \$1,238,396.00

This Invoice: \$25,843.24

Cost to Date: \$1,135,231.71

Cost to Complete: \$103,164.29 (not including "Additional Services" budget)

III. Projected Tasks for April 2022

- Continue to conduct weekly construction meetings (agenda and minutes)
- Coordination with geotechnical subconsultant for materials testing as required
- Review of submittals
- Respond to and process RFIs and CCOs
- Continue daily field inspections for WTP and Harvey site
- Review of contractor's monthly pay request

9:23 AM

04/14/22

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of March 31, 2022

	<u>Mar 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	1,934,337.59
Accounts Receivable	204,087.00
Other Current Assets	3,194,145.53
Total Current Assets	<u>5,332,570.12</u>
Fixed Assets	<u>20,737,150.42</u>
TOTAL ASSETS	<u><u>26,069,720.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	269,930.62
Credit Cards	3,643.86
Other Current Liabilities	8,118,858.82
Total Current Liabilities	<u>8,392,433.30</u>
Long Term Liabilities	<u>958,676.00</u>
Total Liabilities	<u>9,351,109.30</u>
Equity	<u>16,718,611.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,069,720.54</u></u>

Clearlake Oaks County Water District
Balance Sheet
As of March 31, 2022

	Mar 31, 22
ASSETS	
Current Assets	
Checking/Savings	
102.13 · SEWER RESERVES-9592	90,000.00
102.10 · CRP PC - 6192	26,424.09
102.12 · WATER RESERVES- 8503	100,200.00
102.001 · GL - 9122 (Old Acct. # 053420019)	495,050.59
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	873,709.94
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	1,062,709.94
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHE...	88.98
102.02 · CRP Water - 6990	29,061.06
102.03 · CRP Sewer - 3745	130,802.93
Total Checking/Savings	1,934,337.59
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
116 · DEFERRED OUTFLOW- PENSION	236,756.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	47,897.68
130 · Const In Progress - Studies	
130.95 · Source Capacity Studygrant prep	25,543.90
130 · Const In Progress - Studies - Other	1,084,096.10
Total 130 · Const In Progress - Studies	1,109,640.00
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)	551,411.26
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	15,474.00
Total Other Current Assets	3,194,145.53
Total Current Assets	5,332,570.12
Fixed Assets	
138 · USDA Water Improvements	5,093,522.56
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force M...	3,952,787.28
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distrib...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water dist...	250,195.76
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...	365,696.42
131 · Waste Water Plant	
131.1 · Pumps/Equipment	99,784.99
131 · Waste Water Plant - Other	57,768.09
Total 131 · Waste Water Plant	157,553.08
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	459,104.18
127.7 · Ozone System	12,785.71
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	182,836.13
127 · Water Plant - Other	211,458.66
Total 127 · Water Plant	903,382.11

Clearlake Oaks County Water District
Balance Sheet
As of March 31, 2022

	Mar 31, 22
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 101...	1,926,858.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	22,386.51
120.90 · Vehicles/Generators/Trailers	753,972.38
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,008.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	2,825,557.08
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 101...	
124.2 · GIS Online Mapping System	6,985.17
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	56,539.80
Total 124.30 · Lift Stations	122,582.03
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 1...	3,146,308.39
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WA...	3,341,279.55
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-9,745,066.00
Total Fixed Assets	20,737,150.42
TOTAL ASSETS	26,069,720.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	269,930.62
Total Accounts Payable	269,930.62
Credit Cards	
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	37.17
211.16 · WAB - Francisco - 5312	175.40
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	1,927.35
211.13 · WAB - Jeremy - 2499	1,503.94
Total 211 · WAB Credit Card	3,643.86
Total Credit Cards	3,643.86
Other Current Liabilities	
Annual Depreciation	249,035.55
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax de...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	-5,098.84
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj t...	4,528,764.57
280.02 · KS State Bank - 2019 Vac-Con	233,512.53
280.12 · USDA Loan for Sewer Clarifier	3,100,172.41
Total 280 · Loan	7,857,350.67
221 · Health Ins - EE Portion	-1,595.72
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO ...	8,591.71
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-8,255.84
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	335.87
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX ...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS ...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS...	-12,302.88

9:23 AM

04/14/22

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of March 31, 2022

	<u>Mar 31, 22</u>
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WA...	5,580.14
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYO...	18,602.20
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or ac...	-19,862.36
Total Other Current Liabilities	<u>8,118,858.82</u>
Total Current Liabilities	<u>8,392,433.30</u>
Long Term Liabilities	
295 · NET PWNSION LIABILITY	958,676.00
Total Long Term Liabilities	<u>958,676.00</u>
Total Liabilities	<u>9,351,109.30</u>
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,421,075.19
304 · Opening Balance Equity (Opening balances during setup post to this accou...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS ...	13,242,390.65
Net Income	639,428.64
Total Equity	<u>16,718,611.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,069,720.54</u></u>

**Clearlake Oaks Co Water District
PROJECTED BUDGET 2021-2022**

9

Target % > **75%**

As of March 2022 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,267,621	950,715	1,234,052	97%	1,292,200	969,150	923,715	71%
Total Operating Expenses	1,150,876	863,157	902,439	78%	1,269,661	952,246	900,861	71%
Operating Balance (loss)	116,745	87,558	331,614		22,539	16,904	22,855	
420 Connection Fees	10,000	7,500	10,419	104%	10,000	7,500	-	0%
435								
450 Other - Non S/W Rev	100,000	75,000	87,884	88%	100,000	75,000	83,257	83%
Reserves	150,000	112,500	100,000	0%	-	-	-	0%
Net Change In Net Position (loss)	76,745	57,558	329,917		132,539	99,404	106,112	

Current Revenue Notes:

440- Misc Water = Bulk Water

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

Past Revenue Notes

General Ledger	\$525,311.66
District CRP	\$172,907.76
Paradise Cove CRP	\$28,053.01
Water Reserve	\$412,700.00
Sewer Reserve	\$95,000.00
LAIF Account	\$1,062,709.94
Total	\$2,296,682.37

As of March 2022 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,232,621	924,465	1,113,155	90%	1,267,200	950,400	822,757	65%
430 Penalty & Interest	30,000	22,500	22,554	75%	25,000	18,750	17,701	71%
440 Misc	5,000	3,750	40	0%	0	0	-	0%
Total Revenue >	1,267,621	950,715	1,135,749	90%	1,292,200	969,150	840,458	65%

As of March 2022 Operating Expenses	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	% Spent	Annual	YTD	YTD	% Spent
505 Salaries & Wages	357,579	268,184	316,421	88%	481,584	361,188	354,797	74%
520 FICA - District Share	29,824	22,368	23,630	79%	40,251	30,189	26,271	65%
530 Medical Ins - District Share	107,214	80,410	58,113	54%	159,912	119,934	93,592	59%
540 PERS - District Share	66,236	49,677	39,753	60%	77,083	57,812	47,443	62%
550 Unemployment	9,000	6,750	596	7%	9,000	6,750	596	7%
560 Workers Comp Ins	21,103	15,827	6,033	29%	25,370	19,028	5,340	21%

Salaries and Employee Benefits > 590,956 443,217 444,545 75% 793,201 594,901 528,038 67%

605 Advertising	200	150	-	0%	200	150	-	0%
610 Bank Fees	12,430	9,323	10,309	83%	12,420	9,315	10,309	83%
620 Communications & Interne	19,000	14,250	11,014	58%	19,000	14,250	11,148	59%
622 Board Exp	3,750	2,813	850	23%	3,750	2,813	850	23%
625 Equip - Field (\$300-\$4999)	2,500	1,875	-	0%	4,000	3,000	-	0%
630 Equip - Office	1,500	1,125	1,573	105%	2,000	1,500	1,149	57%
640 Fuel & Oil	13,500	10,125	5,062	37%	15,000	11,250	8,865	59%
645 Insurance	35,000	26,250	37,051	106%	35,000	26,250	37,051	106%
650 Interest	3,000	2,250	-	0%	3,000	2,250	-	0%



657	Lab	20,000	15,000	14,670	73%	21,000	15,750	9,050	43%
660	Memberships & Subscriptic	26,500	19,875	33,177	125%	33,500	25,125	35,320	105%
665	Mileage Reimb	750	563	-	0%	500	375	82	16%
670	Postage & Shipping	2,000	1,500	176	9%	2,000	1,500	176	9%
675	Professional Services	54,000	40,500	53,808	100%	39,000	29,250	47,830	123%
685	Rents	6,550	4,913	4,569	70%	6,550	4,913	4,569	70%
690	Safety & Security	2,500	1,875	6,557	262%	7,500	5,625	8,083	108%
700	Tools & Instruments	2,000	1,500	4,325	216%	2,500	1,875	5,316	213%
703	Supplies - Clothing & Perso	2,500	1,875	2,480	99%	3,100	2,325	2,765	89%
705	Supplies - Office	3,500	2,625	2,917	83%	4,000	3,000	2,869	72%
715	Treatment Chemicals	75,000	56,250	84,901	113%	52,000	39,000	36,474	70%
720	Supplies - Operating - Othe	5,000	3,750	3,699	74%	22,000	16,500	25,726	117%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,750	2,063	696	25%	2,250	1,688	815	36%
745	Travel	1,000	750	36	4%	1,000	750	-	0%
750	Utilities	190,900	143,175	136,015	71%	125,900	94,425	85,991	68%
760	Waste Disposal	3,090	2,318	2,892	94%	52,290	39,218	35,405	68%
795	Yolo Co	61,000	45,750	38,497	63%				
799	Misc	-	-	-	0%	-	-	-	0%
	Services and Supplies >	549,920	412,440	455,271	83%	469,460	352,095	369,840	79%
810	R&R Buildings & Grounds	7,000	5,250	1,048	15%	4,500	3,375	1,399	31%
815	R & R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	2,250	1,575	53%	2,500	1,875	1,584	63%
850	Maintenance Reserve Acco	-	-	-		-	-	-	
	Repairs & Replacement >	10,000	7,500	2,623	26%	7,000	5,250	2,983	43%
	Total Expenses >	1,150,876	863,157	902,439	78%	1,269,661	952,246	900,861	71%

Clearlake Oaks County Water District Profit and Loss

04/14/22

Accrual Basis

July 2021 through March 2022

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
410 · Client Reg Pmt	0.00	822,756.89	1,113,154.57	1,935,911.46	1,935,911.46
420 · Connection Fees	0.00	0.00	10,419.00	10,419.00	10,419.00
430 · Penalty & Interest	0.00	17,700.92	22,554.42	40,255.34	40,255.34
440 · Misc Revenue	0.00	0.00	40.00	40.00	40.00
450 · Other - Non S/W Rev	28.90	83,256.67	87,883.64	171,169.21	171,169.21
Total Income	28.90	923,714.48	1,234,051.63	2,157,795.01	2,157,795.01
Total Income	28.90	923,714.48	1,234,051.63	2,157,795.01	2,157,795.01
Gross Profit	28.90	923,714.48	1,234,051.63	2,157,795.01	2,157,795.01
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	293,831.07	207,881.23	169,505.27	671,217.57	671,217.57
520 · FICA - District Share	21,815.56	15,363.13	12,722.05	49,900.74	49,900.74
530 · Med/Life Insurance- Dist S...	67,476.36	59,854.06	24,374.83	151,705.25	151,705.25
540 · PERS - District Share	65,192.15	14,846.59	7,157.49	87,196.23	87,196.23
550 · Unemployment	1,192.00	0.00	0.00	1,192.00	1,192.00
560 · Workers Comp Ins	1,792.91	4,443.22	5,136.21	11,372.34	11,372.34
Total Salaries & EE Benefits	451,300.05	302,388.23	218,895.85	972,584.13	972,584.13
Services & Supplies					
610 · Bank Fees	20,616.55	0.00	0.00	20,616.55	20,616.55
620 · Communications & Internet	4,530.65	8,882.36	8,747.93	22,160.94	22,160.94
622 · Board Exp	1,699.67	0.00	0.00	1,699.67	1,699.67
630 · Equip - Office	1,048.76	623.98	1,047.63	2,720.37	2,720.37
640 · Fuel & Oil	0.00	8,865.32	5,061.66	13,926.98	13,926.98
645 · Insurance	0.00	37,050.55	37,050.54	74,101.09	74,101.09
657 · Lab	0.00	9,050.30	14,670.32	23,720.62	23,720.62
660 · Memberships & Subscript...	3,882.65	33,378.12	31,234.98	68,495.75	68,495.75
665 · Mileage Reimb	0.00	82.21	0.00	82.21	82.21
670 · Postage & Shipping	351.10	0.00	0.00	351.10	351.10
675 · Professional Services	66,968.22	14,345.63	20,324.43	101,638.28	101,638.28
685 · Rents	9,138.06	0.00	0.00	9,138.06	9,138.06
690 · Safety & Security	1,408.13	7,379.36	5,852.60	14,640.09	14,640.09
700 · Tools & Instruments	0.00	5,316.23	4,324.71	9,640.94	9,640.94
703 · Supplies - Clothing & Per...	444.11	2,542.82	2,258.26	5,245.19	5,245.19
705 · Supplies - Office	4,389.96	673.93	721.60	5,785.49	5,785.49
715 · Supplies-Chemicals-Oper...	0.00	36,474.16	84,901.18	121,375.34	121,375.34
720 · Supplies - Inventory - Other	0.00	25,725.79	3,698.52	29,424.31	29,424.31
735 · Training/Classes/Certs/Cl...	0.00	815.04	696.40	1,511.44	1,511.44
745 · Travel / Lodging	0.00	0.00	35.90	35.90	35.90
750 · Utilities	4,445.00	83,768.23	133,791.85	222,005.08	222,005.08
760 · Waste Disposal	442.70	35,183.49	2,670.22	38,296.41	38,296.41
795 · Yolo Co	0.00	0.00	38,496.76	38,496.76	38,496.76
799 · Misc					
799.1 · Customer Refund - A...	0.00	4,402.70	6,357.67	10,760.37	10,760.37
Total 799 · Misc	0.00	4,402.70	6,357.67	10,760.37	10,760.37
Total Services & Supplies	119,365.56	314,560.22	401,943.16	835,868.94	835,868.94
Repairs & Replacement					
810 · R&R Buildings & Grounds	460.01	1,169.23	817.68	2,446.92	2,446.92
840 · R&R Vehicles	0.00	1,584.40	1,574.76	3,159.16	3,159.16
Total Repairs & Replacement	460.01	2,753.63	2,392.44	5,606.08	5,606.08
Total Expense	571,125.62	619,702.08	623,231.45	1,814,059.15	1,814,059.15
Net Ordinary Income	-571,096.72	304,012.40	610,820.18	343,735.86	343,735.86
Net Income	-571,096.72	304,012.40	610,820.18	343,735.86	343,735.86

9 Administration - Budget Variance Report July 1, 2021 through June 30, 2022		Target % >		75.0%	GL ADMIN	
As of March 2022		2020-2021 Budget		Actual	Total	
Expenses		Annual	YTD	YTD	% Spent	Remaining
505	Salaries & Wages	394,151	295,614	293,831	74.5%	100,320
520	FICA - District Share	33,421	25,065	21,816	65.3%	11,605
530	Med - Life Insurance - District Share	109,031	81,773	67,476	61.9%	41,555
540	PERS-District Share (incl unfunded Liab, 78,867.)	112,884	84,663	65,192	57.8%	47,692
550	Unemployment	18,000	13,500	1,192	6.6%	16,808
560	Workers Comp Ins	8,035	6,026	1,793	22.3%	6,242
Salaries and Employee Benefits >		675,522	506,641	451,300	66.8%	224,222
605	Advertising	400	300	-	0.0%	400
610	Bank Fees	24,840	18,630	20,617	83.0%	4,223
620	Communications & Internet	7,000	5,250	4,531	64.7%	2,469
622	Board Exp	7,500	5,625	1,700	22.7%	5,800
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,500	1,049	52.5%	951
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships & Subscriptions	3,000	2,250	3,883	129.4%	(883)
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	4,000	3,000	351	8.8%	3,649
675	Professional Services (Legal, IT, CUSI annual)	58,000	43,500	66,968	115.5%	(8,968)
685	Rents	13,100	9,825	9,138	69.8%	3,962
690	Safety & Security (boots)	1,000	750	1,408	140.8%	(408)
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	450	444	74.0%	156
705	Supplies - Office	5,000	3,750	4,390	87.8%	610
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)	1,500	1,125		0.0%	1,500
745	Travel / Lodging	1,000	750		0.0%	1,000
750	Utilities	5,800	4,350	4,445	76.6%	1,355
760	Waste Disposal	580	435	443	76.4%	137
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
Services and Supplies >		135,820	101,865	119,367	87.9%	16,453
810	R&R Buildings & Grounds	4,000	3,000	460	11.5%	3,540
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		4,000	3,000	460	11.5%	3,540
Total Expenses >		815,342	611,506	571,127	70.0%	244,215

505 = Three pay periods in the month of July

9	Sewer - Budget Variance Report July 1, 2021 through June 30, 2022	Target % >	75.0%	GL SEWER		
	As of March 2022	2020-2021 Budget	Actual	%		
Expenses	Annual	YTD	YTD	Spent	Total Remaining	
505	Salaries & Wages	284,509	213,381	207,881	73.1%	76,628
520	FICA - District Share	23,541	17,656	15,363	65.3%	8,178
530	Medical Ins - District Share	105,397	79,048	59,854	56.8%	45,543
540	PERS - District Share (\$14.5K Unfunded)	20,641	15,481	14,847	71.9%	5,794
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	21,353	16,015	4,443	20.8%	16,910
	Salaries and Employee Benefits >	455,440	341,580	302,388	66.4%	153,052
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	9,750	8,882	68.3%	4,118
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	624	62.4%	376
640	Fuel & Oil (Schaeffers)	10,000	7,500	8,865	88.7%	1,135
645	Insurance	35,000	26,250	37,051	105.9%	(2,051)
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	21,000	15,750	9,050	43.1%	11,950
660	Memberships & Subscriptions	32,000	24,000	33,378	104.3%	(1,378)
665	Mileage Reimb	250	188	82	32.8%	168
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)(CUSI Tech)	10,000	7,500	14,346	143.5%	(4,346)
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	7,000	5,250	7,379	105.4%	(379)
700	Tools & Instruments	2,500	1,875	5,316	212.6%	(2,816)
703	Supplies - Clothing & Personal	2,800	2,100	2,543	90.8%	257
705	Supplies - Office	1,500	1,125	674	44.9%	826
715	Treatment Chemicals	52,000	39,000	36,474	70.1%	15,526
720	Supplies-Operating-Other-Titan Tubes	22,000	16,500	25,726	116.9%	(3,726)
730	Taxes - Licenses	-	-			-
735	Training, Certs (classes, books)	1,500	1,125	815	54.3%	685
745	Travel / Lodging	500	375		0.0%	500
750	Utilities	123,000	92,250	83,768	68.1%	39,232
760	Waste Disposal	52,000	39,000	35,183	67.7%	16,817
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund			4,403		
	Services and Supplies >	388,550	291,413	314,559	81.0%	73,991
810	R&R Buildings & Grounds	2,500	1,875	1,169	46.8%	1,331
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	1,584	63.4%	916
		-	-		0.0%	-
	Repairs & Replacement >	5,000	3,750	2,753	55.1%	2,247
	Total Expenses >	848,990	636,743	619,700	73.0%	229,290

Expense Notes

675 half of CUSI membership/technical support

715 Supplies - Chemicals

More chemicals required due to additional algae from WTP

9	Water - Budget Variance Report July 1, 2021 through June 30, 2022 As of March 2022	2020-2021 Budget	Actual	Target % >	75.0%	GL WATER
	Expenses	Annual	YTD	YTD	% Spent	Total Remaining
505	Salaries & Wages	160,503	120,377	169,505	105.6%	(9,002)
520	FICA - District Share	13,114	9,835	12,722	97.0%	392
530	Medical Ins - District Share	52,698	39,524	24,375	46.3%	28,323
540	PERS - District Share	9,794	7,346	7,157	73.1%	2,637
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	17,086	12,814	5,136	30.1%	11,950
	Salaries and Employee Benefits >	253,195	189,896	218,895	86.5%	34,300
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	9,750	8,748	67.3%	4,252
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	375	1,048	209.6%	(548)
640	Fuel & Oil	8,500	6,375	5,062	59.6%	3,438
645	Insurance	35,000	26,250	37,051	105.9%	(2,051)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	15,000	14,670	73.4%	5,330
660	Memberships & Subscriptions	25,000	18,750	31,235	124.9%	(6,235)
665	Mileage Reimb	500	375		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Prof Services (SCADA, Mtce Prog)(CUSI Tech)	25,000	18,750	20,324	81.3%	4,676
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	2,000	1,500	5,853	292.7%	(3,853)
700	Tools & Instruments	2,000	1,500	4,325	216.3%	(2,325)
703	Supplies - Clothing & Personal	2,200	1,650	2,258	102.6%	(58)
705	Supplies - Office	1,000	750	722	72.2%	278
715	Treatment Chemicals	75,000	56,250	84,901	113.2%	(9,901)
720	Supplies - Operating - Other	5,000	3,750	3,699	74.0%	1,301
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,500	696	34.8%	1,304
745	Travel / Lodging	500	375	36	7.2%	464
750	Utilities	188,000	141,000	133,792	71.2%	54,208
760	Waste Disposal	2,800	2,100	2,670	95.4%	130
795	Yolo Co	61,000	45,750	38,497	63.1%	22,503
799	Misc	0	0		0.0%	0
799.1	Customer Refund			6,358		
	Services and Supplies >	469,000	351,750	401,945	85.7%	67,055
810	R&R Buildings & Grounds	5,000	3,750	818	16.4%	4,182
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	1,575	52.5%	1,425
	Repairs & Replacement >	8,000	6,000	2,393	29.9%	5,607
	Total Expenses >	730,195	547,646	623,233	85.4%	106,962

505 O.T. due to assisting at the 2nd & Hoover and Lakeview fires, working plant 24/7 due to drought conditions

675 half of CUSI annual membership/technical support, SCADA for Coagulant pump

715 Higer chemical expense due to the unforeseen extreme condition of the lake due to drought

D

Clearlake Oaks County Water District
CRP/CIP Profit and Loss
July 2021 through March 2022

04/14/22

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	14,086.14	325,866.99	359,497.83	699,450.96	699,450.96
430 · Penalty & Interest	332.13	7,800.07	8,020.67	16,152.87	16,152.87
440 · Misc Revenue	0.00	62.07	62.07	124.14	124.14
Total Income	<u>14,418.27</u>	<u>333,729.13</u>	<u>367,580.57</u>	<u>715,727.97</u>	<u>715,727.97</u>
Total Income	<u>14,418.27</u>	<u>333,729.13</u>	<u>367,580.57</u>	<u>715,727.97</u>	<u>715,727.97</u>
Gross Profit	<u>14,418.27</u>	<u>333,729.13</u>	<u>367,580.57</u>	<u>715,727.97</u>	<u>715,727.97</u>
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	143,526.05	107,709.71	251,235.76	251,235.76
520 · FICA - District Share	0.00	10,616.72	8,018.74	18,635.46	18,635.46
530 · Med/Life Insurance- Dist Share	0.00	30,130.32	22,020.44	52,150.76	52,150.76
540 · PERS - District Share	0.00	6,519.35	5,915.22	12,434.57	12,434.57
560 · Workers Comp Ins	0.00	3,891.70	3,891.67	7,783.37	7,783.37
Total Salaries & EE Benefits	<u>0.00</u>	<u>194,684.14</u>	<u>147,555.78</u>	<u>342,239.92</u>	<u>342,239.92</u>
Services & Supplies					
620 · Communications & Internet	0.00	1,107.56	1,107.58	2,215.14	2,215.14
625 · Equip - Field (\$300-\$4999)	0.00	2,110.68	0.00	2,110.68	2,110.68
640 · Fuel & Oil	0.00	11,697.71	11,689.05	23,386.76	23,386.76
650 · Interest	0.00	4,308.75	4,308.68	8,617.43	8,617.43
657 · Lab	0.00	1,520.00	0.00	1,520.00	1,520.00
675 · Professional Services	0.00	1,633.30	1,633.30	3,266.60	3,266.60
690 · Safety & Security	0.00	0.00	370.00	370.00	370.00
700 · Tools & Instruments	0.00	312.26	571.45	883.71	883.71
703 · Supplies - Clothing & Personal	0.00	190.57	191.64	382.21	382.21
720 · Supplies - Inventory - Other	0.00	575.84	2,093.65	2,669.49	2,669.49
Total Services & Supplies	<u>0.00</u>	<u>23,456.67</u>	<u>21,965.35</u>	<u>45,422.02</u>	<u>45,422.02</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	3,989.73	372.57	4,362.30	4,362.30
820 · R&R Lift Stations	0.00	0.00	18,571.80	18,571.80	18,571.80
830 · R&R Equipment					
830.1 · Hydrants	0.00	22,020.62	0.00	22,020.62	22,020.62
830 · R&R Equipment - Other	32.73	37,635.31	20,687.54	58,355.58	58,355.58
Total 830 · R&R Equipment	<u>32.73</u>	<u>59,655.93</u>	<u>20,687.54</u>	<u>80,376.20</u>	<u>80,376.20</u>
832 · R&R Mains and Sewer Lines	0.00	49,892.50	36,012.60	85,905.10	85,905.10
840 · R&R Vehicles	0.00	7,154.78	6,623.71	13,778.49	13,778.49
Total Repairs & Replacement	<u>32.73</u>	<u>120,692.94</u>	<u>82,268.22</u>	<u>202,993.89</u>	<u>202,993.89</u>
Total Expense	<u>32.73</u>	<u>338,833.75</u>	<u>251,789.35</u>	<u>590,655.83</u>	<u>590,655.83</u>
Net Ordinary Income	<u>14,385.54</u>	<u>-5,104.62</u>	<u>115,791.22</u>	<u>125,072.14</u>	<u>125,072.14</u>
Net Income	<u><u>14,385.54</u></u>	<u><u>-5,104.62</u></u>	<u><u>115,791.22</u></u>	<u><u>125,072.14</u></u>	<u><u>125,072.14</u></u>

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2021 through June 30, 2022

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

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As of March 2022

Summary	Budget Annual	YTD		Actual YTD		Total
		Amount	%	Amount	%	
PC CRP Revenue	19,536	14,652	14,418	73.8%	0%	
PC CRP Expenses	0	0	33	0.0%	0%	

Expenses	2021-2022 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
605 Advertising	-	-	-	0.0%	-
610 Bank Fees	-	-	-	0.0%	-
620 Communications & Internet	-	-	-	0.0%	-
622 Board Exp	-	-	-	0.0%	-
625 Equip - Field (up to \$4999)	-	-	-	0.0%	-
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	-	-	-	0.0%	-
645 Insurance	-	-	-	0.0%	-
650 Interest	-	-	-	0.0%	-
657 Outsource Lab / Internal Lab	-	-	-	0.0%	-
660 Memberships & Subscriptions	-	-	-	0.0%	-
665 Mileage Reimb	-	-	-	0.0%	-
670 Postage & Shipping	-	-	-	0.0%	-
675 Professional Services (SCADA)	-	-	-	0.0%	-
685 Rents	-	-	-	0.0%	-
690 Safety & Security (includes boots)	-	-	-	0.0%	-
700 Tools & Instruments	-	-	-	0.0%	-
703 Supplies - Clothing & Personal	-	-	-	0.0%	-
705 Supplies - Office	-	-	-	0.0%	-
715 Treatment Chemicals	-	-	-	0.0%	-
720 Supplies - Operating - Other	-	-	-	0.0%	-
730 Taxes - Licenses	-	-	-	0.0%	-
735 Training, Certs (classes, books)	-	-	-	0.0%	-
745 Travel / Lodging	-	-	-	0.0%	-
750 Utilities	-	-	-	0.0%	-
760 Waste Disposal	-	-	-	0.0%	-
795 Yolo Co	-	-	-	0.0%	-
799 Misc	0	0	-	0.0%	0
Services and Supplies >	0	0	-	0.0%	0
810 R&R Buildings & Grounds	-	-	-	0.0%	-
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	-	-	-	0.0%	-
830 R&R Equipment	-	-	33	0.0%	(33)
832 R&R Mains/Laterals	-	-	-	0.0%	-
840 R&R Vehicles	-	-	-	0.0%	-
Repairs & Replacement >	0	0	33	0.0%	(33)
Total Expenses >	0	0	33	0.0%	(33)

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Clearlake Oaks Co Water District
Budget Variance Report July 1, 2021 through June 30, 2022

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Target % > **75.0%** **CRP-WATER**

As of March 2022 Summary		WATER - CRP Budget		Actual YTD			
		Annual	YTD	Amount	%		
WATER CRP Revenue		416,123	312,092	333,729	80.2%	0%	
WATER CRP Expenses		356,883	267,663	338,836	94.9%	0%	
Operating Balance		59,240	44,430	(5,107)			
	Expenses		2020-2021 Budget YTD	Actual YTD	% Spent	Total Remaining	
505	Salaries & Wages		158,120	118,590	143,526	90.8%	14,594
520	FICA - District Share		12,939	9,704	10,617	82.1%	2,322
530	Medical Ins - District Share		64,088	48,066	30,130	47.0%	33,958
540	PERS - District Share		9,876	7,407	6,519	66.0%	3,357
550	Unemployment		0	0		0.0%	0
560	Workers Comp Ins		13,862	10,396	3,892	28.1%	9,970
	Salaries and Employee Benefits >		258,883	194,163	194,684	75.2%	64,199
605	Advertising		0	0	-	0.0%	0
610	Bank Fees		0	0	-	0.0%	0
620	Communications & Internet		3,500	2,625	1,108	31.7%	2,392
622	Board Exp		0	0		0.0%	0
625	Equip - Field (up to \$4999)		1,250	938	2,111	168.9%	(861)
630	Equip - Office		-	-			
640	Fuel & Oil		12,000	9,000	11,698	97.5%	302
645	Insurance		0	0		0.0%	0
650	Interest		0	0	4,309	0.0%	(4,309)
657	Outsource Lab / Internal Lab		4,000	3,000	1,520	0.0%	2,480
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		-	-	1,633	0.0%	(1,633)
685	Rents		0	0		0.0%	0
690	Safety & Sec (includes boots)		1,500	1,125		0.0%	1,500
700	Tools & Instruments		750	563	312	0.0%	438
703	Supplies - Clothing & Personal		1,500	1,125	191	0.0%	1,309
705	Supplies - Office		-	-		0.0%	-
715	Treatment Chemicals		0	0		0.0%	0
720	Supplies - Operating - Other		-	-	576	0.0%	(576)
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
	Services and Supplies >		25,000	18,750	23,458	93.8%	1,542
810	R&R Buildings & Grounds		5,000	3,750	3,990	79.8%	1,010
820	R&R Lift Stations		0	0		0.0%	0
830	R&R Equipment		25,000	18,750	37,635	150.5%	(12,635)
830.1	Hydrants				22,021		
832	R&R Mains/Service Lines/Tanks		25,000	18,750	49,893	199.6%	(24,893)
840	R&R Vehicles		18,000	13,500	7,155	39.8%	10,845
	Repairs & Replacement >		73,000	54,750	120,694	165.3%	(47,694)
	Total Expenses >		356,883	267,663	338,836	94.9%	18,047

625 - Aerator for intake pump at WTP

720 - Chemical Feed Tubes

830 - Xfer switch and new starter @ High Valley Booster pump, repair clamps/corp stops

832 - Repair of all asphalt/driveways throughout District - Approved in prev Board Mtg

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Clearlake Oaks Co Water District
Budget Variance Report July 1, 2021 through June 30, 2022

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

As of March 2022

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
SEWER CRP Revenue	551,245	413,434	367,581	66.7%
SEWER CRP Expenses	376,230	282,172	251,792	66.9%
USDA Annual Payment	105,280	78,960		
Operating Balance (loss)	69,735	52,302	115,789	

Expenses	2020-2021 Budget		Actual YTD	%	Total
	Annual	YTD			
505 Salaries & Wages	180,886	135,665	107,710	59.5%	73,176
520 FICA - District Share	14,845	11,134	8,019	54.0%	6,826
530 Medical Ins - District Share	33,861	25,396	22,020	65.0%	11,841
540 PERS - District Share	10,466	7,849	5,915	56.5%	4,551
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	15,172	11,379	3,892	25.7%	11,280
Salaries and Employee Benefits >	255,230	191,422	147,556	57.8%	107,674
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	3,750	1,108	22.2%	3,892
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	938	-	0.0%	1,250
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	12,000	9,000	11,689	97.4%	311
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	4,309	0.0%	(4,309)
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	-	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	1,633	0.0%	(1,633)
685 Rents	-	-	-	0.0%	-
690 Safety & Security (includes boots)	2,500	1,875	370	0.0%	2,130
700 Tools & Instruments	750	563	571	0.0%	179
703 Supplies - Clothing & Personal	1,500	1,125	192	0.0%	1,308
705 Supplies - Office	-	-	-	0.0%	-
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	-	-	2,094	0.0%	(2,094)
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training, Certs (classes, books)	500	375	-	0.0%	500
745 Travel / Lodging	-	-	-	0.0%	-
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Misc	0	0	-	0.0%	0
Services and Supplies >	23,500	17,625	21,966	93.5%	1,534
810 R&R Buildings & Grounds	7,500	5,625	373	5.0%	7,127
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	15,000	18,572	92.9%	1,428
830 R&R Equipment	35,000	26,250	20,688	59.1%	14,312
832 R&R Mains/Laterals	25,000	18,750	36,013	144.1%	(11,013)
840 R&R Vehicles	10,000	7,500	6,624	66.2%	3,376
	-	-	-	0.0%	-
Repairs & Replacement >	97,500	73,125	82,270	84.4%	15,230
Total Expenses >	376,230	282,172	251,792	66.9%	124,438

832-Repair of all asphalt and driveway, approved in previous board meeting
 OT due to assisting at Hoover & 2nd and Lakeview fires, Jesse is assisting @ WTP to give relief to Operators

Clearlake Oaks County Water District Capital Improvements As of March 31, 2022

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
138 · USDA Water Improvements				
07/01/2021	AES - Analytical Envir...	June 2021 professio...	Loan/Grant:...	3,954.36
07/07/2021	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	48,143.68
07/12/2021	Pace	150 ea Watts backfl...	Loan/Grant:...	22,361.63
07/19/2021	Pace	2 Watts backflow de...	Loan/Grant:...	298.16
07/22/2021	Badger Meter	2 meters, 2 endpoints	Loan/Grant:...	1,501.06
08/05/2021	MC Engineering, Inc	USDA Improvements	Loan/Grant:...	56,363.36
08/05/2021	T & S Construction Co...	7/1/2021 - 7/20/2021	Loan/Grant:...	324,597.90
08/09/2021	Pace	150 Watts backflow ...	Loan/Grant:...	22,361.63
08/24/2021	Badger Meter	12655 E Hwy 20 Fire...	Loan/Grant:...	979.44
08/31/2021	T & S Construction Co...	USDA Water Improv...	Loan/Grant:...	281,158.20
09/06/2021	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	48,598.41
09/14/2021	Badger Meter	1 - 3" meter and 1-4"...	Loan/Grant:...	4,588.71
09/15/2021	Pace	2" backflow device - ...	Loan/Grant:...	772.90
09/28/2021	Pace	150 Watts backflow ...	Loan/Grant:...	22,361.63
09/30/2021	T & S Construction Co...	USDA Water Improv...	Loan/Grant:...	342,679.25
10/05/2021	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	43,940.92
10/06/2021	Badger Meter	Hydrant meter at Fir...	Loan/Grant:...	979.44
10/11/2021	Badger Meter	Bulk water meter for ...	Loan/Grant:...	979.63
10/13/2021	Pace	150 ea backflow devi...	Loan/Grant:...	22,361.63
10/31/2021	T & S Construction Co...	USDA Water Improv...	Loan/Grant:...	282,270.65
11/05/2021	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	35,787.36
11/15/2021	Pace	30 backflow devices	Loan/Grant:...	4,472.33
11/30/2021	T & S Construction Co...	USDA Water Improv...	Loan/Grant:...	541,973.58
12/02/2021	Pace	1 - 2" backflow devis...	Loan/Grant:...	725.28
12/03/2021	BKF Engineers	Services from 10/25/...	Loan/Grant:...	1,104.00
12/03/2021	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	43,202.49
12/08/2021	Pace	1 - Backflow device	Loan/Grant:...	271.12
12/21/2021	Badger Meter	1 meter	Loan/Grant:...	848.35
12/22/2021	Pace	1 backflow device	Loan/Grant:...	271.12
12/30/2021	Pace	7 backflow devices	Loan/Grant:...	1,043.54
12/31/2021	T & S Construction Co...	12/1/2021 - 12/31/20...	Loan/Grant:...	233,348.38
01/05/2022	MC Engineering, Inc		Loan/Grant:...	29,428.72
01/31/2022	T & S Construction Co...	USDA Water Improv...	Loan/Grant:...	220,125.92
02/05/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	35,791.91
02/15/2022	AES - Analytical Envir...	Services through Ja...	Loan/Grant:...	156.25
02/28/2022	T & S Construction Co...	Invoice #10 Februar...	Loan/Grant:...	105,546.43
03/05/2022	MC Engineering, Inc	USDA Meters and W...	Loan/Grant:...	26,932.94
03/15/2022	AES - Analytical Envir...	Vault Installation Pro...	Loan/Grant:...	2,090.00
03/30/2022	T & S Construction Co...	USDA Water Syste...	Loan/Grant:...	180,500.00
Total 138 · USDA Water Improvements				2,994,872.31
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)				
08/13/2021	T & S Construction Co...	Phase 3 Invoice #13...	Loan/Grant:...	112,484.95
08/13/2021	T & S Construction Co...	Phase 3 Retention 5...	Loan/Grant:...	141,593.61
01/20/2022	MC Engineering, Inc	Inv. dated 3/5/2021 -...	Loan/Grant:...	5,604.50
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				259,683.06
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes)				
09/29/2021	PG&E CFM/PPC Dep...	9940 Harvey Blvd.	Loan/Grant:...	99,411.32
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				99,411.32
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
Total 131.1 · Pumps/Equipment				
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				
127 · Water Plant				
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				

Clearlake Oaks County Water District Capital Improvements As of March 31, 2022

Date	Name	Memo	Class	Amount
127.5 · A/C installation for Filter Rm				
Total 127.5 · A/C installation for Filter Rm				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
Total 120.75 · SCADA				
120.90 · Vehicles/Generators/Trailers				
09/11/2021	Matt Mazzei Chevrolet	2018 Acura - GM ve...	GL:Admin	25,400.10
11/05/2021	Matt Mazzei Chevrolet	2020 Dodge Ram for...	GL:Sewer	36,962.00
Total 120.90 · Vehicles/Generators/Trailers				62,362.10
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)				62,362.10
122 · Bldgs/Grounds Cap Improvements				
07/21/2021	Arrow Fencing	Replace/Repair - Tre...	CRP:PC	12,179.49
Total 122 · Bldgs/Grounds Cap Improvements				12,179.49
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				

Clearlake Oaks County Water District
Capital Improvements
As of March 31, 2022

04/14/22

Accrual Basis

Date	Name	Memo	Class	Amount
280 - Loan				
280.04 - 2021 Water Truck				
12/07/2021	Kansas State Bank - ...	Payment #1 - Water ...	CRP:Water	403.33
12/07/2021	Kansas State Bank - ...	3359488	CRP:Sewer	403.33
01/12/2022	Kansas State Bank - ...	2,000 gallon water tr...	CRP:Water	713.02
01/12/2022	Kansas State Bank - ...	3359488	CRP:Sewer	713.02
02/17/2022	Kansas State Bank - ...	Payment #3	CRP:Water	715.36
02/17/2022	Kansas State Bank - ...	3359488	CRP:Sewer	715.36
03/20/2022	Kansas State Bank - ...	Water truck payment...	CRP:Water	717.71
03/20/2022	Kansas State Bank - ...		CRP:Sewer	717.71
Total 280.04 - 2021 Water Truck				5,098.84
280.02 - KS State Bank - 2019 Vac-Con				
07/15/2021	Kansas State Bank - ...	Pymt #19	CRP:Water	3,295.69
07/15/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,295.69
08/15/2021	Kansas State Bank - ...	Pymt #20	CRP:Water	3,305.01
08/15/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,305.01
09/14/2021	Kansas State Bank - ...	Pymt #21	CRP:Water	3,314.36
09/14/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,314.36
10/15/2021	Kansas State Bank - ...	Pymt #22	CRP:Water	3,323.73
10/15/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,323.73
11/09/2021	Kansas State Bank - ...	Pymt #23	CRP:Water	3,333.13
11/09/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,333.13
12/15/2021	Kansas State Bank - ...	Pymt #24	CRP:Water	3,342.56
12/15/2021	Kansas State Bank - ...	3343293	CRP:Sewer	3,342.56
01/12/2022	Kansas State Bank - ...	Vacon Pymt #25	CRP:Water	3,352.01
01/12/2022	Kansas State Bank - ...	3356496	CRP:Sewer	3,352.01
02/15/2022	Kansas State Bank - ...	Pymt #26	CRP:Water	3,361.49
02/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,361.49
03/15/2022	Kansas State Bank - ...	VacCon payment #27	CRP:Water	3,371.00
03/15/2022	Kansas State Bank - ...		CRP:Sewer	3,371.00
Total 280.02 - KS State Bank - 2019 Vac-Con				59,997.96
Total 280 - Loan				65,096.80
TOTAL				3,493,605.08



Accounts

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

CRP PC *6192

Available ****\$26,424.09**

Current **\$26,424.09**

CRP SEWER *3745

Available ****\$130,802.93**

Current **\$130,802.93**

GENERAL LEDGER *9122

Available ****\$526,252.62**

Current **\$510,021.80**

PUBLIC REGULAR CHK *8503

Available ****\$400,200.00**

Current **\$400,200.00**

PUBLIC REGULAR CHK *9592

Available ****\$90,000.00**

Current **\$90,000.00**

CRP WATER *6990

Available ****\$29,061.06**

Current **\$29,061.06**



Make a Payment

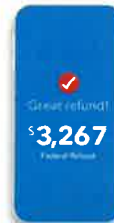
Make paying bills fast and easy

Pay your bills on one screen in seconds.



[Sign up for payments](#)

Get Help with Taxes



We've teamed up with TurboTax to help you get your **maximum refund, guaranteed.**

[Start for free](#)

Money Management

BALANCE TOTALS

Total Deposit Accounts **\$1,186,509.88**

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

Budgets made easy!



Every transaction is automatically

Outside Accounts



No outside accounts added.

Add account

Banking on the Go with the Westamerica Mobile Banking App

Our mobile banking app makes it simple for you to check your account at any time so you can safeguard your finances and enjoy peace of mind knowing your money is always at your fingertips. Simply use the same login and password you use for your desktop account and start enjoying the freedom of banking from your mobile device.

Enjoy the convenience of Banking on the Go and download the app today!

April 2022						
<						>
Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16



California State Treasurer *Fiona Ma, CPA*



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

April 18, 2022

[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 2022 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,062,709.94
Total Withdrawal:	0.00	Ending Balance:	1,062,709.94

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Clearlake Oaks County Water District
Payroll Summary
July 2021 through March 2022

	Hours	Rate	Jul '21 - Mar 22
Employee Wages, Taxes and Adjustments			
Gross Pay			
02-50 Holiday Worked	7.5	62.55	469.13
Bereavement	56	36.06	1,500.96
CTO Saved	-441	43.04	-20,686.96
CTO Used	872.2	37.86	27,475.00
Holiday	1,142.75	37.02	35,807.38
Holiday Worked (x2.5)	132.75	92.55	9,992.92
Overtime (x1.5)	2,128.75	43.04	96,443.47
PTO	1,986.57	37.83	61,719.39
Straight	21,692.25	26.75	665,471.13
Board			5,500.00
Duty Pay			42,176.00
Total Gross Pay	27,577.77		925,868.42
Deductions from Gross Pay			
ACWA (pre-tax)			-23,847.36
AFLAC (pre-tax)			-4,677.84
AFLAC (taxable) AFTER TAX			-1,344.24
CALPers 457			-4,000.00
CALPers EE (Pretax)			-45,550.85
Total Deductions from Gross Pay			-79,420.29
Adjusted Gross Pay	27,577.77		846,448.13
Taxes Withheld			
Federal Withholding			-81,094.50
Medicare Employee			-13,011.46
Social Security Employee			-54,584.54
CA - Withholding			-30,249.29
CA - Disability			-10,478.05
Total Taxes Withheld			-189,417.84
Deductions from Net Pay			
Miscellaneous Deduction			-1,345.75
Wage Garnishment			-9,137.56
Total Deductions from Net Pay			-10,483.31
Additions to Net Pay			
Miscellaneous Addition			407.15
Total Additions to Net Pay			407.15
Net Pay	27,577.77		646,954.13
Employer Taxes and Contributions			
Medicare Company			13,011.46
Social Security Company			55,635.29
Total Employer Taxes and Contributions			68,646.75

Clearlake Oaks County Water District

Trial Balance

04/14/22

As of March 31, 2022

Accrual Basis

	Mar 31, 22	
	Debit	Credit
102.13 · SEWER RESERVES-9592	90,000.00	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	26,424.09	
102.12 · WATER RESERVES- 8503	100,200.00	
102.001 · GL - 9122	495,050.59	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	873,709.94	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	29,061.06	
102.03 · CRP Sewer - 3745	130,802.93	
CUSI Accounts Receivable	204,087.00	
116 · DEFERRED OUTFLOW- PENSION	236,756.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	47,897.68	
130 · Const In Progress - Studies	1,084,096.10	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	25,543.90	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	551,411.26	
115 · PRE-PAID INSURANCE	15,474.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
138 · USDA Water Improvements	5,093,522.56	
128 · Sewer Infrstrcture & Rehab Proj	3,952,787.28	
121 · Wtr Dist & Wtr Storage Projects	250,195.76	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	57,768.09	
131 · Waste Water Plant:131.1 · Pumps/Equipment	99,784.99	
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	211,458.66	
127 · Water Plant:127.8 · Water Intake Pump Extension	459,104.18	
127 · Water Plant:127.7 · Ozone System	12,785.71	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	182,836.13	
120 · District General CRP	95,008.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,926,858.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	22,386.51	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	753,972.38	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,146,308.39	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	6,985.17	
124 · D/C System Cap Improvements:124.30 · Lift Stations	56,539.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		9,745,066.00
200 · ACCOUNTS PAYABLE		269,930.62
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390		37.17
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		175.40
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		1,927.35
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		1,503.94

3A

Clearlake Oaks County Water District

Trial Balance

04/14/22

As of March 31, 2022

Accrual Basis

	Mar 31, 22	
	Debit	Credit
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
Annual Depreciation		249,035.55
224 · USDA Retainage	0.00	
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck	5,098.84	
280 · Loan:280.15 · USDA Water Improvement Project		4,528,764.57
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		233,512.53
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		3,100,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	1,595.72	
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		383.04
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	8,255.84	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		8,591.71
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	12,302.88	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		5,580.14
223.90 · COMPENSATED EMPLOYEE BENEFITS		18,602.20
24000 · Payroll Liabilities	19,862.36	
295 · NET PWNSION LIABILITY		958,676.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	0.00	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,421,075.19
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		13,242,390.65
Income:410 · Client Reg Pmt		1,935,999.46
Income:420 · Connection Fees		10,419.00
Income:425 · CRP		699,451.27

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9:27 AM

Clearlake Oaks County Water District

Trial Balance

04/14/22

As of March 31, 2022

Accrual Basis

Mar 31, 22

	Debit	Credit
--	-------	--------

Income:430 · Penalty & Interest		56,412.80
Income:430 · Penalty & Interest:430.2 · Bank Interest		72.43
Income:435 · Loans/Grants:435-6 · I & I Const Grant		204,087.00
Income:440 · Misc Revenue		164.14
Income:450 · Other - Non S/W Rev		171,169.21
Salaries & EE Benefits:545 · CALPers 457		250.00
Salaries & EE Benefits:505 · Salaries & Wages	923,898.33	
Salaries & EE Benefits:520 · FICA - District Share	68,646.75	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	203,856.01	
Salaries & EE Benefits:540 · PERS - District Share	99,680.80	
Salaries & EE Benefits:550 · Unemployment	1,192.00	
Salaries & EE Benefits:560 · Workers Comp Ins	19,155.71	
Services & Supplies:610 · Bank Fees	20,680.70	
Services & Supplies:620 · Communications & Internet	24,376.08	
Services & Supplies:622 · Board Exp	1,699.67	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	2,110.68	
Services & Supplies:630 · Equip - Office	2,720.37	
Services & Supplies:640 · Fuel & Oil	37,313.74	
Services & Supplies:645 · Insurance	77,305.84	
Services & Supplies:650 · Interest	35,247.43	
Services & Supplies:657 · Lab	25,240.62	
Services & Supplies:660 · Memberships & Subscription	68,495.75	
Services & Supplies:665 · Mileage Reimb	82.21	
Services & Supplies:670 · Postage & Shipping	351.10	
Services & Supplies:675 · Professional Services	104,904.88	
Services & Supplies:685 · Rents	9,138.06	
Services & Supplies:690 · Safety & Security	15,010.09	
Services & Supplies:700 · Tools & Instruments	10,524.65	
Services & Supplies:703 · Supplies - Clothing & Personal	5,627.40	
Services & Supplies:705 · Supplies - Office	5,785.49	
Services & Supplies:715 · Supplies-Chemicals-Operating	121,375.34	
Services & Supplies:720 · Supplies - Inventory - Other	32,093.80	
Services & Supplies:735 · Training/Classes/Certs/ClassB	1,511.44	
Services & Supplies:745 · Travel / Lodging	35.90	
Services & Supplies:750 · Utilities	222,005.08	
Services & Supplies:760 · Waste Disposal	38,296.41	
Services & Supplies:795 · Yolo Co	38,496.76	
Services & Supplies:799 · Misc:799.1 · Customer Refund - Acct closed	10,760.37	
Repairs & Replacement:810 · R&R Buildings & Grounds	6,809.22	
Repairs & Replacement:820 · R&R Lift Stations	18,571.80	
Repairs & Replacement:830 · R&R Equipment	58,355.58	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	22,020.62	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	85,905.10	
Repairs & Replacement:840 · R&R Vehicles	16,937.65	
7130 · Sewer Ops - Emp Bens -holid	469.13	
66000 · Payroll Expenses	1,908.11	
TOTAL	39,413,581.78	39,413,581.78

Account Payable Breakdown

Date: 4/18/2022

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$525,311.66	\$510,021.80	\$526,252.62
CRP Water - 6990	\$22,567.77	\$29,061.06	\$29,061.06
CRP Sewer - 3745	\$150,339.99	\$130,802.93	\$130,802.93
CRP PC - 6192	\$28,053.01	\$26,424.09	\$26,424.09
Water Reserve - 8503	\$412,700.00	\$400,200.00	\$400,200.00
Sewer Reserve - 9592	\$95,000.00	\$90,000.00	\$90,000.00
LAIF Balance	\$1,062,709.94	\$1,062,709.84	\$1,062,709.84
Current A/P Aging	\$285,644.15		
Kansas State Bank-VacCon	\$7,421.47	EFT - 04/15/2022	
Kansas State Bank-Water Truck	\$1,730.25	EFT - 04/20/2022	
Credit Card	\$5,701.48	On Line - Approx	
TOTAL	\$300,497.35		

8:03 AM
04/18/22

Clearlake Oaks County Water District A/P Aging Summary As of April 18, 2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alpha Analytical Labs	454.00	120.00	0.00	0.00	0.00	574.00
Black Rock Real Estate Investments	230.56	0.00	0.00	0.00	0.00	230.56
Compressed Air Repair & Maintenance	0.00	0.00	0.00	940.35	0.00	940.35
CUSI	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Espirit Decor, Inc.	78.19	0.00	0.00	0.00	0.00	78.19
Gary Martinez	77.96	0.00	0.00	0.00	0.00	77.96
Hasa Inc	3,551.04	0.00	0.00	0.00	0.00	3,551.04
Hayden Solar, LLC	5,343.32	0.00	0.00	0.00	0.00	5,343.32
Kelseyville Lumber	412.82	-50.90	0.00	0.00	0.00	361.92
Lake County Waste Solutions	719.18	0.00	0.00	0.00	0.00	719.18
Lake Fleet Repair & Tow	5,464.94	0.00	0.00	0.00	0.00	5,464.94
Law Office of Nancy Harris	3,543.00	0.00	0.00	0.00	0.00	3,543.00
Linda L Boche	145.77	0.00	0.00	0.00	0.00	145.77
MC Engineering, Inc	33,120.74	0.00	0.00	0.00	0.00	33,120.74
Mendo Mill	97.70	0.00	0.00	0.00	0.00	97.70
People Services Inc	95.00	0.00	0.00	0.00	0.00	95.00
PG&E	0.00	0.00	33,518.74	0.00	0.00	33,518.74
Pitney Bowes, Inc	603.59	0.00	0.00	0.00	0.00	603.59
Ryan Green	70.98	0.00	0.00	0.00	0.00	70.98
Southport Control Solutions	0.00	10,734.00	0.00	0.00	0.00	10,734.00
T & S Construction Co. Inc.	180,500.00	0.00	0.00	0.00	0.00	180,500.00
Tom Cariveau, Trustee	105.13	0.00	0.00	0.00	0.00	105.13
Yolo County Flood Control	0.00	3,768.04	0.00	0.00	0.00	3,768.04
TOTAL	236,613.92	14,571.14	33,518.74	940.35	0.00	285,644.15

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

MARCH 17, 2022

This meeting will be conducted by Roberts Rule of Order.

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 either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

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.

AGENDA

Call to Order – 2:00 p.m.

Pledge of Allegiance

Roll Call

- √ Mrs. Margaret Medeiros, President, √ Mr. Stanley Archacki, Vice President
- √ Mr. Samuel Boucher, Director √ Mr. Michael Herman, Director √ Mr. James Burton, Director
- √ Mrs. Dianna Mann – General Manager √ Mrs. Olivia Mann – Board Secretary

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

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

Staff Written Operational Reports

- a. Administration
- b. Chief Distribution Operator
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. General Manager

Consent Items

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

1. Financial Reports for review and approval

- a. February 2022, QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

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

- a. Minutes of Regular Meeting 02/17/2022

3. **Bills**

- a. MC Engineering invoice number 2164, dated 3/5/2022, in the amount of \$26,932.94 for the USDA Water Projects
- b. T & S Construction invoice number 10, dated 2/28/2022, in the amount of \$105,546.43 for the USDA Water Projects

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

4. **Agenda (Old Business)**

- a. Discussion and update of the Districts Quarterly Newsletter

Action Taken: NO ACTION

5. **Agenda (New Business)**

- a. Discussion and appointment of an Ad Hoc Committee for Customer Billing

Action Taken: The Board Appoints Director Herman and Director Boucher to the Customer Billing Ad Hoc Committee

- b. Discussion and consideration of purchasing six (6) Hi-Flo Titan Tubes from Ryan Process Inc., in the amount of \$18,785.00, not including tax, for the Wastewater Treatment Plant

Action Taken: Action Taken: Motion to approve purchasing six (6) Hi-Flo Titan Tubes from Ryan Process Inc., in the amount of \$18,785.00, not including tax, for the Wastewater Treatment Plant
ARCHACKI/BOUCHER M/S/C
AYES: ARCHACKI/BOUCHER/HERMAN/BURTON
NOES: NONE
ABSENT: NONE

- c. Discussion of Water Treatment Plant Filter #1 Surveillance Report from State.

Action Taken: NO ACTION

- d. Discussion and consideration of quote from ERS for replacing the media in Filter #1. (The quote was not available at the time of posting, however, it will be a hand out the day of the meeting.)

Action Taken: Action Taken: Motion to approve Quote from ERS for replacing the media in Filter #1 in the amount of \$53,330.00
ARCHACKI/BOUCHER M/S/C
AYES: ARCHACKI/BOUCHER/HERMAN/BURTON
NOES: NONE
ABSENT: NONE

- e. Discussion and approval of the Administrative Services Manager Job Description

Action Taken: Motion to approve the Administrative Services Manager Job Description

BURTON/HERMAN M/S/C

AYES: MEDEIROS/ARCHACKI/BOUCHER/HERMAN/BURTON

NOES: NONE

ABSENT: NONE

Closed Session Time: 2:36 PM

- a. Pending Litigation: One Case

Open Session Time: 3:10 PM

Action Taken in Closed Session: In closed session, the Board discussed one case of pending litigation, no action was taken.

Adjournment Time: 3:10 PM

SIGNED: _____
Margaret Medeiros, President

ATTESTED TO: _____
Olivia Mann, Board Secretary

**CLEARLAKE OAKS COUNTY WATER DISTRICT
MINUTES
SPECIAL MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

April 7, 2022

This meeting will be conducted by Roberts Rule of Order.

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 either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

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.

Public comment on non-agenda items

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

AGENDA

Call to Order – 9:58 AM

Pledge of Allegiance

Roll Call

√ Mrs. Margaret Medeiros, President √ Mr. Stanley Archacki, Vice President √ Mr. Samuel Boucher, Director,
√ Mr. Michael Herman, Director √ Mr. James Burton, Director

√ Mrs. Dianna Mann– General Manager √ Mrs. Olivia Mann - Secretary to the Board
√ Mr. Kurt Jensen, Water √ Mr. James Simons, Water

New Business

- a. Discussion and consideration of quote from ERS for replacing the media in Filter #1, to be paid out of the Water Reserves account

Action Taken: Motion to approve Quote #COC030922PC01-1Q from ERS in the amount of \$112,700.00, not to exceed \$115,000.00, to be paid out of the Water Reserves Account.

BURTON/ARCHACKI M/S/C

AYES: MEDEIROS/ARCHACKI/BOUCHER/HERMAN/BURTON

NOES: NONE

ABSENT:

Adjournment

Time: 10:12 AM

SIGNED: _____
Margaret Medeiros, President

ATTESTED TO: _____
Olivia Mann, Board Secretary



MC Engineering, Inc.

9294 Madison Ave
Orangevale, CA 95662

Invoice

Date	Invoice #
4/5/2022	2174

Bill To

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

P.O. No.	Terms	Due Date	Project	
	Net 30	5/5/2022	USDA Meters and Water Tank PER	
Description	Qty	Rate	Amount	
Project Engineer, Jared P. Nelson	87	130.00	11,310.00	
Operations Management Engineer, John Pedri, PE	11	160.00	1,760.00	
Assistant Engineering Tech, Julia Asbenson	68.5	85.00	5,822.50	
Project Manager, Mark Carey, PE	19.5	165.00	3,217.50	
Administrative Support	2	65.00	130.00	
RV Rental March 2022		700.00	700.00	
Island Park RV - Mar 2022		681.17	681.17	
Clearlake Cottages 03/22		131.50	131.50	
Clearlake Cottages 03/30		131.50	131.50	
Reimbursable Expenses		1,959.07	1,959.07	
<i>138- 4/G USDA WTR proj.</i>				
<i>DM</i>				
Total			\$25,843.24	
Payments/Credits			\$0.00	
Balance Due			\$25,843.24	

Phone #	Fax #	E-mail
916-546-7898	916-860-1863	markacarey@msn.com

kh

Contractor's Application for Payment No. #11

Application Period:	3/1/2022 - 3/30/2022	Application Date:	3/30/2022
From (Contractor):	T & S Construction Co., Inc.		
Contract:	USDA CFDA No. 10.760		
Contractor's Project No.:	20215		
Engineer's Project No.:	USDA CFDA No. 10.760		
Via (Construction Manager):	Jared Nelson		

Approved Change Orders		Original Contract Price	Net Change by Change Orders	Total
Number	Additions	Deductions		
1	\$16,009.53		\$ 6,034,124.00	
2	\$22,623.87		\$ 213,027.89	
3	\$2,011.49		\$ 6,247,151.89	
4	\$7,269.00		\$3,596,082.39	
5	\$110,978.00			
6	\$54,136.00			
TOTALS				
NET CHANGE BY CHANGE ORDERS				\$213,027.89

1. ORIGINAL CONTRACT PRICE..... \$ 6,034,124.00

2. Net change by Change Orders..... \$ 213,027.89

3. Current Contract Price (Line 1 ± 2)..... \$ 6,247,151.89

4. TOTAL COMPLETED AND STORED TO DATE..... \$3,596,082.39

5. RETAINAGE:

a. 5% X \$3,596,082.39 Work Completed..... \$ 179,804.13

b. 5% X Stored Material..... \$ -

c. Total Retainage (Line 5a + Line 5b)..... \$ 179,804.13

6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)..... \$ 3,416,278.26

7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ 3,235,778.26

8. AMOUNT DUE THIS APPLICATION..... **\$180,500.00**

9. BALANCE TO FINISH, PLUS RETAINAGE..... \$2,830,873.63
(Column G on Progress Estimate + Line 5 above)

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

is recommended by: Jared Nelson Inspector **4-11-22** (Date)

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

is recommended by: Jared Nelson Engineer **4-11-22** (Date)

is approved by: Alanna Moran OWNER **4-11-22** (Date)

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

Contractor's Certification

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

By: Anthony Spinella Date: 3/30/2022

138-1/3 USDA with copy Proj. (SM)

Southport Control Solutions, LLC

1683 Chinook Road
 West Sacramento
 CA 95691

Invoice

Date	Invoice #
3/15/2022	220302

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

P.O. No.	Terms
Verbal Dianna	Net 15

Item	Quantity	Description	Rate	Amount
Control Engineering	10	***** PLC and SCADA programming for Water Loss Study Weekly Reports ***** 2/11 - 2/12 - 2022 - Began work on the CLOCWD Water Loss Project. I went through designing the PLC program logic for Shady Lane PLC, Harvey Vault PLC and message mapping register space for their communications back to the WTP Distribution Master and Verizon Master PLC's.	175.00	1,750.00
Control Engineering	13	2/14/2022 - Traveled to CLOCWD to work on programming modifications to 4 micrologix PLCs; Harvey Vault, Shady Lane, Verizon Master, and Distribution Master PLCs. I worked on adding Meter Totalizer Logic to the remote PLCs, Remote reset logic, Data mapping back the water plant PLCs. I tested the reset and handshaking logic from master PLC's to the remote PLCs. Met with Julia to discuss project and to go over SCADA trending screens.	175.00	2,275.00
Mileage	200	2/14/2022 - Mileage	0.585	117.00
Control Engineering	10	2/16/2022 - I continued to work on the Water Loss Study Project in the office using remote SCADA access link. I worked on creating a database table to log tank levels to; I worked on logging the 5 distribution tank levels to the database table every 15 minutes. I worked on creating a database table to log the WTP Distribution meter weekly totalizer, the Shady Lane totalizer, and the Harvey meter to Paradise totalizer to the database every 15 minutes. I setup a reset bit to be triggered every Start of Week, Monday at 0000; this trigger will be sent down to the weekly totalizer meters in the three remote PLCs and reset the meters there.	175.00	1,750.00
Control Engineering	10	3/2 - 3/3 - 2022 - Worked in the office on setting up the reports I worked on the structure of the reports. I worked on getting the data out of the database and into the report for the last week of data for the water tank levels and for the meter totalizers. I Tested that all of the data was coming into the report and being formatted correctly. I worked on configuring the reports to save a weeks worth of data in CSV format to a file and also to e-mail that file out every monday morning.	175.00	1,750.00

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

130.95 - Source Capacity Study

J-W



Southport Control Solutions, LLC

1683 Chinook Road
 West Sacramento
 CA 95691

Invoice

Date	Invoice #
3/15/2022	220302

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

P.O. No.	Terms
Verbal Dianna	Net 15

Item	Quantity	Description	Rate	Amount
Control Engineering	12	3/4/2022 - I went to the CLOCWD WTP to work on modifications to the Instrument SCADAPack and to the Filter SCADAPack in order to totalize and reset the east and west water intake meters in a similar way that I do to the other meters. I added them to be logged to the database and added them to the reports that I created earlier.	175.00	2,100.00
Mileage	200	3/4/2022 - Mileage	0.585	117.00
Thank you for your business.			Total	\$9,859.00

Large Equipment

Message Boards

Arrow Boards

Truck Mounted Systems

Attenuator

Light Towers

Speed Display Trailers

Safety Supplies

Signs

Traffic Devices

Services

Installations



Double click on above image to view full picture



MORE VIEWS



Details

Trailer:

- 126" overall trailer length
- 72.5" overall trailer width
- MIG welded 2"x3" and 3"x3" steel tubing
- Durable powder coat finish provides excellent resistance from the elements
- Outriggers are integrated into the frame for added stability in high wind
- 3,500 lb capacity spring axle
- 62" track Leaf spring suspension
- 205/75 D15 Tires
- 2" ball coupler tow hitch standard

Display:

- Cabinet is 95.5" wide x 48" high
- Full-matrix .75"x.75" pixel size display is capable of display both characters and symbols
- Store of preprogrammed messages and ability to store 100 user originated messages.
- Capable of multiple page messages controllable in ¼ second increments
- Highly visible and legible In both day and night conditions
- Display automatically adjusts to ambient light conditions
- Message display is easy to raise and lower using the convenient hydraulic lift
- Text formatting is easily performed on the on board computer
- Front face of display protected by UV inhibited polycarbonate

Power:

- Highly efficient solar panel system for dependable charging of the long-life batteries
- Tilt solar panels to optimize exposure
- (4) 6 volt deep cycle batteries
- 120 watts of solar power
- 17.4 panel voltage
- Can display for over a month on battery power alone without charging

approx. \$16,199.⁰⁰

[« Prev](#)

Full Matrix Message Board Model 96L3



[« Prev](#)

[\[profiler\]](#)

Memory usage: real: 20447232, emalloc: 20238016

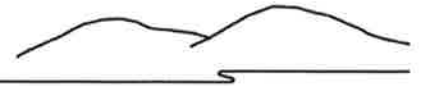
Code Profiler	Time	Cnt	Emalloc	RealMem
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Clearlake Oaks County Water District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2021



December 8, 2021

Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2021, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

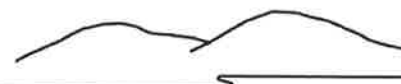
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearlake Oaks County Water District as of June 30, 2021, and the respective



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

Other Matters

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated **December 8, 2021**, on our consideration of the Clearlake Oaks County Water District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Zach Pehling, CPA

Clearlake Oaks County Water District

**Audit Report
June 30, 2021**

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Clearlake Oaks County Water District

**Statement of Net Position
June 30, 2021**

ASSETS

Current Assets:

Cash	\$ 698,184
Restricted Cash	1,509,456
Accounts Receivable	575,089
Deposits & Prepaid Expenses	15,392
Total Current Assets	<u>2,798,121</u>

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	26,615,317
Construction in Progress	2,280,467
Less: Accumulated Depreciation	<u>(10,382,491)</u>
Total Capital Assets	<u>18,813,063</u>

TOTAL ASSETS 21,611,184

DEFERRED OUTFLOW

GASB 68 Pension 263,883

TOTAL DEFERRED OUTFLOW 263,883

TOTAL ASSETS AND DEFERRED OUTFLOWS 21,875,067

LIABILITIES

Current Liabilities:

Accounts Payable	966,608
Current Portion	51,000
Accrued Compensated Absences	72,925
Total Current Liabilities	<u>1,090,533</u>

Long-term Liabilities:

Note Payable	4,177,984
Net Pension Liability	<u>1,032,862</u>
Total Long-term Liabilities	<u>5,210,846</u>

TOTAL LIABILITIES 6,301,379

DEFERRED INFLOWS

USDA Construction Retainage	47,583
GASB 68 Pension	<u>7,367</u>

TOTAL DEFERRED INFLOWS 54,950

TOTAL LIABILITIES AND DEFERRED INFLOWS 6,356,329

NET POSITION

Net Investment in Capital Assets	14,584,079
Restricted	1,509,456
Unrestricted	<u>(574,797)</u>
TOTAL NET POSITION	<u>\$ 15,518,738</u>

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

Clearlake Oaks County Water District
Statement of Activities
For the Year-Ended
June 30, 2021

	Expenses	Charges for Services	Capital Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Water	1,846,731	1,708,817	-	(137,914)
Sewer	1,882,034	1,436,572	1,919	(443,543)
Total Governmental Activities				(581,456)
General Revenues:				
Tax Revenue				214,653
Interest & Investment Earnings				14
Total General Revenues				214,667
NET CHANGE IN NET POSITION				(366,789)
NET POSITION, BEGINNING OF YEAR				15,885,527
NET POSITION, END OF YEAR				\$ 15,518,738

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, 2021**

<u>OPERATING REVENUE</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Charges for Service	\$ 1,282,957	\$ 1,068,233	\$ 2,351,190
CRP Charges	415,464	366,614	782,078
Connection Fee	10,396	-	10,396
Misc Revenue	-	1,725	1,725
Storm Disaster	-	-	-
<u>TOTAL OPERATING REVENUE</u>	<u>1,708,817</u>	<u>1,436,572</u>	<u>3,145,389</u>
<u>OPERATING EXPENSES</u>			
Depreciation	232,870	404,555	637,425
Insurance	33,874	33,956	67,830
Repairs & Maintenance	286,881	98,516	385,397
Salaries and Employee Benefits	826,865	867,033	1,693,898
Services, Supplies and Refunds	247,748	259,094	506,841
Professional Fees	32,105	41,351	73,455
Utilities	180,691	117,552	298,242
<u>TOTAL OPERATING EXPENSES</u>	<u>1,841,033</u>	<u>1,822,056</u>	<u>3,663,088</u>
<u>OPERATING INCOME (Loss)</u>	<u>(132,216)</u>	<u>(385,484)</u>	<u>(517,699)</u>
<u>NON-OPERATING REVENUES/EXPENSES</u>			
Interest Income	7	7	14
Grants & Contributions	-	1,919	1,919
Property Taxes	107,327	107,327	214,653
Interest Expense	(5,698)	(59,978)	(65,676)
<u>TOTAL NON-OPERATING REVENUES/EXPENSES</u>	<u>101,636</u>	<u>49,275</u>	<u>150,910</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ (30,580)</u>	<u>\$ (336,209)</u>	<u>\$ (366,789)</u>

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, 2021

	Water	Sewer	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Cash Received from Charges for Service	\$ 1,621,406	\$ 1,498,580	\$ 3,119,986
Cash Received from Other Income	-	1,725	1,725
Deduct: Cash paid for Operating Expenses	(1,323,822)	(1,351,024)	(2,674,845)
NET CASH FLOWS FROM OPERATING ACTIVITIES	297,585	149,282	446,866
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Interest Expense	(5,698)	(59,978)	(65,676)
Notes Payable draw	1,206,473	-	1,206,473
Capital Grants	-	1,919	1,919
Notes Payable Payments	(38,831)	(89,831)	(128,662)
Purchase of Capital Assets	(1,531,786)	(45,287)	(1,577,073)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(369,842)	(193,177)	(563,019)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Property Tax Receipts	107,327	107,327	214,653
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	107,327	107,327	214,653
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest Receipts	7	7	14
NET CASH FLOWS FROM INVESTING ACTIVITIES	7	7	14
<u>NET INCREASE (DECREASE) IN CASH</u>	35,076	63,438	98,514
<u>CASH, BEGINNING OF YEAR</u>	2,301,173	(192,047)	2,109,126
<u>CASH, END OF YEAR</u>	\$ 2,336,249	\$ (128,609)	\$ 2,207,640
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>			
Operating Income (Loss)	\$ (132,216)	\$ (385,484)	\$ (517,699)
Adjustments to reconcile operating income to net cash provided by operating activities			
Add back depreciation	232,870	404,555	637,425
(Increase) Decrease in Operating Accounts Receivable	(87,411)	63,733	(23,678)
(Increase) Decrease in Prepaid	(2,658)	(2,658)	(5,316)
Increase (Decrease) in Accounts Payable	243,706	25,841	269,547
Increase (Decrease) in Pension Obligation	14,056	14,057	28,113
Increase (Decrease) in Current Liabilities	29,237	29,237	58,474
Net Cash Provided by Operating Activities	\$ 297,585	\$ 149,282	\$ 446,866

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, 2021**

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/Masurement 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, 2021**

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, 2021**

As of, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	26,665	Unrated	NA
Cash in Local Bank	787,323	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	Unrated	NA
Cash in LAIF	983,833	Unrated	NA
Petty Cash	\$307		
Total Cash	\$2,207,640		

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, 2021**

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, 2021**

J. Loan

	<u>USDA WATER</u>
Beginning Balances	
Current	-
Long Term	-
Interest Payable	-
	<hr/>
Initiation	1,206,473.00
Interest adjustment	
Ending Balances	
Current	20,000.00
Long Term	1,186,473.00
Interest Payable	-
	<hr/>
	1,206,473.00
	<u>USDA SEWER</u>
Beginning Balances	
Current	51,000.00
Long Term	2,729,000.00
Interest Payable	-
	<hr/>
	2,780,000.00
Initiation	
Interest adjustment	
Ending Balances	
Current	51,000.00
Long Term	2,678,000.00
Interest Payable	-
	<hr/>
	2,729,000.00
	<u>KANSAS STATE BANK</u>
Beginning Balances	
Current	77,662.00
Long Term	293,510.00
Interest Payable	-
	<hr/>
	371,172.00
Initiation	
Payment	7,421.47
Interest adjustment	
Ending Balances	
Current	80,338.00
Long Term	213,172.00
Interest Payable	-
	<hr/>
	293,510.00

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

Section 2.03. Principal; Interest; Maturity. The Certificate shall mature on June 1 in the years and in the principal amounts as shown below (each, a "Principal Component Payment"). Interest with respect thereto shall be computed at the Interest Rate of 2.00% per annum, calculated on the basis of a 365-day year. The annual Principal Component Payments are as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Annual Interest Rate</u>	<u>Maturity Date</u>	<u>Principal</u>	<u>Annual Interest Rate</u>
06/01/2018	\$20,000	2.00%	06/01/2038	\$71,000	2.00%
06/01/2019	46,000	2.00%	06/01/2039	72,000	2.00%
06/01/2020	51,000	2.00%	06/01/2040	72,000	2.00%
06/01/2021	51,000	2.00%	06/01/2041	76,000	2.00%
06/01/2022	51,000	2.00%	06/01/2042	76,000	2.00%
06/01/2023	51,000	2.00%	06/01/2043	77,000	2.00%
06/01/2024	52,000	2.00%	06/01/2044	79,000	2.00%
06/01/2025	56,000	2.00%	06/01/2045	81,000	2.00%
06/01/2026	56,000	2.00%	06/01/2046	82,000	2.00%
06/01/2027	56,000	2.00%	06/01/2047	82,000	2.00%
06/01/2028	56,000	2.00%	06/01/2048	87,000	2.00%
06/01/2029	61,000	2.00%	06/01/2049	87,000	2.00%
06/01/2030	61,000	2.00%	06/01/2050	87,000	2.00%
06/01/2031	61,000	2.00%	06/01/2051	92,000	2.00%
06/01/2032	62,000	2.00%	06/01/2052	92,000	2.00%
06/01/2033	63,000	2.00%	06/01/2053	96,000	2.00%
06/01/2034	66,000	2.00%	06/01/2054	97,000	2.00%
06/01/2035	66,000	2.00%	06/01/2055	97,000	2.00%
06/01/2036	67,000	2.00%	06/01/2056	102,000	2.00%
06/01/2037	71,000	2.00%	06/01/2057	102,000	2.00%

Section 2.04. Interest. The interest evidenced and represented by the Certificate shall be payable on June 1 and December 1 of each year (each, an "Interest Payment Date"), commencing on December 1, 2017 and continuing to and including the Certificate Maturity Date or upon prepayment prior thereto, and shall evidence and represent the sum of the portions of the Installment Payments designated as interest components (each, an "Interest Component Payment") coming due on the Interest Payment Dates during the interest period immediately preceding each of the Interest Payment Dates. Interest shall accrue with respect to the Original

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



Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHEDULE OF INSTALLMENT PAYMENTS*

*The following schedule is subject to modification by the actual advances made by the Original Purchaser, as evidenced in the form of single Certificate. Such evidence of advances shall, in all cases, be controlling.

<u>Installment Payment Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Installment Payments</u>
03/01/2022	\$20,000	1.250%	\$27,919.38	\$47,919.38
09/01/2022	-	-	31,125.00	31,125.00
03/01/2023	99,000	1.250%	31,125.00	130,125.00
09/01/2023	-	-	30,506.25	30,506.25
03/01/2024	101,000	1.250%	30,506.25	131,506.25
09/01/2024	-	-	29,875.00	29,875.00
03/01/2025	102,000	1.250%	29,875.00	131,875.00
09/01/2025	-	-	29,237.50	29,237.50
03/01/2026	103,000	1.250%	29,237.50	132,237.50
09/01/2026	-	-	28,593.75	28,593.75
03/01/2027	105,000	1.250%	28,593.75	133,593.75
09/01/2027	-	-	27,937.50	27,937.50
03/01/2028	106,000	1.250%	27,937.50	133,937.50
09/01/2028	-	-	27,275.00	27,275.00
03/01/2029	107,000	1.250%	27,275.00	134,275.00
09/01/2029	-	-	26,606.25	26,606.25
03/01/2030	109,000	1.250%	26,606.25	135,606.25
09/01/2030	-	-	25,925.00	25,925.00
03/01/2031	110,000	1.250%	25,925.00	135,925.00
09/01/2031	-	-	25,237.50	25,237.50
03/01/2032	111,000	1.250%	25,237.50	136,237.50
09/01/2032	-	-	24,543.75	24,543.75
03/01/2033	113,000	1.250%	24,543.75	137,543.75
09/01/2033	-	-	23,837.50	23,837.50
03/01/2034	114,000	1.250%	23,837.50	137,837.50
09/01/2034	-	-	23,125.00	23,125.00
03/01/2035	116,000	1.250%	23,125.00	139,125.00
09/01/2035	-	-	22,400.00	22,400.00
03/01/2036	117,000	1.250%	22,400.00	139,400.00
09/01/2036	-	-	21,668.75	21,668.75
03/01/2037	119,000	1.250%	21,668.75	140,668.75
09/01/2037	-	-	20,925.00	20,925.00
03/01/2038	120,000	1.250%	20,925.00	140,925.00

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

09/01/2038	-	-	20,175.00	20,175.00
03/01/2039	122,000	1.250%	20,175.00	142,175.00
09/01/2039	-	-	19,412.50	19,412.50
03/01/2040	123,000	1.250%	19,412.50	142,412.50
09/01/2040	-	-	18,643.75	18,643.75
03/01/2041	125,000	1.250%	18,643.75	143,643.75
09/01/2041	-	-	17,862.50	17,862.50
03/01/2042	126,000	1.250%	17,862.50	143,862.50
09/01/2042	-	-	17,075.00	17,075.00
03/01/2043	128,000	1.250%	17,075.00	145,075.00
09/01/2043	-	-	16,275.00	16,275.00
03/01/2044	130,000	1.250%	16,275.00	146,275.00
09/01/2044	-	-	15,462.50	15,462.50
03/01/2045	131,000	1.250%	15,462.50	146,462.50
09/01/2045	-	-	14,643.75	14,643.75
03/01/2046	133,000	1.250%	14,643.75	147,643.75
09/01/2046	-	-	13,812.50	13,812.50
03/01/2047	135,000	1.250%	13,812.50	148,812.50
09/01/2047	-	-	12,968.75	12,968.75
03/01/2048	136,000	1.250%	12,968.75	148,968.75
09/01/2048	-	-	12,118.75	12,118.75
03/01/2049	138,000	1.250%	12,118.75	150,118.75
09/01/2049	-	-	11,256.25	11,256.25
03/01/2050	140,000	1.250%	11,256.25	151,256.25
09/01/2050	-	-	10,381.25	10,381.25
03/01/2051	142,000	1.250%	10,381.25	152,381.25
09/01/2051	-	-	9,493.75	9,493.75
03/01/2052	143,000	1.250%	9,493.75	152,493.75
09/01/2052	-	-	8,600.00	8,600.00
03/01/2053	145,000	1.250%	8,600.00	153,600.00
09/01/2053	-	-	7,693.75	7,693.75
03/01/2054	147,000	1.250%	7,693.75	154,693.75
09/01/2054	-	-	6,775.00	6,775.00
03/01/2055	149,000	1.250%	6,775.00	155,775.00
09/01/2055	-	-	5,843.75	5,843.75
03/01/2056	151,000	1.250%	5,843.75	156,843.75
09/01/2056	-	-	4,900.00	4,900.00
03/01/2057	153,000	1.250%	4,900.00	157,900.00
09/01/2057	-	-	3,943.75	3,943.75
03/01/2058	155,000	1.250%	3,943.75	158,943.75
09/01/2058	-	-	2,975.00	2,975.00
03/01/2059	157,000	1.250%	2,975.00	159,975.00
09/01/2059	-	-	1,993.75	1,993.75

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

03/01/2060	158,000	1.250%	1,993.75	159,993.75
09/01/2060	-	-	1,006.25	1,006.25
03/01/2061	161,000	1.250%	1,006.25	162,006.25

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

7/15/2020	7,421	1,050	6,372	364,034
8/15/2020	7,421	1,032	6,390	357,662
9/15/2020	7,421	1,014	6,408	351,254
10/15/2020	7,421	996	6,426	344,846
11/15/2020	7,421	977	6,444	338,402
12/15/2020	7,421	959	6,462	331,958
1/15/2021	7,421	941	6,481	325,477
2/15/2021	7,421	923	6,499	318,997
3/15/2021	7,421	904	6,517	312,479
4/15/2021	7,421	886	6,536	305,962
5/15/2021	7,421	867	6,554	299,408
6/15/2021	7,421	849	6,573	292,854
7/15/2021	7,421	830	6,591	286,262
8/15/2021	7,421	811	6,610	279,671
9/15/2021	7,421	793	6,629	273,042
10/15/2021	7,421	774	6,647	266,413
11/15/2021	7,421	755	6,666	259,747
12/15/2021	7,421	736	6,685	253,081
1/15/2022	7,421	717	6,704	246,377
2/15/2022	7,421	698	6,723	239,673
3/15/2022	7,421	679	6,742	232,931
4/15/2022	7,421	660	6,761	226,189
5/15/2022	7,421	641	6,780	219,409
6/15/2022	7,421	622	6,799	212,628
7/15/2022	7,421	603	6,819	205,810
8/15/2022	7,421	584	6,838	198,991
9/15/2022	7,421	564	6,857	192,134
10/15/2022	7,421	545	6,877	185,277
11/15/2022	7,421	525	6,896	178,381
12/15/2022	7,421	506	6,916	171,485
1/15/2023	7,421	486	6,935	164,569
2/15/2023	7,421	467	6,955	157,634
3/15/2023	7,421	447	6,974	150,679
4/15/2023	7,421	427	6,994	143,705
5/15/2023	7,421	408	7,014	136,711
6/15/2023	7,421	388	7,034	129,697
7/15/2023	7,421	368	7,054	122,663
8/15/2023	7,421	348	7,074	115,610
9/15/2023	7,421	328	7,094	108,536
10/15/2023	7,421	308	7,114	101,442
11/15/2023	7,421	288	7,134	94,329
12/15/2023	7,421	268	7,154	87,195
1/15/2024	7,421	247	7,174	80,041
2/15/2024	7,421	227	7,194	72,867
3/15/2024	7,421	207	7,215	65,672
4/15/2024	7,421	186	7,235	58,458
5/15/2024	7,421	166	7,256	51,222
6/15/2024	7,421	145	7,276	43,967
7/15/2024	7,421	125	7,297	36,691
8/15/2024	7,421	104	7,317	29,394
9/15/2024	7,421	83	7,338	22,076
10/15/2024	7,421	63	7,359	14,738
11/15/2024	7,421	42	7,380	7,379
12/15/2024	7,421	21	7,401	(0)

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Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 6/30/20	<u>\$3,863,534</u>	<u>\$12,021,993</u>
Net Change in Net Position	<u>(30,580)</u>	<u>(336,209)</u>
Net Position 6/30/21	<u>\$3,832,954</u>	<u>\$11,685,784</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 2021, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 3: DEFINED BENEFIT PENSION PLAN

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

Plan Description: The District contributes to the PERS, an agent multiple- employer public employee

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	July 1, 2019 to June 30, 2020

General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

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

Contribution Description

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

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Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2021 total pension liability were based on the following actuarial methods and assumptions:

Employer Rate Plans in the Miscellaneous Risk Pool

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

Actuarial Methods and Assumptions

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

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

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

<i>Asset class¹</i>	Assumed Asset Allocation	Real Return Years 1 - 10²	Real Return Years 11 +³
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets	-	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)

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

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

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

Discount Rate

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

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

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

Pension Plan Fiduciary Net Position

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

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

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

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

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

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

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2021 Reporting Date:		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	-	7,367
Differences between Expected and Actual Experience	53,226	-
Differences between Projected and Actual Investment Earnings	30,683	-
Differences between Employer's Contributions and Proportionate Share of Contributions	12,815	-
Change in Employer's Proportion	29,318	-
Pension Contributions Made Subsequent to Measurement Date	137,741	-
	<u>263,783</u>	<u>7,367</u>
Net Pension Liability as of 6/30/2021	<u>1,032,862</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2020-Jun 2021 JE Flow](#) worksheet

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Pension Expense as of June 30, 2021 165,853			
At 6/30/2021, proportionate shares of Net Pension Liability/(Asset) by plan(s):			
	Proportionate Share of Net Pension Liability/(Asset)		
Miscellaneous	1,032,862		
Safety	-		
Total	1,032,862		
Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2020 and 6/30/2021:			
	Miscellaneous	Safety	Total
Proportion - June 30, 2020	0.02394%	0.00000%	0.00936%
Proportion - June 30, 2021	0.02449%	0.00000%	0.00949%
Change - Increase/(Decrease)	0.00055%	0.00000%	0.00014%
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
2022	\$ 29,815	\$ -	\$ 29,815
2023	43,679	-	43,679
2024	30,465	-	30,465
2025	14,716	-	14,716
2026	-	-	-
Thereafter	-	-	-
	118,675	-	\$ 118,675
Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:			
	Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,476,506	1,032,862	666,292
Employer's Net Pension Liability/(Asset) - Safety	-	-	-
Employer's Net Pension Liability/(Asset) - Total	1,476,506	1,032,862	666,292

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 consistent with current year's presentation.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, the District has entered into a contract with T&S construction for the construction of water improvements. This is to be financed with loans and grants from USDA.

NOTE 7: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through **December 8, 2021**, which is the date the financial statements were available to be issued. There were no subsequent events after the reporting period.

Clearlake Oaks County Water District

Supplemental Information

June 30, 2021

Clearlake Oaks County Water District

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

<u>Federal Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
USDA			
Water and Waste Disposal Systems for Rural Communities	10.760		\$ 2,216,529
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,216,529

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.



December 8, 2021

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, 2021, and have issued our report thereon dated **December 8, 2021**. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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



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

Compliance and Other Matters

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

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

Zach Pehling, CPA



Pehling's

**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, 2021. 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, 2021.



Report on Internal Control over Compliance

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

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

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

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

Zach Pehling, CPA

December 8, 2021

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

Master Service Agreement for Business Process Outsourcing Services

This MASTER SERVICES AGREEMENT (“Agreement”) is entered into as of the Effective Date by and between Docufree Corporation, a Georgia corporation, having offices at 1175 Northmeadow Parkway, Suite 140, Roswell, GA 30076 (“Docufree”) and Clearlake Oaks County Water District having offices at Clearlake Oaks, CA 95243 (“Customer”)

1. DEFINITIONS

As used in this Agreement and in addition to any other terms defined herein, the following defined terms will have the following meanings:

- 1.1. “Authorized User” means any and all uniquely identifiable persons authorized by Customer to access and use the Services through Customer’s account under this Agreement.
- 1.2. “Docufree Platform” means the Internet-based transactional application and database services provided by Docufree that are accessible to Customer via a Web browser through the Internet for managing business processes and information.
- 1.3. “Mail Business Day” means those business days that the USPS operates excluding the Friday after Thanksgiving. Each Mail Business Day (MBD) is defined to end at 5:00 pm Central.
- 1.4. “Initial Term” is equal to thirty six (36) months from the Effective Date.
- 1.5.. The “Effective Date” for this Agreement is April 1st, 2022

2. SERVICES

2.1. Docufree offers the following services according to the terms of this Agreement: (i) the hosting, management and operation of the Docufree Platform for remote electronic access to and use of the Docufree Platform (“Platform Services”) by the Customer and its Authorized Users; (ii) implementation of the Docufree Platform by integrating Customer’s internal information systems with the Docufree Platform (“Implementation Services”); (iii) consulting and software integration services (“Consulting Services”); (iv) Customer care, maintenance and support services (“Support Services”); (v) outsourced business processing services (“Automation Services”); and scanning and other projects (“Project Services”), or (vi) such other services as may be specified in the applicable statement of service or statement of service. The foregoing services are individually referred to as a “Service” and collectively referred to as the “Services” in this Agreement. All Services will be provided to Customer according to the terms of this Agreement and one or more statements of service executed by an authorized representative of each party (a “Statement of Service”). The initial Statement of Service is attached as **Schedule A: Statement of Service** (the “Initial SOS”). Each Statement of Service will include a description of each Service. Each Statement of Service shall be effective only when signed by Customer and Docufree. Any modification or changes to the Services under any executed Statement of Service will only be effective only if and when memorialized in a mutually agreed written change order signed by both parties.

2.2. In connection with Docufree performing Consulting Services, Docufree may develop modifications to the Docufree Platform and/or new software programs (collectively, the “Developed Software”). Docufree

Clearlake Oaks County Water District MSA and SOW - 1

reserves all rights in the Developed Software, including, but not limited to, all intellectual property rights therein. Docufree hereby grants to Customer a non-exclusive, non-transferable (except as otherwise provided herein), fully paid up license to use the Developed Software solely for use with the Docufree Platform and subject to the access limitations in Section 3.

2.3. Docufree will provide Services according the service levels as included in **Schedule C: Service Levels** ("Service Levels"). Docufree may credit Customer for any performance outside of the Service Levels as included in the Service Level Schedule.

3. ACCESS TO THE DOCUFREE PLATFORM.

3.1. Subject to the terms, conditions and limitations set forth in this Agreement, Docufree grants Customer a limited, non-exclusive and world-wide license to access and use the Docufree Platform during the term of this Agreement via a Web browser over the Internet for the sole purpose of managing Customer's information or as otherwise agreed to in a Statement of Service.

3.2. Customer will not remove any proprietary notices of Docufree or third parties found in or on the Docufree Platform. The Docufree Platform in object code and source code form, and all rights in the Docufree Platform, including but not limited to all intellectual property rights therein, are and will remain the exclusive property of Docufree. Customer will have no claim of ownership or any intellectual property rights in the Docufree Platform. No rights other than those specifically stated herein are granted to Customer, and Customer will have no right to permit third-party access to the Docufree Platform, except as permitted in any Statement of Service.

4. PAYMENTS.

4.1. For the Services provided under this Agreement, Customer will pay to Docufree the fees in the amount and manner set forth in **Schedule B: Docufree Fees** ("Docufree Fees"). All fees and expenses, excluding any overages, incurred by Docufree in the performance of the Services will be billed to Customer in advance on a monthly basis unless stated otherwise in the Docufree Fees, in which case the terms of the Docufree Fees will control. All fees paid and expenses reimbursed under this Agreement will be in U.S. dollars.

4.2. For those fees payable to Docufree under this Agreement that are not paid by electronic funds transfer, Customer will pay Docufree the invoiced amount within thirty (30) days of the invoice date from Docufree.

4.3. Docufree may assess Customer a late fee of 1½% per month (not to exceed the maximum allowed under state law) on all balances not paid when due, except for balances or invoices that subject to a dispute in good faith by Customer. Customer agrees to pay any and all costs incurred in the collection of charges due and payable, including reasonable attorneys' fees, whether or not a suit is instituted, except for costs incurred in the collection of charges that are subject to a dispute in good faith by Customer. Docufree, at its option, may suspend the Services, in whole or in part, if after written notice and confirmation of receipt acknowledgment, Docufree does not receive an amount due and owing under this Agreement within thirty (30)) days after the due date, except for any amounts due and owing under this Agreement that are subject to a dispute in good faith by Customer.

4.4. Customer will pay, or reimburse Docufree for, any reasonable out-of-pocket expenses, including, without limitation, travel and travel-related expenses, incurred by Docufree at the request with the written approval of Customer in connection with the performance of this Agreement; Reasonable and customary

expenses incurred by Docufree, including without limitation expenses incurred for travel, including local transportation, lodging and meals, will be billed to Customer at Docufree's actual cost.

4.5. **TAXES.** Customer will pay all sales, use, transfer, privilege, excise, charges, surcharges or other taxes, and all duties, whether international, national, state or local, however designated, which are levied or imposed by reason of the Services and transactions contemplated hereby (collectively, the "Taxes"); excluding, however, income taxes on profits which may be levied against Docufree. In addition to the fees specified in the applicable Statement of Service, the amount of any Taxes applicable to the transactions contemplated hereby will be paid by Customer, or in lieu thereof, Customer will provide Docufree with a tax exemption certificate acceptable to the applicable taxing authorities.

4.6. **USE OF CUSTOMER'S DATA.** Customer's information, materials and data {"Customer Data"} are proprietary to Customer and Docufree will not use for itself nor disclose to any third party any Customer Data that is identifiable to Customer or to employees of Customer without the express written consent of Customer. Customer shall permit Docufree to use data obtained from Customer and others to prepare statistical analyses, provided that Docufree will not share any such analyses outside Docufree. Customer Data is and shall remain the sole and exclusive property of Customer, including, without limitation, all applicable rights to patents, copyrights, trademarks, trade secrets or other proprietary rights thereto.

4.7. **CUSTOMER INDEMNIFICATION.** Each party (the "Indemnifying Party") will indemnify and hold the other party and its affiliates, officers, directors, employees, agents and representatives (the "Indemnified Party") harmless from and against all damages, costs, expenses, and liabilities, including without limitation, reasonable attorneys' fees and expenses, from any third party claim of any kind against the Indemnified Party arising from the Indemnifying Party's gross negligence or willful misconduct arising in whole or in part under this Agreement.

5. UPTIME COMMITMENT.

5.1. The Docufree Platform will be made available to Customer twenty-four hours a day, seven days a week less (i) scheduled Docufree Platform, hardware or service maintenance; (ii) the acts or omissions of Customer or Customer's employees, agents, contractors, or vendors, or anyone gaining access to the Docufree Platform by means of Customer's passwords or equipment; (iii) a failure of the Internet, other than problems arising in or from networks actually or required to be provided or controlled by Docufree; or (iv) the occurrence of any event that is beyond Docufree's reasonable control (collectively, the "Excusable Downtime"). Docufree guarantees that the Docufree Platform will be available to Customer at least 98.5% of the time during each month, excluding Excusable Downtime ("Uptime Commitment"); provided that Customer satisfies the minimum hardware and communication requirements set forth in Docufree Platform documentation. For any scheduled Docufree Platform, hardware or service maintenance, Docufree shall notify Customer at least 24 hours in advance of all scheduled outages of the Services in whole or in part ("Scheduled Downtime"). All such scheduled outages shall: (a) last no longer than three hours; (b) be scheduled between the hours of 12 a.m. and 6 a.m., eastern standard time; and (c) occur no more frequently than once per week; provided that Docufree may request Customer's approval for extensions of Scheduled Downtime above three hours, which approval may not be unreasonably withheld or delayed

5.2. If Docufree fails to satisfy the Uptime Commitment during a month, then Docufree will credit to Customer a pro-rated portion of the recurring fees set forth in the Initial SOS or any subsequent Statement

of Service in the first month of the next succeeding calendar quarter following the failure. For purposes of this Section 5.2, "pro-rated portion of the recurring fee" means the product obtained by multiplying the applicable recurring fee during the month of the failure by a fraction, the numerator of which will be the number of hours that the Docufree Platform did not satisfy the Uptime Commitment, and the denominator of which will be the total number of hours during the month that such failure occurred. The foregoing refund will be Customer's sole and exclusive remedy for Docufree's failure to comply with the Uptime Commitment in this Section 5.

5.3 If Docufree fails to satisfy the Uptime Commitment during 2 or more months over any 4 month rolling period during the term of the Agreement, or if the Docufree Platform has performance or accessibility issues for more than 6 business hours, or if Customer has accessibility issues that exceeds 30 minutes a day more than 5 times over the term of the Agreement, Customer has the option to terminate this agreement. In the event that Customer terminates the agreement under this provision, Docufree will be responsible for the costs of migrating the data to another provider.

6. DOCUFREE WARRANTIES AND INDEMNIFICATION.

6.1. Docufree represents and warrants (i) that Docufree either owns or has the right to grant the access license set forth herein, and (ii) that the Docufree Platform does not infringe any U.S. copyrights, patents, trade secrets, or other proprietary rights of any third party. For any breach of the foregoing representations Docufree shall defend Customer and pay any final judgment or settlement in connection with any third-party claim based on infringement or misappropriation of U.S. copyrights, patents, trade secrets, or other proprietary rights of any third party arising out of the use of the Docufree Platform. Indemnification is contingent upon Docufree being promptly notified of such claim and receiving the reasonable assistance of Customer in connection therewith at Docufree's expense. Notwithstanding the foregoing, Docufree will have no indemnification obligation hereunder with respect to claims based on: (i) use of the Docufree Platform except in accordance with this Agreement and Docufree's written instructions; (ii) the unauthorized combination of the Docufree Platform with any other software or hardware; (iii) unauthorized modifications of the Docufree Platform not made by Docufree; or (iv) Customer's failure to implement changes required in writing by Docufree if the infringement would have been avoided in the absence of such unauthorized combination, modifications or failure to implement required changes. If the Docufree Platform is determined by a court of competent jurisdiction to constitute an infringement of any U.S. patent, copyright or trade secret of a third party and use of the Docufree Platform is enjoined, Docufree will either: (i) procure the right for Customer to continue to use the Docufree Platform as contemplated hereunder; or (ii) replace or modify the Docufree Platform with a substantially similar version thereof that is not infringing. If Docufree determines that none of these alternatives is reasonably available, Customer agrees that Docufree may terminate Customer's and its employee's access to the Docufree Platform within five (5) business days after Docufree's written request and this Agreement will then terminate. This Section states the entire liability of Docufree with respect to infringement of any third party intellectual property rights by the Docufree Platform and Docufree will have no additional liability with respect to any alleged or proven infringement.

6.2. **DISCLAIMER OF WARRANTIES. EXCEPT AS EXPRESSLY INDICATED IN SECTION 6 NEITHER PARTY MAKES ANY EXPRESS OR IMPLIED WARRANTIES, CONDITIONS OR REPRESENTATIONS TO THE OTHER PARTY WITH RESPECT TO THE DOCUFREE PLATFORM OR THE SERVICES PROVIDED HEREUNDER OR OTHERWISE, WHETHER ORAL OR WRITTEN,**

Clearlake Oaks County Water District MSA and SOW - 4

EXPRESS, IMPLIED OR STATUTORY. WITHOUT LIMITING THE FOREGOING, ANY IMPLIED WARRANTY OR CONDITION OF MERCHANTABILITY, AND THE IMPLIED WARRANTY OR CONDITION OF FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED AND DISCLAIMED.

• **7. TERM AND TERMINATION.**

7.1 The term of this Agreement will automatically renew for additional successive terms of one (1) year (each a "Renewal Term"), unless either party provides written notice to the other party at least ninety (90) days prior to the end of the Initial Term or the then current Renewal Term of its intent not to renew the term of this Agreement. Either party may terminate this Agreement, without cause, after the Initial Term, upon ninety (90) days written notice to the other party.

7.2 In the event that either party hereto materially defaults in the performance of any of its duties or obligations under this Agreement and does not substantially cure such default within thirty (30) days after being given written notice specifying the default, then the non-defaulting party may, by giving written notice thereof to the defaulting party, terminate this Agreement as of a date specified in such notice of termination. Termination of this Agreement for cause will terminate all Statements of Service then in effect. In the event of cancellation by customer for material default, no cancellation fees, penalties or other payments will be due to Docufree.

7.3. Termination of this Agreement by either party pursuant to the provisions of this Section 7 shall terminate each party's obligations under this Agreement except for the provisions of Sections 4, 6, 8, 9, 10, 12, and 14, all of which shall survive termination of this Agreement.

7.4. Customer may terminate this Agreement during the Initial Term beginning twelve (12) months after the Effective Date without cause if Customer pays Docufree a cancellation fee pursuant to the terms of this Subsection 7.4 (the "Cancellation Fee") or as outlined in SOW's dated 6-10-2021. The Cancellation Fee equals two (2) times the then Base Monthly Fee if cancelled between the thirteenth (13th) and twenty-fourth (24th) months; two (2) times the then Base Monthly Fee thereafter during the Initial Term; and one (1) times the then Base Monthly Fee during any renewal term.

7.5 Customer agrees to pay any Cancellation Fee within thirty (30) days of any specified early termination event. Customer acknowledges that such Cancellation Fee is not a penalty but is in the nature of liquidated damages.

7.6 Upon the termination or expiration of this Agreement, Docufree will return to the Client all Confidential Information, and other information, data and documents or other materials Client furnished to Docufree during the term of this Agreement and Client shall pay to Docufree all undisputed amounts due under this Agreement as of the termination date, such payment to be made within sixty (60) days of the date of termination. Client shall return to Docufree all Confidential Information and other information, data, documents and other materials Docufree furnished to Client during the term of this Agreement.

8. CONFIDENTIALITY.

8.1 Docufree agrees to maintain the confidentiality of all confidential information supplied to Docufree by or on behalf of Customer and/or its affiliates or accessed by Docufree or its affiliates in connection with providing the services hereunder, including without limitation, all confidential information concerning Customer, its affiliates, or their respective past, present, future or potential employees, clients, patients,

Clearlake Oaks County Water District MSA and SOW - 5

customers, organization, work, know-how, finances, strategies, plans, systems, software and products (collectively, "Customer Confidential Information"). Without limiting the generality of the foregoing, Customer Confidential Information includes all Customer Data. Docufree further agrees not to use any Customer Confidential Information except for the purpose of performing its obligations under this Agreement and not to disclose such information except to its employees who have a need to know for such purpose. At Customer's direction and in Customer's sole discretion at any time, Docufree shall immediately return to Customer any or all Customer Confidential Information.

8.2 Docufree shall have and maintain during the term hereof an appropriate security program for Confidential Information to (i) ensure the security and confidentiality of Confidential Information, and (ii) protect against any threats or hazards to the security or integrity of Confidential Information. Docufree shall immediately notify Customer of any transmission of Customer's Confidential Information.

8.3 Notwithstanding anything to the contrary in this Agreement, information shall not be considered confidential to the extent, but only to the extent, that such information is: (i) already rightfully known to the recipient free of any restriction at the time it is obtained from the discloser; (ii) subsequently rightfully learned from an independent third party free of any restriction and without breach of this Agreement; (iii) is or becomes publicly available through no wrongful act of either party; or (iv) is independently developed by one party without reference to any Confidential Information of the other.

8.4 Notwithstanding anything to the contrary in this Agreement, Confidential Information may be disclosed by the recipient to the extent, but only to the extent, required by law, regulation, government agency or court order, discovery request, subpoena, or civil investigative demand, provided the recipient gives discloser (to the extent not prohibited from doing so) prompt written notice and reasonably cooperates with the discloser in seeking to limit the disclosure to the greatest extent possible consistent with the recipient's legal obligations and obtaining confidential treatment for such information, if available.

• 9 LIMITED LIABILITY.

9.1 NEITHER PARTY, NOR ITS AFFILIATES' OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS, LICENSORS, OR REPRESENTATIVES SHALL BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, THAT MAY ARISE OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING, BUT NOT LIMITED TO, INCIDENTAL, INDIRECT, SPECIAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES RESULTING FROM SUCH PARTY'S OBLIGATIONS UNDER THIS AGREEMENT, OR THE USE OR INABILITY TO USE THE DOCUFREE PLATFORM OR SERVICES, REGARDLESS OF WHETHER DOCUFREE HAS BEEN NOTIFIED OF THE POSSIBILITY OR LIKELIHOOD OF SUCH DAMAGES OR COSTS OCCURRING, AND WHETHER SUCH LIABILITY IS BASED ON CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, PRODUCTS LIABILITY OR OTHERWISE.

9.2 NOTWITHSTANDING ANYTHING TO THE CONTRACT CONTAINED IN THIS AGREEMENT, IN NO EVENT WILL THE COLLECTIVE LIABILITY OF DOCUFREE AND DOCUFREE'S AFFILIATES FOR ANY DAMAGES INCURRED BY CUSTOMER EVER EXCEED THE FEES RECEIVED BY DOCUFREE UNDER THIS AGREEMENT DURING THE TWELVE MONTHS PRIOR TO THE TIME AT WHICH THE DAMAGES AROSE REGARDLESS OF THE FORM OF ACTION, WHETHER BASED ON CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, PRODUCTS LIABILITY OR OTHERWISE.

9.3 SHIPPING TERMS ARE FOB SHIPPING. DOCUFREE IS NOT RESPONSIBLE FOR DAMAGES INCURRED IN CONNECTION WITH THE PACKAGING, SHIPMENT OR DELIVERY OF DOCUMENTS, FILES OR BOXES FROM CUSTOMER LOCATION TO DOCUFREE FACILITIES.

10. NOTICES. Any notice, approval, request, authorization, direction or other communication under this Agreement, except for billing and payment communication pursuant to section 4, shall be given in writing and shall be deemed to have been delivered and given for all purposes (i) on the delivery date if delivered personally to the party to whom the same is directed; (ii) one business day after deposit with a commercial overnight carrier, with written verification of receipt, or (iii) five business days after the mailing date whether or not actually received, if sent by U.S. certified mail, return receipt requested postage and charges pre-paid or any other means of rapid mail delivery for which the receipt is available, to the address of the party set forth below:

Clearlake Oaks County Water District
P.O. Box 709
Clearlake Oaks, CA 95423
Attn: Olivia Mann

Docufree Corporation
1175 Northmeadow Parkway
Suite 140
Roswell, GA 30076
Attn: Kerry Byler

11. SCHEDULES AND EXHIBITS.

The following Schedule(s) and Exhibit(s) are attached to and made a part of this Agreement by this reference:

- Statement of Work To Master Service Agreement for Scanning & Platform

2. NON-SOLICITATION.

Customer agrees not to solicit any Docufree employees during the term of this Agreement; provided, however, that Customer shall not be prohibited from issuing general employment advertisements that are not exclusively targeted at the employees of Docufree or from hiring any individuals that respond to such ads.

Clearlake Oaks County Water District MSA and SOW - 7

13. ASSIGNABILITY. This Agreement shall be binding upon, and inure to the benefit of, the Parties, and their respective successors and permitted assigns; provided, however, that no Party may assign, delegate or transfer (by operation of law or otherwise) its respective rights, or delegate its respective obligations, under this Agreement without the express prior written consent of the other Party. Notwithstanding the foregoing, either Party may assign its rights and obligations under this Agreement to (i) any member of such Party's Group; provided, however, that each Party shall at all times remain liable for the performance of its obligations under this Agreement by any such Group member, or (ii) any successor by merger, consolidation, reorganization, recapitalization, acquisition or person acquiring all or substantially all of the assets of such Party

14. MISCELLANEOUS. In the event that either party's performance is delayed, prevented, obstructed or inhibited because of any act of God, fire, casualty, delay or disruption in transportation, flood, war, strike, lockout, epidemic, destruction or shut-down of facilities, shortage or curtailment, riot, insurrection, governmental acts or directives, any full or partial failure of any communications or computer Platform or any cause beyond such party's reasonable control, the party's performance will be excused and the time for the performance will be extended for the period of delay or inability to perform resulting from such occurrence. The occurrence of such an event will not constitute grounds for a declaration of default by either party. Customer shall not assign or otherwise transfer all or any or of its rights, obligations or interest under this Agreement without the written consent of Docufree, and any attempt to do so shall be void and of no force or effect for any purpose whatsoever and shall constitute a breach of this Agreement. The failure of either party to insist upon the performance of any provision herein or to exercise any right or privilege granted to such party hereunder, will not be construed as a waiver of such provision or any provisions herein, and the same will continue in full force. The various rights and remedies given to or reserved by either party herein or allowed by law, are cumulative, and no delay or omission to exercise any of its rights will be construed as a waiver of any default or acquiescence, nor will any waiver of any breach or any provision be considered an acceptance of any continuing or subsequent breach of the same provision. The Agreement and the Services will be governed by and interpreted in accordance with the internal laws of the state of Georgia, excluding its conflict of law rules. This Agreement, together with the exhibits attached hereto which are hereby incorporated herein, sets forth the entire agreement between the parties relating to the subject matter hereof, and supersedes any and all prior agreements of the parties with respect to the subject matter hereof. No change, amendment or modification of any provision of this Agreement shall be valid unless set forth in a written instrument signed by the duly authorized representatives of both parties. This Agreement may be executed in counterparts, each of which shall be deemed an original and all which together shall constitute one and the same document.

15. SURVIVAL. The obligation of the following sections will survive the termination or expiration of this Agreement: Section 4, 5, 8, 9, 10, 12, and 14.

DOCUFREE CORPORATION

By: _____

Printed Name: _____

Title: _____

Date: _____

Clearlake Oaks County Water District

By: _____

Printed Name: _____

Title: _____

Date: _____

Schedule A: Statement of Services

Customer will: Participate as required with Docufree on implementing the processes to create site structure and any custom integrations and workflows.

Docufree will: Set up Customer site with mutually agreed upon cabinet and drawer configuration and required permission sets.

Schedule B: Fees

Docufree Platform Related Fees	Unit of Measure	Volume Included in Base Fees	Overage Fee
Docufree Platform			
Named Users	User	3	\$50/Mo/User
Monthly Images Uploaded by Client	Image ⁽¹⁾	10,000	0.01
Software Features Included			
Drag & Drop		Included	
Searchable PDF / OCR		Included	
Point & Click Indexing		Included	
One Touch Search		Included	
Notes, Annotations, Audit Trail		Included	
Secure Email		Included	
Professional Services (Post Implementation)			
Professional Service Hours	Hour	10	\$200 / Hour

⁽¹⁾ Images is defined as 50kb and only applies to images uploaded by client

- Assessment / Implementation: \$2,000.00
 - 10 hours of professional services to be used for Discovery, Design, Build, Test & Implementation of the following
 - Custom Set Up
 - Drawers & Folders
 - Permissions
 - 2 Capture Profiles (TBD)

- Monthly Platform Fees (pre-paid annually) locked in for a 36 month term: \$375.00
 - Platform
 - Includes all standard Docufree features listed above
 - Fee includes the Docufree Platform License Subscription Fee for processing, storing, & managing of data and generating reporting data
 - Overages billed monthly in arrears
 - Fees are exclusive of any taxes

- Document Conversion \$5,600.00
 - 35 Boxes of Files
 - Docufree pick up and transport to secure PCI certified Docufree conversion center
 - Document Prep / Image / QC
 - File Folder Indexing
 - Black and White images
 - File upload into client defined file structure
 - Secure destruction of originals post conversion
 - Additional boxes are \$175/box

SCHEDULE C - SUPPORT

Customer shall provide all Level 1 support for all users. Support to authorized Customer helpdesk personnel for Docufree support shall be provided thru the Docufree support desk. The Docufree support desk may be reached via phone or via a dedicated support email address for CLEINT to create a support ticket. Docufree in turn will generate a support ticket number in our system and record all information.

Docufree shall provide support during Regular Support Hours via the support phone or support email described above.

Docufree will maintain, and make available to Customer, an Escalation Procedures document. This document will be reviewed and updated, at a minimum once per year, for accuracy.

1. Support Procedures During Business Hours

- 1.1. Support during Regular Support Hours, will be provided via phone or email.
- 1.2. Docufree shall make every effort to respond to support calls within 1 hours of receipt during Regular Support Hours.
- 1.3. In the event you are experiencing an emergency requiring escalation, during a Business Day please contact the designated resource in the Operational Incident/Escalation Procedures document.

2. After Hours Support Procedures

In the event you are experiencing an emergency requiring escalation, with your process **after** a Business Day; please contact the support number designated in the Operational Incident/Escalation Procedures document.

- 2.1 Support during After Hours, will be provided via phone only.
- 2.2 Docufree shall make every effort to respond to support calls within 2 hours of receipt during After Hours Support Hours.
- 2.3 The Customer will provide the following for a support call:
 - o Type of Problem
 - o Time when problem first began
 - o List of Processes that are affected by the problem
- 2.4 Upon receipt of this information, the problem will be investigated to identify the root cause and to give an estimate on when the process will be back on schedule.
- 2.5 Reasonable follow up communication will continue until the problem has been identified by Docufree.
- 2.6 Once the problem has been identified, Docufree will call and/or email Customer to notify them of what the issue is and an estimated time at which the process will be back to normal.
- 2.7 Once the problem has been resolved, Docufree will call and/or email Customer (depending on the nature of the issue) to relay that the problem has been resolved and that the process is back on schedule.

3. **NOC Severity Levels and Incident Reporting**

Docufree systematically monitors all data transmissions to ensure SLA compliance.

Severity and escalation levels and escalation procedures will be integrated into the standard operating procedures as follows:

3.1 **NOC Severity Levels:**

Severity 1: Total Process Breakdown – Access to the platform is unavailable during Customer Business Hours. An example of a Severity 1 event would be the inability to login to the system. Docufree will notify designated Customer representative for all Severity 1 events within 1 hours of detection during Regular Support Hours and within 2 hours of detection outside of Regular Support Hours. Based upon nature of the event, an appropriate update period will be determined, which will be no greater than every 4 hours, during Customer Business Hours, unless mutually agreed upon by all parties.

Severity 2: Partial Process Breakdown –Some elements of the platform is experiencing issues during Customer Business Hours, but the system is still available. An example of a Severity 2 event would be an issue with workflow. Docufree will notify designated Customer representative for all Severity 2 events within 2 hours of detection during Regular Support Hours and within 4 hours of detection outside of Regular Support Hours. Based upon nature of the event, an appropriate update period will be determined, which will be no greater than every 4 hours, during Customer Business Hours, unless mutually agreed upon by all parties.

Severity 3: Isolated Process Error – Minor glitches of the process, during Customer Business Hours that might hinder the process, but will not affect any SLA's or any other issue outside of Customer Business Hours. An example of this would be any issues importing files from 3rd party. Upon detection, Docufree will notify designated Customer representative for all Severity 3 events during the first 2 hours of the following business day. Based upon nature of event, an appropriate update period will be determined, which will not be greater than one business day unless mutually agreed upon by all parties.

3.2 **Customer Support Team Incident Reporting**

Outside of Whenever Docufree has an unanticipated event which results in a service interruption, Docufree will provide an Incident report. The details of this report will reflect 1) A brief explanation of the incident and 2) resolution of the incident and (3) a resolution for prevention of future occurrence.

3.3 **Service Level Agreement (SLA)**

- Docufree will measure and report each instance of non-compliance relative to total transaction during each calendar month.
- Adjustments would be included in each monthly invoice
- Docufree will establish measurement and monitoring tools and procedures reasonably necessary to track Docufree's performance of the Services and Service Level Agreements.
- Docufree will provide monthly and quarterly reports to Customer showing volumes and service levels of all categories of services that will be performed by Docufree.
- In the event Customer desires to adjust the Service Levels set forth in this Agreement, Customer shall submit a Change Form to document the change the requested change to the Service Levels.

Upon written notice from Customer that Docufree has failed to meet a Service Level, Docufree will: (a) promptly investigate the causes of such failure and deliver to Customer a written report identifying the causes; (b) use commercially diligent efforts to correct the problem and to begin meeting the Service Level as soon as practicable; (c) advise Customer of the status of the corrective efforts.

Olivia Mann

From: Michael Williamson <michael.williamson@docufree.com>
Sent: Monday, April 11, 2022 2:14 PM
To: Olivia Mann; Patrick Dooling
Subject: RE: Docufree Proposal | Clearlake Oaks County Water District

Hi Olivia,

USDPW has a year 1 total of \$10,336 (of which \$2,400 is an annual subscription fee).

The Scanning project is all a one-time fee of \$5,600.

The Docufree Platform has an annual fee of \$4,500 (\$375 per month due annually) with a one-time implementation fee of \$2,000.

So, your year 1 total is \$22,436 (\$10,336 + \$5,600 + \$4,500 + \$2,000).

Year 2 will be \$6,900 (\$4,500 + \$2,400).

Please let me know if you have any additional questions.

docufree[®]
corporation
1175 Northmeadow Pkwy
Suite 140
Roswell, Ga 30076

Michael Williamson CIP, CDIA+
Solutions Consultant

c: (512) 585-3984 call or text

e: michael.williamson@docufree.com w: www.docufree.com



- (1) 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.
- (2) Customers who violate this article for a third time within a twelve-month period an infraction punishable by a fine of up to \$200.
- (3) 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.
- (4) The District may terminate service to customers who have violated provisions of this article five times within a twelve-month period.
- (5) 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 Clearlake Oaks County Water 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 establishes regulations to be implemented during times of declared water shortages, or declared water shortage emergencies. It establishes 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, Clearlake Oaks County Water District will hold a public meeting to discuss any declaration of Drought Response condition, the status of the District’s water supply and further actions which need to be taken. Clearlake Oaks County Water District will publish in a newspaper of general circulation notice of the time and place of the public hearing at least seven days prior to the date of hearing, and
4. The four levels of drought response outlined in detail below (items 6-10) will be triggered by the following conditions to meet the specified goals as follows:
 - Level 1:
 - a) Lake Elevation is at or below +2.00 feet Rumsey on May 1st of the calendar year.
 - b) The recorded annual rainfall is at or below 20”
 - c) Clearlake Oaks County Water District’s Board of Directors has declared a Level 1 Drought Response condition.

GOAL: Voluntary measures to achieve 10% reduction in usage.

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

GOAL: Voluntary measures to achieve 20% reduction in usage

- Level 3:
- a) Emergency conditions related to reduced source, raw water quality, and/or treatment capacity.

GOAL: Mandatory measures to achieve 30% reduction in usage.

- Level 4:
- a) Emergency conditions related to severely reduced source, raw water quality, and/or treatment capacity.

GOAL: Connection moratorium and further mandatory measures to achieve 40% reduction in usage.

5. During a Level 1 Drought Response condition, Clearlake Oaks County Water District will increase its public education and outreach efforts to emphasize increased public awareness of the need to implement the following voluntary water conservation practices:

- a. Stop washing down paved surfaces, including but not limited to sidewalks, driveways, parking lots, tennis courts, or patios, except when it is necessary to alleviate safety or sanitation hazards.
- b. Stop water waste resulting from inefficient landscape irrigation, such as runoff, low head drainage, or overspray, etc. Similarly, stop water flows onto non-targeted areas, such as adjacent property, non-irrigated areas, hardscapes, roadways, or structures.
- c. Irrigate residential and commercial landscape before 10 a.m. and after 6 p.m. only.
- d. Use a hand-held hose equipped with a positive shut-off nozzle or bucket to water landscaped areas, including trees and shrubs located on residential and commercial properties that are not irrigated by a landscape irrigation system.
- e. Irrigate nursery and commercial grower's products before 10 a.m. and after 6 p.m. only. Watering is permitted at any time with a hand-held hose equipped with a positive shut-off nozzle, a bucket, or when a drip/micro-irrigation system/equipment is used. Irrigation of nursery propagation beds is permitted at any time. Watering of livestock is permitted at any time.
- f. Use re-circulated water to operate ornamental fountains.
- g. Wash vehicles using a bucket and a hand-held hose with positive shut-off nozzle, mobile high pressure/low volume wash system, or at a commercial site that re-circulates (reclaims) water on-site. Avoid washing during hot conditions when additional water is required due to evaporation.

- h. Serve and refill water in restaurants and other food service establishments only upon request.
 - i. Offer guests in hotels, motels, and other commercial lodging establishments the option of not laundering towels and linens daily.
 - j. Repair all water leaks within five (5) days of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
 - k. Use recycled or non-potable water for construction purposes when available.
6. During a Level 2 Drought Response condition, all persons using Clearlake Oaks County Water District water will voluntarily use Level 1 Drought Response water conservation practices during a Level 2 Drought Alert, and will voluntarily use the following additional conservation measures:
- a. Limit residential and commercial landscape irrigation to no more than three assigned days per week on a schedule established by Clearlake Oaks County Water District. During the months of November through May, landscape irrigation is limited to no more than once per week on a schedule established by the General Manager and posted by the Clearlake Oaks County Water District. This section shall not apply to commercial growers or nurseries.
 - b. Limit lawn watering and landscape irrigation using sprinklers to no more than ten (10) minutes per watering station per day. This provision does not apply to landscape irrigation systems using water efficient devices, including but not limited to: weather based controllers, drip/micro-irrigation systems and stream rotor sprinklers.
 - c. Water landscaped areas, including trees and shrubs located on residential and commercial properties, and not irrigated by a landscape irrigation system governed by section 6 (b) (1), on the same schedule set forth in section 6 (b) (1) by using a bucket, hand-held hose with positive shut-off nozzle, or low-volume non-spray irrigation.
 - d. Repair all leaks within seventy-two (72) hours of notification by the Clearlake Oaks County Water District unless other arrangements are made with the General Manager.
 - e. Stop operating ornamental fountains or similar decorative water features unless recycled water is used.
7. During a Level 3 Drought Response condition, all persons using Clearlake Oaks County Water District water shall comply with Level 1 and Level 2 Drought Response conditions and shall also comply with the following additional mandatory conservation measure, along with a revised rate structure to financially discourage non-essential water use:
- a. Limit residential and commercial landscape irrigation to no more than two assigned days per week on a schedule established by the General Manager and posted by the Clearlake Oaks County Water District. During the months of November through May, landscape irrigation is limited to no more than once per week on a schedule established by the General Manager and posted

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

RESOLUTION NO. 22-02

**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 Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Water Code shall be effective as of April 21, 2022.

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 21st day of April 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

Amendments (noted in red) to the Water Code as approved on April 21, 2022.

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, 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.

All water passing through the meter is billable, if there is a maintenance or obstruction preventing the procurement of water usage, usage will be billed thereafter.

- (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 person, firm, or corporation 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, 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.

All water passing through the meter is billable, if there is a maintenance or obstruction preventing the procurement of water usage, usage will be billed thereafter.

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. Water pipes 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 stated in Section 3-6.104.

The District reserves the right to discontinue service which 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.

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 22-04

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

TO AMEND THE EMPLOYEE HANDBOOK

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

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

1. The amendments to the Employee Handbook specified in Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Employee Handbook shall be effective as of September 16, 2021

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

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 21st day of April 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Margaret Medeiros, President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

Amendments (noted in red) to the Employee Handbook as approved on April 21, 2022

1. **Paid Time Off (PTO)**

All full-time employees are eligible for paid time off (PTO).

PTO benefits do not accrue during the first 90 days of employment. Beginning with the 91st calendar day of employment through your first four years of employment, you will accrue 6.77 hours of PTO for each full pay period of employment.

After the completion of an employee's fourth year of employment, the accrual rate will increase to 8.31 hours of PTO per pay period.

After the completion of an employee's tenth year of employment, the accrual rate will increase by 2.69 hours giving a maximum of 11 PTO hours for each full pay period. **Employees hired before March 18, 2021 will cap out at 24.61 hours of PTO per pay period.**

Consult the Administrative Service Manager for detailed information on how the dollar amount of your PTO pay is calculated and the amount you are entitled to receive.

To be eligible for paid PTO, you must work your last scheduled day before the PTO and the first scheduled day after the PTO, unless you receive prior approval from your immediate supervisor.

PTO time is given to employees so that they are better able to perform their jobs when they return.

Please note, the District's fiscal year is utilized for tracking paid leave

Existing Vacation Time and Sick Time are now all encompassed by Paid Time Off (PTO). Three days of PTO are for sick leave in accordance with California's sick leave law.

1. Paid Time Off (PTO)

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PTO time is given to employees so that they are better able to perform their jobs when they return.

2. PTO Cash Out Policy

Employees may carry a maximum PTO bank ("Max Bank") equal to 320 hours. Once an employee has reached his or her Max Bank, any additional hours shall be cashed out at current hourly rate on a quarterly basis.

PTO days can be used as vacation time, sick time or to take care of personal matters.

Submit PTO requests in writing at least two weeks in advance to your immediate supervisor. When possible, PTO requests are granted, taking in to account operating requirements. Length of employment may determine priority in scheduled PTO times.

Employees who are out on a leave of absence do not accrue PTO time while they are on their leave.

GRANT AGREEMENT NO. 4600014460
AMENDMENT 1
BETWEEN THE STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES
AND CLEARLAKE OAKS COUNTY WATER DISTRICT
A PART OF THE SMALL COMMUNITY DROUGHT RELIEF PROGRAM
PURSUANT TO
THE BUDGET ACT OF 2021 (STATS. 2021, CH. 240, § 80)

PROJECT: Clearlake Oaks Emergency Intake Improvement Project

The amendment to Agreement 4600014460 is made on 4/15/2022. The agreement is amended as follows:

Change Summary:

- Exhibit A** – The Work Plan is amended to add Task 5 - Source Capacity and Water Demand Study.
- Exhibit B** – The total budget shall remain at \$650,415. However, funds are shifted between the tasks and the Grantee's cost-share is increased to include a budget for Task 5 as shown in Exhibit B.
- Exhibit C** – The termination date shall remain December 31, 2022, as shown in Exhibit C.

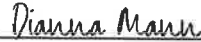
IN WITNESS WHEREOF, the parties hereto have executed this Amendment.

STATE OF CALIFORNIA
DEPARTMENT OF WATER RESOURCES

CLEARLAKE OAKS
COUNTY WATER DISTRICT



Arthur Hinojosa, Manager
Division of Regional Assistance



Dianna Mann, General Manager

Date 4/15/2022

Date 4/14/2022

Approved as to Legal Form and Sufficiency:



For

Robin Brewer, Assistant General Counsel
Office of General Counsel

Date 4/14/2022

Exhibit A WORK PLAN

Project Title: Clearlake Oaks Emergency Intake Improvement Project

Funding Recipient: Clearlake Oaks County Water District

Project Description: The Grantee's water system is entirely reliant on the surface water intake from Clearlake. The Lake condition is causing extremely high algae, high turbidity levels, and ammonia because of drought. However, with the lake level so low and getting lower, the Grantee's intake pump is in extreme danger of not having enough water above it.

This Project extends the intake pipe into the lake approximately 1,000 to 1,500 feet into deeper water which would allow the intake pump to work in deeper water and will help the water quality with less algae and turbidity buildup along the shoreline as the Lake level becomes lower due to drought.

Task 1 - Direct Project Administration

This task includes project administration, invoicing, and reporting.

Project administration includes working with DWR to develop and execute the Funding Agreement, administration of the Project including overseeing the budget and schedule, construction management and inspection, making payments to engineers and contractors after inspections and/or approval of work, and other activities related to the completion of the Project. Includes attending weekly/monthly meetings (as needed) with DWR Project Manager.

Invoicing includes, preparing, and submitting invoices and appropriate backup documentation to the DWR Project Manager describing the work completed and listing the costs incurred during the billing cycle.

Reporting includes preparing and submitting progress reports. Prepare quarterly reports and submit them for DWR comment. Prepare final Grant Completion Report incorporating DWR comments. All reports should be prepared as specified in Exhibit F of this Agreement.

Deliverables:

- Executed Funding Agreement with schedule and budget
- Meeting agendas
- Meeting minutes/action items
- Invoices and supporting documents
- Quarterly Progress Reports
- Draft Grant Completion Report
- Final Grant Completion Report

Task 2 – Planning, Design, and Engineering

Take measurements and provide topographic information and elevations of all pump and intake facilities. Contract with specialty firm to provide lake bottom analysis for pipe lay and intake platform with recommendations. Acquire available as-built information on pier, water treatment plant, electrical controls, and piping. Provide a detailed evaluation of lake Bottom. Provide detailed drawings and sketches of all facilities. Provide specifications approvals by Clear Oaks County Water District (CLOCWD) of all materials.

Task 2a – Project Data Collection, Field Drawings, Details, and Specifications

Provide detailed drawings and sketches for all pipeline connections. Provide details of electrical connections, pigtails, and electrical panel modification. Provide sketches and details of any additional pier supports and modifications. Provide drawings and sketches for electrical conduit, if required. Provide sketches and details of the pipe installation including screen and hose connections. Provide specifications for all equipment as required by Engineer and Clear Oaks County Water District (CLOCWD) with approvals by the CLOCWD.

Deliverables:

- All design documents
- Final plans and specifications

Task 2b – Electrical and Supervisory Control and Data Acquisition (SCADA) Drawings and Details

Provide electrical drawings for emergency power from Lake Shore Pump. Provide SCADA control drawings and sketches for pump controls/Variable Frequency Drive (VFD).

Deliverables:

- Provide drawings of electrical power/panel with recommendations and provide drawings and sketches with materials for "pigtail plugin" @ pier for emergency pump and locate existing conduits for new power conductor
- Control Specialist to provide a sketch of the existing SCADA Control System with recommendations

Task 2c – CEQA/Permitting

Complete CEQA documents and obtain permits (if needed) prior to construction and submit them to the project manager prior to construction (Exhibit D - Standard Conditions - D7).

Deliverables:

- Environmental Information Form
- Copies of CEQA Documentation
- Copy of all required permits (if necessary)

Task 2d – Construction Contracting

Develop bid documents, prepare advertisement and contract documents for construction contract bidding, bid opening and evaluation, selection of the contractor, award of contract, and issue notice to proceed (Exhibit D - Standard Conditions – D10).

Deliverables:

- Copy of Bid Documents
- Proof of advertisement
- Copy of awarded contract
- Copy of notice to proceed
- Construction and completion photos

Task 3 – Pre-Construction

Purchase all materials including fish screen, pump, piping, valves, tees, fittings, and appurtenances.

Task 3a – Purchase Critical Materials and Supplies

Purchase self-cleaning 5/32 fish screen. Purchase Goodwin 50 HP self-priming pump with power cables and VHD. Purchase approximately 1,400 linear feet (LF) of High-Density Polyethylene (HDPE) 10-inch (dimension ration (DR) 11) pipe to be fused. Purchase 6 buoy markers for the pipe. Purchase flex hoses and special fittings (Bauer Type). Purchase required SCADA upgrade materials (I/O/Controller). Purchase tees and fittings for connection to an 8-inch intake line.

Deliverables:

- Purchase Orders or Invoices for materials and supplies

Task 4 – Intake Construction

Construct a 10-inch tie-in at the top pier with a 10" Di tee and valves with restraints. Construct 6-inch pipe restraint posts (vertical) for pipe, power, and control cable support. Install protective fencing (vandalism protection) 12x12 chain-link (8ft). Fuse and Install a 10-inch HDPE pipe to the lake bottom with ballast at 50-100 FT centers and add all flange and quick connect fittings. Add 6, 8, and/or 10-inch quick connect (Bauer Type) fittings to each end of the HDPE pipe. Construct (fabricate) lake bottom intake pad with fish screen to attach and add buoy markers. Construct new conduit from pier pipe connection point to control room with conduit for conductor/control cables. Construct "quick connect-pigtail" connection at pier. Provide startup and testing procedures (1-2 days), including final wiring and connects. Provide construction inspection and oversight during all construction phases with reports.

Deliverables:

- Copy of Provided binder (As-Builts) with all sketches, costs, Construction photos, O&M Manuals, of all constructed facilities with quick startup training for CLOCWD staff.

Task 5 – Source Capacity and Demand Study

Develop a Source Capacity and Demand Study, which includes a water loss evaluation to identify unsupported water demands, verify and test the new emergency pump capacity, and install and monitor a pilot clarification filtration facility for emergency cleaning and recoating of existing clarifiers.

Deliverables:

- Copy of Source Capacity and Demand Study Final Report

**Exhibit B
BUDGET**

All work associated with the Project must be completed prior to payment of retention. The Grantee is required to maintain all financial documents related to the Project in accordance with Exhibit G (State Audit Document Requirements for Grantees).

Task	Funding Amount	Cost Share: Non-State Fund Source	Total Cost
Task 1 - Direct Project Administration	\$3,180	\$0	\$3,180
Task 2 – Planning, Design, and Engineering	\$41,286	\$28,089	\$69,375
Task 3 – Pre-Construction	\$177,777	\$0	\$177,777
Task 4 – Intake Construction	\$349,672	\$0	\$349,672
Task 5 – Source Capacity and Demand Study	\$78,500	\$0	\$78,500
Grand Total	\$650,415	\$28,089	\$678,504

Exhibit C SCHEDULE

CLOCWD WTP INTAKE AND PUMP PROJECT Project Design and Construction Schedule			
Tasks	Task Description	Start Date	Completion Date
Task 1	Direct Project Administration		
Task 1a	Administration	9/5/2021	1/31/2022
Task 1b	Invoicing	9/6/2021	
Task 1c	Reporting	9/6/2021	
Task 2	Planning/Design/Engineering		
Task 2a	Project Data Collection, Field Drawings, Details and Specifications		
Task 2a	Acquire Available As-built Information of Pier, WTP, E/C, and Piping (Refer to Task 2a of MC Engineering Agreement)	10/5/2021	11/1/2021
Task 2a	Provide Detailed Evaluation of Lake Bottom	10/5/2021	11/7/2021
Task 2a	Provide Detailed Drawings and Sketches of All (E) Facilities (Refer to Task 2a of MC Engineering Agreement)	10/5/2021	11/15/2021
Task 2a	Provide Specifications Approvals by CLOCWD of All Materials (Refer to Task 2a of MC Engineering Agreement)	10/6/2021	11/15/2021
Task 2b	Electrical and SCADA Drawings and Details		
Task 2b	Provide Electrical Drawings for Emergency Power from Lake Shore Pump	10/7/2021	11/22/2021
Task 2b	Provide SCADA Control Drawings and Sketches for Pump Controls/VFD	10/7/2021	11/30/2021
Task 3	Pre-Construction		
Task 3a	Purchase Critical Materials and Supplies		
Task 3a	Purchase All Materials Including Fish Screen, Pump, Piping, Valves, Tees, Fittings, and Appurtenances	10/10/2021	11/30/2021
Task 4	Intake Construction		
Task 4a	Design Build Construction Including CM		
Task 4a	Construct 10-inch DI Tee for Emergency Pump Tie On Pier	12/3/2021	12/7/2021
Task 4a	Install Approximately 1400 LF of 10-inch DR 11-HDPE Pipe w/ Flex Hoses and Fittings	12/3/2021	12/15/2021
Task 4a	Install Electrical and SCADA Conduit from Emergency Pump to Control Room	12/20/2021	12/21/2021
Task 4a	Startup and Testing	1/10/2022	1/25/2022
Task 4a	Provide Construction Management and Oversight	12/3/2021	1/15/2022
Task 4a	Generate and Provide As-builts	1/10/2022	1/31/2022
Task 5	Source Capacity and Demand Study	4/1/2022	12/31/2022

Clearlake Oaks County Water District

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

Name: MARK MACDONALD

Mailing Address: P.O. Box #195
CLEARLAKE OAKS CA 95423

Property Address

(If different than above):

13288 DRIFTWOOD VILLAGE
CLEARLAKE OAKS CA 95423

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: EMPTY LOT CHARGE

Date of the charge that you are appealing: MONTHLY

Please describe below in detail the reason for your appeal:

MY FATHER PASSED AWAY RIGHT AROUND THE TIME OF THE WAIVER LETTER ARRIVAL (NOV 4TH) I WAS DEALING WITH HIS DEATH, THE ESTATE, THE SELLING OF HIS HOME ETC. I AM ASKING FOR A WAIVER BECAUSE I CANT AFFORD TWO WATER BILLS. I AM ALREADY PAYING FOR THE HOUSE AT 13298 DRIFTWOOD I AM ASKING YOU TO PLEASE GIVE ME A WAIVER FOR 13288 DRIFTWOOD THAT IS A VACANT LOT.

Mark MacDonald 4/18/22
Signature Date

707-791-5339