

# ***CLEARLAKE OAKS COUNTY WATER DISTRICT***

## **NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS**

Date: June 15, 2023

Time: 2:00 P.M.

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

### **AGENDA**

#### **A. CALL TO ORDER**

- Pledge of Allegiance
- Roll Call

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

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

#### **B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**

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

#### **C. STAFF REPORTS**

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

#### **D. CONSENT ITEMS**

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

##### **1. Financial Reports for review and approval**

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

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

- a. Minutes of Regular Meeting 05/18/2023 (*Page 39*)

3. **Bills**

- a. T & S Construction invoice number 23, dated 5/31/23 in the amount of \$92,768.79 for the USDA Water Project *(Page 42)*

**Action Taken:** \_\_\_\_\_

**E. OLD BUSINESS**

- 1. Discussion and consideration of the bulk water hydrant at 12655 E. Highway 20

**F. NEW BUSINESS**

- 1. Donation Acknowledgement from Konocti Unified School District *(Page 43)*

**Action Taken:** \_\_\_\_\_

- 2. Discussion and consideration of NTU Technologies Purchase Orders for chemicals at the Water Treatment Plant in the amount of \$42,417.60, including tax and freight *(Page 44)*

**Action Taken:** \_\_\_\_\_

- 3. Discussion and approval of General Manager Job Description *(Page 47)*

**Action Taken:** \_\_\_\_\_

- 4. Discussion and approval of revising the General Manager's Contract *(Page 50)*

**Action Taken:** \_\_\_\_\_

- 5. Discussion and approval of the 2023-2024 Annual Budget *(Page 51)*

**Action Taken:** \_\_\_\_\_

**G. CLOSED SESSION**

**Time:** \_\_\_\_\_

- a. Update on one case of pending litigation
- b. Discussion and evaluation of Administrative Services Manager, pursuant to Government Code Section 54957 (b)(1)
- b. Discussion and evaluation of the General Manager, pursuant to Government Code Section 54957 (b)(1)

**Action Taken:** \_\_\_\_\_

**Open Session**

**Time:** \_\_\_\_\_

**ADJOURNMENT**

**Time:** \_\_\_\_\_

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

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

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

# Clearlake Oaks County Water District

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

*June 9, 2023*

## ***Administration***

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- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s).
- ∂ There are 12 accounts on payment arrangements.
  - We continue to receive payments from the LIHWAP program for past due balances, we are also referring customers to contact the program. To date, we have received \$13,498.00, this amount has prevented services from being shut off and has also restored services.
- ∂ This past month, Admin had a training with Docufree, it broadened our spectrum on what this program is capable of. We enabled some features including OCR, which allows us to search keywords in every document.
  - We still have Audits, Minutes, Backflow Files and Projects to be sent.
  - The Board does have its own login and access to this system as previously discussed.
- ∂ We have processed and tested 685 backflow devices, there are 267 devices remaining to be tested.
- ∂ The Administration Code is at a standstill with all other things taking priority, it may be on the low priority for another 30 days or so. I am hoping to have it approved by end of 2023.
- ∂ The 2<sup>nd</sup> Quarter Newsletter is underway, it will be posted on the website on or about 06/28/2023.
- ∂ The next scheduled rate increase will take effect on July 1, 2023.
- ∂ Tax Roll Assessments are starting to be calculated, although I have not received the due date from the County, our end of things is still in motion. I did receive an unpaid apportionment report from County on 04/17/23, the unpaid balance was \$145,685.37. We should receive an updated balance once they start sending out due dates, this will help calculate the new totals to be assessed.

## ***Payroll***

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- ∂ We will be issuing our payment for CalPERS Unfunded Liability within the next 30 days, paying this lump sum out of the reserve account will save us money on interest.
- ∂ 2<sup>nd</sup> Quarter Reports are due June 30, 2023.
- ∂ Annual Employee Reviews are due June 30, 2023.

Olivia Mann  
Administrative Services Manager  
Board Secretary

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Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

VACANT  
Director

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June 9, 2023

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

RE: DC board letter,

#### Water distribution main, service lines and tank sites:

- We had to replace a service line on Lakeview Dr. due to several leaks in the line.
- There were 4 other service line repairs and 1 curbstop replacement due to leaking.
- The fire department is going to meet with us on the proper way to shut & open a hydrant. This should help in the prevention of future water hammering in our system.

#### Sewer collections and Lift station sites:

- The Mag meter at lift station 2 was tested and found to be no good after being submerged during high lake level. We still have about 18" of lake water in the vault putting the water level halfway up the pipe.



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

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- The samples for the BWN at top of Cerrito came back absent, so they are no longer on BWN.

#### DC staff updating:

- Jeremy - Chief - OP 3, Class B license & training provider.
  - Jesse - Lead - OP 3, Class B license.
  - Hugo - DC OP 2, Class B license & training provider. "Is back from leave."
  - Jerry - DC OP 2, Class B license.
  - Heaven - DC OP 2, Class B permit. "Now safety coordinator."

#### District vehicles:

- Our dump truck is at the shop having the turbo and other parts replaced.

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

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Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

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June 2023  
Board letter

- ◆ May raw water NTU from the extended intake has decreased primarily in the range of 3-6. The PH level has come down between 8.5 -9. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes.
- ◆ The lake is currently at 6.71 down 1 ft from previous report.
- ◆ Water production for the month of May 2023 was 15.964 MG. Raw water intake is 19.352 MG. Down from May 2022 production of 21.028 MG. The daily range we are producing less than last year is running about 175,000 gallons. Production has increased over the last month and has been averaging 515,000 GPD.
- ◆ We are still getting regular plant shut downs.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Filters 1 has been brought back online to give us the additional flow rate for performing GAC backwash, also the east raw water pump has been rotated back on for this as well.
- ◆ TTHM Bi weekly sampling and flushing are still being completed. Bi Weekly samples are being taken at the Harvey tank, as Harvey feeds the Paradise tank. Results of the test are attached.
- ◆ V-29 will need new tires soon.
- ◆ Water sample list is attached
- ◆ Plant chemical have been ordered as follows
  - NTU Technologies - 9800 Coagulant - \$31,637.
  - NTU Technologies - 9890 Coagulant / filter Aid - \$10,780.00
  - Hasa Chlorine - \$4218.00

Treatment staff:

James Simons T3 Operator Class B permit

Kurt Jensen T3, D2 Chief Class B permit

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

*Kurt Jensen*

WTP Chief Plant Operator

[k.jensen@clocwd.org](mailto:k.jensen@clocwd.org)

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VACANT  
Director

Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

2

# Water Sample Testing

|                            | DATE          | DATE      | DATE |
|----------------------------|---------------|-----------|------|
| Bacti R(BW) & CW (M)       | 5/3/2023      | 5/8/2023  |      |
| Bacti R (BW)               | 4/20/2023     |           |      |
| Bacti Tank Farm (once)     |               |           |      |
| TOC ALK R (M)              | 4/26/2023     |           |      |
| TOC CW (M)                 | 4/26/2023     |           |      |
| R & CW TCP123 (BA)         |               |           |      |
| Color / Odor (A)           |               |           |      |
| Cyano Toxin(W)             |               |           |      |
| Bromate (Q)                |               |           |      |
| Perchlorate (A)            |               |           |      |
| TTHM (Q)                   | 4-19,20,26-23 | 5-3,10-23 |      |
| HAA5 (Q)                   | 4-19,20,26-23 | 5-3,10-23 |      |
| Lead & Copper (A)(1)       |               |           |      |
| Lead & Copper (A)(1)       |               |           |      |
| Lead & Copper (A)(1)       |               |           |      |
| Nitrate (A)                | 3/16/2023     |           |      |
| 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)                  |               |           |      |

A = Annually  
 Q = Quarterly  
 M = Monthly  
  
 BW = Bi-weekly  
 BA = Bi-annually  
 W = Weekly

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

|                           |  |  |  |               |
|---------------------------|--|--|--|---------------|
| Specific Coductance(A)    |  |  |  |               |
| Sulfate(A)                |  |  |  |               |
| Total Dissolved Solids(A) |  |  |  |               |
| Turbidity, Laboratory(A)  |  |  |  |               |
| Zinc(A)                   |  |  |  |               |
| Aluminum(A)               |  |  |  |               |
| MTBE(A)                   |  |  |  |               |
| Color / Odor              |  |  |  |               |
| Asbestos                  |  |  |  | semi annually |
| Thiobencarb(A)            |  |  |  |               |
| Ethylene Dibromide        |  |  |  | Every 9 Years |
| Heptachlor                |  |  |  | Every 9 Years |
| Heptachlor Epoxide        |  |  |  | Every 9 Years |
| BHC-Gamma                 |  |  |  | Every 9 Years |
| Methoxychlor              |  |  |  | Every 9 Years |
| Toxaphene                 |  |  |  | Every 9 Years |
| Clearwell VOC             |  |  |  |               |
| Reg SOC 504 EDB           |  |  |  |               |
| Bacti clearwell           |  |  |  |               |
| Regulated SOC 504         |  |  |  |               |
| Thiobencarb               |  |  |  |               |



|                |                   |                        |           |            |           |           |          |
|----------------|-------------------|------------------------|-----------|------------|-----------|-----------|----------|
| PARADISE       | 3/15/2023 Q       | 3/23/2023              | 3/29/2023 | 4/5/2023   | 4/12/2023 | 4/19/2023 | AVERAGE  |
| TTHM           | 53.83             | 30.23                  | 42.66     | 45.78      | 52.26     | 61.72     | 47.74667 |
| HAA5           | 29.6              | 29                     | 26.3      | 27.3       | 22.8      | 45.7      | 30.11667 |
| Mesa Stubbs    | 3-15-23 Q         |                        |           |            |           |           |          |
| TTHM           | 40.26             |                        |           |            |           |           |          |
| HAA5           | 53.83             |                        |           |            |           |           |          |
| HARVEY         | N/A               | N/A                    | N/A       | 4/6/2023   | 4/13/2023 |           |          |
| TTHM           |                   |                        | 63.25     | 59.7       | 57.65     |           | 60.2     |
| HAA5           |                   |                        | 44.1      | 37.9       | 36.6      |           | 39.53333 |
| Flush Paradise |                   | Day of                 | Day of    | Day before | Day of    | Day of    |          |
| Action         | tank lowered 1 ft | Tank lowered 1 ft more |           |            |           |           |          |
| TTHM MAX MCL   | 80                |                        |           |            |           |           |          |
| HAA5 MAX MCL   | 60                |                        |           |            |           |           |          |

|                |           |           |          |           |           |         |
|----------------|-----------|-----------|----------|-----------|-----------|---------|
| PARADISE       | 4/20/2023 | 4/26/2023 | 5/3/2023 | 5/10/2023 | 5/17/2023 | AVERAGE |
| TTHM           | 58.54     | 57.71     | 60.23    | 64.05     | 63.37     | 60.205  |
| HAA5           | 34.8      | 33        | 29.1     | 47.7      | 35        | 21.25   |
| Flush Paradise |           | Day of    | Day of   | Day of    | Day of    |         |
| Action         |           |           |          |           |           |         |
| TTHM MAX MCL   | 80        |           |          |           |           |         |
| HAA5 MAX MCL   | 60        |           |          |           |           |         |

# Clearlake Oaks County Water District

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June 12, 2023

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

**RE: May Board Letter**

## **FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:**

- ❖ **INFLUENT: 24.478 MG (AVERAGE: 790,000 GPD)**
- ❖ **EFFLUENT: 21.526 MG (AVERAGE: 694,000 GPD/481 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.49' RUMSEY GAUGE**

As noted on the flow summary above, flows are beginning to decrease. There was about a little over 4.5 MG less this month as compared to previous month. This of course is a reflection of Clearlake level decreasing. The plant is running well at this time. All of our in house and out sourced lab results have been in compliance with our WDR. As the climate warms, changes begin to happen in our process. One main change is the increase of aeration to the process along with other adjustments.

We pumped all of the supernatant from pond 1 to pond 2. The reason why I do this is to get the accumulated sludge on the sides to move to the center of the pond. This will eliminate a shallow surface which promotes algae growth. On the 8<sup>th</sup> the CCC was dredged due to the accumulation of sludge that makes it to that chamber. This is done about twice a year or as needed. We have begun painting certain areas at the plant. I like to do as needed to keep the place looking good. At this time we are about 95% done with the task. I have begun hauling sludge. At this time 3 trucks have been used. Drying the bio-solids will continue throughout the summer and the hauling once its dry enough. Again we thank you board for the support.

Francisco Castro/CPO Wastewater Plant

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Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

VACANT  
Director

**Clearlake Oaks County Water District**  
**Board of Directors**  
**Board Meeting June 15, 2023**

Board of Directors,

The redundancy pump project at the Cerrito Tank has now been completed with the boil water notice lifted on May 29. The USDA Project will be coming to an end as soon as all the items on the punch list is complete. I am definitely looking forward to a little down time with all the construction projects finally wrapping up. I am currently working with our Engineers and Environmentalists trying to get all the forms and reports updated for our latest wastewater grant, however, this seems to be taking a little longer than anticipated.

With June here, the District will be completing end of year reports and looking ahead to the new fiscal year. 2022-2023 came in a little above budget for income and expenses were right on target. 2023-2024 Budget is on this agenda for approval, once approved I will be sending to County and posting on the website.

As most of you know already, our bank account was hacked and our general ledger has been frozen. However, Mary has been working long hours with the bank and I believe we now have everything back in working order. We now have an extra layer of security on our accounts making me more confident this should never happen again.

D/C continues to chase leak after leak, sometimes having multiple callouts in one day.

Regarding the hit and run trial I discussed in last months' letter, the defendant received a "failure to appear" and now has a warrant out for his arrest.

With Clearlake Oaks displaying fireworks on July 2, the Staff will be holding a company potluck at the Water Plant if any board members are interested in attending.

Olivia and I visited Mary Margaret with beautiful flowers and multiple cards from staff and board. She loved the flowers and cards and wanted to give everyone a big thank you and to let you know she will miss everyone.

Congratulations to staff member, Garrett, on the birth of his beautiful baby girl.

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

Dianna Mann  
General Manager

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

|                                       | May 31, 23           |
|---------------------------------------|----------------------|
| <b>ASSETS</b>                         |                      |
| Current Assets                        |                      |
| Checking/Savings                      | 2,013,313.31         |
| Accounts Receivable                   | 204,087.00           |
| Other Current Assets                  | 2,968,845.42         |
| Total Current Assets                  | 5,186,245.73         |
| Fixed Assets                          | 22,929,210.11        |
| <b>TOTAL ASSETS</b>                   | <b>28,115,455.84</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                      |
| Liabilities                           |                      |
| Current Liabilities                   |                      |
| Accounts Payable                      | 58,501.63            |
| Credit Cards                          | 3,780.26             |
| Other Current Liabilities             | 8,474,885.06         |
| Total Current Liabilities             | 8,537,166.95         |
| Long Term Liabilities                 | 661,689.59           |
| Total Liabilities                     | 9,198,856.54         |
| Equity                                | 18,916,599.30        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>28,115,455.84</b> |

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

|  | May 31, 23          |
|--|---------------------|
| <b>ASSETS</b>  |                     |
| <b>Current Assets</b>  |                     |
| <b>Checking/Savings</b>  |                     |
| 102.14 · CalPERS RESERVE - 7355  | 79,900.00           |
| 102.13 · SEWER RESERVES-9592   | 132,994.43          |
| 102.10 · CRP PC - 6192   | 95,186.05           |
| 102.12 · WATER RESERVES- 8503  | 315,526.15          |
| 102.001 · GL - 9122 (Old Acct. # 053420019)  | 127,888.77          |
| 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) - ...                        | 892,993.12          |
| <b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)</b>                 | <b>1,081,993.12</b> |
| 102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BAN...                              | 88.98               |
| 102.02 · CRP Water - 6990  | 93,220.66           |
| 102.03 · CRP Sewer - 3745  | 86,515.15           |
| <b>Total Checking/Savings</b>  | <b>2,013,313.31</b> |
| <b>Accounts Receivable</b>   |                     |
| CUSI Accounts Receivable   | 204,087.00          |
| <b>Total Accounts Receivable</b>   | <b>204,087.00</b>   |
| <b>Other Current Assets</b>  |                     |
| 139 · Docufree (Purchasing space on the Cloud xfering hard copies)                         | 26,627.90           |
| 116 · DEFERRED OUTFLOW- PENSION  | 282,829.00          |
| 103 · PETTY CASH (PETTY CASH - WAS 1013200)  | 306.59              |
| 104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)                                      | 26,664.68           |
| 130 · Const In Progress - Studies  |                     |
| 130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)                           | 3,280.00            |
| 130.96 · Const in Progress - WWP 2022 (Grant application for WWTP ...                      | 4,040.00            |
| 130.95 · Source Capacity Studygrant prep   | 9,859.00            |
| 130 · Const In Progress - Studies - Other  | 716,524.99          |
| <b>Total 130 · Const In Progress - Studies</b>   | <b>733,703.99</b>   |
| 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 1097...                              | 650,661.26          |
| 115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)                                | 15,392.00           |
| <b>Total Other Current Assets</b>  | <b>2,968,845.42</b> |
| <b>Total Current Assets</b>  | <b>5,186,245.73</b> |
| <b>Fixed Assets</b>  |                     |
| 136 · CUSI Software (All expenses related to billing software)                             | 13,172.00           |
| 138 · USDA Water Improvements  | 7,986,827.16        |
| 128 · Sewer Infrastructure & Rehab Proj (Phase 1 was the installation of the F...          | 3,780,495.87        |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water...             |                     |
| 121.1 · Sidewalk Project - District Exp  | 115,500.66          |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wa...                | 277,266.74          |
| <b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of ...</b> | <b>392,767.40</b>   |
| 131 · Waste Water Plant  |                     |
| 131.1 · Pumps/Equipment  | 143,307.20          |
| 131 · Waste Water Plant - Other  | 230,059.50          |
| <b>Total 131 · Waste Water Plant</b>   | <b>373,366.70</b>   |
| 126 · Forcemain (phase 1) Cap. Imprv.  | 1,205,455.17        |
| 123 · USDA - Sewer Plant Cap Imprvmt   | 4,265,559.43        |
| USDA Project   | -523,819.00         |
| 127 · Water Plant  |                     |
| 127.7 · Ozone System   | 12,785.71           |
| 127.6 · Swan AMI Turbiwell Monitor   | 25,079.10           |
| 127.5 · A/C installation for Filter Rm   | 750.00              |
| 127.4 · PH System  | 9,959.72            |
| 127.2 · Harvy Vault Chlor Inject Proj  | 1,408.61            |

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

|   | May 31, 23           |
|---|----------------------|
| 127.1 · Major Equipment   | 357,521.21           |
| 127 · Water Plant - Other   | 211,458.66           |
| <b>Total 127 · Water Plant</b>  | <b>618,963.01</b>    |
| 120 · District General CRP (EQUIPMENT - WAS 1011181)                        |                      |
| 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - W...          | 1,926,858.13         |
| 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)                            | 27,331.49            |
| 120.75 · SCADA  | 30,477.31            |
| 120.90 · Vehicles/Generators/Trailers                                       | 901,459.76           |
| 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other                | 95,883.57            |
| <b>Total 120 · District General CRP (EQUIPMENT - WAS 1011181)</b>           | <b>2,982,010.26</b>  |
| 122 · Bldgs/Grounds Cap Improvements  | 8,547,329.06         |
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - W...         |                      |
| 124.2 · GIS Online Mapping System   | 8,277.92             |
| 124.30 · Lift Stations  |                      |
| 124.31 · Lift Station 7 Bypass  | 66,042.23            |
| 124.30 · Lift Stations - Other  | 83,302.80            |
| <b>Total 124.30 · Lift Stations</b>   | <b>149,345.03</b>    |
| 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 - ...          | 3,146,777.14         |
| <b>Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...</b> | <b>3,369,804.05</b>  |
| 125 · Land - Dist. Cap. Improvements  | 299,770.00           |
| 129 · ALLOW. FOR DEPRECIATION   | -10,382,491.00       |
| <b>Total Fixed Assets</b>   | <b>22,929,210.11</b> |
| <b>TOTAL ASSETS</b>   | <b>28,115,455.84</b> |
| <b>LIABILITIES &amp; EQUITY</b>   |                      |
| <b>Liabilities</b>  |                      |
| <b>Current Liabilities</b>  |                      |
| Accounts Payable  |                      |
| 200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)                     | 58,501.63            |
| <b>Total Accounts Payable</b>   | <b>58,501.63</b>     |
| Credit Cards  |                      |
| 211 · WAB Credit Card   |                      |
| 211.17 · WAB - Kurt - 0390  | 753.45               |
| 211.16 · WAB - Francisco - 5312   | 366.01               |
| 211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)                | 2,037.89             |
| 211.13 · WAB - Jeremy - 2499  | 622.91               |
| <b>Total 211 · WAB Credit Card</b>  | <b>3,780.26</b>      |
| <b>Total Credit Cards</b>   | <b>3,780.26</b>      |
| Other Current Liabilities   |                      |
| 800 · Bulk Water Deposit  | 1,000.00             |
| Annual Depreciation   | 249,035.55           |
| 224 · USDA Retainage  | 99,265.05            |
| 223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federa...           | -3,928.96            |
| 280 · Loan  |                      |
| 280.04 · 2021 Water Truck   | 67,784.56            |
| 280.15 · USDA Water Improvement Project (USDA Wtr Improveme...              | 4,850,499.81         |
| 280.02 · KS State Bank - 2019 Vac-Con                                       | 136,553.26           |
| 280.12 · USDA Loan for Sewer Clarifier                                      | 3,049,172.41         |
| <b>Total 280 · Loan</b>   | <b>8,104,010.04</b>  |
| 221 · Health Ins - EE Portion   | -2,407.25            |
| 222 · Direct Deposit Liabilities (Direct Deposit Liabilities)               | -33,841.86           |
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)                           |                      |
| 223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LA...                 | 16,917.01            |

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

|   | May 31, 23    |
|---|---------------|
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other                     | -16,315.76    |
| Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)                       | 601.25        |
| 223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYAB...                | -5,733.14     |
| 223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS...                  | -1,340.80     |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYRO...                    | -4,550.73     |
| 223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX...                  | -1,242.58     |
| 223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE ...               | -417.13       |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTIO...                  | -12,198.72    |
| 223.80 · GASB 68 Pension ( - WAS 2097190)                                     | 26,313.00     |
| 223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABL...                   | 6,456.45      |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED E...                      | 72,925.02     |
| 24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withhel...   | -19,060.13    |
| Total Other Current Liabilities   | 8,474,885.06  |
| Total Current Liabilities   | 8,537,166.95  |
| Long Term Liabilities   |               |
| 295 · NET PWNSION LIABILITY   | 1,032,862.00  |
| 281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATER GEN. -...               | -371,172.41   |
| Total Long Term Liabilities   | 661,689.59    |
| Total Liabilities   | 9,198,856.54  |
| Equity  |               |
| 302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)                     | 3,357,835.60  |
| 304 · Opening Balance Equity (Opening balances during setup post to this ...  | -584,283.24   |
| 306 · Retained Earnings - OLD (Undistributed earnings of the corporation -... | 13,878,799.63 |
| Net Income  | 2,264,247.31  |
| Total Equity  | 18,916,599.30 |
| TOTAL LIABILITIES & EQUITY  | 28,115,455.84 |

## Clearlake Oaks County Water District

06/08/23

## Profit and Loss

Accrual Basis

July 2022 through May 2023

|   | Admin<br>(GL)      | Sewer<br>(GL)       | Water<br>(GL)       | Total GL            | TOTAL               |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Ordinary Income/Expense</b>          |                    |                     |                     |                     |                     |
| <b>Income</b>                           |                    |                     |                     |                     |                     |
| <b>Income</b>                           |                    |                     |                     |                     |                     |
| 410 · Client Reg Pmt                    | 0.00               | 974,488.53          | 1,280,546.86        | 2,255,035.39        | 2,255,035.39        |
| 430 · Penalty & Interest                | 0.00               | 30,235.29           | 36,685.22           | 66,920.51           | 66,920.51           |
| 440 · Misc Revenue                      | 0.00               | 1,783.37            | 7,792.33            | 9,575.70            | 9,575.70            |
| 450 · Other - Non S/W Rev               | 0.00               | 129,200.36          | 129,285.33          | 258,485.69          | 258,485.69          |
| <b>Total Income</b>                     | <b>0.00</b>        | <b>1,135,707.55</b> | <b>1,454,309.74</b> | <b>2,590,017.29</b> | <b>2,590,017.29</b> |
| <b>Total Income</b>                     | <b>0.00</b>        | <b>1,135,707.55</b> | <b>1,454,309.74</b> | <b>2,590,017.29</b> | <b>2,590,017.29</b> |
| <b>Gross Profit</b>                     | <b>0.00</b>        | <b>1,135,707.55</b> | <b>1,454,309.74</b> | <b>2,590,017.29</b> | <b>2,590,017.29</b> |
| <b>Expense</b>                          |                    |                     |                     |                     |                     |
| <b>Salaries &amp; EE Benefits</b>       |                    |                     |                     |                     |                     |
| 505 · Salaries & Wages                  | 377,578.03         | 279,728.73          | 164,191.10          | 821,497.86          | 821,497.86          |
| 520 · FICA - District Share             | 28,508.36          | 20,717.41           | 12,176.25           | 61,402.02           | 61,402.02           |
| 530 · Med/Life Insurance- Dist Sh...    | 86,229.14          | 74,889.80           | 29,950.48           | 191,069.42          | 191,069.42          |
| 540 · PERS - District Share             | 116,992.23         | 16,128.64           | 9,297.06            | 142,417.93          | 142,417.93          |
| 560 · Workers Comp Ins                  | 3,841.11           | 12,020.59           | 11,063.64           | 26,925.34           | 26,925.34           |
| <b>Total Salaries &amp; EE Benefits</b> | <b>613,148.87</b>  | <b>403,485.17</b>   | <b>226,678.53</b>   | <b>1,243,312.57</b> | <b>1,243,312.57</b> |
| <b>Services &amp; Supplies</b>          |                    |                     |                     |                     |                     |
| 610 · Bank Fees                         | 33,164.39          | 0.00                | 0.00                | 33,164.39           | 33,164.39           |
| 620 · Communications & Internet         | 4,400.66           | 10,645.66           | 13,266.98           | 28,313.30           | 28,313.30           |
| 622 · Board Exp                         | 4,744.99           | 0.00                | 0.00                | 4,744.99            | 4,744.99            |
| 630 · Equip - Office                    | 757.30             | 67.95               | 67.93               | 893.18              | 893.18              |
| 640 · Fuel & Oil                        | 0.00               | 5,673.62            | 11,360.09           | 17,033.71           | 17,033.71           |
| 645 · Insurance                         | 0.00               | 42,872.50           | 42,872.48           | 85,744.98           | 85,744.98           |
| 650 · Interest                          | 0.00               | 39.97               | 25.81               | 65.78               | 65.78               |
| 657 · Lab                               | 0.00               | 18,740.92           | 26,943.79           | 45,684.71           | 45,684.71           |
| 660 · Memberships & Subscription        | 5,601.39           | 38,961.93           | 37,207.68           | 81,771.00           | 81,771.00           |
| 670 · Postage & Shipping                | 18,260.97          | 15.40               | 110.10              | 18,386.47           | 18,386.47           |
| 675 · Professional Services             | 53,995.89          | 6,306.65            | 4,286.30            | 64,588.84           | 64,588.84           |
| 685 · Rents                             | 12,891.98          | 0.00                | 0.00                | 12,891.98           | 12,891.98           |
| 690 · Safety & Security                 | 4,115.77           | 7,276.30            | 5,952.97            | 17,345.04           | 17,345.04           |
| 700 · Tools & Instruments               | 0.00               | 3,762.92            | 2,248.98            | 6,011.90            | 6,011.90            |
| 703 · Supplies - Clothing & Perso...    | 0.00               | 520.24              | 340.98              | 861.22              | 861.22              |
| 705 · Supplies - Office                 | 5,843.04           | 1,412.01            | 813.94              | 8,068.99            | 8,068.99            |
| 715 · Supplies-Chemicals-Operati...     | 0.00               | 53,399.98           | 71,867.21           | 125,267.19          | 125,267.19          |
| 720 · Supplies - Inventory - Other      | 0.00               | 28,126.47           | 5,738.98            | 33,865.45           | 33,865.45           |
| 730 · Taxes - Licenses                  | 2,538.89           | 0.00                | 0.00                | 2,538.89            | 2,538.89            |
| 735 · Training/Classes/Certs/ClassB     | 0.00               | 2,296.91            | 1,530.88            | 3,827.79            | 3,827.79            |
| 745 · Travel / Lodging                  | 530.02             | 368.33              | 368.25              | 1,266.60            | 1,266.60            |
| 750 · Utilities                         | 6,567.87           | 111,176.14          | 227,516.71          | 345,260.72          | 345,260.72          |
| 760 · Waste Disposal                    | 658.66             | 43,690.10           | 3,977.84            | 48,326.60           | 48,326.60           |
| 795 · Yolo Co                           | 0.00               | 0.00                | 39,039.72           | 39,039.72           | 39,039.72           |
| 798 · Customer Refund (Discrepa...      | 0.00               | 0.00                | 5,876.36            | 5,876.36            | 5,876.36            |
| 799 · Team Building                     |                    |                     |                     |                     |                     |
| 799.1 · Customer Refund - Acct...       | 0.00               | 0.00                | 62.86               | 62.86               | 62.86               |
| <b>Total 799 · Team Building</b>        | <b>0.00</b>        | <b>0.00</b>         | <b>62.86</b>        | <b>62.86</b>        | <b>62.86</b>        |
| <b>Total Services &amp; Supplies</b>    | <b>154,071.82</b>  | <b>375,354.00</b>   | <b>501,476.84</b>   | <b>1,030,902.66</b> | <b>1,030,902.66</b> |
| <b>Repairs &amp; Replacement</b>        |                    |                     |                     |                     |                     |
| 810 · R&R Buildings & Grounds           | 431.68             | 2,859.39            | 1,230.53            | 4,521.60            | 4,521.60            |
| 815 · R&R Damage Claim (Cost to ...     | 0.00               | 2,246.50            | 0.00                | 2,246.50            | 2,246.50            |
| 832 · R&R Mains and Sewer Lines         | 0.00               | 0.00                | 13.58               | 13.58               | 13.58               |
| 840 · R&R Vehicles                      | 0.00               | 501.23              | 540.07              | 1,041.30            | 1,041.30            |
| <b>Total Repairs &amp; Replacement</b>  | <b>431.68</b>      | <b>5,607.12</b>     | <b>1,784.18</b>     | <b>7,822.98</b>     | <b>7,822.98</b>     |
| <b>Total Expense</b>                    | <b>767,652.37</b>  | <b>784,446.29</b>   | <b>729,939.55</b>   | <b>2,282,038.21</b> | <b>2,282,038.21</b> |
| <b>Net Ordinary Income</b>              | <b>-767,652.37</b> | <b>351,261.26</b>   | <b>724,370.19</b>   | <b>307,979.08</b>   | <b>307,979.08</b>   |



Clearlake Oaks Co Water District  
PROJECTED BUDGET 2022-2023

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Target % > **92%**

| As of April 2023<br>Summary              | <u>WATER</u>  |               |                |      | <u>SEWER</u>     |                  |                 |      |
|--|---------------|---------------|----------------|------|------------------|------------------|-----------------|------|
|  | Budget        |               | Actual YTD     |      | Budget           |                  | Actual YTD      |      |
|  | Annual        | YTD           | Amount         | %    | Annual           | YTD              | Amount          | %    |
| <b>Total Operating Revenue</b>           | 1,298,210     | 1,190,026     | 1,454,876      | 112% | 1,125,194        | 1,031,428        | 1,135,707       | 101% |
| <b>Total Operating Expenses</b>          | 1,231,792     | 1,129,143     | 1,113,766      | 90%  | 1,238,635        | 1,135,416        | 1,166,026       | 94%  |
| <b>Operating Balance (loss)</b>          | <b>66,418</b> | <b>60,883</b> | <b>341,110</b> |      | <b>(113,441)</b> | <b>(103,988)</b> | <b>(30,319)</b> |      |
| 420 Connection Fees                      | 20,000        | 18,333        | -              | 0%   | 20,000           | 18,333           | -               | 0%   |
| 435                                      |               | -             | -              |      |                  | -                |                 |      |
| 450 Other - Non S/W Rev                  | 150,000       | 137,500       | 129,852        | 87%  | 180,000          | 165,000          | 129,200         | 72%  |
| Reserves                                 | 150,000       | 137,500       | 137,500        | 0%   | 60,000           | 55,000           | 55,000          | 0%   |
| <b>Net Change In Net Position (loss)</b> | <b>86,418</b> | <b>79,216</b> | <b>333,462</b> |      | <b>26,559</b>    | <b>24,346</b>    | <b>43,881</b>   |      |

**Current Revenue Notes:**

440- Misc Water = Bulk Water

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

**Past Revenue Notes**

|                   |                |
|-------------------|----------------|
| General Ledger    | \$88,816.93    |
| District CRP      | \$182,735.81   |
| Paradise Cove CRP | \$95,186.05    |
| Water Reserve     | \$315,526.15   |
| Sewer Reserve     | \$132,994.43   |
| CalPERS Reserve   | \$79,900.00    |
| LAIF Account      | \$1,081,993.12 |
| Total             | \$1,977,152.49 |

| As of April 2023<br>Operating Revenue | <u>WATER</u>     |                  |                  |             | <u>SEWER</u>     |                  |                  |            |
|---------------------------------------|------------------|------------------|------------------|-------------|------------------|------------------|------------------|------------|
|                                       | Budget           |                  | Actual YTD       |             | Budget           |                  | Actual YTD       |            |
|                                       | Annual           | YTD              | Amount           | %           | Annual           | YTD              | Amount           | %          |
| 410 Client Reg Pmt                    | 1,268,210        | 1,162,526        | 1,280,547        | 101%        | 1,097,694        | 1,006,220        | 974,489          | 89%        |
| 430 Penalty & Interest                | 30,000           | 27,500           | 36,685           | 122%        | 27,500           | 25,208           | 30,235           | 110%       |
| 440 Misc                              | -                | -                | 7,792            | 0%          | 0                | 0                | 1,783            | 0%         |
| <b>Total Revenue &gt;</b>             | <b>1,298,210</b> | <b>1,190,026</b> | <b>1,325,024</b> | <b>102%</b> | <b>1,125,194</b> | <b>1,031,428</b> | <b>1,006,507</b> | <b>89%</b> |

| As of April 2023<br>Operating Expenses     | Budget         |                |                |            | Actual         |                |                |            |
|--|----------------|----------------|----------------|------------|----------------|----------------|----------------|------------|
|  | Annual         |                | YTD            |            | YTD            |                | Spent          |            |
|  | Annual         | YTD            | Amount         | %          | YTD            | %              | YTD            | %          |
| 505 Salaries & Wages                       | 393,050        | 360,296        | 352,980        | 90%        | 515,299        | 472,358        | 468,518        | 91%        |
| 520 FICA - District Share                  | 33,023         | 30,271         | 26,430         | 80%        | 43,454         | 39,832         | 34,971         | 80%        |
| 530 Medical Ins - District Share           | 85,310         | 78,201         | 73,065         | 86%        | 130,491        | 119,616        | 118,005        | 90%        |
| 540 PERS - District Share                  | 71,818         | 65,833         | 67,793         | 94%        | 83,236         | 76,300         | 74,625         | 90%        |
| 550 Unemployment                           | 2,500          | 2,292          | -              | 0%         | 2,500          | 2,292          | -              | 0%         |
| 560 Workers Comp Ins                       | 33,028         | 30,275         | 12,985         | 39%        | 9,102          | 8,344          | 13,942         | 153%       |
| <b>Salaries and Employee Benefits &gt;</b> | <b>618,729</b> | <b>567,168</b> | <b>533,252</b> | <b>86%</b> | <b>784,082</b> | <b>718,742</b> | <b>710,060</b> | <b>91%</b> |

|                                  |        |        |        |      |        |        |        |      |
|----------------------------------|--------|--------|--------|------|--------|--------|--------|------|
| 605 Advertising                  | 200    | 183    | -      | 0%   | 200    | 183    | -      | 0%   |
| 610 Bank Fees                    | 13,424 | 12,305 | 16,582 | 124% | 13,414 | 12,296 | 16,582 | 124% |
| 620 Communications & Internet    | 19,000 | 17,417 | 15,468 | 81%  | 19,000 | 17,417 | 12,847 | 68%  |
| 622 Board Exp                    | 3,500  | 3,208  | 2,373  | 68%  | 3,500  | 3,208  | 2,373  | 68%  |
| 625 Equip - Field (\$300-\$4999) | 2,500  | 2,292  | -      | 0%   | 4,000  | 3,667  | -      | 0%   |
| 630 Equip - Office               | 1,500  | 1,375  | 447    | 30%  | 2,000  | 1,833  | 447    | 22%  |
| 640 Fuel & Oil                   | 13,500 | 12,375 | 11,360 | 84%  | 15,000 | 13,750 | 5,674  | 38%  |
| 645 Insurance                    | 38,000 | 34,833 | 42,872 | 113% | 38,000 | 34,833 | 42,873 | 113% |

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|     |                                       |                  |                  |                  |            |                  |                  |                  |             |
|-----|---------------------------------------|------------------|------------------|------------------|------------|------------------|------------------|------------------|-------------|
| 650 | Interest                              | 3,000            | 2,750            | 26               | 0%         | 3,000            | 2,750            | 40               | 0%          |
| 657 | Lab                                   | 20,000           | 18,333           | 26,944           | 135%       | 11,000           | 10,083           | 18,741           | 170%        |
| 660 | Memberships & Subscriptioi            | 32,000           | 29,333           | 40,009           | 125%       | 35,400           | 32,450           | 41,763           | 118%        |
| 665 | Mileage Reimb                         | 750              | 688              | -                | 0%         | 500              | 458              | -                | 0%          |
| 670 | Postage & Shipping                    | 6,500            | 5,958            | 9,241            | 142%       | 6,500            | 5,958            | 9,146            | 141%        |
| 675 | Professional Services                 | 54,000           | 49,500           | 31,284           | 58%        | 37,500           | 34,375           | 33,305           | 89%         |
| 685 | Rents                                 | 7,250            | 6,646            | 6,446            | 89%        | 7,250            | 6,646            | 6,446            | 89%         |
| 690 | Safety & Security                     | 5,250            | 4,813            | 8,011            | 153%       | 10,250           | 9,396            | 9,334            | 91%         |
| 700 | Tools & Instruments                   | 3,700            | 3,392            | 2,249            | 61%        | 2,500            | 2,292            | 3,763            | 151%        |
| 703 | Supplies - Clothing & Person          | 2,800            | 2,567            | 341              | 12%        | 3,100            | 2,842            | 520              | 17%         |
| 705 | Supplies - Office                     | 3,500            | 3,208            | 3,736            | 107%       | 3,500            | 3,208            | 4,334            | 124%        |
| 715 | Treatment Chemicals                   | 110,250          | 101,063          | 71,867           | 65%        | 50,000           | 45,833           | 53,400           | 107%        |
| 720 | Supplies - Operating - Other          | 5,000            | 4,583            | 5,739            | 115%       | 25,000           | 22,917           | 28,126           | 113%        |
| 730 | Taxes - Licenses                      | 0                | 0                | 1,270            | 1270%      | 0                | 0                | 1,270            | 1270%       |
| 735 | Training                              | 2,250            | 2,063            | 1,531            | 68%        | 1,250            | 1,146            | 2,297            | 184%        |
| 745 | Travel                                | 1,000            | 917              | 633              | 63%        | 500              | 458              | 633              | 127%        |
| 750 | Utilities                             | 190,900          | 174,992          | 230,801          | 121%       | 107,900          | 98,908           | 114,460          | 106%        |
| 760 | Waste Disposal                        | 3,290            | 3,016            | 4,308            | 131%       | 48,290           | 44,266           | 44,020           | 91%         |
| 795 | Yolo Co                               | 61,000           | 55,917           | 39,040           | 64%        |                  |                  |                  |             |
| 799 | Misc                                  | -                | -                | 5,939            | 0%         | -                | -                | -                | 0%          |
|     | <b>Services and Supplies &gt;</b>     | <b>604,064</b>   | <b>553,725</b>   | <b>578,513</b>   | <b>96%</b> | <b>448,554</b>   | <b>411,174</b>   | <b>452,390</b>   | <b>101%</b> |
| 810 | R&R Buildings & Grounds               | 6,000            | 5,500            | 1,447            | 24%        | 3,500            | 3,208            | 3,075            | 88%         |
| 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               | -                | -                | 14               | 0%         | -                | -                | -                | 0%          |
| 840 | R&R Vehicles (\$2k/vehicle)           | 3,000            | 2,750            | 540              | 18%        | 2,500            | 2,292            | 501              | 20%         |
| 850 | Maintenance Reserve Accou             | -                | -                | -                | -          | -                | -                | -                | -           |
|     | <b>Repairs &amp; Replacement &gt;</b> | <b>9,000</b>     | <b>8,250</b>     | <b>2,001</b>     | <b>22%</b> | <b>6,000</b>     | <b>5,500</b>     | <b>3,576</b>     | <b>60%</b>  |
|     | <b>Total Expenses &gt;</b>            | <b>1,231,792</b> | <b>1,129,143</b> | <b>1,113,766</b> | <b>90%</b> | <b>1,238,635</b> | <b>1,135,416</b> | <b>1,166,026</b> | <b>94%</b>  |

| 11 Administration - Budget Variance Report July 1, 2022 through June 30, 2023 |   | Target % >       |         | 91.7%   | GL ADMIN |                 |
|---|---|------------------|---------|---------|----------|-----------------|
| As of April 2023  |   | 2020-2021 Budget |         | Actual  | %        |                 |
| Expenses  |   | Annual           | YTD     | YTD     | Spent    | Total Remaining |
| 505   | Salaries & Wages                                  | 424,702          | 389,310 | 377,578 | 88.9%    | 47,124          |
| 520   | FICA - District Share                             | 36,577           | 33,529  | 28,508  | 77.9%    | 8,069           |
| 530   | Medical Ins - District Share                      | 95,918           | 87,925  | 86,229  | 89.9%    | 9,689           |
| 540   | PERS-District Share (incl unfunded Liab, 78,867.) | 122,615          | 112,397 | 116,992 | 95.4%    | 5,623           |
| 550   | Unemployment                                      | 5,000            | 4,583   |         | 0.0%     | 5,000           |
| 560   | Workers Comp Ins                                  | 2,982            | 2,733   | 3,841   | 128.8%   | (859)           |
| Salaries and Employee Benefits >  |   | 687,793          | 630,477 | 613,148 | 89.1%    | 74,645          |
| 605   | Advertising                                       | 400              | 367     | -       | 0.0%     | 400             |
| 610   | Bank Fees   | 27,000           | 24,750  | 33,164  | 122.8%   | (6,164)         |
| 620   | Communications & Internet                         | 7,000            | 6,417   | 4,401   | 62.9%    | 2,599           |
| 622   | Board Exp   | 7,000            | 6,417   | 4,745   | 67.8%    | 2,255           |
| 625   | Equip - Field (up to \$4999)                      | 0                | 0       |         | 0.0%     | 0               |
| 630   | Equip - Office                                    | 2,000            | 1,833   | 757     | 37.9%    | 1,243           |
| 640   | Fuel & Oil  | 0                | 0       |         | 0.0%     | 0               |
| 645   | Insurance   | 0                | 0       |         | 0.0%     | 0               |
| 650   | Interest  | 0                | 0       |         | 0.0%     | 0               |
| 657   | Outsource Lab / Internal Lab                      | 0                | 0       |         | 0.0%     | 0               |
| 660   | Memberships & Subscriptions                       | 4,000            | 3,667   | 5,601   | 140.0%   | (1,601)         |
| 665   | Mileage Reimb                                     | 500              | 458     |         | 0.0%     | 500             |
| 670   | Postage & Shipping                                | 13,000           | 11,917  | 18,261  | 140.5%   | (5,261)         |
| 675   | Professional Services (Legal, IT, CUSI annual)    | 58,000           | 53,167  | 53,996  | 93.1%    | 4,004           |
| 685   | Rents   | 14,500           | 13,292  | 12,892  | 88.9%    | 1,608           |
| 690   | Safety & Security (boots)                         | 1,500            | 1,375   | 4,116   | 274.4%   | (2,616)         |
| 700   | Tools & Instruments                               | 0                | 0       |         | 0.0%     | 0               |
| 703   | Supplies - Clothing & Personal                    | 600              | 550     |         | 0.0%     | 600             |
| 705   | Supplies - Office                                 | 5,000            | 4,583   | 5,843   | 116.9%   | (843)           |
| 715   | Treatment Chemicals                               | 0                | 0       |         | 0.0%     | 0               |
| 720   | Supplies - Operating - Other                      | 0                | 0       |         | 0.0%     | 0               |
| 730   | Taxes - Licenses                                  | 0                | 0       | 2,539   | 0.0%     | (2,539)         |
| 735   | Training, Certs (Classes, books)                  | 500              | 458     |         | 0.0%     | 500             |
| 745   | Travel / Lodging                                  | 1,000            | 917     | 530     | 53.0%    | 470             |
| 750   | Utilities   | 5,800            | 5,317   | 6,568   | 113.2%   | (768)           |
| 760   | Waste Disposal                                    | 580              | 532     | 659     | 113.6%   | (79)            |
| 795   | Yolo Co   | 0                | 0       |         | 0.0%     | 0               |
| 799   | Team Building                                     | 0                | 0       |         | 0.0%     | 0               |
| Services and Supplies >   |   | 148,380          | 136,015 | 154,072 | 103.8%   | (5,692)         |
| 810   | R&R Buildings & Grounds                           | 2,000            | 1,833   | 432     | 21.6%    | 1,568           |
| 815   | R & R Damage Claims                               | 0                | 0       |         | 0.0%     | 0               |
| 820   | R&R Lift Stations                                 | -                | -       |         | 0.0%     | -               |
| 830   | R&R Equipment                                     | 0                | 0       |         | 0.0%     | 0               |
| 832   | R&R Mains/Service Lines                           | 0                | 0       |         | 0.0%     | 0               |
| 840   | R&R Vehicles (\$2k/vehicle)                       | 0                | 0       |         | 0.0%     | 0               |
| Repairs & Replacement >   |   | 2,000            | 1,833   | 432     | 21.6%    | 1,568           |
| Total Expenses >  |   | 838,173          | 768,326 | 767,652 | 91.6%    | 70,521          |

690 Complete lock replacement on side door

| 11         | <b>Sewer - Budget Variance Report July 1, 2022 through June 30, 2023</b> | 2020-2021 Budget |                | Target % >     | <b>91.7%</b>  | GL SEWER      |
|------------|--|------------------|----------------|----------------|---------------|---------------|
|            | As of April 2023   | Annual           | YTD            | Actual         | %             | Total         |
|            | Expenses   |                  |                | YTD            | Spent         | Remaining     |
| 505        | Salaries & Wages   | 302,948          | 277,703        | 279,729        | 92.3%         | 23,219        |
| 520        | FICA - District Share  | 25,165           | 23,068         | 20,717         | 82.3%         | 4,448         |
| 530        | Medical Ins - District Share   | 82,532           | 75,654         | 74,890         | 90.7%         | 7,642         |
| 540        | PERS - District Share (\$14.5K Unfunded)                                 | 21,928           | 20,101         | 16,129         | 73.6%         | 5,799         |
| 550        | Unemployment   | 0                | 0              |                | 0.0%          | 0             |
| 560        | Workers Comp Ins   | 7,611            | 6,977          | 12,021         | 157.9%        | (4,410)       |
|            | Salaries and Employee Benefits >   | 440,185          | 403,503        | 403,486        | <b>91.7%</b>  | 36,699        |
| 605        | Advertising  | 0                | 0              |                | 0.0%          | 0             |
| 610        | Bank Fees  | 0                | 0              |                | 0.0%          | 0             |
| 620        | Communications & Internet  | 13,000           | 11,917         | 10,646         | 81.9%         | 2,354         |
| 622        | Board Exp  | 0                | 0              |                | 0.0%          | 0             |
| 625        | Equip - Field (up to \$4999)   | 1,500            | 1,375          |                | 0.0%          | 1,500         |
| 630        | Equip - Office   | 1,000            | 917            | 68             | 6.8%          | 932           |
| 640        | Fuel & Oil (Schaeffers)  | 10,000           | 9,167          | 5,674          | 56.7%         | 4,326         |
| 645        | Insurance  | 38,000           | 34,833         | 42,873         | 112.8%        | (4,873)       |
| 650        | Interest   | 0                | 0              | 40             | 0.0%          | (40)          |
| 657        | Outsource Lab / Internal Lab   | 11,000           | 10,083         | 18,741         | 170.4%        | (7,741)       |
| 660        | Memberships/Subscriptions/Permits  | 33,400           | 30,617         | 38,962         | 116.7%        | (5,562)       |
| 665        | Mileage Reimb  | 250              | 229            |                | 0.0%          | 250           |
| 670        | Postage & Shipping   | 0                | 0              | 15             | 154000.0%     | (15)          |
| 675        | Professional Services (SCADA)  | 8,500            | 7,792          | 6,307          | 74.2%         | 2,193         |
| 685        | Rents  | 0                | 0              |                | 0.0%          | 0             |
| 690        | Safety & Security (includes boots)                                       | 9,500            | 8,708          | 7,276          | 76.6%         | 2,224         |
| 700        | Tools & Instruments  | 2,500            | 2,292          | 3,763          | 150.5%        | (1,263)       |
| 703        | Supplies - Clothing & Personal   | 2,800            | 2,567          | 520            | 18.6%         | 2,280         |
| 705        | Supplies - Office  | 1,000            | 917            | 1,412          | 141.2%        | (412)         |
| 715        | Treatment Chemicals  | 50,000           | 45,833         | 53,400         | 106.8%        | (3,400)       |
| 720        | Supplies-Operating-Other-Titan Tubes                                     | 25,000           | 22,917         | 28,126         | 112.5%        | (3,126)       |
| 730        | Taxes - Licenses   | -                | -              |                |               | -             |
| 735        | Training, Certs (classes, books)   | 1,000            | 917            | 2,297          | 229.7%        | (1,297)       |
| 745        | Travel / Lodging   | -                | -              | 368            | 0.0%          | (368)         |
| 750        | Utilities  | 105,000          | 96,250         | 111,176        | 105.9%        | (6,176)       |
| 760        | Waste Disposal   | 48,000           | 44,000         | 43,690         | 91.0%         | 4,310         |
| 795        | Yolo Co  | 0                | 0              |                | 0.0%          | 0             |
| 798        | Customer Refund  | 0                | 0              |                | 0.0%          | 0             |
|            | Services and Supplies >  | 361,450          | 331,329        | 375,354        | <b>103.8%</b> | (13,904)      |
| 810        | R&R Buildings & Grounds  | 2,500            | 2,292          | 2,859          | 114.4%        | (359)         |
| 815        | R & R Damage Claims  | 0                | 0              | 2,247          | 0.0%          | (2,247)       |
| 820        | R&R Lift Stations  | 0                | 0              |                | 0.0%          | 0             |
| 830        | R&R Equipment  | 0                | 0              |                | 0.0%          | 0             |
| 832        | R&R Mains/Service Lines  | 0                | 0              | -              | 0.0%          | -             |
| 840        | R&R Vehicles   | 2,500            | 2,292          | 501            | 20.0%         | 1,999         |
|            |  | -                | -              |                | 0.0%          | -             |
|            | Repairs & Replacement >  | 5,000            | 4,583          | 5,607          | <b>112.1%</b> | (607)         |
|            | <b>Total Expenses &gt;</b>   | <b>806,635</b>   | <b>739,415</b> | <b>784,447</b> | <b>97.2%</b>  | <b>22,188</b> |
| <b>810</b> | Damage to personal truck   |                  |                |                |               |               |

| 11  | Water - Budget Variance Report July 1, 2022 through June 30, 2023<br>As of April 2023 | 2020-2021 Budget |                | Target % >     | 91.7%        | GL WATER      |
|-----|---|------------------|----------------|----------------|--------------|---------------|
|     | Expenses  | Annual           | YTD            | Actual         | %            | Total         |
|     |   |                  |                | YTD            | Spent        | Remaining     |
| 505 | Salaries & Wages  | 180,700          | 165,641        | 164,191        | 90.9%        | 16,509        |
| 520 | FICA - District Share   | 14,734           | 13,507         | 12,176         | 82.6%        | 2,558         |
| 530 | Medical Ins - District Share  | 37,351           | 34,238         | 29,950         | 80.2%        | 7,401         |
| 540 | PERS - District Share   | 10,510           | 9,634          | 9,297          | 88.5%        | 1,213         |
| 550 | Unemployment  | 0                | 0              | -              | 0.0%         | 0             |
| 560 | Workers Comp Ins  | 31,537           | 28,909         | 11,064         | 35.1%        | 20,473        |
|     | Salaries and Employee Benefits >  | 274,832          | 251,929        | 226,678        | 82.5%        | 48,154        |
| 605 | Advertising   | 0                | 0              |                | 0.0%         | 0             |
| 610 | Bank Fees   | 0                | 0              |                | 0.0%         | 0             |
| 620 | Communications & Internet   | 13,000           | 11,917         | 13,267         | 102.1%       | (267)         |
| 622 | Board Exp   | 0                | 0              | -              | 0.0%         | 0             |
| 625 | Equip - Field (\$300 - \$4999)  | 0                | 0              |                | 0.0%         | 0             |
| 630 | Equip - Office  | 500              | 458            | 68             | 13.6%        | 432           |
| 640 | Fuel & Oil  | 8,500            | 7,792          | 11,360         | 133.6%       | (2,860)       |
| 645 | Insurance   | 38,000           | 34,833         | 42,872         | 112.8%       | (4,872)       |
| 650 | Interest  | 0                | 0              | 26             | 0.0%         | (26)          |
| 657 | Outside Lab / Internal Lab  | 20,000           | 18,333         | 26,944         | 134.7%       | (6,944)       |
| 660 | Memberships/Subscriptions/Permits   | 30,000           | 27,500         | 37,208         | 124.0%       | (7,208)       |
| 665 | Mileage Reimb   | 500              | 458            |                | 0.0%         | 500           |
| 670 | Postage & Shipping  | 0                | 0              | 110            | 1100000.0%   | (110)         |
| 675 | Professional Services (SCADA, Mtce Prog)  | 25,000           | 22,917         | 4,286          | 17.1%        | 20,714        |
| 685 | Rents   | 0                | 0              |                | 0.0%         | 0             |
| 690 | Safety & Security (includes boots)  | 4,500            | 4,125          | 5,953          | 132.3%       | (1,453)       |
| 700 | Tools & Instruments   | 3,700            | 3,392          | 2,249          | 60.8%        | 1,451         |
| 703 | Supplies - Clothing & Personal  | 2,500            | 2,292          | 341            | 13.6%        | 2,159         |
| 705 | Supplies - Office   | 1,000            | 917            | 814            | 81.4%        | 186           |
| 715 | Treatment Chemicals   | 110,250          | 101,063        | 71,867         | 65.2%        | 38,383        |
| 720 | Supplies - Operating - Other  | 5,000            | 4,583          | 5,739          | 114.8%       | (739)         |
| 730 | Taxes - Licenses  | 0                | 0              |                | 0.0%         | 0             |
| 735 | Training, Certs (classes, books)  | 2,000            | 1,833          | 1,531          | 76.6%        | 469           |
| 745 | Travel / Lodging  | 500              | 458            | 368            | 73.6%        | 132           |
| 750 | Utilities   | 188,000          | 172,333        | 227,517        | 121.0%       | (39,517)      |
| 760 | Waste Disposal  | 3,000            | 2,750          | 3,978          | 132.6%       | (978)         |
| 795 | Yolo Co   | 61,000           | 55,917         | 39,040         | 64.0%        | 21,960        |
| 798 | Customer Refund   | 0                | 0              | 5,939          | 0.0%         | (5,939)       |
|     | Services and Supplies >   | 516,950          | 473,871        | 501,477        | 97.0%        | 15,473        |
| 810 | R&R Buildings & Grounds   | 5,000            | 4,583          | 1,231          | 24.6%        | 3,769         |
| 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              | 14             | 0.0%         | -             |
| 840 | R&R Vehicles  | 3,000            | 2,750          | 540            | 18.0%        | 2,460         |
|     | Repairs & Replacement >   | 8,000            | 7,333          | 1,785          | 22.3%        | 6,215         |
|     | <b>Total Expenses &gt;</b>  | <b>799,782</b>   | <b>733,134</b> | <b>729,940</b> | <b>91.3%</b> | <b>69,842</b> |

## Clearlake Oaks County Water District

## CRP/CIP Profit and Loss

July 2022 through May 2023

|   | PC<br>(CRP)       | Water<br>(CRP)    | Sewer<br>(CRP)    | Total CRP         | TOTAL             |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Ordinary Income/Expense</b>          |                   |                   |                   |                   |                   |
| <b>Income</b>                           |                   |                   |                   |                   |                   |
| <b>Income</b>                           |                   |                   |                   |                   |                   |
| 425 · CRP (Capital Replacment Plan)     | 102,018.00        | 394,769.86        | 450,547.13        | 947,334.99        | 947,334.99        |
| 430 · Penalty & Interest                | 447.71            | 10,045.91         | 11,224.81         | 21,718.43         | 21,718.43         |
| 450 · Other - Non S/W Rev               | 0.00              | 1,550.00          | 0.00              | 1,550.00          | 1,550.00          |
| <b>Total Income</b>                     | <u>102,465.71</u> | <u>406,365.77</u> | <u>461,771.94</u> | <u>970,603.42</u> | <u>970,603.42</u> |
| <b>Total Income</b>                     | <u>102,465.71</u> | <u>406,365.77</u> | <u>461,771.94</u> | <u>970,603.42</u> | <u>970,603.42</u> |
| <b>Gross Profit</b>                     | <u>102,465.71</u> | <u>406,365.77</u> | <u>461,771.94</u> | <u>970,603.42</u> | <u>970,603.42</u> |
| <b>Expense</b>                          |                   |                   |                   |                   |                   |
| <b>Salaries &amp; EE Benefits</b>       |                   |                   |                   |                   |                   |
| 505 · Salaries & Wages                  | 0.00              | 122,475.81        | 180,015.32        | 302,491.13        | 302,491.13        |
| 520 · FICA - District Share             | 0.00              | 9,056.72          | 13,273.97         | 22,330.69         | 22,330.69         |
| 530 · Med/Life Insurance- Dist Share    | 0.00              | 16,678.19         | 41,643.21         | 58,321.40         | 58,321.40         |
| 540 · PERS - District Share             | 0.00              | 6,684.60          | 14,145.34         | 20,829.94         | 20,829.94         |
| 560 · Workers Comp Ins                  | 0.00              | 3,539.06          | 7,766.30          | 11,305.36         | 11,305.36         |
| <b>Total Salaries &amp; EE Benefits</b> | <u>0.00</u>       | <u>158,434.38</u> | <u>256,844.14</u> | <u>415,278.52</u> | <u>415,278.52</u> |
| <b>Services &amp; Supplies</b>          |                   |                   |                   |                   |                   |
| 620 · Communications & Internet         | 0.00              | 1,381.95          | 1,381.80          | 2,763.75          | 2,763.75          |
| 640 · Fuel & Oil                        | 0.00              | 13,284.85         | 14,950.45         | 28,235.30         | 28,235.30         |
| 650 · Interest                          | 0.00              | 3,359.71          | 4,432.30          | 7,792.01          | 7,792.01          |
| 657 · Lab                               | 0.00              | 4,900.00          | 0.00              | 4,900.00          | 4,900.00          |
| 700 · Tools & Instruments               | 0.00              | 414.52            | 414.51            | 829.03            | 829.03            |
| 720 · Supplies - Inventory - Other      | 0.00              | 399.49            | 685.82            | 1,085.31          | 1,085.31          |
| 735 · Training/Classes/Certs/ClassB     | 0.00              | 225.00            | 225.00            | 450.00            | 450.00            |
| <b>Total Services &amp; Supplies</b>    | <u>0.00</u>       | <u>23,965.52</u>  | <u>22,089.88</u>  | <u>46,055.40</u>  | <u>46,055.40</u>  |
| <b>Repairs &amp; Replacement</b>        |                   |                   |                   |                   |                   |
| 810 · R&R Buildings & Grounds           | 0.00              | 6,817.39          | 1,033.07          | 7,850.46          | 7,850.46          |
| 820 · R&R Lift Stations                 | 0.00              | 0.00              | 761.07            | 761.07            | 761.07            |
| 830 · R&R Equipment                     | 1,500.79          | 28,000.21         | 35,546.87         | 65,047.87         | 65,047.87         |
| 832 · R&R Mains and Sewer Lines         | 0.00              | 22,785.39         | 9,291.75          | 32,077.14         | 32,077.14         |
| 840 · R&R Vehicles                      | 0.00              | 16,691.50         | 22,373.12         | 39,064.62         | 39,064.62         |
| <b>Total Repairs &amp; Replacement</b>  | <u>1,500.79</u>   | <u>74,294.49</u>  | <u>69,005.88</u>  | <u>144,801.16</u> | <u>144,801.16</u> |
| <b>Total Expense</b>                    | <u>1,500.79</u>   | <u>256,694.39</u> | <u>347,939.90</u> | <u>606,135.08</u> | <u>606,135.08</u> |
| <b>Net Ordinary Income</b>              | <u>100,964.92</u> | <u>149,671.38</u> | <u>113,832.04</u> | <u>364,468.34</u> | <u>364,468.34</u> |
| <b>Net Income</b>                       | <u>100,964.92</u> | <u>149,671.38</u> | <u>113,832.04</u> | <u>364,468.34</u> | <u>364,468.34</u> |

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

11

Target % > **91.7%** CRP-PC

As of April 2023

| Summary                               | Budget<br>Annual | YTD      |              | Actual YTD<br>Amount % |                |  |
|---------------------------------------|------------------|----------|--------------|------------------------|----------------|--|
| PC CRP Revenue                        | 19,536           | 17,908   | 102,466      | 524.5%                 | 0%             |  |
| PC CRP Expenses                       | 0                | 0        | 1,501        | 0.0%                   | 0%             |  |
| Expenses                              | 2021-2022 Budget |          | Actual       | %                      | Total          |  |
|                                       | Annual           | YTD      | YTD          | Spent                  | Remaining      |  |
| 605 Advertising                       | -                | -        | -            | 0.0%                   | -              |  |
| 610 Bank Fees                         | -                | -        | -            | 0.0%                   | -              |  |
| 620 Communications & Internet         | -                | -        | -            | 0.0%                   | -              |  |
| 622 Board Exp                         | -                | -        | -            | 0.0%                   | -              |  |
| 625 Equip - Field (up to \$4999)      | -                | -        | -            | 0.0%                   | -              |  |
| 630 Equip - Office                    | -                | -        | -            | 0.0%                   | -              |  |
| 640 Fuel & Oil                        | -                | -        | -            | 0.0%                   | -              |  |
| 645 Insurance                         | -                | -        | -            | 0.0%                   | -              |  |
| 650 Interest                          | -                | -        | -            | 0.0%                   | -              |  |
| 657 Outsource Lab / Internal Lab      | -                | -        | -            | 0.0%                   | -              |  |
| 660 Memberships & Subscriptions       | -                | -        | -            | 0.0%                   | -              |  |
| 665 Mileage Reimb                     | -                | -        | -            | 0.0%                   | -              |  |
| 670 Postage & Shipping                | -                | -        | -            | 0.0%                   | -              |  |
| 675 Professional Services (SCADA)     | -                | -        | -            | 0.0%                   | -              |  |
| 685 Rents                             | -                | -        | -            | 0.0%                   | -              |  |
| 690 Safety & Security (includes boots | -                | -        | -            | 0.0%                   | -              |  |
| 700 Tools & Instruments               | -                | -        | -            | 0.0%                   | -              |  |
| 703 Supplies - Clothing & Personal    | -                | -        | -            | 0.0%                   | -              |  |
| 705 Supplies - Office                 | -                | -        | -            | 0.0%                   | -              |  |
| 715 Treatment Chemicals               | -                | -        | -            | 0.0%                   | -              |  |
| 720 Supplies - Operating - Other      | -                | -        | -            | 0.0%                   | -              |  |
| 730 Taxes - Licenses                  | -                | -        | -            | 0.0%                   | -              |  |
| 735 Training, Certs (classes, books)  | -                | -        | -            | 0.0%                   | -              |  |
| 745 Travel / Lodging                  | -                | -        | -            | 0.0%                   | -              |  |
| 750 Utilities                         | -                | -        | -            | 0.0%                   | -              |  |
| 760 Waste Disposal                    | -                | -        | -            | 0.0%                   | -              |  |
| 795 Yolo Co                           | -                | -        | -            | 0.0%                   | -              |  |
| 799 Misc                              | 0                | 0        | -            | 0.0%                   | 0              |  |
| <b>Services and Supplies &gt;</b>     | <b>0</b>         | <b>0</b> | <b>-</b>     | <b>0.0%</b>            | <b>0</b>       |  |
| 810 R&R Buildings & Grounds           | -                | -        | -            | 0.0%                   | -              |  |
| 815 R & R Damage Claims               | 0                | 0        | -            | 0.0%                   | 0              |  |
| 820 R&R Lift Stations                 | -                | -        | -            | 0.0%                   | -              |  |
| 830 R&R Equipment                     | -                | -        | 1,501        | 0.0%                   | (1,501)        |  |
| 832 R&R Mains/Laterals                | -                | -        | -            | 0.0%                   | -              |  |
| 840 R&R Vehicles                      | -                | -        | -            | 0.0%                   | -              |  |
| <b>Repairs &amp; Replacement &gt;</b> | <b>0</b>         | <b>0</b> | <b>1,501</b> | <b>0.0%</b>            | <b>(1,501)</b> |  |
| <b>Total Expenses &gt;</b>            | <b>0</b>         | <b>0</b> | <b>1,501</b> | <b>0.0%</b>            | <b>(1,501)</b> |  |

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

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

**\$3,550.69 credit from Badger**

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

|  |   | <u>WATER - CRP</u>             |                |                   |                |                        |
|--|---|--------------------------------|----------------|-------------------|----------------|------------------------|
| As of April 2023                           |   | Budget                         |                | Actual YTD        |                |                        |
| Summary                                    | Annual                                      | YTD                            |                | Amount            | %              |                        |
| <b>WATER CRP Revenue</b>                   | 439,444                                     | 402,824                        | 406,366        | 92.5%             | 0%             |                        |
| <b>WATER CRP Expenses</b>                  | 511,279                                     | 468,672                        | 256,695        | 50.2%             | 0%             |                        |
| <hr/>                                      |   |                                |                |                   |                |                        |
| <b>Operating Balance</b>                   | <b>(71,835)</b>                             | <b>(65,848)</b>                | <b>149,671</b> |                   |                |                        |
| <hr/>                                      |   |                                |                |                   |                |                        |
|  | <b>Expenses</b>                             | <b>2020-2021 Budget Annual</b> | <b>YTD</b>     | <b>Actual YTD</b> | <b>% Spent</b> | <b>Total Remaining</b> |
| 505  | Salaries & Wages                            | 257,969                        | 236,472        | 122,476           | 47.5%          | 135,493                |
| 520  | FICA - District Share                       | 21,162                         | 19,398         | 9,057             | 42.8%          | 12,105                 |
| 530  | Medical Ins - District Share                | 70,407                         | 64,540         | 16,678            | 23.7%          | 53,729                 |
| 540  | PERS - District Share                       | 16,469                         | 15,097         | 6,685             | 40.6%          | 9,784                  |
| 550  | Unemployment                                | 0                              | 0              |                   | 0.0%           | 0                      |
| 560  | Workers Comp Ins                            | 8,122                          | 7,445          | 3,539             | 43.6%          | 4,583                  |
| <b>Salaries and Employee Benefits &gt;</b> |   | <b>374,129</b>                 | <b>342,951</b> | <b>158,435</b>    | <b>42.3%</b>   | <b>215,694</b>         |
| 605  | Advertising                                 | 0                              | 0              | -                 | 0.0%           | 0                      |
| 610  | Bank Fees                                   | 0                              | 0              | -                 | 0.0%           | 0                      |
| 620  | Communications & Internet                   | 3,500                          | 3,208          | 1,382             | 39.5%          | 2,118                  |
| 622  | Board Exp                                   | 0                              | 0              |                   | 0.0%           | 0                      |
| 625  | Equip - Field (up to \$4999)                | 1,250                          | 1,146          |                   | 0.0%           | 1,250                  |
| 630  | Equip - Office                              | -                              | -              |                   |                |                        |
| 640  | Fuel & Oil                                  | 14,400                         | 13,200         | 13,285            | 92.3%          | 1,115                  |
| 645  | Insurance                                   | 0                              | 0              |                   | 0.0%           | 0                      |
| 650  | Interest                                    | 0                              | 0              | 3,360             | 0.0%           | (3,360)                |
| 657  | Outsource Lab / Internal Lab                | 3,000                          | 2,750          | 4,900             | 0.0%           | (1,900)                |
| 660  | Memberships & Subscriptions                 | 0                              | 0              |                   | 0.0%           | 0                      |
| 665  | Mileage Reimb                               | 0                              | 0              |                   | 0.0%           | 0                      |
| 670  | Postage & Shipping                          | 0                              | 0              |                   | 0.0%           | 0                      |
| 675  | Professional Services Leak Chk              | -                              | -              |                   | 0.0%           | -                      |
| 685  | Rents                                       | 0                              | 0              |                   | 0.0%           | 0                      |
| 690  | Safety & Sec (includes boots)               | -                              | -              |                   | 0.0%           | -                      |
| 700  | Tools & Instruments                         | 2,000                          | 1,833          | 415               | 0.0%           | 1,585                  |
| 703  | Supplies - Clothing & Personal              | 1,500                          | 1,375          |                   | 0.0%           | 1,500                  |
| 705  | Supplies - Office                           | -                              | -              |                   | 0.0%           | -                      |
| 715  | Treatment Chemicals                         | 0                              | 0              |                   | 0.0%           | 0                      |
| 720  | Supplies - Operating - Other                | 3,000                          | 2,750          | 399               | 0.0%           | 2,601                  |
| 730  | Taxes - Licenses                            | 0                              | 0              |                   | 0.0%           | 0                      |
| 735  | Training, Certs (classes, books)            | 500                            | 458            | 225               | 0.0%           | 275                    |
| 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                      |
| <b>Services and Supplies &gt;</b>          |   | <b>29,150</b>                  | <b>26,721</b>  | <b>23,966</b>     | <b>82.2%</b>   | <b>5,184</b>           |
| 810  | R&R Buildings & Grounds                     | 5,000                          | 4,583          | 6,817             | 136.3%         | (1,817)                |
| 815  | R & R Damage Claims                         | 0                              | 0              |                   | 0.0%           | 0                      |
| 820  | R&R Lift Stations                           | 0                              | 0              |                   | 0.0%           | 0                      |
| 830  | R&R Equipment                               | 35,000                         | 32,083         | 28,000            | 80.0%          | 7,000                  |
| 830.1                                      | Hydrants                                    | -                              | -              |                   |                |                        |
| 832  | R&R Mains/Service Lines/Tanks               | 50,000                         | 45,833         | 22,785            | 45.6%          | 27,215                 |
| 840  | R&R Vehicles                                | 18,000                         | 16,500         | 16,692            | 92.7%          | 1,308                  |
| <b>Repairs &amp; Replacement &gt;</b>      |   | <b>108,000</b>                 | <b>99,000</b>  | <b>74,294</b>     | <b>68.8%</b>   | <b>33,706</b>          |
| <b>810</b>                                 | <b>Fence Rpr for H/Run</b>                  |                                |                |                   |                |                        |
| <b>830</b>                                 | <b>Chlorine Analyzer Distribution Motor</b> |                                |                |                   |                |                        |
| <b>Total Expenses &gt;</b>                 |   | <b>511,279</b>                 | <b>468,672</b> | <b>256,695</b>    | <b>50.2%</b>   | <b>254,584</b>         |

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

11

SEWER-CRP

Target % > **91.7%** CRP-SEWER

As of April 2023

| Summary                   | Budget<br>Annual | YTD     | Actual YTD<br>Amount | %     |
|---------------------------|------------------|---------|----------------------|-------|
| <b>SEWER CRP Revenue</b>  | 509,022          | 466,604 | 461,772              | 90.7% |
| <b>SEWER CRP Expenses</b> | 474,523          | 434,979 | 347,938              | 73.3% |

|                                 |               |        |         |
|---------------------------------|---------------|--------|---------|
| <b>Operating Balance (loss)</b> | <b>34,499</b> | 31,625 | 113,834 |
|---------------------------------|---------------|--------|---------|

| Expenses |  | 2020-2021 Budget |                | Actual         | %            | Total          |
|----------|--|------------------|----------------|----------------|--------------|----------------|
|          |  | Annual           | YTD            | YTD            | Spent        | Remaining      |
| 505      | Salaries & Wages                           | 253,805          | 232,655        | 180,015        | 70.9%        | 73,790         |
| 520      | FICA - District Share                      | 21,334           | 19,556         | 13,274         | 62.2%        | 8,060          |
| 530      | Medical Ins - District Share               | 50,738           | 46,509         | 41,643         | 82.1%        | 9,095          |
| 540      | PERS - District Share                      | 15,486           | 14,195         | 14,145         | 91.3%        | 1,341          |
| 550      | Unemployment                               | -                | -              | -              | 0.0%         | -              |
| 560      | Workers Comp Ins                           | 8,010            | 7,343          | 7,766          | 97.0%        | 244            |
|          | <b>Salaries and Employee Benefits &gt;</b> | <b>349,373</b>   | <b>320,258</b> | <b>256,843</b> | <b>73.5%</b> | <b>92,530</b>  |
| 605      | Advertising                                | 0                | 0              | -              | 0.0%         | 0              |
| 610      | Bank Fees                                  | 0                | 0              | -              | 0.0%         | 0              |
| 620      | Communications & Internet                  | 5,000            | 4,583          | 1,382          | 27.6%        | 3,618          |
| 622      | Board Exp                                  | 0                | 0              | -              | 0.0%         | 0              |
| 625      | Equip - Field (up to \$4999)               | 1,250            | 1,146          | -              | 0.0%         | 1,250          |
| 630      | Equip - Office                             | -                | -              | -              | 0.0%         | -              |
| 640      | Fuel & Oil                                 | 14,400           | 13,200         | 14,950         | 103.8%       | (550)          |
| 645      | Insurance                                  | 0                | 0              | -              | 0.0%         | 0              |
| 650      | Interest                                   | 0                | 0              | 4,432          | 0.0%         | (4,432)        |
| 657      | Outsource Lab / Internal Lab               | 0                | 0              | -              | 0.0%         | 0              |
| 660      | Memberships & Subscriptions                | 0                | 0              | -              | 0.0%         | 0              |
| 665      | Mileage Reimb                              | 0                | -              | -              | 0.0%         | 0              |
| 670      | Postage & Shipping                         | 0                | 0              | -              | 0.0%         | 0              |
| 675      | Professional Services (SCADA)              | 0                | 0              | -              | 0.0%         | 0              |
| 685      | Rents                                      | -                | -              | -              | 0.0%         | -              |
| 690      | Safety & Security (includes boots)         | -                | -              | -              | 0.0%         | -              |
| 700      | Tools & Instruments                        | 2,000            | 1,833          | 415            | 0.0%         | 1,585          |
| 703      | Supplies - Clothing & Personal             | 1,500            | 1,375          | -              | 0.0%         | 1,500          |
| 705      | Supplies - Office                          | -                | -              | -              | 0.0%         | -              |
| 715      | Treatment Chemicals                        | 0                | 0              | -              | 0.0%         | 0              |
| 720      | Supplies - Operating - Other               | 3,000            | 2,750          | 685            | 0.0%         | 2,315          |
| 730      | Taxes - Licenses                           | 0                | 0              | -              | 0.0%         | 0              |
| 735      | Training, Certs (classes, books)           | 500              | 458            | 225            | 0.0%         | 275            |
| 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              |
|          | <b>Services and Supplies &gt;</b>          | <b>27,650</b>    | <b>25,346</b>  | <b>22,089</b>  | <b>79.9%</b> | <b>5,561</b>   |
| 810      | R&R Buildings & Grounds                    | 7,500            | 6,875          | 1,033          | 13.8%        | 6,467          |
| 815      | R & R Damage Claims                        | 0                | 0              | -              | 0.0%         | 0              |
| 820      | R&R Lift Stations                          | 20,000           | 18,333         | 761            | 3.8%         | 19,239         |
| 830      | R&R Equipment                              | 35,000           | 32,083         | 35,547         | 101.6%       | (547)          |
| 832      | R&R Mains/Laterals                         | 25,000           | 22,917         | 9,292          | 37.2%        | 15,708         |
| 840      | R&R Vehicles                               | 10,000           | 9,167          | 22,373         | 223.7%       | (12,373)       |
|          | <b>Repairs &amp; Replacement &gt;</b>      | <b>97,500</b>    | <b>89,375</b>  | <b>69,006</b>  | <b>70.8%</b> | <b>28,494</b>  |
|          | <b>Total Expenses &gt;</b>                 | <b>474,523</b>   | <b>434,979</b> | <b>347,938</b> | <b>73.3%</b> | <b>126,585</b> |

840 - Repair of backhoe/repair of vaccon tube

# Clearlake Oaks County Water District

## Capital Improvements

As of May 31, 2023

| Date   | Name                     | Memo                     | Class          | Amount       |
|--|--------------------------|--------------------------|----------------|--------------|
| <b>130 · Const In Progress - Studies</b>   |                          |                          |                |              |
| 07/05/2022   | MC Engineering, Inc      | Construction in progr... | GL:Sewer       | 1,662.50     |
| 07/05/2022   | MC Engineering, Inc      |                          | GL:Water       | 1,662.50     |
| 07/05/2022   | MC Engineering, Inc      |                          | GL:Water       | 1,445.00     |
| 09/07/2022   | MC Engineering, Inc      | SWRCB Water Appli...     | GL:Water       | 4,950.00     |
| 10/05/2022   | MC Engineering, Inc      | SWRCB Wastewate...       | GL:Sewer       | 1,957.57     |
| 10/05/2022   | MC Engineering, Inc      |                          | GL:Water       | 1,957.57     |
| 11/05/2022   | MC Engineering, Inc      | SWRCB SRF Grant          | GL:Water       | 3,600.00     |
| 12/05/2022   | MC Engineering, Inc      | SWRCB TA Grant           | GL:Water       | 1,440.00     |
| 01/05/2023   | MC Engineering, Inc      | On call services         | GL:Water       | 1,828.75     |
| 03/05/2023   | MC Engineering, Inc      | Wastewater               | GL:Sewer       | 1,800.00     |
| 03/05/2023   | MC Engineering, Inc      | Water                    | GL:Water       | 540.00       |
| 04/05/2023   | MC Engineering, Inc      | Preperation for Wast...  | CRP:Sewer      | 1,170.00     |
| Total 130 · Const In Progress - Studies  |                          |                          |                | 24,013.89    |
| <b>135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)</b>  |                          |                          |                |              |
| <b>138 · USDA Water Improvements</b>   |                          |                          |                |              |
| 07/05/2022   | MC Engineering, Inc      |                          | Loan/Grant:... | 20,963.26    |
| 07/31/2022   | T & S Construction Co... | Payment #14              | Loan/Grant:... | 252,320.00   |
| 08/05/2022   | MC Engineering, Inc      | USDA Meters/Tank         | Loan/Grant:... | 15,697.63    |
| 08/31/2022   | T & S Construction Co... | #15                      | Loan/Grant:... | 245,416.04   |
| 09/07/2022   | MC Engineering, Inc      | USDA Water Improv...     | Loan/Grant:... | 18,505.85    |
| 09/30/2022   | T & S Construction Co... | USDA Water Improve       | Loan/Grant:... | 145,920.00   |
| 10/05/2022   | MC Engineering, Inc      | USDA Water Improv...     | Loan/Grant:... | 19,600.91    |
| 11/30/2022   | T & S Construction Co... | 11/1/2022 - 11/30/20...  | Loan/Grant:... | 582,746.15   |
| 12/05/2022   | MC Engineering, Inc      | USDA Meters              | Loan/Grant:... | 8,877.08     |
| 01/05/2023   | MC Engineering, Inc      | USDA Meters              | Loan/Grant:... | 11,113.30    |
| 01/11/2023   | T & S Construction Co... | 12/1/2022 - 12/31/20...  | Loan/Grant:... | 119,225.00   |
| 01/31/2023   | T & S Construction Co... | Services for January...  | Loan/Grant:... | 120,881.80   |
| 02/05/2023   | MC Engineering, Inc      | February 2023 charg...   | Loan/Grant:... | 7,179.12     |
| 02/28/2023   | T & S Construction Co... | Services thru Februa...  | Loan/Grant:... | 213,275.00   |
| 03/05/2023   | MC Engineering, Inc      | USDA Meters              | Loan/Grant:... | 5,474.43     |
| 03/31/2023   | T & S Construction Co... | Services thru 3/31/2...  | Loan/Grant:... | 71,944.21    |
| 04/05/2023   | MC Engineering, Inc      | USDA Wtr Improv          | Loan/Grant:... | 9,338.20     |
| 04/20/2023   | Badger Meter             | Returned 3 compou...     | CRP:Water      | -4,030.46    |
| 05/05/2023   | MC Engineering, Inc      | USDA Meters and W...     | Loan/Grant:... | 2,440.00     |
| Total 138 · USDA Water Improvements  |                          |                          |                | 1,866,887.52 |
| <b>128 · Sewer Infrstrcture &amp; Rehab Proj (Phase 1 was the installation of the Force Main)</b>          |                          |                          |                |              |
| Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...                      |                          |                          |                |              |
| <b>121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of water distribution pipes)</b> |                          |                          |                |              |
| 03/17/2023   | TECO Technology          | Cerrito Tank redund...   | CRP:Water      | 6,999.14     |
| 04/14/2023   | G3 Engineering, Inc.     | Cerritto pumps           | CRP:Water      | 20,071.84    |
| Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...                      |                          |                          |                | 27,070.98    |
| <b>131 · Waste Water Plant</b>   |                          |                          |                |              |
| <b>131.1 · Pumps/Equipment</b>   |                          |                          |                |              |
| 03/28/2023   | Commercial Pump & ...    | Rebuild effluent pum...  | CRP:Sewer      | 43,522.21    |
| Total 131.1 · Pumps/Equipment  |                          |                          |                | 43,522.21    |
| <b>131 · Waste Water Plant - Other</b>   |                          |                          |                |              |
| Total 131 · Waste Water Plant - Other  |                          |                          |                |              |
| Total 131 · Waste Water Plant  |                          |                          |                | 43,522.21    |
| <b>127 · Water Plant</b>   |                          |                          |                |              |
| <b>127.6 · Swan AMI Turbiwell Monitor</b>  |                          |                          |                |              |
| Total 127.6 · Swan AMI Turbiwell Monitor   |                          |                          |                |              |
| <b>127.5 · A/C installation for Filter Rm</b>  |                          |                          |                |              |
| Total 127.5 · A/C installation for Filter Rm   |                          |                          |                |              |
| <b>127.4 · PH System</b>   |                          |                          |                |              |
| Total 127.4 · PH System  |                          |                          |                |              |
| <b>127.2 · Harvy Vault Chlor Inject Proj</b>   |                          |                          |                |              |
| Total 127.2 · Harvy Vault Chlor Inject Proj  |                          |                          |                |              |
| <b>127.1 · Major Equipment</b>   |                          |                          |                |              |

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

| Date   | Name                     | Memo                     | Class     | Amount    |
|--|--------------------------|--------------------------|-----------|-----------|
| 09/07/2022   | Commercial Pump & ...    | Back-up Pump for Di...   | CRP:Water | 8,655.08  |
| Total 127.1 · Major Equipment  |                          |                          |           | 8,655.08  |
| <b>127 · Water Plant - Other</b>   |                          |                          |           |           |
| Total 127 · Water Plant - Other  |                          |                          |           |           |
| Total 127 · Water Plant  |                          |                          |           | 8,655.08  |
| <b>120 · District General CRP (EQUIPMENT - WAS 1011181)</b>                                |                          |                          |           |           |
| <b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>          |                          |                          |           |           |
| Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...                    |                          |                          |           |           |
| <b>120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)</b>                                    |                          |                          |           |           |
| Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)                                     |                          |                          |           |           |
| <b>120.75 · SCADA</b>  |                          |                          |           |           |
| 12/28/2022   | Amazon                   | 10 gauge wire, 30' re... | CRP:Water | 91.06     |
| 04/09/2023   | Southport Control Sol... | Pluth tank site - SCA... | CRP:Water | 7,999.74  |
| Total 120.75 · SCADA   |                          |                          |           | 8,090.80  |
| <b>120.90 · Vehicles/Generators/Trailers</b>   |                          |                          |           |           |
| 02/21/2023   | Folsom Chevrolet         | 2022 1500 2WD Re...      | GL:Sewer  | 27,005.57 |
| 02/21/2023   | Folsom Chevrolet         | 2022 1500 2WD Re...      | GL:Water  | 27,005.56 |
| Total 120.90 · Vehicles/Generators/Trailers  |                          |                          |           | 54,011.13 |
| <b>120 · District General CRP (EQUIPMENT - WAS 1011181) - Other</b>                        |                          |                          |           |           |
| Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other                         |                          |                          |           |           |
| Total 120 · District General CRP (EQUIPMENT - WAS 1011181)                                 |                          |                          |           | 62,101.93 |
| <b>122 · Bldgs/Grounds Cap Improvements</b>  |                          |                          |           |           |
| Total 122 · Bldgs/Grounds Cap Improvements   |                          |                          |           |           |
| <b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>         |                          |                          |           |           |
| <b>124.2 · GIS Online Mapping System</b>   |                          |                          |           |           |
| 07/05/2022   | MC Engineering, Inc      | GIS Mapping              | GL:Sewer  | 468.75    |
| 08/05/2022   | MC Engineering, Inc      | GIS                      | CRP:Water | 225.00    |
| 08/05/2022   | MC Engineering, Inc      |                          | CRP:Sewer | 225.00    |
| Total 124.2 · GIS Online Mapping System  |                          |                          |           | 918.75    |
| <b>124.30 · Lift Stations</b>  |                          |                          |           |           |
| 07/26/2022   | ABC Plumbing             | Sewer camer survey...    | CRP:Sewer | 4,060.00  |
| Total 124.30 · Lift Stations   |                          |                          |           | 4,060.00  |
| <b>124.50 · Mains</b>  |                          |                          |           |           |
| Total 124.50 · Mains   |                          |                          |           |           |
| <b>124.60 · Meters</b>   |                          |                          |           |           |
| Total 124.60 · Meters  |                          |                          |           |           |
| <b>124.90 · Water Tanks</b>  |                          |                          |           |           |
| Total 124.90 · Water Tanks   |                          |                          |           |           |
| <b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b> |                          |                          |           |           |
| 07/05/2022   | MC Engineering, Inc      |                          | GL:Water  | 468.75    |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...                       |                          |                          |           | 468.75    |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...                   |                          |                          |           | 5,447.50  |
| <b>125 · Land - Dist. Cap. Improvements</b>  |                          |                          |           |           |
| Total 125 · Land - Dist. Cap. Improvements   |                          |                          |           |           |
| <b>129 · ALLOW. FOR DEPRECIATION</b>   |                          |                          |           |           |
| Total 129 · ALLOW. FOR DEPRECIATION  |                          |                          |           |           |
| <b>280 · Loan</b>  |                          |                          |           |           |
| <b>280.04 · 2021 Water Truck</b>   |                          |                          |           |           |
| 07/20/2022   | Kansas State Bank - ...  | Payment #8               | CRP:Water | 727.18    |
| 07/20/2022   | Kansas State Bank - ...  | 3359488                  | CRP:Sewer | 727.18    |
| 08/15/2022   | Kansas State Bank - ...  | Payment #9               | CRP:Water | 729.57    |

Clearlake Oaks County Water District

Capital Improvements

As of May 31, 2023

| Date   | Name                    | Memo                      | Class          | Amount      |
|--|-------------------------|---------------------------|----------------|-------------|
| 08/15/2022   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 729.57      |
| 09/20/2022   | Kansas State Bank - ... | Payment #10               | CRP:Sewer      | 1,463.93    |
| 10/20/2022   | Kansas State Bank - ... | Payment #11               | CRP:Sewer      | 1,468.73    |
| 11/16/2022   | Kansas State Bank - ... | 3359488                   | CRP:Water      | 736.78      |
| 11/16/2022   | Kansas State Bank - ... | Payment #12               | CRP:Sewer      | 736.78      |
| 12/20/2022   | Kansas State Bank - ... | Payment #13               | CRP:Water      | 739.20      |
| 12/20/2022   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 739.19      |
| 01/20/2023   | Kansas State Bank - ... | Payment #14               | CRP:Water      | 741.62      |
| 01/20/2023   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 741.62      |
| 02/20/2023   | Kansas State Bank - ... | Payment #15               | CRP:Water      | 744.06      |
| 02/20/2023   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 744.05      |
| 03/20/2023   | Kansas State Bank - ... | Payment #16               | CRP:Water      | 746.50      |
| 03/20/2023   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 746.50      |
| 04/20/2023   | Kansas State Bank - ... | Payment #17               | CRP:Water      | 748.95      |
| 04/20/2023   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 748.95      |
| 05/20/2023   | Kansas State Bank - ... | Payment #18               | CRP:Water      | 748.95      |
| 05/20/2023   | Kansas State Bank - ... | 3359488                   | CRP:Sewer      | 748.95      |
| Total 280.04 · 2021 Water Truck  |                         |                           |                | 16,258.26   |
| <b>280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)</b>       |                         |                           |                |             |
| 09/01/2022   | USDA Rural Develop...   | Payment #1 Water          | Loan/Grant:... | 30,500.19   |
| 03/01/2023   | USDA Rural Develop...   | USDA - Payment #2 ...     | Loan/Grant:... | 99,000.00   |
| Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...                          |                         |                           |                | 129,500.19  |
| <b>280.02 · KS State Bank - 2019 Vac-Con</b>   |                         |                           |                |             |
| 07/15/2022   | Kansas State Bank - ... | Pymt #31                  | CRP:Water      | 3,409.30    |
| 07/15/2022   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,409.29    |
| 08/15/2022   | Kansas State Bank - ... | Pymt #32                  | CRP:Water      | 3,418.94    |
| 08/15/2022   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,418.94    |
| 09/15/2022   | Kansas State Bank - ... | Pymt #33                  | CRP:Sewer      | 6,857.21    |
| 09/15/2022   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 564.26      |
| 10/15/2022   | Kansas State Bank - ... | Pymt #34                  | CRP:Sewer      | 6,876.61    |
| 11/15/2022   | Kansas State Bank - ... | Pymt #35                  | CRP:Sewer      | 3,448.03    |
| 11/15/2022   | Kansas State Bank - ... | 3343293                   | CRP:Water      | 3,448.03    |
| 12/15/2022   | Kansas State Bank - ... | Pymt #36                  | CRP:Water      | 3,457.78    |
| 12/15/2022   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,457.78    |
| 01/15/2023   | Kansas State Bank - ... | Pymt #37                  | CRP:Water      | 3,467.56    |
| 01/15/2023   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,467.55    |
| 02/15/2023   | Kansas State Bank - ... | Pymt #38                  | CRP:Water      | 3,477.37    |
| 02/15/2023   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,477.36    |
| 03/15/2023   | Kansas State Bank - ... | Pymt #39                  | CRP:Water      | 3,487.20    |
| 03/15/2023   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,487.20    |
| 04/15/2023   | Kansas State Bank - ... | Pymt #40                  | CRP:Water      | 3,497.06    |
| 04/15/2023   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,497.06    |
| 05/15/2023   | Kansas State Bank - ... | Pymt #41                  | CRP:Water      | 3,497.06    |
| 05/15/2023   | Kansas State Bank - ... | 3343293                   | CRP:Sewer      | 3,497.06    |
| Total 280.02 · KS State Bank - 2019 Vac-Con  |                         |                           |                | 76,618.65   |
| Total 280 · Loan   |                         |                           |                | 222,377.10  |
| <b>306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)</b> |                         |                           |                |             |
| Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...               |                         |                           |                |             |
| <b>Income</b>  |                         |                           |                |             |
| <b>435 · Loans/Grants</b>  |                         |                           |                |             |
| <b>435-8 · Intake Pump Extension</b>   |                         |                           |                |             |
| 08/22/2022   |                         | Invoice #4 - Dept. of ... | GL:Water       | -83,690.37  |
| 09/26/2022   |                         | Intake pipe extensio...   | Loan/Grant:... | -40,848.05  |
| 01/03/2023   |                         | DWR                       | Loan/Grant:... | -20,027.25  |
| 02/21/2023   |                         | DWR #8 - Intake p...      | Loan/Grant:... | -3,841.74   |
| 05/03/2023   |                         | Dept of Water Reso...     | Loan/Grant:... | -65,041.48  |
| Total 435-8 · Intake Pump Extension  |                         |                           |                | -213,448.89 |
| Total 435 · Loans/Grants   |                         |                           |                | -213,448.89 |
| Total Income   |                         |                           |                | -213,448.89 |
| <b>Loans/Grants</b>  |                         |                           |                |             |
| <b>935 · Actiflo Pilot Program</b>   |                         |                           |                |             |
| 07/05/2022   | MC Engineering, Inc     |                           | Loan/Grant:... | 2,145.00    |

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

06/08/23

Accrual Basis

| Date                                       | Name                      | Memo                      | Class          | Amount              |
|--|---------------------------|---------------------------|----------------|---------------------|
| 09/30/2022                                 | T & S Construction Co...  | Actiflo                   | Loan/Grant:... | 109,326.28          |
| 10/05/2022                                 | MC Engineering, Inc       | Actiflow                  | Loan/Grant:... | 4,715.00            |
| 10/24/2022                                 | Clear Lake Electronic ... | Lan cable for Actiflo ... | Loan/Grant:... | 68.51               |
| 10/25/2022                                 | MC Engineering, Inc       | Actiflo                   | Loan/Grant:... | 4,165.00            |
| 11/03/2022                                 | HomeDepot                 | Buckets for sand rep...   | Loan/Grant:... | 32.49               |
| 11/04/2022                                 | HomeDepot                 | Buckets for sand rep...   | Loan/Grant:... | 16.25               |
| 11/05/2022                                 | MC Engineering, Inc       | Actiflo                   | Loan/Grant:... | 945.00              |
| 11/15/2022                                 | Southport Control Sol...  | Actiflo Control Interf... | Loan/Grant:... | 5,607.92            |
| 11/28/2022                                 | Veolia Water Technol...   | Actiflo - Pilot Study     | Loan/Grant:... | 75,000.00           |
| 12/05/2022                                 | MC Engineering, Inc       | Actiflo                   | Loan/Grant:... | 450.00              |
| 03/09/2023                                 | Veolia Water Technol...   | Phase B                   | Loan/Grant:... | 70,000.00           |
| 03/31/2023                                 | T & S Construction Co...  | Progress billing 3        | Loan/Grant:... | 6,393.35            |
| 03/31/2023                                 | T & S Construction Co...  | Progress billing 2        | Loan/Grant:... | 12,147.37           |
| 04/05/2023                                 | MC Engineering, Inc       | Actiflo                   | Loan/Grant:... | 2,700.00            |
| Total 935 · Actiflo Pilot Program          |                           |                           |                | 293,712.17          |
| <b>930 · Intake Pump Extension</b>         |                           |                           |                |                     |
| <b>930.1 · Source Capacity Study</b>       |                           |                           |                |                     |
| 07/05/2022                                 | MC Engineering, Inc       | Source capacity study     | Loan/Grant:... | 12,060.00           |
| 08/05/2022                                 | MC Engineering, Inc       | Source capacity study     | Loan/Grant:... | 4,896.50            |
| 09/07/2022                                 | MC Engineering, Inc       | Source capacity study     | Loan/Grant:... | 3,295.00            |
| 10/05/2022                                 | MC Engineering, Inc       | Source Capacity Study     | Loan/Grant:... | 1,890.00            |
| 11/05/2022                                 | MC Engineering, Inc       | Source capacity study     | Loan/Grant:... | 6,780.00            |
| 12/05/2022                                 | MC Engineering, Inc       | Source capacity study     | Loan/Grant:... | 5,970.00            |
| 01/05/2023                                 | MC Engineering, Inc       | Source Capacity Study     | Loan/Grant:... | 11,146.25           |
| 02/05/2023                                 | MC Engineering, Inc       | Charges for Februar...    | Loan/Grant:... | 1,587.50            |
| 04/05/2023                                 | MC Engineering, Inc       | Emergency Intake - ...    | Loan/Grant:... | 4,535.00            |
| 05/05/2023                                 | MC Engineering, Inc       | Source Capacity Stu...    | Loan/Grant:... | 4,495.00            |
| 05/05/2023                                 | MC Engineering, Inc       | Source Capacity Study     | Loan/Grant:... | 14,000.00           |
| Total 930.1 · Source Capacity Study        |                           |                           |                | 70,655.25           |
| <b>930 · Intake Pump Extension - Other</b> |                           |                           |                |                     |
| 07/05/2022                                 | MC Engineering, Inc       | Water Intake Extensi...   | Loan/Grant:... | 2,407.80            |
| 08/05/2022                                 | MC Engineering, Inc       | Work done in July - ...   | Loan/Grant:... | 1,750.00            |
| 08/31/2022                                 | Pac Machine Co., Inc.     | Service date 8/24/20...   | Loan/Grant:... | 750.00              |
| 08/31/2022                                 | T & S Construction Co...  | Water Intake              | Loan/Grant:... | 3,633.25            |
| 09/07/2022                                 | MC Engineering, Inc       | Intake/Source             | Loan/Grant:... | 2,887.50            |
| 10/05/2022                                 | MC Engineering, Inc       |                           | Loan/Grant:... | 1,400.00            |
| 11/05/2022                                 | MC Engineering, Inc       | Water Intake              | Loan/Grant:... | 3,237.50            |
| 12/05/2022                                 | MC Engineering, Inc       | Emergency intake          | Loan/Grant:... | 1,487.50            |
| 12/16/2022                                 |                           | DWR - #6                  | Loan/Grant:... | -11,457.68          |
| 01/05/2023                                 | MC Engineering, Inc       |                           | Loan/Grant:... | 1,225.00            |
| 01/30/2023                                 | Pac Machine Co., Inc.     | Discharge hose            | Loan/Grant:... | 3,246.72            |
| 02/05/2023                                 | MC Engineering, Inc       |                           | Loan/Grant:... | 1,650.00            |
| 02/15/2023                                 | Mendo Mill                | Per Kurt = Emergen...     | Loan/Grant:... | 52.23               |
| 03/05/2023                                 | MC Engineering, Inc       | Emergency Intake P...     | Loan/Grant:... | 1,137.50            |
| 03/31/2023                                 | T & S Construction Co...  | Progress biling #4        | Loan/Grant:... | 23,978.70           |
| 04/05/2023                                 | MC Engineering, Inc       | Intake Pump               | Loan/Grant:... | 350.00              |
| Total 930 · Intake Pump Extension - Other  |                           |                           |                | 37,736.02           |
| Total 930 · Intake Pump Extension          |                           |                           |                | 108,391.27          |
| Total Loans/Grants                         |                           |                           |                | 402,103.44          |
| <b>TOTAL</b>                               |                           |                           |                | <b>2,448,730.76</b> |



## Accounts

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

### CRP PC \*6192

|           |               |
|-----------|---------------|
| Available | **\$95,186.05 |
| Current   | \$95,186.05   |

### CRP SEWER \*3745

|           |               |
|-----------|---------------|
| Available | **\$86,515.15 |
| Current   | \$86,515.15   |

### GENERAL LEDGER \*9122

|           |               |
|-----------|---------------|
| Available | **\$88,816.93 |
| Current   | \$90,800.45   |

### PUBLIC REGULAR CHK \*8503

|           |                |
|-----------|----------------|
| Available | **\$315,526.15 |
| Current   | \$315,526.15   |

### PUBLIC REGULAR CHK \*9592

|           |                |
|-----------|----------------|
| Available | **\$132,994.43 |
| Current   | \$132,994.43   |

### PUBLIC REGULAR CHK \*7355

|           |               |
|-----------|---------------|
| Available | **\$79,900.00 |
|-----------|---------------|

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## Money Management

Current \$79,900.00

CRP WATER \*6990

Available \*\*\$93,220.66

Current \$93,220.66

### BALANCE TOTALS

Total Deposit Accounts \$894,142.89

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

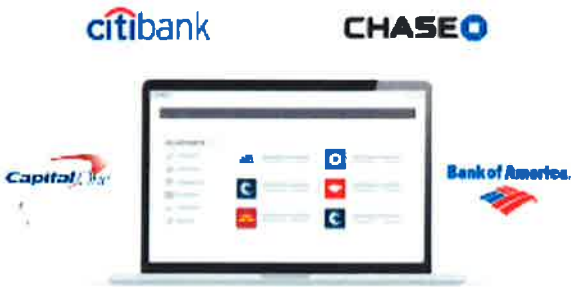
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## Outside Accounts



No outside accounts added.

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| June 2023 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| Su        | Mo | Tu | We | Th | Fr | Sa |
| 28        | 29 | 30 | 31 | 1  | 2  | 3  |

# California State Treasurer *Fiona Ma, CPA*



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

June 12, 2023

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

## CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

**Account Number:** 90-17-001

May 2023 Statement

### Account Summary

|                   |      |                    |              |
|-------------------|------|--------------------|--------------|
| Total Deposit:    | 0.00 | Beginning Balance: | 1,081,993.12 |
| Total Withdrawal: | 0.00 | Ending Balance:    | 1,081,993.12 |



## Clearlake Oaks County Water District

## Payroll Summary

May 2023

|   | Hours           | Rate  | May 23            |
|---|-----------------|-------|-------------------|
| <b>Employee Wages, Taxes and Adjustments</b>  |                 |       |                   |
| <b>Gross Pay</b>                              |                 |       |                   |
| Bereavement                                   | 40              | 26.11 | 1,044.40          |
| CTO Saved                                     | -13.5           | 46.91 | -733.77           |
| CTO Used                                      | 10.62           | 31.27 | 301.80            |
| Holiday                                       | 9               | 26.11 | 234.99            |
| Overtime (x1.5)                               | 133.25          | 46.91 | 6,391.96          |
| PTO   | 587.65          | 39.75 | 19,698.14         |
| Straight                                      | 2,326.25        | 28.09 | 78,048.35         |
| Board   |                 |       | 600.00            |
| Duty Pay                                      |                 |       | 5,030.00          |
| <b>Total Gross Pay</b>                        | <b>3,093.27</b> |       | <b>110,615.87</b> |
| <b>Deductions from Gross Pay</b>              |                 |       |                   |
| ACWA (pre-tax)                                |                 |       | -2,566.78         |
| AFLAC (pre-tax)                               |                 |       | -521.94           |
| AFLAC (taxable) AFTER TAX                     |                 |       | -245.04           |
| CALPers 457                                   |                 |       | -575.00           |
| CALPers EE (Pretax)                           |                 |       | -5,333.11         |
| <b>Total Deductions from Gross Pay</b>        |                 |       | <b>-9,241.87</b>  |
| <b>Adjusted Gross Pay</b>                     | <b>3,093.27</b> |       | <b>101,374.00</b> |
| <b>Taxes Withheld</b>                         |                 |       |                   |
| Federal Withholding                           |                 |       | -8,422.00         |
| Medicare Employee                             |                 |       | -1,559.15         |
| Social Security Employee                      |                 |       | -6,666.68         |
| CA - Withholding                              |                 |       | -3,279.11         |
| CA - Disability                               |                 |       | -967.74           |
| <b>Total Taxes Withheld</b>                   |                 |       | <b>-20,894.68</b> |
| <b>Deductions from Net Pay</b>                |                 |       |                   |
| Miscellaneous Deduction                       |                 |       | -118.94           |
| Wage Garnishment                              |                 |       | -530.76           |
| <b>Total Deductions from Net Pay</b>          |                 |       | <b>-649.70</b>    |
| <b>Net Pay</b>                                | <b>3,093.27</b> |       | <b>79,829.62</b>  |
| <b>Employer Taxes and Contributions</b>       |                 |       |                   |
| Medicare Company                              |                 |       | 1,559.15          |
| Social Security Company                       |                 |       | 6,666.68          |
| <b>Total Employer Taxes and Contributions</b> |                 |       | <b>8,225.83</b>   |

**Trial Balance**

As of May 31, 2023

|   | May 31, 23   |               |
|---|--------------|---------------|
|   | Debit        | Credit        |
| 102.14 · CalPERS RESERVE - 7355   | 79,900.00    |               |
| 102.13 · SEWER RESERVES-9592  | 132,994.43   |               |
| 102.11 · PC ESCROW - 6184   | 0.00         |               |
| 102.10 · CRP PC - 6192  | 95,186.05    |               |
| 102.12 · WATER RESERVES- 8503   | 315,526.15   |               |
| 102.001 · GL - 9122   | 127,888.77   |               |
| 102.04 · DWR - CHECKING   | 0.00         |               |
| 101 · LAIF - CASH IN BANK   | 892,993.12   |               |
| 101 · LAIF - CASH IN BANK:CIP Deposits 2014   | 189,000.00   |               |
| 102.01 · WEST AMERICA - REGULAR CHECKING  | 88.98        |               |
| 102.02 · CRP Water - 6990   | 93,220.66    |               |
| 102.03 · CRP Sewer - 3745   | 86,515.15    |               |
| CUSI Accounts Receivable  | 204,087.00   |               |
| 139 · Docufree  | 26,627.90    |               |
| 116 · DEFERRED OUTFLOW- PENSION   | 282,829.00   |               |
| 103 · PETTY CASH  | 306.59       |               |
| 104 · COUNTY TREASURY   | 26,664.68    |               |
| 130 · Const In Progress - Studies   | 716,524.99   |               |
| 130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pil              | 3,280.00     |               |
| 130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022                 | 4,040.00     |               |
| 130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep              | 9,859.00     |               |
| 130 · Const In Progress - Studies:130.75 · SCADA  | 0.00         |               |
| 132 · CRP SEWER   | 983,511.67   |               |
| 132 · CRP SEWER:132.05 · CIP SEWER LABOR  | 0.00         |               |
| 135 · CRP WATER   | 249,148.33   |               |
| 135 · CRP WATER:135.02 · Aircon Project   | 0.00         |               |
| 135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3                                    | 0.00         |               |
| 135 · CRP WATER:135.10 · High Valley Project 2013                                       | 0.00         |               |
| 135 · CRP WATER:135.20 · CIP WATER LABOR  | 0.00         |               |
| 111 · INVENTORY - WATER   | 0.00         |               |
| 114 · ACCOUNTS RECEIVABLE.  | 650,661.26   |               |
| 115 · PRE-PAID INSURANCE  | 15,392.00    |               |
| 1890 · ACCOUNTS RECEIVABLE - OTHER  | 0.00         |               |
| 12000 · Undeposited Funds   | 0.00         |               |
| 136 · CUSI Software   | 13,172.00    |               |
| 138 · USDA Water Improvements   | 7,986,827.16 |               |
| 128 · Sewer Infrstructure & Rehab Proj  | 3,780,495.87 |               |
| 121 · Wtr Dist & Wtr Storage Projects   | 277,266.74   |               |
| 121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp           | 115,500.66   |               |
| 131 · Waste Water Plant   | 230,059.50   |               |
| 131 · Waste Water Plant:131.1 · Pumps/Equipment   | 143,307.20   |               |
| 126 · Forcemain (phase 1) Cap. Imprv.   | 1,205,455.17 |               |
| 123 · USDA - Sewer Plant Cap Imprvmt  | 4,265,559.43 |               |
| USDA Project  |              | 523,819.00    |
| 127 · Water Plant   | 211,458.66   |               |
| 127 · Water Plant:127.7 · Ozone System  | 12,785.71    |               |
| 127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor                                    | 25,079.10    |               |
| 127 · Water Plant:127.5 · A/C installation for Filter Rm                                | 750.00       |               |
| 127 · Water Plant:127.4 · PH System   | 9,959.72     |               |
| 127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj                                 | 1,408.61     |               |
| 127 · Water Plant:127.1 · Major Equipment   | 357,521.21   |               |
| 120 · District General CRP  | 95,883.57    |               |
| 120 · District General CRP:120.01 · General Equipment/Tools                             | 1,926,858.13 |               |
| 120 · District General CRP:120.60 · Office  | 27,331.49    |               |
| 120 · District General CRP:120.75 · SCADA   | 30,477.31    |               |
| 120 · District General CRP:120.90 · Vehicles/Generators/Trailers                        | 901,459.76   |               |
| 122 · Bldgs/Grounds Cap Improvements  | 8,547,329.06 |               |
| 124 · D/C System Cap Improvements   | 3,146,777.14 |               |
| 124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System                     | 8,277.92     |               |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations                                | 83,302.80    |               |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass | 66,042.23    |               |
| 124 · D/C System Cap Improvements:124.50 · Mains  | 14,788.58    |               |
| 124 · D/C System Cap Improvements:124.60 · Meters                                       | 10,000.34    |               |
| 124 · D/C System Cap Improvements:124.90 · Water Tanks                                  | 40,615.04    |               |
| 125 · Land - Dist. Cap. Improvements  | 299,770.00   |               |
| 129 · ALLOW. FOR DEPRECIATION   |              | 10,382,491.00 |
| 200 · ACCOUNTS PAYABLE  |              | 58,501.63     |
| 211 · WAB Credit Card:211.17 · WAB - Kurt - 0390  |              | 753.45        |

3A

## Trial Balance

As of May 31, 2023

|   | May 31, 23 |              |
|---|------------|--------------|
|   | Debit      | Credit       |
| 211 · WAB Credit Card:211.16 · WAB - Francisco - 5312             |            | 366.01       |
| 211 · WAB Credit Card:211.15 · WAB - Kurt - 9133                  | 0.00       |              |
| 211 · WAB Credit Card:211.14 · WAB - Dianna - 3226                |            | 2,037.89     |
| 211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499                |            | 622.91       |
| 211 · WAB Credit Card:211.12 · WAB- Francisco - 2481              | 0.00       |              |
| 211 · WAB Credit Card:211.11 · WAB - Dan - 2507                   | 0.00       |              |
| 211 · WAB Credit Card:211.10 · WAB - Dianna - 2473                | 0.00       |              |
| 210 · Cal Card  | 0.00       |              |
| 210 · Cal Card:210-09 · Cal Card - 5855                           | 0.00       |              |
| 210 · Cal Card:210-08 · Cal Card - 5848                           | 0.00       |              |
| 210 · Cal Card:210-07 · Cal-Card                                  | 0.00       |              |
| 210 · Cal Card:210.06 · Cal Card - 3879                           | 0.00       |              |
| 210 · Cal Card:210.05 · Cal Card - 4075                           | 0.00       |              |
| 210 · Cal Card:210.04 · Cal Card - 7397                           | 0.00       |              |
| 210 · Cal Card:210.01 · Cal Card -                                | 0.00       |              |
| 210 · Cal Card:210.02 · Cal Card 0010                             | 0.00       |              |
| 210 · Cal Card:210.03 · Cal Card                                  | 0.00       |              |
| 800 · Bulk Water Deposit  |            | 1,000.00     |
| Annual Depreciation   |            | 249,035.55   |
| 224 · USDA Retainage  |            | 99,265.05    |
| 223.56 · FEDERAL PAYROLL TAX PENALTY                              | 3,928.96   |              |
| 280 · Loan:280.04 · 2021 Water Truck                              |            | 67,784.56    |
| 280 · Loan:280.15 · USDA Water Improvement Project                |            | 4,850,499.81 |
| 280 · Loan:280.02 · KS State Bank - 2019 Vac-Con                  |            | 136,553.26   |
| 280 · Loan:280.12 · USDA Loan for Sewer Clarifier                 |            | 3,049,172.41 |
| 280 · Loan:280.10 · Bridge for I & I Rehab Project                | 0.00       |              |
| 280 · Loan:280.07 · Bridge Loan for Forced Main                   | 0.00       |              |
| 280 · Loan:280.05 · USDA Bridge Loan                              | 0.00       |              |
| 280 · Loan:280.01 · Kansas State Bk - VACON                       | 0.00       |              |
| 280 · Loan:280.03 · Kansas State Bk - Camera Traile               | 0.00       |              |
| 220 · Restricted - Expansion Fee's                                | 0.00       |              |
| 221 · Health Ins - EE Portion                                     | 2,407.25   |              |
| 221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical | 0.00       |              |
| 222 · Direct Deposit Liabilities                                  | 33,841.86  |              |
| 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   | 16,315.76  |              |
| 223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER     | 0.00       |              |
| 223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF      |            | 16,917.01    |
| 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                                | 5,733.14   |              |
| 223.50 · MEDICARE TAX PAYABLE                                     | 1,340.80   |              |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING                          | 4,550.73   |              |
| 223.60 · STATE PAYROLL TAX WITHHOLDING                            | 1,242.58   |              |
| 223.65 · STATE DISABILITY PAYABLE                                 | 417.13     |              |
| 2135 · CALPERS RETIREMENT PAYABLE                                 | 0.00       |              |
| 223.70 · WORKERS COMP PAYABLE                                     | 0.00       |              |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY                           | 12,198.72  |              |
| 223.80 · GASB 68 Pension  |            | 26,313.00    |
| 223.85 · MISC DEDUCTIONS PAYABLE                                  |            | 6,456.45     |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS                            |            | 72,925.02    |
| 24000 · Payroll Liabilities                                       | 19,060.13  |              |
| 295 · NET PWNSION LIABILITY                                       |            | 1,032,862.00 |
| 226 · USDA Int Pymnt-Swr Clarifier                                | 0.00       |              |
| 225 · USDA Payment - Sewer Clarifier                              | 0.00       |              |
| 281 · BOND PAYABLE  | 371,172.41 |              |
| 302 · RETAINED EARNINGS   |            | 3,357,835.60 |

## Trial Balance

As of May 31, 2023

May 31, 23

Debit                      Credit

|   | Debit                | Credit               |
|---|----------------------|----------------------|
| 304 · Opening Balance Equity  | 584,283.24           |                      |
| 306 · Retained Earnings - OLD   |                      | 13,878,799.63        |
| Income:410 · Client Reg Pmt   |                      | 2,255,175.03         |
| Income:425 · CRP  |                      | 947,318.79           |
| Income:430 · Penalty & Interest   |                      | 90,635.04            |
| Income:430 · Penalty & Interest:430.2 · Bank Interest                         | 2.19                 |                      |
| Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements            |                      | 1,869,335.71         |
| Income:435 · Loans/Grants:435-8 · Intake Pump Extension                       |                      | 213,448.89           |
| Income:440 · Misc Revenue   |                      | 9,575.70             |
| Income:450 · Other - Non S/W Rev  |                      | 260,035.69           |
| Loans/Grants:945 · Wastewater I and I Phase IV                                | 3,636.25             |                      |
| Loans/Grants:940 · TA Grant   | 17,837.00            |                      |
| Loans/Grants:935 · Actiflo Pilot Program                                      | 293,712.17           |                      |
| Loans/Grants:930 · Intake Pump Extension                                      | 37,736.02            |                      |
| Loans/Grants:930 · Intake Pump Extension:930.1 · Source Capacity Study        | 70,655.25            |                      |
| Salaries & EE Benefits:545 · CALPers 457                                      | 125.00               |                      |
| Salaries & EE Benefits:505 · Salaries & Wages                                 | 1,123,988.99         |                      |
| Salaries & EE Benefits:520 · FICA - District Share                            | 83,732.71            |                      |
| Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share                   | 250,758.46           |                      |
| Salaries & EE Benefits:540 · PERS - District Share                            | 163,385.37           |                      |
| Salaries & EE Benefits:560 · Workers Comp Ins                                 | 38,230.70            |                      |
| Services & Supplies:610 · Bank Fees   | 33,176.39            |                      |
| Services & Supplies:620 · Communications & Internet                           | 31,096.05            |                      |
| Services & Supplies:622 · Board Exp   | 4,744.99             |                      |
| Services & Supplies:630 · Equip - Office                                      | 893.18               |                      |
| Services & Supplies:640 · Fuel & Oil  | 45,269.01            |                      |
| Services & Supplies:645 · Insurance   | 85,744.98            |                      |
| Services & Supplies:650 · Interest  | 65,102.79            |                      |
| Services & Supplies:657 · Lab   | 50,584.71            |                      |
| Services & Supplies:660 · Memberships & Subscription                          | 81,771.00            |                      |
| Services & Supplies:670 · Postage & Shipping                                  | 18,386.47            |                      |
| Services & Supplies:675 · Professional Services                               | 64,588.84            |                      |
| Services & Supplies:685 · Rents   | 12,891.98            |                      |
| Services & Supplies:690 · Safety & Security                                   | 17,345.04            |                      |
| Services & Supplies:700 · Tools & Instruments                                 | 6,840.93             |                      |
| Services & Supplies:703 · Supplies - Clothing & Personal                      | 861.22               |                      |
| Services & Supplies:705 · Supplies - Office                                   | 8,068.99             |                      |
| Services & Supplies:715 · Supplies-Chemicals-Operating                        | 126,137.08           |                      |
| Services & Supplies:720 · Supplies - Inventory - Other                        | 34,950.76            |                      |
| Services & Supplies:730 · Taxes - Licenses                                    | 2,538.89             |                      |
| Services & Supplies:735 · Training/Classes/Certs/ClassB                       | 4,277.79             |                      |
| Services & Supplies:745 · Travel / Lodging                                    | 1,266.60             |                      |
| Services & Supplies:750 · Utilities   | 345,260.72           |                      |
| Services & Supplies:760 · Waste Disposal                                      | 48,326.60            |                      |
| Services & Supplies:795 · Yolo Co   | 39,039.72            |                      |
| Services & Supplies:798 · Customer Refund                                     | 5,876.36             |                      |
| Services & Supplies:799 · Team Building:799.1 · Customer Refund - Acct closed | 62.86                |                      |
| Repairs & Replacement:810 · R&R Buildings & Grounds                           | 12,372.06            |                      |
| Repairs & Replacement:815 · R&R Damage Claim                                  | 2,246.50             |                      |
| Repairs & Replacement:820 · R&R Lift Stations                                 | 761.07               |                      |
| Repairs & Replacement:830 · R&R Equipment                                     | 66,193.47            |                      |
| Repairs & Replacement:832 · R&R Mains and Sewer Lines                         | 32,090.72            |                      |
| Repairs & Replacement:840 · R&R Vehicles                                      | 40,105.92            |                      |
| 66000 · Payroll Expenses  | 8,603.74             |                      |
| <b>TOTAL</b>  | <b>43,459,536.09</b> | <b>43,459,536.09</b> |

## Account Payable Breakdown

Date: 6/12/2023

|                                    | <u>QuickBooks</u>   | <u>WAB Balance</u> | <u>WAB Available</u> |
|------------------------------------|---------------------|--------------------|----------------------|
| General Ledger - 9122              | \$93,934.38         | \$90,800.45        | \$88,816.93          |
| CRP Water - 6990                   | \$93,220.66         | \$93,220.66        | \$93,220.66          |
| CRP Sewer - 3745                   | \$86,515.15         | \$86,515.15        | \$86,515.15          |
| CRP PC - 6192                      | \$95,186.05         | \$95,186.05        | \$95,186.05          |
| Water Reserve - 8503               | \$315,526.15        | \$315,526.15       | \$315,526.15         |
| Sewer Reserve - 9592               | \$132,994.43        | \$132,994.43       | \$132,994.43         |
| CalPers Reserve - 7355             | \$79,900.00         | \$79,900.00        | \$79,900.00          |
| LAIF Balance                       | \$1,081,993.12      | \$1,081,933.12     | \$1,081,993.12       |
| Current A/P Aging                  | \$28,809.68         |                    |                      |
| Kansas State Bank-VacCon           | \$7,421.47          | 6/15/2023          |                      |
| Kansas State Bank-Water Truck      | \$1,730.25          | 6/20/2023          |                      |
| <b>TOTAL</b>                       | <b>\$37,961.40</b>  |                    |                      |
| <b>Paid On-line/Auto Out</b>       |                     |                    |                      |
| 6/1/2023 USDA                      | \$77,120.00         |                    |                      |
| 6/2/2023 Cannon                    | \$871.52            |                    |                      |
| 6/7/2023 PG&E                      | \$29,004.39         |                    |                      |
| 6/7/2023 Credit Card               | \$3,780.26          |                    |                      |
| 6/8/2023 Mediacom                  | \$310.67            |                    |                      |
| 6/7/2023 Verizon                   | \$1,466.42          |                    |                      |
| <b>TOTAL-Paid On-line/Auto Out</b> | <b>\$112,553.26</b> |                    |                      |

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
**As of June 12, 2023**

|                                     | <u>Current</u>   | <u>1 - 30</u>    | <u>31 - 60</u>   | <u>61 - 90</u>  | <u>&gt; 90</u>   | <u>TOTAL</u>     |
|-------------------------------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| Alpha Analytical Labs               | 4,240.00         | 3,555.00         | 0.00             | 0.00            | 0.00             | 7,795.00         |
| AT & T - CalNet 3                   | 94.09            | 0.00             | 0.00             | 0.00            | 0.00             | 94.09            |
| Badger Meter                        | 96.95            | 0.00             | -4,030.46        | 0.00            | -1,248.25        | -5,181.76        |
| California State Disbursement Unit  | 265.38           | 0.00             | 0.00             | 0.00            | 0.00             | 265.38           |
| Coastal Mountain Electric           | 325.00           | 0.00             | 0.00             | 0.00            | 0.00             | 325.00           |
| Compressed Air Repair & Maintenance | 990.96           | 0.00             | 0.00             | 0.00            | 0.00             | 990.96           |
| County of Lake - Special Districts  | 1,933.84         | 0.00             | 0.00             | 0.00            | 0.00             | 1,933.84         |
| Hasa Inc                            | 0.00             | 4,553.66         | 0.00             | 0.00            | 0.00             | 4,553.66         |
| Kelseyville Lumber                  | 24.66            | 88.51            | 0.00             | 0.00            | 0.00             | 113.17           |
| Leete Generators Inc                | 1,955.00         | 0.00             | 0.00             | 0.00            | 0.00             | 1,955.00         |
| Mendo Mill                          | 358.32           | 199.11           | 0.00             | 0.00            | 0.00             | 557.43           |
| PETTY CASH - Bailey Anderson        | 3.22             | 74.00            | 0.00             | 0.00            | 0.00             | 77.22            |
| PG&E                                | 0.00             | 0.00             | 0.00             | 8,365.38        | 0.00             | 8,365.38         |
| Purchase Power - Pitney Bowes       | 0.00             | 2,541.98         | 0.00             | 0.00            | 0.00             | 2,541.98         |
| Quill                               | 0.00             | 280.82           | 0.00             | 0.00            | 0.00             | 280.82           |
| Redwood Coast Fuels                 | 0.00             | 2,331.42         | 0.00             | 0.00            | 0.00             | 2,331.42         |
| Steven Frost                        | 197.15           | 0.00             | 0.00             | 0.00            | 0.00             | 197.15           |
| Terminix                            | 150.00           | 0.00             | 0.00             | 0.00            | 0.00             | 150.00           |
| USA BlueBook                        | 0.00             | 330.63           | 0.00             | 0.00            | 0.00             | 330.63           |
| Valworx                             | 0.00             | 0.00             | 1,145.60         | 0.00            | 0.00             | 1,145.60         |
| Vivian M Dibala                     | 31.88            | 0.00             | 0.00             | 0.00            | 0.00             | 31.88            |
| Yolo County Flood Control           | 0.00             | -44.17           | 0.00             | 0.00            | 0.00             | -44.17           |
| <b>TOTAL</b>                        | <b>10,666.45</b> | <b>13,910.96</b> | <b>-2,884.86</b> | <b>8,365.38</b> | <b>-1,248.25</b> | <b>28,809.68</b> |

# ***CLEARLAKE OAKS COUNTY WATER DISTRICT***

## **NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS**

Date: May 18, 2023

Time: 2:00 P.M.

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

### **MINUTES**

#### **A. CALL TO ORDER**

- Pledge of Allegiance
- Roll Call

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

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

#### **B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**

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

#### **C. STAFF REPORTS**

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

#### **D. CONSENT ITEMS**

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

##### **1. Financial Reports for review and approval**

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

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

- a. Minutes of Special Meeting 04/20/2023 (**Page 38**)

- b. Minutes of Regular Meeting 04/20/2023 *(Page 40)*
- c. Minutes of Special Meeting 05/02/2023 *(Page 44)*
- d. Minutes of Special Meeting 05/09/2023 *(Page 45)*

3. **Bills**

- a. MC Engineering invoice number 2374, dated 5/5/2023, in the amount of \$13,353.25 for the SWRCB Water TA Grant *(Page 46)*
- b. MC Engineering invoice number 2383, dated 5/5/2023, in the amount of \$14,000.000 for the Source Capacity Study *(Page 47)*

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

**E. NEW BUSINESS**

- 1. Notification of President Margaret Medeiros Resignation *(Page 48)*

**Action Taken: NO ACTION**

- 2. Discussion and consideration of Lake Fleet Repair and Tow Repair Order # 002373 in the amount of \$11,448.13, repairing the 2004 Ford F-550 Dump Truck *(Page 49)*

**Action Taken: Motion to approve Lake Fleet and Tow Repair Order #002373, in the amount of \$11,448.13**  
**BOUCHER/HERMAN M/S/C**  
**AYES: ARCHACKI/BOUCHER/HERMAN/BURTON**  
**NOES: NONE**  
**ABSENT: MEDEIROS**

- 3. Discussion and consideration of renewing District Notary Public

**Action Taken: Motion to not renew the District Notary Public licensing**  
**BURTON/BOUCHER M/S/C**  
**AYES: ARCHACKI/BOUCHER/HERMAN/BURTON**  
**NOES: NONE**  
**ABSENT: MEDEIROS**

- 4. Discussion and consideration of amending the Administrative Services Manager Job Description *(Page 51)*

**Action Taken: Motion to amend the Administrative Services Manager job description as revised**  
**HERMAN/BOUCHER M/S/C**  
**AYES: ARCHACKI/BOUCHER/HERMAN/BURTON**  
**NOES: NONE**  
**ABSENT: MEDEIROS**



5. Discussion and consideration of amending the Telework Policy and Agreement (*Page 54*)

**Action Taken: Motion to amend the Telework Policy and Agreement as revised**  
**BURTON/BOUCHER M/S/C**  
**AYES: ARCHACKI/BOUCHER/HERMAN/BURTON**  
**NOES: NONE**  
**ABSENT: MEDEIROS**

6. Discussion and review of the 2023-2024 Annual Budget (*Page 64*)

**Action Taken: NO ACTION**

**F. CLOSED SESSION**

**Time: 2:49 PM**

1. Update on one case of pending litigation

**Action Taken:** The Board discussed one case of pending litigation with counsel for the District and approved settlement authority for District counsel.

**Open Session**

**Time: 2:51 PM**

**ADJOURNMENT**

**Time: 2:51 PM**

**SIGNED:** \_\_\_\_\_ **ATTESTED TO:** \_\_\_\_\_  
**Stanley Archacki, Vice President** **Olivia Mann, Board Secretary**

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

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

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

# Contractor's Application for Payment No. #23

|                                |                             |                             |     |
|--------------------------------|-----------------------------|-----------------------------|-----|
| To (Owner):                    | Application Period:         | Application Date:           | #23 |
| CLOCWD                         | 5/1/2023-5/31/2023          | 5/31/2023                   |     |
| Project:                       | From (Contractor):          | Via (Construction Manager): |     |
| USDA Water System Improvements | T & S Construction Co. Inc. | Jared Nelson                |     |
| Owner's Contract No.:          | Contract:                   | Engineer's Project No.:     |     |
| USDA CFDA No. 10.760           | USDA CFDA No. 10.760        | USDA CFDA No. 10.760        |     |
|                                | Contractor's Project No.:   |                             |     |
|                                | 20215                       |                             |     |

### Application For Payment Change Order Summary

| Approved Change Orders       |              | Deductions |              |
|------------------------------|--------------|------------|--------------|
| Number                       | Additions    |            |              |
| 1                            | \$16,009.53  |            |              |
| 2                            | \$22,623.87  |            |              |
| 3                            | \$2,011.49   |            |              |
| 4                            | \$7,269.00   |            |              |
| 5                            | \$110,978.00 |            |              |
| 6                            | \$54,136.00  |            |              |
| 7                            | \$18,044.67  |            |              |
| 8                            |              |            |              |
| 9                            | \$12,744.00  |            |              |
| 10                           | \$7,410.00   |            |              |
| 11                           | \$14,203.00  |            |              |
| 12                           | \$11,467.75  |            |              |
| 13                           | \$217,003.00 |            |              |
| <b>TOTALS</b>                |              |            |              |
| NET CHANGE BY CHANGE ORDERS: |              |            | \$394,805.31 |

1. ORIGINAL CONTRACT PRICE..... \$ 6,034,124.00
2. Net change by Change Orders..... \$ 394,805.31
3. Current Contract Price (Line 1 ± 2)..... \$ 6,428,929.31
4. TOTAL COMPLETED AND STORED TO DATE..... \$ 6,403,349.16
5. RETAINAGE:
  - a. 5% X \$6,403,349.16 Work Completed..... \$ 320,167.46
  - b. 5% X Stored Material..... \$ -
  - c. Total Retainage (Line 5a + Line 5b)..... \$ 320,167.46
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)..... \$ 6,083,181.70
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ 5,990,412.91
8. AMOUNT DUE THIS APPLICATION..... \$ **\$92,768.79**
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above)..... \$345,747.61

Payment of: \$ \_\_\_\_\_ (Date 8 or other - attach explanation of the other amount) 6-5-23 (Date)

is recommended by: [Signature] Inspector

Payment of: \$ \_\_\_\_\_ (Line 8 or other - attach explanation of the other amount) 6-5-23 (Date)

is recommended by: [Signature] Engineer

is approved by: [Signature] Owner 6-9-23 (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

By: [Signature] Date: 5/31/2023

138-USDAR WTR IMP.

5/13 USDA WTR IMP

AM

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**District Administration**

Becky Salato, *Superintendent*  
Chris Schoeneman, *Assistant Superintendent*  
Dan Janakes, *Chief Business Officer*  
Tim Gill, *Director of Curriculum & Instruction*  
Stephanie Hunt, *Director of Maintenance & Operations*  
Mandy Lopez, *Director of Nutrition*  
Lucas Madrzyk, *Director of Special Education*  
Tarin Benson, *Director of Student Services*  
Troy Morgan, *Director of Technology*  
Robin Totorica, *Director of Transportation*



**KONOCTI UNIFIED SCHOOL DISTRICT**

**Board of Trustees**

Bill Diener, *Board President*  
Pamela Bening-Hale, *Clerk of the Board*  
Marty Aarreberg, *Member*  
Zabdy Neria, *Member*  
Mary Silva, *Member*

May 19, 2023

Clear Lake Oaks Water Company  
12952 East Hwy 20 P.O.Box 709  
Clear Lake Oaks Ca. 95423

**RE: Donation**

Dear Clear Lake Oaks Water company

On behalf of the staff and students of Konocti Unified School District, I would like to thank you for your generous donation of binders & file folders valued at \$118.50 to our district. Your donation will be used to benefit the students and employees of the district.

The Konocti Unified School District Board of Trustees also appreciates your donation and will recognize your generosity at the meeting on May 24, 2023, at 6:15 p.m. The District's Tax ID number is 68-0319473.

Your kindness is deeply appreciated.

Sincerely,

A handwritten signature in black ink that reads 'Rebecca M. Salato'. The signature is written in a cursive style with a long, sweeping underline.

**Becky Salato**  
Superintendent  
Konocti Unified School District



P. O. Box 1107 Davis, CA 95617  
Orders: (530) 750-1000 or (800) 342-6733

**Quote**

**Clearlake Oaks CWD**

12545 Hwy 20  
Clearlake Oaks, CA 95423

**May 23, 2023**

**PRICE QUOTE**

**Prices Valid May 23, 2023 – June 30, 2023**

| <b>PRODUCT</b>      | <b>PACKAGING</b>     | <b>PRICE</b>  | <b>QUANTITY</b>          | <b>AVAILABILITY</b>         |
|---------------------|----------------------|---------------|--------------------------|-----------------------------|
| <b>Pro Pac 9800</b> | Bulk Tanker<br>Truck | \$0.71/lb/del | 4,000 Gallons<br>Minimum | ARO 7 – 15<br>Business Days |
| <b>Pro Pac 9890</b> | Bulk Tanker<br>Truck | \$1.25/lb/del | 800 Gallons<br>Minimum   | ARO 7 – 15<br>Business Days |

Pro Pac 9800 weighs 11.14 lbs/gal

Pro Pac 9890 weighs 10.78 lbs/gal

**Please call our office to place all orders at (800) 342-6733**

- or -

**EMAIL: [evie@ntutechnologies.com](mailto:evie@ntutechnologies.com)**

\*This quote supersedes any and all prior quotes\*

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# Clearlake Oaks County Water District

## Job Description

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|   |
|---|
| <b>GENERAL MANAGER</b>                      |
| <b>Administration</b>                       |
| <b>Status: Exempt</b>                       |
| <b>Salary Range: \$98,000-\$180,000 DOQ</b> |

**Conditions of Employment:** Under the direction of the Board of Directors, the General Manager serves as agent of the Board of Directors in planning, directing, managing, and overseeing the services, activities, and operations of the District including Administration, Finance, Operations, Human Resources, Customer Service and Community Relations; serves as Financial Officer of the District ensuring that services and operations are delivered in an efficient and effective manner; implements policy decisions made by the Board of Directors; facilitates the development and implementation of the District goals and objectives; and provides thorough administrative support to the Board of Directors.

This position is "at will" and is classified as an Exempt/Salaried management employee who reports directly to, and receives general supervision from the District Board of Directors. The General Manager shall be responsible for the supervision and administration of the Water and Wastewater system operation, and maintenance activities according to the standards set by the California State Water Code and the District Board of Directors.

**Minimum Requirements:**

**Education:** Equivalent to graduation from an accredited two (2) year college, with experience in Business Administration and Finance. Qualifying experience may be substituted for education.

Certification in advanced Water and Waste Water Technology.

Certification in advanced Water Distribution Technology.

**Experience:** Six years of increasingly responsible experience in the area of Business Administration and Public Administration. The last two years of which must be in a management capacity.

**Example of Duties:** Serve as General Manager of the Clearlake Oaks County Water District; assume full management responsibilities for the District operations, services, and activities; plan, direct, manage, and oversee the activities and operations of the District including Administration, Finance, Operations, Human Resources, Customer Service and Community Relations.

Facilitate the development, implementation, and administration of District goals and objectives; interpret and implement policies and goals set by the Board of Directors; provide for adequate guidelines for management to implement new or revised policies or procedures.

Direct and participate, with field supervisor's cooperation, in the development and administration of the District's budget; prepare long-term plans of capital improvements and repair and replacement of District facilities, including financial plans; approve the forecast of funds needed for staffing, equipment, materials, and supplies; approve expenditures and implement budgetary adjustments as appropriate and necessary.

Apply for and administer grant/loan funding from all levels of government. Will serve as Project Manager overseeing engineering, construction, and administration during planning, design, and construction phases of all District projects. Perform site visits and require timely updates for current status.

Will serve as lead contact for District in all emergency situations, i.e., flood, fire, etc.

Will be on call for the District 24/7, providing management decisions in times of emergencies that will later be presented to the Board for ratification.

Establish organizational standards and objectives; establish, within District policy, appropriate service and staffing levels; monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; allocate resources accordingly and periodically review and recommend changes to District policies for improving efficiencies, reducing costs and improving customer service.

Assure that the Board of Directors are informed of activities of the District and the extent to which objectives are being met; discuss possible agenda items with the Board and management staff; determine items to be presented; review agenda and items to be presented prior to meeting; and timely present legislative and legal updates or requirements to the Board of Directors.

Provide staff assistance to the Board of Directors; prepare, submit, and present staff reports and other necessary correspondence and recommendations to the Board of Directors on issues for its consideration and action; oversee the preparation and administration of Board agendas; keep Board of Directors advised of financial conditions, program progress, and present and future need of the District; prepare recommendations and advise the Board of Directors on matters requiring legislative action; carry out direction of the Board by assigning tasks and evaluating results.

Coordinate with efforts of the District's legal counsel in the presentation and resolution of matters requiring legal attention and inform Board of litigation and/or potential liability.

Encourage cooperation efforts of all field supervisors and support staff; develop subordinates through delegation of authority, monitoring performance and providing feedback and counseling to key personnel. Evaluate personnel needs of the District and skill levels required in key management positions; make or approve personnel selections at all levels; and provide for the annual written performance evaluations of field supervisors and other employees, as required.

Will negotiate a variety of contracts and agreements on the District's behalf in accordance with Board policy, direction or delegation

Select, or review the selection of consultants; approve capital expenditures within established authorization limits.

Represent the District in meetings and discussions with employees, customers, the public, government officials, regulators, attorneys, and contractors in order to promote the District's goals and objectives and resolve issues. This shall include participation in County wide risk management, assessments, activities and potential mutual aid and support.

Communicate and interface with general managers in other districts; negotiate agreements with other districts at local, regional, and state level.

Provide for an effective community image through presentation to community groups and membership in local and civic organizations; maintain contacts with the media and community leaders.

Provide patient, positive, and constructive leadership and management, and maintain the highest ethical standards. People skills for interaction with Board of Directors, employees, customers, and the public to always reflect a positive, cooperative, and supportive manner.

Perform other special projects as required.



\_\_\_\_\_  
Employee Signature:                      Date

\_\_\_\_\_  
Board Vice President                      Date

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**CLEARLAKE OAKS COUNTY WATER DISTRICT**  
**GENERAL MANAGER EMPLOYMENT CONTRACT**

This Contract is made by and between Clearlake Oaks County Water District (“District”) and Dianna Mann (“Employee”), as of March 17, 2022.

**RECITALS**

**WHEREAS**, District is a political subdivision of the State of California formed and existing pursuant to the County Water District Law, California Water Code section 30000;

**WHEREAS**, Employee has served as the District’s General Manager since October 2019, and the District wishes to continue Employee’s employment, and to pay such compensation as determined by the Board; and

**WHEREAS**, Employee represents that she has read the functions, responsibilities, and duties set forth and incorporated herein.

**NOW, THEREFORE**, in consideration of the above recitals and mutual covenants herein contained, the parties hereto agree as follows:

**Section One: Duties**

- 1.1 District hereby employs Employee as District General Manager to serve at the pleasure of the Board.
- 1.2 Employee shall perform the functions and duties of the General Manager on a full-time basis and be available as needed to properly perform such services, including attendance at after-hours meetings as needed for conducting District business.
- 1.3 Employee shall devote such time, interest, and effort to the performance of the duties as may reasonably be necessary to fulfill the above referenced requirements.

**Section Two: Compensation, Hours, and Benefits**

- 2.1 Salary: Employee shall receive a salary within the range of the Board approved job description, ~~dated February 17, 2022~~, payable at the regular District pay periods, during her employment term.
- 2.2 Expenses: Employee shall be entitled to the same reimbursement for out-of-pocket expenses incurred on District Business, on the same terms and conditions, as authorized for other District personnel.
- 2.3 Hours of Work: Employee shall report to District’s offices for work four (4) days per week during normal business hours and remote in from home one (1) day of the week. It is recognized that the General Manager must devote a great deal of time outside the normal hours of business for the District, and to that end, the Employee shall establish an appropriate work schedule. The schedule shall be appropriate to the needs of the District and shall allow the Employee to faithfully

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

0

Target % > **0%**

| As of July 2023<br>Summary               | <u>WATER</u>  |     |            |    | <u>WASTEWATER</u> |     |            |    |
|--|---------------|-----|------------|----|-------------------|-----|------------|----|
|  | Budget        |     | Actual YTD |    | Budget            |     | Actual YTD |    |
|  | Annual        | YTD | Amount     | %  | Annual            | YTD | Amount     | %  |
| <b>Total Operating Revenue</b>           | 1,336,960     | -   | -          | 0% | 1,199,990         | -   | -          | 0% |
| <b>Total Operating Expenses</b>          | 1,316,662     | -   | -          | 0% | 1,305,028         | -   | -          | 0% |
| <b>Operating Balance (loss)</b>          | <b>20,298</b> | -   | -          |    | <b>(105,038)</b>  | -   | -          |    |
| 420 Connection Fees                      | 20,000        | -   | -          | 0% | 20,000            | -   | -          | 0% |
| 445 Bulk Water Sales                     | 50,000        | -   | -          |    |                   | -   | -          |    |
| 450 Non S/W Rev - ATT Cell Lease         | 6,500         | -   | -          |    | 6,500             | -   | -          |    |
| 450 Non S/W Rev - County Treasury        | 130,000       | -   | -          | 0% | 130,000           | -   | -          | 0% |
| Reserves                                 | 150,000       | -   | -          | 0% | 50,000            | -   | -          | 0% |
| <b>Net Change In Net Position (loss)</b> | <b>76,798</b> | -   | -          |    | <b>1,462</b>      | -   | -          |    |

**Current Revenue Notes:**

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

**Past Revenue Notes**

|                      |               |
|----------------------|---------------|
| General Ledger       |               |
| District CRP         |               |
| Paradise Cove CRP    |               |
| Paradise Cove Escrow |               |
| Water Reserve        |               |
| Sewer Reserve        |               |
| LAIF Account         |               |
| <b>Total</b>         | <b>\$0.00</b> |

| As of July 2023<br>Operating Revenue | <u>WATER</u>     |     |            |           | <u>SEWER</u>     |     |            |           |
|--------------------------------------|------------------|-----|------------|-----------|------------------|-----|------------|-----------|
|                                      | Budget           |     | Actual YTD |           | Budget           |     | Actual YTD |           |
|                                      | Annual           | YTD | Amount     | %         | Annual           | YTD | Amount     | %         |
| 410 Client Reg Pmt/tax roll          | 1,306,960        | -   | -          | 0%        | 1,166,990        | -   | -          | 0%        |
| 430 Penalty & Interest               | 30,000           | -   | -          | 0%        | 33,000           | -   | -          | 0%        |
| 440 Misc                             | -                | -   | -          | 0%        | -                | -   | -          | 0%        |
| <b>Total Revenue &gt;</b>            | <b>1,336,960</b> | -   | -          | <b>0%</b> | <b>1,199,990</b> | -   | -          | <b>0%</b> |

| As of July 2023<br>Operating Expenses      | Budget         |     |        |           | Actual         |       |   |           |
|--|----------------|-----|--------|-----------|----------------|-------|---|-----------|
|  | Annual         | YTD | Amount | %         | YTD            | Spent |   |           |
| 505 Salaries & Wages                       | 442,680        | -   | -      | 0%        | 569,912        | -     | - | 0%        |
| 520 FICA - District Share                  | 36,806         | -   | -      | 0%        | 47,735         | -     | - | 0%        |
| 530 Medical Ins - District Share           | 73,742         | -   | -      | 0%        | 115,507        | -     | - | 0%        |
| 540 PERS - District Share                  | 77,241         | -   | -      | 0%        | 91,971         | -     | - | 0%        |
| 550 Unemployment                           | 2,500          | -   | -      | 0%        | 2,500          | -     | - | 0%        |
| 560 Workers Comp Ins                       | 8,963          | -   | -      | 0%        | 10,284         | -     | - | 0%        |
| <b>Salaries and Employee Benefits &gt;</b> | <b>641,933</b> | -   | -      | <b>0%</b> | <b>837,909</b> | -     | - | <b>0%</b> |
| 605 Advertising                            | 200            | -   | -      | 0%        | 200            | -     | - | 0%        |
| 610 Bank Fees                              | 16,510         | -   | -      | 0%        | 16,500         | -     | - | 0%        |
| 620 Communications & Internet              | 19,000         | -   | -      | 0%        | 19,000         | -     | - | 0%        |
| 622 Board Exp                              | 3,500          | -   | -      | 0%        | 3,500          | -     | - | 0%        |
| 625 Equip - Field (\$300-\$4999)           | 2,500          | -   | -      | 0%        | 4,000          | -     | - | 0%        |
| 630 Equip - Office                         | 1,500          | -   | -      | 0%        | 2,000          | -     | - | 0%        |
| 640 Fuel & Oil                             | 15,200         | -   | -      | 0%        | 12,500         | -     | - | 0%        |
| 645 Insurance                              | 42,000         | -   | -      | 0%        | 42,000         | -     | - | 0%        |

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|                                       |                                |                  |          |          |           |                  |          |          |           |
|---------------------------------------|--------------------------------|------------------|----------|----------|-----------|------------------|----------|----------|-----------|
| 650                                   | Interest                       | 3,000            | -        | -        | 0%        | 3,000            | -        | -        | 0%        |
| 657                                   | Lab                            | 20,000           | -        | -        | 0%        | 13,500           | -        | -        | 0%        |
| 660                                   | Memberships & Subscriptions    | 40,250           | -        | -        | 0%        | 41,250           | -        | -        | 0%        |
| 665                                   | Mileage Reimb                  | 750              | -        | -        | 0%        | 500              | -        | -        | 0%        |
| 670                                   | Postage & Shipping             | 13,000           | -        | -        | 0%        | 13,000           | -        | -        | 0%        |
| 675                                   | Professional Services          | 30,000           | -        | -        | 0%        | 25,000           | -        | -        | 0%        |
| 685                                   | Rents                          | 7,250            | -        | -        | 0%        | 7,250            | -        | -        | 0%        |
| 690                                   | Safety & Security              | 5,250            | -        | -        | 0%        | 8,750            | -        | -        | 0%        |
| 700                                   | Tools & Instruments            | 3,700            | -        | -        | 0%        | 2,500            | -        | -        | 0%        |
| 703                                   | Supplies - Clothing & Personal | 2,800            | -        | -        | 0%        | 3,100            | -        | -        | 0%        |
| 705                                   | Supplies - Office              | 3,500            | -        | -        | 0%        | 3,500            | -        | -        | 0%        |
| 715                                   | Treatment Chemicals            | 125,250          | -        | -        | 0%        | 55,000           | -        | -        | 0%        |
| 720                                   | Supplies - Operating - Other   | 5,000            | -        | -        | 0%        | 25,000           | -        | -        | 0%        |
| 730                                   | Taxes - Licenses               | 0                | -        | -        | 0%        | 0                | -        | -        | 0%        |
| 735                                   | Training                       | 2,250            | -        | -        | 0%        | 1,250            | -        | -        | 0%        |
| 745                                   | Travel                         | 1,000            | -        | -        | 0%        | 500              | -        | -        | 0%        |
| 750                                   | Utilities                      | 191,250          | -        | -        | 0%        | 108,250          | -        | -        | 0%        |
| 760                                   | Waste Disposal                 | 48,319           | -        | -        | 0%        | 48,319           | -        | -        | 0%        |
| 795                                   | Yolo Co                        | 61,000           | -        | -        | 0%        |                  |          |          |           |
| 799                                   | Misc                           | 1,750            | -        | -        | 0%        | 1,750            | -        | -        | 0%        |
| <b>Services and Supplies &gt;</b>     |                                | <b>665,729</b>   | <b>-</b> | <b>-</b> | <b>0%</b> | <b>461,119</b>   | <b>-</b> | <b>-</b> | <b>0%</b> |
| 810                                   | R&R Buildings & Grounds        | 6,000            | -        | -        | 0%        | 3,500            | -        | -        | 0%        |
| 815                                   | R & R Damage Claims            | 0                | -        | -        | 0%        |                  | -        | -        | 0%        |
| 820                                   | R&R Lift Stations              | -                | -        | -        | 0%        |                  | -        | -        | 0%        |
| 830                                   | R&R Equipment                  | 0                | -        | -        | 0%        | 0                | -        | -        | 0%        |
| 832                                   | R&R Mains/Service Lines        | -                | -        | -        | 0%        |                  | -        | -        | 0%        |
| 840                                   | R&R Vehicles (\$2k/vehicle)    | 3,000            | -        | -        | 0%        | 2,500            | -        | -        | 0%        |
| 850                                   | Maintenance Reserve Account    | -                | -        | -        | 0%        |                  | -        | -        | 0%        |
| <b>Repairs &amp; Replacement &gt;</b> |                                | <b>9,000</b>     | <b>-</b> | <b>-</b> | <b>0%</b> | <b>6,000</b>     | <b>-</b> | <b>-</b> | <b>0%</b> |
| <b>Total Expenses &gt;</b>            |                                | <b>1,316,662</b> | <b>-</b> | <b>-</b> | <b>0%</b> | <b>1,305,028</b> | <b>-</b> | <b>-</b> | <b>0%</b> |

| 0 Administration Budget Variance Report July 1, 2023 through June 30, 2024 |   | Target % >       | 0.0%     | GL ADMIN |             |                |
|--|---|------------------|----------|----------|-------------|----------------|
| As of July 2023  |   | 2023-2024 Budget |          | Actual   | %           | Total          |
| Expenses   |   | Annual           | YTD      | YTD      | Spent       | Remaining      |
| 505  | Salaries & Wages                                  | 482,771          | -        | -        | 0.0%        | 482,771        |
| 520  | FICA - District Share                             | 40,446           | -        | -        | 0.0%        | 40,446         |
| 530  | Medical Ins - District Share                      | 79,552           | -        | -        | 0.0%        | 79,552         |
| 540  | PERS-District Share (incl unfunded Liab, 78,867.) | 129,630          | -        | -        | 0.0%        | 129,630        |
| 550  | Unemployment                                      | 5,000            | -        | -        | 0.0%        | 5,000          |
| 560  | Workers Comp Ins                                  | 3,348            | -        | -        | 0.0%        | 3,348          |
| Salaries and Employee Benefits >   |   | 740,746          | -        | -        | 0.0%        | 740,746        |
| 605  | Advertising                                       | 400              | -        | -        | 0.0%        | 400            |
| 610  | Bank Fees   | 33,000           | -        | -        | 0.0%        | 33,000         |
| 620  | Communications & Internet                         | 7,000            | -        | -        | 0.0%        | 7,000          |
| 622  | Board Exp   | 7,000            | -        | -        | 0.0%        | 7,000          |
| 625  | Equip - Field (up to \$4999)                      | 0                | -        | -        | 0.0%        | 0              |
| 630  | Equip - Office                                    | 2,000            | -        | -        | 0.0%        | 2,000          |
| 640  | Fuel & Oil  | 0                | -        | -        | 0.0%        | 0              |
| 645  | Insurance   | 0                | -        | -        | 0.0%        | 0              |
| 650  | Interest  | 0                | -        | -        | 0.0%        | 0              |
| 657  | Outsource Lab / Internal Lab                      | 0                | -        | -        | 0.0%        | 0              |
| 660  | Memberships & Subscriptions                       | 4,500            | -        | -        | 0.0%        | 4,500          |
| 665  | Mileage Reimb                                     | 500              | -        | -        | 0.0%        | 500            |
| 670  | Postage & Shipping                                | 26,000           | -        | -        | 0.0%        | 26,000         |
| 675  | Professional Services (Legal, IT, CUSI annual)    | 40,000           | -        | -        | 0.0%        | 40,000         |
| 685  | Rents   | 14,500           | -        | -        | 0.0%        | 14,500         |
| 690  | Safety & Security (boots)                         | 1,500            | -        | -        | 0.0%        | 1,500          |
| 700  | Tools & Instruments                               | 0                | -        | -        | 0.0%        | 0              |
| 703  | Supplies - Clothing & Personal                    | 600              | -        | -        | 0.0%        | 600            |
| 705  | Supplies - Office                                 | 5,000            | -        | -        | 0.0%        | 5,000          |
| 715  | Treatment Chemicals                               | 0                | -        | -        | 0.0%        | 0              |
| 720  | Supplies - Operating - Other                      | 0                | -        | -        | 0.0%        | 0              |
| 730  | Taxes - Licenses                                  | 0                | -        | -        | 0.0%        | 0              |
| 735  | Training, Certs (Classes, books)                  | 500              | -        | -        | 0.0%        | 500            |
| 745  | Travel / Lodging                                  | 1,000            | -        | -        | 0.0%        | 1,000          |
| 750  | Utilities   | 6,500            | -        | -        | 0.0%        | 6,500          |
| 760  | Waste Disposal                                    | 638              | -        | -        | 0.0%        | 638            |
| 795  | Yolo Co   | 0                | -        | -        | 0.0%        | 0              |
| 798  | Customer Refund                                   |                  |          |          |             |                |
| 799  | Team Building                                     | 3,500            | -        | -        | 0.0%        | 3,500          |
| Services and Supplies >  |   | 154,138          | -        | -        | 0.0%        | 154,138        |
| 810  | R&R Buildings & Grounds                           | 2,000            | -        | -        | 0.0%        | 2,000          |
| 815  | R & R Damage Claims                               | 0                | -        | -        | 0.0%        | 0              |
| 820  | R&R Lift Stations                                 | -                | -        | -        | 0.0%        | -              |
| 830  | R&R Equipment                                     | 0                | -        | -        | 0.0%        | 0              |
| 832  | R&R Mains/Service Lines                           | 0                | -        | -        | 0.0%        | 0              |
| 840  | R&R Vehicles (\$2k/vehicle)                       | 0                | -        | -        | 0.0%        | 0              |
| Repairs & Replacement >  |   | 2,000            | -        | -        | 0.0%        | 2,000          |
| <b>Total Expenses &gt;</b>   |   | <b>896,884</b>   | <b>-</b> | <b>-</b> | <b>0.0%</b> | <b>896,884</b> |

| o Wastewater Budget Variance Report July 1, 2023 through June 30, 2024 |                | Target % >       | 0.0%       | GL WASTEWATER |                |
|--|----------------|------------------|------------|---------------|----------------|
| As of July 2023  |                | 2023-2024 Budget |            | Total         |                |
| Expenses   | Annual         | YTD              | Actual YTD | % Spent       | Remaining      |
| 505 Salaries & Wages   | 328,526        | -                | -          | 0.0%          | 328,526        |
| 520 FICA - District Share  | 27,512         | -                | -          | 0.0%          | 27,512         |
| 530 Medical Ins - District Share                                       | 75,731         | -                | -          | 0.0%          | 75,731         |
| 540 PERS - District Share (\$14.5K Unfunded)                           | 27,156         | -                | -          | 0.0%          | 27,156         |
| 550 Unemployment   | 0              | -                | -          | 0.0%          | 0              |
| 560 Workers Comp Ins   | 8,610          | -                | -          | 0.0%          | 8,610          |
| Salaries and Employee Benefits >                                       | 467,536        | -                | -          | 0.0%          | 467,536        |
| 605 Advertising  | 0              | -                | -          | 0.0%          | 0              |
| 610 Bank Fees  | 0              | -                | -          | 0.0%          | 0              |
| 620 Communications & Internet  | 13,000         | -                | -          | 0.0%          | 13,000         |
| 622 Board Exp  | 0              | -                | -          | 0.0%          | 0              |
| 625 Equip - Field (up to \$4999)                                       | 1,500          | -                | -          | 0.0%          | 1,500          |
| 630 Equip - Office   | 1,000          | -                | -          | 0.0%          | 1,000          |
| 640 Fuel & Oil (Schaeffers)  | 7,500          | -                | -          | 0.0%          | 7,500          |
| 645 Insurance  | 42,000         | -                | -          | 0.0%          | 42,000         |
| 650 Interest   | 0              | -                | -          | 0.0%          | 0              |
| 657 Outsource Lab / Internal Lab                                       | 13,500         | -                | -          | 0.0%          | 13,500         |
| 660 Memberships/Subscriptions/Permits                                  | 39,000         | -                | -          | 0.0%          | 39,000         |
| 665 Mileage Reimb  | 250            | -                | -          | 0.0%          | 250            |
| 670 Postage & Shipping   | 0              | -                | -          | 0.0%          | 0              |
| 675 Professional Services (SCADA)                                      | 5,000          | -                | -          | 0.0%          | 5,000          |
| 685 Rents  | 0              | -                | -          | 0.0%          | 0              |
| 690 Safety & Security (includes boots)                                 | 8,000          | -                | -          | 0.0%          | 8,000          |
| 700 Tools & Instruments  | 2,500          | -                | -          | 0.0%          | 2,500          |
| 703 Supplies - Clothing & Personal                                     | 2,800          | -                | -          | 0.0%          | 2,800          |
| 705 Supplies - Office  | 1,000          | -                | -          | 0.0%          | 1,000          |
| 715 Treatment Chemicals  | 55,000         | -                | -          | 0.0%          | 55,000         |
| 720 Supplies-Operating-Other-Titan Tubes                               | 25,000         | -                | -          | 0.0%          | 25,000         |
| 730 Taxes - Licenses   | -              | -                | -          | -             | -              |
| 735 Training, Certs (classes, books)                                   | 1,000          | -                | -          | 0.0%          | 1,000          |
| 745 Travel / Lodging   | -              | -                | -          | 0.0%          | -              |
| 750 Utilities  | 105,000        | -                | -          | 0.0%          | 105,000        |
| 760 Waste Disposal   | 48,000         | -                | -          | 0.0%          | 48,000         |
| 795 Yolo Co  | 0              | -                | -          | 0.0%          | 0              |
| 798 Customer Refund  | -              | -                | -          | -             | -              |
| 799 Misc   | 0              | -                | -          | 0.0%          | 0              |
| 799.1 Team Building  | -              | -                | -          | -             | -              |
| Services and Supplies >  | 371,050        | -                | -          | 0.0%          | 371,050        |
| 810 R&R Buildings & Grounds  | 2,500          | -                | -          | 0.0%          | 2,500          |
| 815 R & R Damage Claims  | 0              | -                | -          | 0.0%          | 0              |
| 820 R&R Lift Stations  | 0              | -                | -          | 0.0%          | 0              |
| 830 R&R Equipment  | 0              | -                | -          | 0.0%          | 0              |
| 832 R&R Mains/Service Lines  | 0              | -                | -          | 0.0%          | -              |
| 840 R&R Vehicles   | 2,500          | -                | -          | 0.0%          | 2,500          |
| Repairs & Replacement >  | 5,000          | -                | -          | 0.0%          | 5,000          |
| <b>Total Expenses &gt;</b>   | <b>843,586</b> | <b>-</b>         | <b>-</b>   | <b>0.0%</b>   | <b>843,586</b> |

Expense Notes

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| 0 Water Budget Variance Report July 1, 2023 through June 30, 2024 |  | 2023-2024 Budget |          | Target % > | 0.0%        | GL WATER       |
|---|--|------------------|----------|------------|-------------|----------------|
| As of July 2023   |  | Annual           | YTD      | Actual     | %           | Total          |
| Expenses  |  |                  |          | YTD        | Spent       | Remaining      |
| 505   | Salaries & Wages                         | 201,295          | -        |            | 0.0%        | 201,295        |
| 520   | FICA - District Share                    | 16,583           | -        |            | 0.0%        | 16,583         |
| 530   | Medical Ins - District Share             | 33,966           | -        |            | 0.0%        | 33,966         |
| 540   | PERS - District Share                    | 12,426           | -        |            | 0.0%        | 12,426         |
| 550   | Unemployment                             | 0                | -        |            | 0.0%        | 0              |
| 560   | Workers Comp Ins                         | 7,289            | -        |            | 0.0%        | 7,289          |
| Salaries and Employee Benefits >                                  |  | 271,560          | -        | -          | 0.0%        | 271,560        |
| 605   | Advertising                              | 0                | -        |            | 0.0%        | 0              |
| 610   | Bank Fees                                | 0                | -        |            | 0.0%        | 0              |
| 620   | Communications & Internet                | 13,000           | -        |            | 0.0%        | 13,000         |
| 622   | Board Exp                                | 0                | -        |            | 0.0%        | 0              |
| 625   | Equip - Field (\$300 - \$4999)           | 0                | -        |            | 0.0%        | 0              |
| 630   | Equip - Office                           | 500              | -        |            | 0.0%        | 500            |
| 640   | Fuel & Oil                               | 10,200           | -        |            | 0.0%        | 10,200         |
| 645   | Insurance                                | 42,000           | -        |            | 0.0%        | 42,000         |
| 650   | Interest                                 | 0                | -        |            | 0.0%        | 0              |
| 657   | Outside Lab / Internal Lab               | 20,000           | -        |            | 0.0%        | 20,000         |
| 660   | Memberships/Subscriptions/Permits        | 38,000           | -        |            | 0.0%        | 38,000         |
| 665   | Mileage Reimb                            | 500              | -        |            | 0.0%        | 500            |
| 670   | Postage & Shipping                       | 0                | -        |            | 0.0%        | 0              |
| 675   | Professional Services (SCADA, Mtce Prog) | 10,000           | -        |            | 0.0%        | 10,000         |
| 685   | Rents                                    | 0                | -        |            | 0.0%        | 0              |
| 690   | Safety & Security (includes boots)       | 4,500            | -        |            | 0.0%        | 4,500          |
| 700   | Tools & Instruments                      | 3,700            | -        |            | 0.0%        | 3,700          |
| 703   | Supplies - Clothing & Personal           | 2,500            | -        |            | 0.0%        | 2,500          |
| 705   | Supplies - Office                        | 1,000            | -        |            | 0.0%        | 1,000          |
| 715   | Treatment Chemicals                      | 125,250          | -        |            | 0.0%        | 125,250        |
| 720   | Supplies - Operating - Other             | 5,000            | -        |            | 0.0%        | 5,000          |
| 730   | Taxes - Licenses                         | 0                | -        |            | 0.0%        | 0              |
| 735   | Training, Certs (classes, books)         | 2,000            | -        |            | 0.0%        | 2,000          |
| 745   | Travel / Lodging                         | 500              | -        |            | 0.0%        | 500            |
| 750   | Utilities                                | 188,000          | -        |            | 0.0%        | 188,000        |
| 760   | Waste Disposal                           | 48,000           | -        |            | 0.0%        | 48,000         |
| 795   | Yolo Co                                  | 61,000           | -        |            | 0.0%        | 61,000         |
| 798   | Customer Refund                          |                  |          |            |             |                |
| 799   | Team Building                            | 0                | -        |            | 0.0%        | 0              |
| 799.1   | Customer Refund                          |                  |          |            |             |                |
| Services and Supplies >   |  | 575,650          | -        | -          | 0.0%        | 575,650        |
| 810   | R&R Buildings & Grounds                  | 5,000            | -        |            | 0.0%        | 5,000          |
| 815   | R & R Damage Claims                      | 0                | -        |            | 0.0%        | 0              |
| 820   | R&R Lift Stations                        | 0                | -        |            | 0.0%        | 0              |
| 830   | R&R Equipment                            | 0                | -        |            | 0.0%        | 0              |
| 832   | R&R Mains                                | 0                | -        |            | 0.0%        | -              |
| 840   | R&R Vehicles                             | 3,000            | -        |            | 0.0%        | 3,000          |
| Repairs & Replacement >   |  | 8,000            | -        | -          | 0.0%        | 8,000          |
| <b>Total Expenses &gt;</b>  |  | <b>855,210</b>   | <b>-</b> | <b>-</b>   | <b>0.0%</b> | <b>855,210</b> |

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

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

0  
 As of July 2023

| Summary         | Budget<br>Annual | YTD | Actual YTD<br>Amount | %    |    |  |
|-----------------|------------------|-----|----------------------|------|----|--|
| PC CRP Revenue  | 19,536           | -   | -                    | 0.0% | 0% |  |
| PC CRP Expenses | 0                | -   | -                    | 0.0% | 0% |  |

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

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

0

Target % > 0.0% CRP-WATER

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

Operating Balance

50,366

|       | Expenses                                   | 2020-2021 Budget<br>Annual | YTD      | Actual<br>YTD | %<br>Spent  | Total<br>Remaining |
|-------|--|----------------------------|----------|---------------|-------------|--------------------|
| 505   | Salaries & Wages                           | 204,827                    | -        | -             | 0.0%        | 204,827            |
| 520   | FICA - District Share                      | 17,051                     | -        | -             | 0.0%        | 17,051             |
| 530   | Medical Ins - District Share               | 28,192                     | -        | -             | 0.0%        | 28,192             |
| 540   | PERS - District Share                      | 13,350                     | -        | -             | 0.0%        | 13,350             |
| 550   | Unemployment                               | 0                          | -        | -             | 0.0%        | 0                  |
| 560   | Workers Comp Ins                           | 6,525                      | -        | -             | 0.0%        | 6,525              |
|       | <b>Salaries and Employee Benefits &gt;</b> | <b>269,944</b>             | <b>-</b> | <b>-</b>      | <b>0.0%</b> | <b>269,944</b>     |
| 605   | Advertising                                | 0                          | -        | -             | 0.0%        | 0                  |
| 610   | Bank Fees                                  | 0                          | -        | -             | 0.0%        | 0                  |
| 620   | Communications & Internet                  | 3,500                      | -        | -             | 0.0%        | 3,500              |
| 622   | Board Exp                                  | 0                          | -        | -             | 0.0%        | 0                  |
| 625   | Equip - Field (up to \$4999)               | 1,250                      | -        | -             | 0.0%        | 1,250              |
| 630   | Equip - Office                             | -                          | -        | -             | 0.0%        | -                  |
| 640   | Fuel & Oil                                 | 14,400                     | -        | -             | 0.0%        | 14,400             |
| 645   | Insurance                                  | 0                          | -        | -             | 0.0%        | 0                  |
| 650   | Interest                                   | 6,000                      | -        | -             | 0.0%        | 6,000              |
| 657   | Outsource Lab / Internal Lab               | 3,000                      | -        | -             | 0.0%        | 3,000              |
| 660   | Memberships & Subscriptions                | 0                          | -        | -             | 0.0%        | 0                  |
| 665   | Mileage Reimb                              | 0                          | -        | -             | 0.0%        | 0                  |
| 670   | Postage & Shipping                         | 0                          | -        | -             | 0.0%        | 0                  |
| 675   | Professional Services Leak Chk             | -                          | -        | -             | 0.0%        | -                  |
| 685   | Rents                                      | 0                          | -        | -             | 0.0%        | 0                  |
| 690   | Safety & Sec (includes boots)              | -                          | -        | -             | 0.0%        | -                  |
| 700   | Tools & Instruments                        | 2,000                      | -        | -             | 0.0%        | 2,000              |
| 703   | Supplies - Clothing & Personal             | 1,500                      | -        | -             | 0.0%        | 1,500              |
| 705   | Supplies - Office                          | -                          | -        | -             | 0.0%        | -                  |
| 715   | Treatment Chemicals                        | 0                          | -        | -             | 0.0%        | 0                  |
| 720   | Supplies - Operating - Other               | 3,000                      | -        | -             | 0.0%        | 3,000              |
| 730   | Taxes - Licenses                           | 0                          | -        | -             | 0.0%        | 0                  |
| 735   | Training, Certs (classes, books)           | 500                        | -        | -             | 0.0%        | 500                |
| 745   | Travel / Lodging                           | -                          | -        | -             | 0.0%        | -                  |
| 750   | Utilities                                  | 0                          | -        | -             | 0.0%        | 0                  |
| 760   | Waste Disposal                             | 0                          | -        | -             | 0.0%        | 0                  |
| 795   | Yolo Co                                    | 0                          | -        | -             | 0.0%        | 0                  |
| 799   | Team Building                              | 0                          | -        | -             | 0.0%        | 0                  |
|       | <b>Services and Supplies &gt;</b>          | <b>35,150</b>              | <b>-</b> | <b>-</b>      | <b>0.0%</b> | <b>35,150</b>      |
| 810   | R&R Buildings & Grounds                    | 3,000                      | -        | -             | 0.0%        | 3,000              |
| 815   | R & R Damage Claims                        | 0                          | -        | -             | 0.0%        | 0                  |
| 820   | R&R Lift Stations                          | 0                          | -        | -             | 0.0%        | 0                  |
| 830   | R&R Equipment                              | 35,000                     | -        | -             | 0.0%        | 35,000             |
| 830.1 | Hydrants                                   | -                          | -        | -             | 0.0%        | -                  |
| 832   | R&R Mains/Service Lines/Tanks              | 50,000                     | -        | -             | 0.0%        | 50,000             |
| 840   | R&R Vehicles                               | 18,000                     | -        | -             | 0.0%        | 18,000             |
|       | <b>Repairs &amp; Replacement &gt;</b>      | <b>106,000</b>             | <b>-</b> | <b>-</b>      | <b>0.0%</b> | <b>106,000</b>     |
|       | <b>Total Expenses &gt;</b>                 | <b>411,094</b>             | <b>-</b> | <b>-</b>      | <b>0.0%</b> | <b>411,094</b>     |

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

**SEWER-CRP**

Target % > **0.0%** **CRP-SEWER**

As of July 2023

| Summary                   | Budget Annual | YTD | Actual YTD Amount | %  |
|---------------------------|---------------|-----|-------------------|----|
| <b>SEWER CRP Revenue</b>  | 539,542       | -   | 0.0%              | 0% |
| <b>SEWER CRP Expenses</b> | 533,029       | -   | 0.0%              | 0% |

**Operating Balance (loss)**

**6,513**

| Expenses                                   | 2020-2021 Budget |          | Actual YTD | % Spent     | Total Remaining |
|--|------------------|----------|------------|-------------|-----------------|
|  | Annual           | YTD      |            |             |                 |
| 505 Salaries & Wages                       | 285,408          | -        | -          | 0.0%        | 285,408         |
| 520 FICA - District Share                  | 23,543           | -        | -          | 0.0%        | 23,543          |
| 530 Medical Ins - District Share           | 69,210           | -        | -          | 0.0%        | 69,210          |
| 540 PERS - District Share                  | 19,116           | -        | -          | 0.0%        | 19,116          |
| 550 Unemployment                           | -                | -        | -          | 0.0%        | -               |
| 560 Workers Comp Ins                       | 9,101            | -        | -          | 0.0%        | 9,101           |
| <b>Salaries and Employee Benefits &gt;</b> | <b>406,379</b>   | <b>-</b> | <b>-</b>   | <b>0.0%</b> | <b>406,379</b>  |
| 605 Advertising                            | 0                | -        | -          | 0.0%        | 0               |
| 610 Bank Fees                              | 0                | -        | -          | 0.0%        | 0               |
| 620 Communications & Internet              | 5,000            | -        | -          | 0.0%        | 5,000           |
| 622 Board Exp                              | 0                | -        | -          | 0.0%        | 0               |
| 625 Equip - Field (up to \$4999)           | 1,250            | -        | -          | 0.0%        | 1,250           |
| 630 Equip - Office                         | -                | -        | -          | 0.0%        | -               |
| 640 Fuel & Oil                             | 14,400           | -        | -          | 0.0%        | 14,400          |
| 645 Insurance                              | 0                | -        | -          | 0.0%        | 0               |
| 650 Interest                               | 6,000            | -        | -          | 0.0%        | 6,000           |
| 657 Outsource Lab / Internal Lab           | 0                | -        | -          | 0.0%        | 0               |
| 660 Memberships & Subscriptions            | 0                | -        | -          | 0.0%        | 0               |
| 665 Mileage Reimb                          | 0                | -        | -          | 0.0%        | 0               |
| 670 Postage & Shipping                     | 0                | -        | -          | 0.0%        | 0               |
| 675 Professional Services (SCADA)          | 0                | -        | -          | 0.0%        | 0               |
| 685 Rents                                  | -                | -        | -          | 0.0%        | -               |
| 690 Safety & Security (includes boots)     | -                | -        | -          | 0.0%        | -               |
| 700 Tools & Instruments                    | 2,000            | -        | -          | 0.0%        | 2,000           |
| 703 Supplies - Clothing & Personal         | 1,500            | -        | -          | 0.0%        | 1,500           |
| 705 Supplies - Office                      | -                | -        | -          | 0.0%        | -               |
| 715 Treatment Chemicals                    | 0                | -        | -          | 0.0%        | 0               |
| 720 Supplies - Operating - Other           | 3,000            | -        | -          | 0.0%        | 3,000           |
| 730 Taxes - Licenses                       | 0                | -        | -          | 0.0%        | 0               |
| 735 Training, Certs (classes, books)       | 500              | -        | -          | 0.0%        | 500             |
| 745 Travel / Lodging                       | -                | -        | -          | 0.0%        | -               |
| 750 Utilities                              | 0                | -        | -          | 0.0%        | 0               |
| 760 Waste Disposal                         | 0                | -        | -          | 0.0%        | 0               |
| 795 Yolo Co                                | 0                | -        | -          | 0.0%        | 0               |
| 799 Team Building                          | 0                | -        | -          | 0.0%        | 0               |
| <b>Services and Supplies &gt;</b>          | <b>33,650</b>    | <b>-</b> | <b>-</b>   | <b>0.0%</b> | <b>33,650</b>   |
| 810 R&R Buildings & Grounds                | 3,000            | -        | -          | 0.0%        | 3,000           |
| 815 R & R Damage Claims                    | 0                | -        | -          | 0.0%        | 0               |
| 820 R&R Lift Stations                      | 20,000           | -        | -          | 0.0%        | 20,000          |
| 830 R&R Equipment                          | 35,000           | -        | -          | 0.0%        | 35,000          |
| 832 R&R Mains/Laterals                     | 25,000           | -        | -          | 0.0%        | 25,000          |
| 840 R&R Vehicles                           | 10,000           | -        | -          | 0.0%        | 10,000          |
|  | -                | -        | -          | 0.0%        | -               |
| <b>Repairs &amp; Replacement &gt;</b>      | <b>93,000</b>    | <b>-</b> | <b>-</b>   | <b>0.0%</b> | <b>93,000</b>   |
| <b>Total Expenses &gt;</b>                 | <b>533,029</b>   | <b>-</b> | <b>-</b>   | <b>0.0%</b> | <b>533,029</b>  |

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