

**CLEARLAKE OAKS COUNTY WATER DISTRICT  
AGENDA  
REGULAR MEETING OF THE BOARD OF DIRECTORS**  
Clearlake Oaks County Water District Administration Building  
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

**PUBLIC HEARING REGARDING ORDINANCE NO. 84 AN  
ORDINANCE OF THE BOARD OF DIRECTORS OF  
CLEARLAKE OAKS COUNTY WATER DISTRICT  
REGARDING ITS SEWER CODE**

**JANUARY 21, 2021**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 2:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

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

In the audience, our Chief Operators

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

**Public comment on non-agenda items**

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

**Consent Items**

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

1. **Staff Written Operational Reports**
  - a. Customer Service
  - b. Chief Distribution Operator
  - c. Water Plant Chief Operator
  - d. Wastewater Plant Chief Operator
  - e. General Manager

**2. Financial Reports for review and approval**

- a. December 2020, 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

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

- a. Minutes of Regular Meeting 12/17/2020

**4. Bills**

- a. MC Engineering invoice number 2029 dated 01/05/2021, in the amount of \$18,146.38 for the USDA Water Projects

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

**5. Agenda (New Business)**

- a. Discussion of the Board going paperless in regards to the monthly board packet

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

- b. Discussion and consideration of borrowing from LAIF in lieu of a line of credit to cover meter and backflow costs. The District will buy directly from supplier saving money on contractor markup

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

- c. Discussion and consideration of accepting bid from Coastal Mountain Electric for the installation of underground electrical from new PG&E pole to LS 10 in the amount of \$14,729.00

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

- d. Discussion and consideration of Resolution 21-01, approving the extension of Families First Coronavirus Response Act (FFRCA) through March 31, 2021

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

- e. Discussion and consideration of Resolution 21-02 adopting the Clearlake Oaks County Water District 'Sewer' Code

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

- f. First reading of Ordinance 84 regarding the Clearlake Oaks County Water District 'Sewer' Code

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

- g. Discussion and approval of Audit for year ending June 30, 2020

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

- h. Discussion and consideration of authorizing Director Herman and Director Burton as check signers for West America Bank

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

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

# Clearlake Oaks County Water District

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

*January 15, 2021*

## ***Administration***

---

- ∂ Received \$45,746.69 in payments towards our <91-120, this stems from past due accounts reported to the County of Lake, payment arrangements, and closed accounts (Payments from escrow).
- ∂ We received 0 water quality complaints (WQC)
- ∂ We received 0 consumer/appeal claim(s)
- ∂ There are 15 accounts on payment arrangements
- ∂ In the past 30 days, we have sent out tenant collection letters as well as delinquency notices in order to lower our <91-120 aged receivables. This has so far been a success-
  - On 12/03/2020, 48 tenant collection letters were mailed to property owners, to date, we have received 19 payments totaling \$5,887.09. A second round of letters were mailed on 01/07/2021.
  - On 12/30/2020, 308 delinquency notices were mailed out totaling \$310,983.50. To date, we have received 115 payments totaling \$39,859.60
- ∂ After minimal revision from last month's meeting, the Sewer Code is on the agenda for approval this month.
  - Once the Sewer Code has been approved, I will resume research for the Admin and Board 'Code'
- ∂ Admin is currently working on researching all of the Districts active connections that are not being billed. We have sent over 30 notifications to property owners that billing will begin the next billing cycle. We still have a list of parcels that need grant deeds from the County in order to begin billing. We are catching up to all the vacant lots within the district as quickly and thoroughly as we can.
- ∂ End of year reporting and W-2's have all been filed
- ∂ Annual Backflow Testing will begin soon

All the best,  
Olivia Mann

# Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

Office: (707) 998-3322 Fax: (707) 998-1245

[www.clocwd.org](http://www.clocwd.org) [j.backus@clocwd.org](mailto:j.backus@clocwd.org)

Board letter for CLOCWD,

01-12-2021

## Water distribution main & service lines:

\*We had a 6" water main burst on Spinnaker late one night. After the repair was made and everyone was about to go home the main broke again about 4' from the last repair. So the guys had to dig it back up and extend the repair. This ended up being an all night job for Jesse and Jerry with help from the water treatment guys. Pics below.



\*Our 8" water main on Lake St. decided to rupture. Our main was under the county's storm drain vault which made the repair more time consuming. On this one I decided to utilize both of our Vaccons to get this job done quicker. We also got some help from the water plant guys, Josie from waste, and even the GM handing out boil water notices. Pics below.



## Board of Directors

Margaret Medeiros  
President

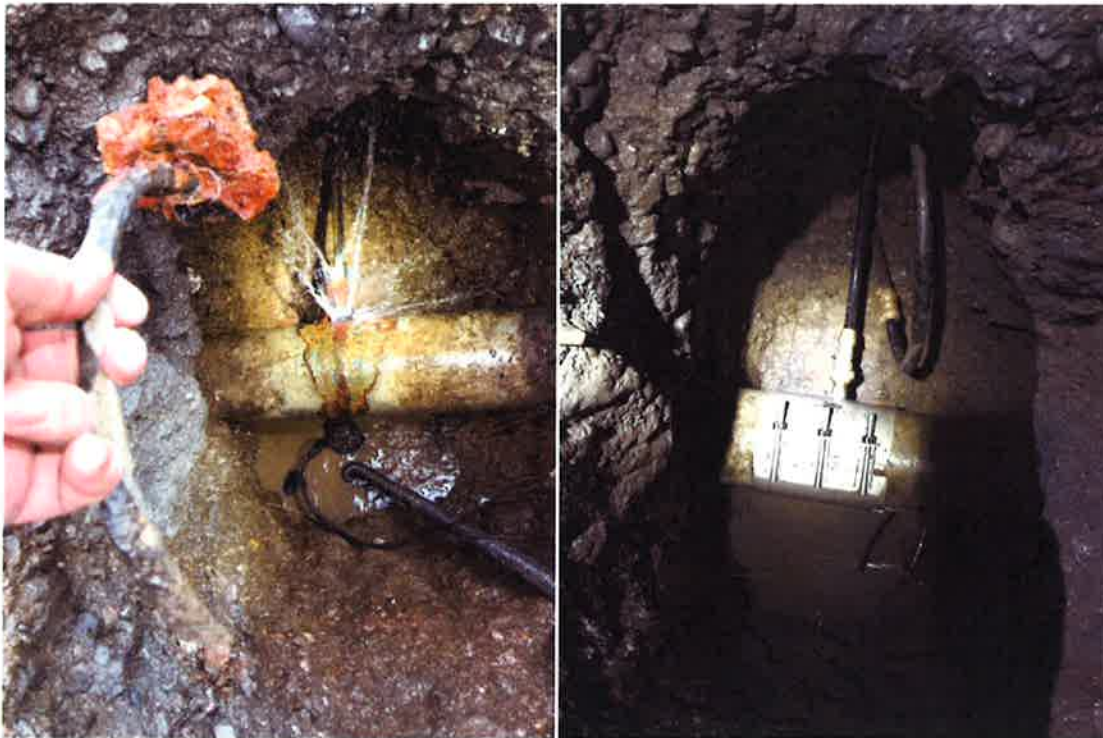
Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

\*Our most recent water main issue was the saddle eroding apart on our 8" main, also located on Lake St. Pics below.



- \*The water had to be shut off followed by boil water notices for all three of these repairs. Samples were taken and all came back absent.
- \*There were also our typical service line and meter gasket leaks.
- \*The hydrant/wharf head near 10850 Highway 20 is now 100% complete.

**Sample stations sites:**

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

**Sewer collections and Lift station sites:**

- \*Lift station 12 is now running on SCADA .
- \*No new sewer spills to report.
- \*We did some preventive maintenance by jetting the sewer line crossing the highway by Big oaks and the south end of Spinnaker.
- \*Installed a new clean out on Island drive where we had plug in the line at a 9' depth.



Board of Directors

Margaret Medeiros  
President

Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

**Staff updating:**

\*DC crew includes;

- Jeremy, Chief - OP 3, Class B license.
- Jesse, Lead - OP 2, Class B license, Technician Ham license.
- Hugo - DC OP 1, Class B license. Technician Ham license. *"Out on disability"*
- Jake - Utility Tech with I.T. knowledge. *"Out on workmen's comp"*
- Gerald - Temporary Utility Tech. *"He goes by Jerry"*

**District vehicles:**

\*Nothing to report.

**Miscellaneous:**

\*The District's new listening device works very well.

\*The old push camera's camera head has been replaced and the new camera should be here this week.

**Thank You**

**Chief DC, Jeremy Backus**

---

Board of Directors

Margaret Medeiros  
President

Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

# 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)

January 12, 2021  
Board letter

- ◆ December - The lake NTU and charge have been lower making the treatment process easier with less chemical demand.
- ◆ Water production for the month was 21.46 MG.
- ◆ James and myself worked with DC on a leak repair on 3<sup>rd</sup> st 12-23-20
- ◆ Continuing maintenance through the plant area. We have reused older Hach NTU meters for GAC monitoring.



- ◆ We pressure washed the clarifiers weirs and have continued with weekly cleaning of the weirs and interior surfaces of the clarifiers.
- ◆ Replacement of a broken ozone pressure gauge was completed.
- ◆ Swan was here for NTU meter, bench-top NTU and chlorine meter calibrations.
- ◆ Demand for water is continuing down we are having multi-hour shut downs throughout a 24 hour period.
- ◆ Water sample list is attached

Thank you,

*Kurt Jensen*

WTP Chief Plant Operator  
k.jensen@clocwd.org

# Water Sample Testing

	DATE	DATE	DATE	
Bacti R(BW) & CW (M)	1/6/2021			A = Annually
Bacti R (BW)	12/18/2020			Q = Quarterly
TOC ALK R (M)	12/18/2020			M = Monthly
TOC CW (M)	12/18/2020			BW = Bi-weekly
R & CW TCP123 (BA)				BA = Bi-annually
Color / Odor (A)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)				
HAA5 (Q)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				
Sulfate(A)				



Total Dissolved Solids(A)  
Turbidity, Laboratory(A)  
Zinc(A)  
Aluminum(A)  
MTBE(A)  
Color / Odor


# Clearlake Oaks County Water District

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

**Reporting Period: December 2020**  
**From: Francisco Castro, CPO**  
**To: Clearlake Oaks County Water District Board of Directors**  
**January 12, 2021**

The total amount of gallons the waste water plant received for the month of December was 8.334 MG averaging 269,000 gallons a day. The total gallons treated for this month were 7.099 MG averaging 229,000 gallons a day (159 gpm). Clearlake averaged at .55" Rumsey Gauge which is low for this time of year. During this month we received 2.85" of rain. Our emergency ponds remain free of liquid. At this time the plant is running well. We had our effluent pump #3 installed on the 8<sup>th</sup> along with the battery backup on the transfer switch system in the effluent building. Everything went great. We basically have a new pump that we can depend on.

On Tuesday the 8<sup>th</sup> at about 0830 we sampled our first batch of samples required by the State mandated PFAS order. That same day at about 1619 I received an email that indentified an error in information about our flows the State had which in turn exempted us from this PFAS order. I have submitted the Rescission of Order Letter along with my letter. Since I had sampled that same morning, the State wants me to continue with submitting the results. After that has been completed no further action will be required. On the 21<sup>st</sup> I submitted all field reports to Dean Enderlin along with our results for Ground Water Monitoring 4<sup>th</sup> quarter. We were unable to sample well #2 due to the low water table. We were able to get all our maintenance and testing required for the month of December.

Thank you,  
*Francisco Castro*  
*WWTP Chief Plant Operator*  
[f.castro@clocwd.org](mailto:f.castro@clocwd.org)

---

## Board of Directors

Margaret Medeiros  
President

Stanley Archacki  
Vice President

Barbara Higman  
Director

Michael Herman  
Director

James Burton  
Director



## Central Valley Regional Water Quality Control Board

December 21, 2020

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

**RE: RESCISSION OF ORDER NO. WQ 2020-0015-DWQ**

This letter serves as a notification of rescission of Water Code Sections 13267 and 13383 Order No. WQ 2020-0015-DWQ (Order) for this Publicly Owned Treatment Works (POTW) facility:

Regional Water Board	Place ID #	Facility Name	Agency Name	WDID #	GeoTracker Global ID #
5S	214812	Clearlake Oaks County Water District WWTP	Clearlake Oaks Cnty. Water Dist.	5A170100002	WDR100029656

On July 9, 2020, the State Water Resources Control Board ("State Water Board") sent the Order to 259 agencies requiring testing of per- and polyfluoralkyl substances (PFAS) as part of a statewide effort to investigate the presence and extent of PFAS contamination in groundwater, including those groundwater sources used for providing drinking water.

The State Water Board and appropriate Regional Water Quality Control Board received information that though your permitted maximum flow is over one million gallons per day (MGD) as documented in the California Integrated Water Quality Information System (CIWQS), your average dry weather flow (ADWF) is less than 0.5 MGD which is below the ADWF limit of 1 MGD set for inclusion in the Order. Therefore, this Order is being rescinded for this facility and, after the data from PFAS-related samples already analyzed is uploaded to GeoTracker, no further action is required by you regarding this Order.

If you have further questions, please contact the Regional Water Quality Control Board Contact for Region 5S, Maxine Cottrell ([Maxine.Cottrell@waterboards.ca.gov](mailto:Maxine.Cottrell@waterboards.ca.gov)) at (916) 464-4623 or Scott Armstrong ([Scott.Armstrong@waterboards.ca.gov](mailto:Scott.Armstrong@waterboards.ca.gov)) at (916) 464-4616.

Sincerely,

Date: 2020.12.22  
12:21:40 -08'00'

Patrick Pulupa  
Executive Officer

KARL E. LONGLEY SCD, P.E., CHAIR | PATRICK PULUPA, ESQ., EXECUTIVE OFFICER

cc:

Dianna Mann (via email: [d.mann@clowd.org](mailto:d.mann@clowd.org))  
Debbie Webster (via email: [eofficer@cvcwa.org](mailto:eofficer@cvcwa.org))  
Scott Armstrong (via email: [Scott.Armstrong@waterboards.ca.gov](mailto:Scott.Armstrong@waterboards.ca.gov))  
Wendy Linck (via email: [Wendy.Linck@Waterboards.ca.gov](mailto:Wendy.Linck@Waterboards.ca.gov))  
Shahla Farahnak (via email: [Shahla.Farahnak@waterboards.ca.gov](mailto:Shahla.Farahnak@waterboards.ca.gov))  
Annalisa Kihara (via email: [Annalisa.Kihara@waterboards.ca.gov](mailto:Annalisa.Kihara@waterboards.ca.gov))

**Clearlake Oaks County Water District**  
**Board of Directors**  
**Board Meeting January, 2021**

Happy New Year everyone! With the holiday season behind us, I am looking forward to a very productive 2021. This coming Friday, January 15<sup>th</sup>, the bid will be awarded to the contractor that will spend almost two years with the District helping to improve our water infrastructure. I have to admit, I am a little excited about this and I should have an update for you at the board meeting.

Regarding the USDA Water Improvement Project, I am asking the board to approve borrowing from the LAIF account in lieu applying for a line of credit through our bank. This will be short term and will allow us to purchase our new meters and backflows directly from the supplier, saving the mark up from the contractor. Of course the invoicing from Badger will be on the agenda keeping the Board completed informed. The LAIF account will be paid back primarily on a monthly basis or whenever I receive reimbursement from USDA.

We have made great progress with LS 10 and the necessary steps towards separate electrical service to our lift station and receiving all necessary easements. Do not ask my why, however, the District has never had an easement for LS 10, an access easement, or an electrical easement. When this is all done, the District will have all three. Later in this packet you will see a proposal from Coastal Mountain for the installation of the underground electrical. In addition, I am working with the County to get a new address for our new PG&E meter, but of course, we need the easements first.

The District continues to be plagued with main breaks, in addition to leaks, the D/C staff is currently operating with half a staff with two out on medical leave. One is out on a personal injury and the other is out on a Workers Comp injury. With this being said, they still managed to get a fire hydrant on Hwy 20 repaired.

The billing department continues to find accounts that have not been billed since the adoption of Ord 81. With the adoption of the Water/Sewer Code where the District no longer allows forfeitures, I am making an exception for the customers receiving their bills for the first time in five years, I am allowing them 60 days to forfeit.

Please see the USDA update from MC Engineering attached.

Please refer to individual department letters for additional details.

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

Respectfully Submitted,  
Dianna Mann  
General Manager

**Report Date:** January 8, 2021

**To:** Dianna Mann, CLOCWD General Manager

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

**RE:** CLOCWD USDA Funded PER and Initial Design Services

**Billing Period:** December 2020

**I. Project Status Update**

Work on the project during October included the following

- Harvey tank easement acquisition (on-going)
- Coordination and revisions to plans and specs as requested by State Division of Drinking Water
- Coordination and revisions to plans and specs for tanks and Harvey area piping drawings in response to changes requested by PG&E
- Project specification revisions on painting spec and bid schedule, among other things (by EDEA and MCE)
- Contract facilitation and monthly invoicing
- Bid Solicitation, coordination, and bidder correspondence

**II. Budget Status Update**

**Total Engineering Design and Bidding Services Budget (Revised w/Addendum 1 & 2):**

Phase 1: \$102,395.00

Phase 2: \$492,540.00

**Total: \$594,935.00**

**This Invoice: \$18,146.32** (\$0.00 Phase 1; 32,976.13 Phase 2)

**Cost to Date: \$628,465.40** (110,413.57 Phase 1, 518,051.89 Phase 2)

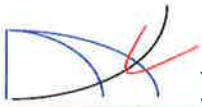
**Cost to Complete: \$-33,530.46** (\$-8,018.57 Phase 1; \$-25,511.89 Phase 2)

**III. Projected Tasks for November 2020**

- Final Addendum (Addendum 3)
- Attend Bid Opening
- Assist with Bid Analysis
- Continue to assist with easement acquisition
- Other work as needed to support USDA grant/loan funding

**IV. Harvey Tank Easement and DMA Meter Potholing Status**

- The following items are critical action items to move forward on the Harvey Tank design and the DMA meter design:
  1. Harvey Tank Easements (on-going): Based on the desire to acquire additional land for the Harvey Tank Project, MCE is working with the District for the acquisition of additional property for the foundation of the Harvey Tank. Critical path items moving forward are:
    - Continue to work with property owner for acquisition of additional easement property
    - Once additional property is acquired, easement finalization will be needed for Tank design



- We are currently awaiting signature of the easement documents and John has negotiated terms with both adjacent landowners. One signature is still outstanding from the property owners to the north.
  - Grantor has requested an access easement up the via the existing road and immediate owner has requested a slope easement for her house pad in return.
2. DMA meter existing pipe location (on-going):
- It has been determined that potholing for DMA location 4 (Hwy 20 and Orchard Shores will take place during construction and will be included as a bid item

**V. Budget Status and Added Scope Items:**

- With the completion of Addendum 2, this invoice and summary includes the addition of \$170,940.00 which includes the design of the Cerritos tank along with the upgrades to the Harvey Area distribution system. Included in the Harvey Area distribution system project is the upgrade of the pipeline that extends from Highway 20 to the Forest service building located on Spring Street. Extra work that was completed outside of the original scope included:
  1. Design of pipeline on Spring Street to the Forest service building (Approx. impact \$7,500)
  2. Development of individual customer meter location documents (Approx. impact \$5,000)
  3. Design of isolation valve at WTP to isolate clarifiers (Approx. impact \$1,500)
  4. Design of pipeline on Young Drive (Approx. impact \$500)
  5. Additional USDA grant/loan processing for added projects as noted in the Phase I deficit (\$8,018.57)
  6. **Easement Acquisition for Harvey (Approx. \$5,000)**

As noted above the total out of scope work is estimated at approximately **\$27,518.57**. We are currently over the original budget by **\$33,530.46**. Pending approval of the **\$27,518.57** previously requested We anticipate needing additional budget to complete the bidding phase. Easement acquisitions are on-going and more costs will be incurred to complete the process. We estimate needing a minimum of **\$15,000** beyond the **\$27,518.57** noted above for a total of **\$42,518.57**. New items that arose in December included:

- 1) Added time to change the service entry power at Harvey site (\$5,000 +/-)
- 2) Revisions to the plans and specs to respond to State Division of Drinking Water (\$5,000 /-)
- 3) Changes to the painting spec to save costs (\$3,000 +/-)
- 4) Changes to the bid items to allow deductions for the Harvey access road pending a design change after award as discussed. (\$2,000 +/-)

**Clearlake Oaks County Water District**  
**Summary Balance Sheet**  
As of December 31, 2020

01/12/21

Accrual Basis

	Dec 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	1,751,238.19
Other Current Assets	1,763,931.79
<b>Total Current Assets</b>	<b>3,515,169.98</b>
Fixed Assets	16,513,209.58
<b>TOTAL ASSETS</b>	<b>20,028,379.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	90,871.85
Credit Cards	3,532.61
Other Current Liabilities	1,671,162.37
<b>Total Current Liabilities</b>	<b>1,765,566.83</b>
<b>Total Liabilities</b>	<b>1,765,566.83</b>
Equity	18,262,812.73
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,028,379.56</b>



**Clearlake Oaks County Water District**  
**Balance Sheet**  
As of December 31, 2020

01/12/21

Accrual Basis

Dec 31, 20

**ASSETS****Current Assets****Checking/Savings**

102.13 · SEWER RESERVES-9592	10,000.00
102.11 · PC ESCROW - 6184	182,704.82
102.10 · CRP PC - 6192	5,046.85
102.12 · WATER RESERVES- 8503	212,700.00
102.001 · GL - 9122 (Old Acct. # 053420019)	96,153.08
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) - Ot...	868,756.36
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)</b>	<b>1,057,756.36</b>
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK...	88.98
102.02 · CRP Water - 6990	92,115.92
102.03 · CRP Sewer - 3745	94,672.18

**Total Checking/Savings** 1,751,238.19

**Other Current Assets**

103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	29,609.68
130 · Const In Progress - Studies	134,732.26
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 10970...	351,149.26
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	15,474.00

**Total Other Current Assets** 1,763,931.79

**Total Current Assets** 3,515,169.98

**Fixed Assets**

138 · USDA Water Improvements	652,349.11
128 · Sewer Infrstructure & Rehab Proj (Phase 1 was the installation of the F...	3,899,746.37
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 wat...	150,784.44
<b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of ...</b>	<b>266,285.10</b>
131 · Waste Water Plant	
131.1 · Pumps/Equipment	85,262.27
131 · Waste Water Plant - Other	57,768.09
<b>Total 131 · Waste Water Plant</b>	<b>143,030.36</b>
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.7 · Ozone System	12,785.71
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	182,836.13
127 · Water Plant - Other	211,458.66

**Total 127 · Water Plant** 444,277.93

120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - W...	1,921,549.25
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	22,386.51
120.90 · Vehicles/Generators/Trailers	691,610.28
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,008.57

**Total 120 · District General CRP (EQUIPMENT - WAS 1011181)** 2,757,886.10

**Clearlake Oaks County Water District**  
**Balance Sheet**  
As of December 31, 2020

01/12/21

Accrual Basis

	Dec 31, 20
122 · Bldgs/Grounds Cap Improvements	8,535,149.57
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WA...	
124.2 · GIS Online Mapping System	6,565.17
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	56,539.80
<b>Total 124.30 · Lift Stations</b>	<b>122,582.03</b>
124.50 · Mains	14,788.58
124.60 · Meters	24,010.72
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	3,166,870.22
<b>Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...</b>	<b>3,375,431.76</b>
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-8,856,056.00
<b>Total Fixed Assets</b>	<b>16,513,209.58</b>
<b>TOTAL ASSETS</b>	<b>20,028,379.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	90,871.85
<b>Total Accounts Payable</b>	90,871.85
<b>Credit Cards</b>	
211 · WAB Credit Card	
211.16 · WAB - Francisco - 5312	647.24
211.15 · WAB - Kurt - 9133	310.31
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	2,051.07
211.13 · WAB - Jeremy - 2499	523.99
<b>Total 211 · WAB Credit Card</b>	3,532.61
<b>Total Credit Cards</b>	3,532.61
<b>Other Current Liabilities</b>	
Annual Depreciation	249,035.55
224 · USDA Retainage	10,000.00
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal ...	-3,928.96
280 · Loan	
280.02 · KS State Bank - 2019 Vac-Con	332,670.25
280.12 · USDA Loan	1,012,320.41
<b>Total 280 · Loan</b>	1,344,990.66
221 · Health Ins - EE Portion	-3,231.48
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LA...	5,424.49
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-5,088.62
<b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)</b>	335.87
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYABL...	-12.40
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WAS ...	-2.90
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION...	-1,076.55
223.80 · GASB 68 Pension ( - WAS 2097190)	16,533.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE...	5,109.39
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EM...	54,922.20
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld...	-1,895.05
<b>Total Other Current Liabilities</b>	1,671,162.37
<b>Total Current Liabilities</b>	1,765,566.83
<b>Total Liabilities</b>	<b>1,765,566.83</b>

# Clearlake Oaks County Water District

## Balance Sheet

As of December 31, 2020

---

	<u>Dec 31, 20</u>
<b>Equity</b>	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	5,956,568.19
304 · Opening Balance Equity (Opening balances during setup post to this ...)	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...)	12,847,953.37
Net Income	42,574.41
<b>Total Equity</b>	<u>18,262,812.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>20,028,379.56</u></u>

## Clearlake Oaks County Water District

01/12/21

## Profit and Loss

Accrual Basis

July through December 2020

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
<b>Income</b>					
<b>Income</b>					
410 · Client Reg Pmt	0.00	479,471.55	629,532.73	1,109,004.28	1,109,004.28
420 · Connection Fees	0.00	0.00	10,396.00	10,396.00	10,396.00
430 · Penalty & Interest	0.00	6,216.22	9,189.63	15,405.85	15,405.85
440 · Misc Revenue	0.00	22,530.21	29,114.82	51,645.03	51,645.03
450 · Other - Non S/W Rev	0.00	11,738.46	12,442.01	24,180.47	24,180.47
<b>Total Income</b>	<b>0.00</b>	<b>519,956.44</b>	<b>690,675.19</b>	<b>1,210,631.63</b>	<b>1,210,631.63</b>
<b>Total Income</b>	<b>0.00</b>	<b>519,956.44</b>	<b>690,675.19</b>	<b>1,210,631.63</b>	<b>1,210,631.63</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>519,956.44</b>	<b>690,675.19</b>	<b>1,210,631.63</b>	<b>1,210,631.63</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	185,586.75	139,909.20	81,328.53	406,824.48	406,824.48
520 · FICA - District Share	13,875.09	10,286.61	5,852.84	30,014.54	30,014.54
530 · Medical Ins - Dist Share	42,523.02	46,556.05	21,449.18	110,528.25	110,528.25
540 · PERS - District Share	50,954.17	10,436.87	4,750.50	66,141.54	66,141.54
550 · Unemployment	11,549.88	0.00	0.00	11,549.88	11,549.88
560 · Workers Comp Ins	1,246.59	3,360.36	3,377.55	7,984.50	7,984.50
<b>Total Salaries &amp; EE Benefits</b>	<b>305,735.50</b>	<b>210,549.09</b>	<b>116,758.60</b>	<b>633,043.19</b>	<b>633,043.19</b>
<b>Services &amp; Supplies</b>					
610 · Bank Fees	11,911.59	0.00	0.00	11,911.59	11,911.59
620 · Communications & Internet	2,113.13	6,402.18	6,647.61	15,162.92	15,162.92
630 · Equip - Office	618.67	0.00	150.14	768.81	768.81
640 · Fuel & Oil	0.00	2,909.54	4,019.91	6,929.45	6,929.45
645 · Insurance	0.00	33,873.56	33,873.55	67,747.11	67,747.11
657 · Lab	0.00	9,777.00	9,229.87	19,006.87	19,006.87
660 · Memberships & Subscription	2,220.91	31,426.86	18,812.84	52,460.61	52,460.61
665 · Mileage Reimb	0.00	59.05	59.05	118.10	118.10
670 · Postage & Shipping	8,226.00	27.90	0.00	8,253.90	8,253.90
675 · Professional Services	7,160.78	4,413.20	6,732.61	18,306.59	18,306.59
685 · Rents	6,767.25	0.00	0.00	6,767.25	6,767.25
690 · Safety & Security	568.99	3,065.73	3,250.35	6,885.07	6,885.07
700 · Tools & Instruments	0.00	1,477.57	1,159.27	2,636.84	2,636.84
703 · Supplies - Clothing & Personal	136.72	2,272.27	2,022.11	4,431.10	4,431.10
705 · Supplies - Office	4,607.80	633.50	450.98	5,692.28	5,692.28
715 · Supplies-Chemicals-Operating	0.00	17,295.58	36,509.14	53,804.72	53,804.72
720 · Supplies - Inventory - Other	0.00	2,904.89	1,177.14	4,082.03	4,082.03
735 · Training/Classes/Certs/ClassB	225.00	420.00	1,576.28	2,221.28	2,221.28
750 · Utilities	2,919.84	47,109.43	97,458.60	147,487.87	147,487.87
760 · Waste Disposal	279.31	21,542.62	1,634.27	23,456.20	23,456.20
795 · Yolo Co	0.00	0.00	31,126.55	31,126.55	31,126.55
799 · Misc					
799.1 · Customer Refund - Acct closed...	0.00	0.00	2,160.11	2,160.11	2,160.11
<b>Total 799 · Misc</b>	<b>0.00</b>	<b>0.00</b>	<b>2,160.11</b>	<b>2,160.11</b>	<b>2,160.11</b>
<b>Total Services &amp; Supplies</b>	<b>47,755.99</b>	<b>185,610.88</b>	<b>258,050.38</b>	<b>491,417.25</b>	<b>491,417.25</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	1,244.62	413.26	276.22	1,934.10	1,934.10
840 · R&R Vehicles	0.00	1,470.95	1,425.93	2,896.88	2,896.88
<b>Total Repairs &amp; Replacement</b>	<b>1,244.62</b>	<b>1,884.21</b>	<b>1,702.15</b>	<b>4,830.98</b>	<b>4,830.98</b>
<b>Total Expense</b>	<b>354,736.11</b>	<b>398,044.18</b>	<b>376,511.13</b>	<b>1,129,291.42</b>	<b>1,129,291.42</b>
<b>Net Income</b>	<b>-354,736.11</b>	<b>121,912.26</b>	<b>314,164.06</b>	<b>81,340.21</b>	<b>81,340.21</b>

**Clearlake Oaks Co Water District  
PROJECTED BUDGET 2020-21**

6

Target % > **50%**

As of December 2020 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,217,554	608,777	690,676	57%	1,157,800	578,900	519,956	45%
<b>Total Operating Expenses</b>	1,039,017	519,509	553,596	53%	1,193,337	596,668	575,432	48%
<b>Operating Balance (loss)</b>	<b>178,537</b>	<b>89,268</b>	<b>137,081</b>		<b>(35,537)</b>	<b>(17,768)</b>	<b>(55,476)</b>	
420 Connection Fees	10,000	5,000	10,396	104%	10,000	5,000	-	0%
435			-				-	
450 Other - Non S/W Rev	100,000	50,000	12,442	12%	100,000	50,000	11,738	12%
Reserves	150,000	75,000	-	0%	-	-	-	0%
<b>Net Change In Net Position (loss)</b>	<b>138,537</b>	<b>69,268</b>	<b>159,919</b>		<b>74,463</b>	<b>37,232</b>	<b>(43,738)</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	\$176,856.51
District CRP	\$112,082.48
Paradise Cove CRP	\$6,645.34
Paradise Cove Escrow	\$132,707.32
Water Reserve	\$225,200.00
Sewer Reserve	\$15,000.00
LAIF Account	\$1,057,756.36
<b>Total</b>	<b>\$1,726,248.01</b>

As of December 2020 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,182,554	591,277	629,533	53%	1,132,800	566,400	479,472	42%
430 Penalty & Interest	30,000	15,000	9,190	31%	25,000	12,500	6,216	25%
440 Misc	5,000	2,500	29,115	0%	0	0	22,530	0%
<b>Total Revenue &gt;</b>	<b>1,217,554</b>	<b>608,777</b>	<b>667,838</b>	<b>55%</b>	<b>1,157,800</b>	<b>578,900</b>	<b>508,218</b>	<b>44%</b>

As of December 2020 Operating Expenses	Budget				Actual			
	Annual		YTD		YTD		Spent	
	Annual	YTD	Amount	%	YTD	Spent	%	
505 Salaries & Wages	318,237	159,119	174,123	55%	455,678	227,839	232,703	51%
520 FICA - District Share	26,341	13,170	12,791	49%	37,773	18,887	17,225	46%
530 Medical Ins - District Share	111,077	55,539	42,711	38%	166,616	83,308	67,818	41%
540 PERS - District Share	63,193	31,596	30,228	48%	73,976	36,988	35,914	49%
550 Unemployment	9,000	4,500	5,775	64%	9,000	4,500	5,775	64%
560 Workers Comp Ins	20,639	10,320	4,002	19%	26,543	13,272	4,002	15%
<b>Salaries and Employee Benefits &gt;</b>	<b>548,487</b>	<b>274,244</b>	<b>269,628</b>	<b>49%</b>	<b>769,587</b>	<b>384,793</b>	<b>363,435</b>	<b>47%</b>
605 Advertising	200	100	-	0%	200	100	-	0%
610 Bank Fees	10,010	5,005	5,956	60%	10,000	5,000	5,956	60%
620 Communications & Internet	13,000	6,500	7,705	59%	10,000	5,000	7,459	75%
622 Board Exp	3,750	1,875	-	0%	3,750	1,875	-	0%
625 Equip - Field (\$300-\$4999)	2,500	1,250	-	0%	4,000	2,000	-	0%
630 Equip - Office	1,500	750	460	31%	2,000	1,000	310	15%
640 Fuel & Oil	15,020	7,510	4,020	27%	16,300	8,150	2,910	18%
645 Insurance	30,000	15,000	33,874	113%	26,250	13,125	33,874	129%
650 Interest	-	-	-	0%	-	-	-	0%

21

657	Lab	20,000	10,000	9,230	46%	15,000	7,500	9,777	65%
660	Memberships & Subscriptions	25,750	12,875	19,924	77%	29,750	14,875	32,538	109%
665	Mileage Reimb	750	375	59	8%	500	250	59	12%
670	Postage & Shipping	6,000	3,000	4,113	69%	6,000	3,000	4,141	69%
675	Professional Services	36,000	18,000	10,314	29%	19,000	9,500	7,994	42%
685	Rents	6,200	3,100	3,384	55%	6,200	3,100	3,384	55%
690	Safety & Security	2,500	1,250	3,535	141%	5,500	2,750	3,351	61%
700	Tools & Instruments	2,000	1,000	1,087	54%	2,500	1,250	1,478	59%
703	Supplies - Clothing & Personal	2,050	1,025	2,091	102%	2,300	1,150	2,341	102%
705	Supplies - Office	4,750	2,375	2,755	58%	5,250	2,625	2,938	56%
715	Treatment Chemicals	75,000	37,500	36,509	49%	48,000	24,000	17,296	36%
720	Supplies - Operating - Other	5,000	2,500	1,177	24%	22,000	11,000	2,905	13%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	1,875	1,689	45%	3,250	1,625	533	16%
745	Travel	1,000	500	-	0%	1,000	500	-	0%
750	Utilities	162,750	81,375	98,919	61%	125,750	62,875	48,569	39%
760	Waste Disposal	3,050	1,525	1,774	58%	52,250	26,125	21,683	41%
795	Yolo Co	48,000	24,000	31,127	65%				
799.1	Customer Refund	-	-	1,947	0%				0%
<b>Services and Supplies &gt;</b>		<b>480,530</b>	<b>240,265</b>	<b>281,644</b>	<b>59%</b>	<b>416,750</b>	<b>208,375</b>	<b>209,491</b>	<b>50%</b>
810	R&R Buildings & Grounds	7,000	3,500	898	13%	4,500	2,250	1,036	23%
815	R & R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	1,500	1,426	48%	2,500	1,250	1,471	59%
850	Maintenance Reserve Account	-	-	-		-	-	-	
<b>Repairs &amp; Replacement &gt;</b>		<b>10,000</b>	<b>5,000</b>	<b>2,324</b>	<b>23%</b>	<b>7,000</b>	<b>3,500</b>	<b>2,507</b>	<b>36%</b>
<b>Total Expenses &gt;</b>		<b>1,039,017</b>	<b>519,509</b>	<b>553,596</b>	<b>53%</b>	<b>1,193,337</b>	<b>596,668</b>	<b>575,432</b>	<b>48%</b>

6 Administration - Budget Variance Report July 1, 2020 through June 30, 2021 Target % > **50.0%** GL ADMIN

As of December 2020		2020-2021 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	375,051	187,526	185,587	49.5%	189,464	
520 FICA - District Share	31,190	15,595	13,875	44.5%	17,315	
530 Medical Ins - District Share	95,550	47,775	42,523	44.5%	53,027	
540 PERS-District Share (incl unfunded Liab, 14.5K)	108,563	54,282	50,954	46.9%	57,609	
550 Unemployment	18,000	9,000	11,550	64.2%	6,450	
560 Workers Comp Ins	8,913	4,456	1,247	14.0%	7,666	
Salaries and Employee Benefits >	637,268	318,634	305,736	<b>48.0%</b>	331,532	
605 Advertising	400	200	-	0.0%	400	
610 Bank Fees	20,000	10,000	11,912	59.6%	8,088	
620 Communications & Internet	7,000	3,500	2,113	30.2%	4,887	
622 Board Exp	7,500	3,750		0.0%	7,500	
625 Equip - Field (up to \$4999)	0	0		0.0%	0	
630 Equip - Office	2,000	1,000	619	31.0%	1,381	
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	1,500	750	2,221	148.1%	(721)	
665 Mileage Reimb	500	250		0.0%	500	
670 Postage & Shipping	12,000	6,000	8,226	68.6%	3,774	
675 Professional Services (Legal, IT, CUSI annual)	22,000	11,000	7,161	32.6%	14,839	
685 Rents	12,400	6,200	6,767	54.6%	5,633	
690 Safety & Security (boots)	1,000	500	569	56.9%	431	
700 Tools & Instruments	0	0		0.0%	0	
703 Supplies - Clothing & Personal	600	300	137	22.8%	463	
705 Supplies - Office	7,500	3,750	4,607	61.4%	2,893	
715 Treatment Chemicals	0	0		0.0%	0	
720 Supplies - Operating - Other	0	0		0.0%	0	
730 Taxes - Licenses	0	0		0.0%	0	
735 Training, Certs (Classes, books)	3,500	1,750	225	6.4%	3,275	
745 Travel / Lodging	1,000	500		0.0%	1,000	
750 Utilities	5,500	2,750	2,920	53.1%	2,580	
760 Waste Disposal	500	250	279	55.8%	221	
795 Yolo Co	0	0		0.0%	0	
799 Misc	0	0		0.0%	0	
Services and Supplies >	104,900	52,450	47,756	<b>45.5%</b>	57,144	
810 R&R Buildings & Grounds	4,000	2,000	1,245	31.1%	2,755	
815 R & R Damage Claims	0	0		0.0%	0	
820 R&R Lift Stations	-	-		0.0%	-	
830 R&R Equipment	0	0		0.0%	0	
832 R&R Mains/Service Lines	0	0		0.0%	0	
840 R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0	
Repairs & Replacement >	4,000	2,000	1,245	<b>31.1%</b>	2,755	
<b>Total Expenses &gt;</b>	<b>746,168</b>	<b>373,084</b>	<b>354,737</b>	<b>47.5%</b>	<b>391,431</b>	

Expense Notes

- 660 Memberships & Subscription - Quickbooks upgrade to 2021 covering all COVID related information - \$1,100
- 670 Postage - writing two checks per year instead of monthly checks
- 705 Office Supplies - Annual Billing Envelopes and paper

## Sewer - Budget Variance Report July 1, 2020 through June 30, 2021

Target % &gt;

50.0%

GL SEWER

As of December 2020

2020-2021 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

505	Salaries & Wages	268,152	134,076	139,909	52.2%	128,243
520	FICA - District Share	22,178	11,089	10,287	46.4%	11,891
530	Medical Ins - District Share	118,841	59,420	46,556	39.2%	72,285
540	PERS - District Share (\$14.5K Unfunded)	19,694	9,847	10,437	53.0%	9,257
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	22,087	11,043	3,378	15.3%	18,709
	Salaries and Employee Benefits >	450,952	225,476	210,567	<b>46.7%</b>	240,385
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	4,000	2,000	6,402	160.1%	(2,402)
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,500	750		0.0%	1,500
630	Equip - Office	1,000	500		0.0%	1,000
640	Fuel & Oil (Schaeffers)	13,500	6,750	2,910	21.6%	10,590
645	Insurance	26,250	13,125	33,874	129.0%	(7,624)
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	15,000	7,500	9,777	65.2%	5,223
660	Memberships & Subscriptions	29,000	14,500	31,427	108.4%	(2,427)
665	Mileage Reimb	250	125	59	23.6%	191
670	Postage & Shipping	0	0	28	279000.0%	(28)
675	Professional Services (SCADA)	8,000	4,000	4,413	55.2%	3,587
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	5,000	2,500	3,066	61.3%	1,934
700	Tools & Instruments	2,500	1,250	1,478	59.1%	1,022
703	Supplies - Clothing & Personal	2,000	1,000	2,272	113.6%	(272)
705	Supplies - Office	1,500	750	634	42.3%	866
715	Treatment Chemicals	48,000	24,000	17,296	36.0%	30,704
720	Supplies-Operating-Other-Titan Tubes	22,000	11,000	2,905	13.2%	19,095
730	Taxes - Licenses	-	-			-
735	Training, Certs (classes, books)	1,500	750	420	28.0%	1,080
745	Travel / Lodging	500	250		0.0%	500
750	Utilities	123,000	61,500	47,109	38.3%	75,891
760	Waste Disposal	52,000	26,000	21,543	41.4%	30,457
795	Yolo Co	0	0		0.0%	0
799	Misc	0	0		0.0%	0
799.1	Customer Refund					
	Services and Supplies >	356,500	178,250	185,613	<b>52.1%</b>	170,887
810	R&R Buildings & Grounds	2,500	1,250	413	16.5%	2,087
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	2,500	1,250	1,471	58.8%	1,029
		-	-		0.0%	-
	Repairs & Replacement >	5,000	2,500	1,884	<b>37.7%</b>	3,116
	<b>Total Expenses &gt;</b>	<b>812,452</b>	<b>406,226</b>	<b>398,064</b>	<b>49.0%</b>	<b>414,389</b>

## Expense Notes

620 Communications and Internet

New Ipads w/monthly data for SCADA, drawings and Internet

675 Professional Services

Annual Audit 50% due now



6	Water - Budget Variance Report July 1, 2020 through June 30, 2021 As of December 2020	2020-2021 Budget		Target % >	50.0%	GL WATER
	Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	130,712	65,356	81,329	62.2%	49,383
520	FICA - District Share	10,746	5,373	5,853	54.5%	4,893
530	Medical Ins - District Share	63,302	31,651	21,449	33.9%	41,853
540	PERS - District Share	8,911	4,456	4,751	53.3%	4,160
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	16,183	8,091	3,378	20.9%	12,805
	Salaries and Employee Benefits >	229,853	114,927	116,760	50.8%	113,093
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	7,000	3,500	6,648	95.0%	352
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	250	150	30.0%	350
640	Fuel & Oil	12,220	6,110	4,020	32.9%	8,200
645	Insurance	30,000	15,000	33,874	112.9%	(3,874)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	10,000	9,230	46.2%	10,770
660	Memberships & Subscriptions	25,000	12,500	18,813	75.3%	6,187
665	Mileage Reimb	500	250	59	11.8%	441
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	25,000	12,500	6,733	26.9%	18,267
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	2,000	1,000	3,250	162.5%	(1,250)
700	Tools & Instruments	2,000	1,000	1,087	54.4%	913
703	Supplies - Clothing & Personal	1,750	875	2,022	115.5%	(272)
705	Supplies - Office	1,000	500	451	45.1%	549
715	Treatment Chemicals	75,000	37,500	36,509	48.7%	38,491
720	Supplies - Operating - Other	5,000	2,500	1,177	23.5%	3,823
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,000	1,576	78.8%	424
745	Travel / Lodging	500	250		0.0%	500
750	Utilities	160,000	80,000	97,459	60.9%	62,541
760	Waste Disposal	2,800	1,400	1,634	58.4%	1,166
795	Yolo Co	48,000	24,000	31,127	64.8%	16,873
799	Misc	0	0		0.0%	0
799.1	Customer Refund			1,947		
	Services and Supplies >	420,270	210,135	257,766	61.3%	162,504
810	R&R Buildings & Grounds	5,000	2,500	275	5.5%	4,725
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	1,500	1,426	47.5%	1,574
	Repairs & Replacement >	8,000	4,000	1,701	21.3%	6,299
	<b>Total Expenses &gt;</b>	<b>658,123</b>	<b>329,062</b>	<b>376,227</b>	<b>57.2%</b>	<b>281,896</b>

690 Safety & Security - Lock and door repair at Admin - multiple HEP B shots

**Clearlake Oaks County Water District**  
**CRP/CIP Profit and Loss**  
 July through December 2020

01/12/21

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
<b>Income</b>					
<b>Income</b>					
<b>425 · CRP (Capital Replacment Plan)</b>					
425.2 · Sewer	0.00	0.00	-34.84	-34.84	-34.84
425.1 · Water	0.00	-15.41	0.00	-15.41	-15.41
425 · CRP (Capital Replacment Plan) ...	9,445.49	193,056.59	178,185.50	380,687.58	380,687.58
<b>Total 425 · CRP (Capital Replacment Plan)</b>	9,445.49	193,041.18	178,150.66	380,637.33	380,637.33
430 · Penalty & Interest	83.42	2,971.44	2,409.51	5,464.37	5,464.37
440 · Misc Revenue	0.00	0.00	68.07	68.07	68.07
<b>Total Income</b>	9,528.91	196,012.62	180,628.24	386,169.77	386,169.77
<b>Total Income</b>	9,528.91	196,012.62	180,628.24	386,169.77	386,169.77
<b>Gross Profit</b>	9,528.91	196,012.62	180,628.24	386,169.77	386,169.77
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	0.00	74,320.33	88,402.71	162,723.04	162,723.04
520 · FICA - District Share	0.00	5,546.82	6,540.79	12,087.61	12,087.61
530 · Medical Ins - Dist Share	0.00	9,605.35	10,836.01	20,441.36	20,441.36
540 · PERS - District Share	0.00	3,243.34	4,662.95	7,906.29	7,906.29
560 · Workers Comp Ins	0.00	3,182.97	3,182.97	6,365.94	6,365.94
<b>Total Salaries &amp; EE Benefits</b>	0.00	95,898.81	113,625.43	209,524.24	209,524.24
<b>Services &amp; Supplies</b>					
620 · Communications & Internet	0.00	668.60	719.33	1,387.93	1,387.93
640 · Fuel & Oil	0.00	5,776.80	5,776.73	11,553.53	11,553.53
650 · Interest	0.00	3,013.53	3,013.50	6,027.03	6,027.03
657 · Lab	0.00	1,900.00	0.00	1,900.00	1,900.00
685 · Rents	0.00	0.00	10,801.00	10,801.00	10,801.00
690 · Safety & Security	0.00	4,276.20	1,081.72	5,357.92	5,357.92
703 · Supplies - Clothing & Personal	0.00	1,635.08	300.00	1,935.08	1,935.08
715 · Supplies-Chemicals-Operating	0.00	1,473.23	0.00	1,473.23	1,473.23
735 · Training/Classes/Certs/ClassB	0.00	225.00	225.00	450.00	450.00
<b>Total Services &amp; Supplies</b>	0.00	18,968.44	21,917.28	40,885.72	40,885.72
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	0.00	147.63	2,665.89	2,813.52	2,813.52
820 · R&R Lift Stations	0.00	0.00	1,560.25	1,560.25	1,560.25
830 · R&R Equipment	633.88	32,524.14	23,399.19	56,557.21	56,557.21
832 · R&R Mains and Sewer Lines	0.00	15,401.82	6,343.45	21,745.27	21,745.27
840 · R&R Vehicles	0.00	9,735.43	7,278.69	17,014.12	17,014.12
<b>Total Repairs &amp; Replacement</b>	633.88	57,809.02	41,247.47	99,690.37	99,690.37
<b>Total Expense</b>	633.88	172,676.27	176,790.18	350,100.33	350,100.33
<b>Net Income</b>	<b>8,895.03</b>	<b>23,336.35</b>	<b>3,838.06</b>	<b>36,069.44</b>	<b>36,069.44</b>

Clearlake Oaks Co Water District

Budget Variance Report July 1, 2020 through June 30, 2021

6

Target % > 50.0% CRP-PC

As of December 2020

Summary	Budget Annual	YTD	Actual YTD Amount	%
PC CRP Revenue	19,536	9,768	9,529	48.8%
PC CRP Expenses	0	0	634	0.0%

Expenses	2020-2021 Budget Annual	Budget YTD	Actual YTD	% Spent	Total emaining
<b>Salaries and Employee Benefits &gt;</b>	-	-	-	0.0%	-
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 bc	-	-	-	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, book:	-	-	-	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>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	-	-	634	0.0%	(634)
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>634</b>	<b>0.0%</b>	<b>(634)</b>
<b>Total Expenses &gt;</b>	<b>0</b>	<b>0</b>	<b>634</b>	<b>0.0%</b>	<b>(634)</b>

830 Dosage tank repair, starters for booster pumps

Clearlake Oaks Co Water District  
**Budget Variance Report July 1, 2020 through June 30, 2021**

6

Target % > **50.0%** **CRP-WATER**

As of December 2020		<u>WATER - CRP</u>				
Summary	Annual	YTD	YTD	Amount	%	
<b>WATER CRP Revenue</b>	411,876	205,938	196,013	47.6%	0%	
<b>WATER CRP Expenses</b>	265,148	132,574	172,676	65.1%	0%	
USDA Payment 1st year	140,000	70,000				
<b>Operating Balance</b>	<b>6,728</b>	<b>3,364</b>	<b>23,337</b>			
		2020-2021 Budget	Actual	%	Total	
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	91,124	45,562	74,320	81.6%	16,804
520	FICA - District Share	7,480	3,740	5,547	74.2%	1,933
530	Medical Ins - District Share	43,595	21,797	9,605	22.0%	33,990
540	PERS - District Share	6,670	3,335	3,243	48.6%	3,427
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	8,779	4,390	3,183	36.3%	5,596
	<b>Salaries and Employee Benefits &gt;</b>	<b>157,648</b>	<b>78,824</b>	<b>95,898</b>	<b>60.8%</b>	<b>61,750</b>
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	2,500	669	13.4%	4,331
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,250	625		0.0%	1,250
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	6,500	3,250	5,777	88.9%	723
645	Insurance	0	0		0.0%	0
650	Interest	0	0	3,014	0.0%	(3,014)
657	Outsource Lab / Internal Lab	2,500	1,250	1,900	0.0%	600
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)	3,500	1,750	4,276	0.0%	(776)
700	Tools & Instruments	750	375		0.0%	750
703	Supplies - Clothing & Personal	1,500	750	1,635	0.0%	(135)
705	Supplies - Office	150	75		0.0%	150
715	Treatment Chemicals	0	0	1,473	0.0%	(1,473)
720	Supplies - Operating - Other	7,500	3,750		0.0%	7,500
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	750	375	225	0.0%	525
745	Travel / Lodging	600	300		0.0%	600
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>30,000</b>	<b>15,000</b>	<b>18,969</b>	<b>63.2%</b>	<b>11,031</b>
810	R&R Buildings & Grounds	7,500	3,750	148	2.0%	7,352
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	25,000	12,500	32,524	130.1%	(7,524)
832	R&R Mains/Service Lines/Tanks	25,000	12,500	15,402	61.6%	9,598
840	R&R Vehicles	20,000	10,000	9,735	48.7%	10,265
	<b>Repairs &amp; Replacement &gt;</b>	<b>77,500</b>	<b>38,750</b>	<b>57,809</b>	<b>74.6%</b>	<b>19,691</b>
<b>Expense Notes</b>	<b>Total Expenses &gt;</b>	<b>265,148</b>	<b>132,574</b>	<b>172,676</b>	<b>65.1%</b>	<b>92,472</b>
	<b>840 V-27 Transmission Repair</b>					
	<b>830 Hydrant Replacement/Repair</b>					
	<b>832 Excessive leaks in system</b>					

20

**Clearlake Oaks Co Water District**  
**Budget Variance Report July 1, 2020 through June 30, 2021**

6

**SEWER-CRP**

Target % > **50.0%** **CRP-SEWER**

As of December 2020

Summary	Budget		Actual YTD	
	Annual	YTD	Amount	%
<b>SEWER CRP Revenue</b>	396,097	198,049	180,628	45.6%
<b>SEWER CRP Expenses</b>	430,722	215,361	176,792	41.0%
bridge Loan Interest	-	-	-	
USDA Annual Payment	105,280	52,640	27,140	
	-	-	-	
	-	-	-	
<b>Operating Balance (loss)</b>	<b>(139,905)</b>	<b>(69,952)</b>	<b>3,837</b>	

Expenses	2020-2021 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	210,135	105,067	88,403	42.1%	121,732
520 FICA - District Share	17,317	8,658	6,541	37.8%	10,776
530 Medical Ins - District Share	59,719	29,859	10,836	18.1%	48,883
540 PERS - District Share	7,884	3,942	4,663	59.1%	3,221
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	20,716	10,358	3,183	15.4%	17,533
<b>Salaries and Employee Benefits &gt;</b>	<b>315,772</b>	<b>157,886</b>	<b>113,626</b>	<b>36.0%</b>	<b>202,146</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	2,500	719	14.4%	4,281
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	625	-	0.0%	1,250
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	6,500	3,250	5,777	88.9%	723
645 Insurance	0	0	-	0.0%	0
650 Interest	0	0	3,014	0.0%	(3,013)
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	-	-	10,801	0.0%	(10,801)
690 Safety & Security (includes boots)	1,500	750	1,082	72.1%	418
700 Tools & Instruments	200	100	-	0.0%	200
703 Supplies - Clothing & Personal	300	150	300	100.0%	-
705 Supplies - Office	100	50	-	0.0%	100
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	7,500	3,750	-	0.0%	7,500
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training, Certs (classes, books)	1,200	600	225	0.0%	975
745 Travel / Lodging	400	200	-	0.0%	400
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>23,950</b>	<b>11,975</b>	<b>21,918</b>	<b>91.5%</b>	<b>2,033</b>
810 R&R Buildings & Grounds	10,000	5,000	2,666	26.7%	7,334
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	10,000	1,560	7.8%	18,440
830 R&R Equipment	25,000	12,500	23,400	93.6%	1,600
832 R&R Mains/Laterals	25,000	12,500	6,343	25.4%	18,657
840 R&R Vehicles	11,000	5,500	7,279	66.2%	3,721
	-	-	-	0.0%	-
<b>Repairs &amp; Replacement &gt;</b>	<b>91,000</b>	<b>45,500</b>	<b>41,248</b>	<b>45.3%</b>	<b>49,752</b>
<b>Total Expenses &gt;</b>	<b>430,722</b>	<b>215,361</b>	<b>176,792</b>	<b>41.0%</b>	<b>253,930</b>

Expense Notes

640

**Back up generator ran during main breaker outage**

830

**Main Breaker failure and back up generator failure**

685

**Back up generator failed during PSPS - had to rent one at last minute**

Clearlake Oaks County Water District

Capital Improvements

01/12/21

Accrual Basis

As of December 31, 2020

Date	Name	Memo	Class	Amount
<b>130 · Const In Progress - Studies</b>				
08/03/2020	Badger Meter	2 ea. IR Communica...	Loan/Grant:...	195.87
10/07/2020	Badger Meter	Meters	Loan/Grant:...	3,679.39
10/07/2020	Badger Meter	Neters	Loan/Grant:...	2,618.45
12/29/2020	Badger Meter	Meter reading for PC	Loan/Grant:...	74.76
Total 130 · Const In Progress - Studies				6,568.47
<b>138 · USDA Water Improvements</b>				
07/05/2020	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	37,570.58
07/15/2020	BKF Engineers	Services May 25, 20...	Loan/Grant:...	960.00
08/01/2020	AES - Analytical Envir...	Professional service...	Loan/Grant:...	1,182.50
08/05/2020	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	26,802.80
08/06/2020	BKF Engineers	Services 6/29/2020 -...	Loan/Grant:...	1,440.00
09/01/2020	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	800.00
09/01/2020	AES - Analytical Envir...	Services thru 8/31/2...	Loan/Grant:...	291.90
09/05/2020	MC Engineering, Inc	USDA Water Project	Loan/Grant:...	31,641.59
10/01/2020	AES - Analytical Envir...	Professional service...	Loan/Grant:...	570.00
10/05/2020	MC Engineering, Inc	USDA Water	Loan/Grant:...	48,994.53
10/08/2020	First American Title C...	Preliminary report - ...	Loan/Grant:...	500.00
10/31/2020	AES - Analytical Envir...	10/31/2020	Loan/Grant:...	887.50
11/05/2020	MC Engineering, Inc	USDA Meters/Water...	Loan/Grant:...	48,004.91
11/06/2020	BKF Engineers	Harvey Tank Access...	Loan/Grant:...	1,200.00
11/19/2020	PG&E	2746605 - EP 9940 ...	Loan/Grant:...	2,500.00
11/29/2020	BKF Engineers	C20149030-30 - Har...	Loan/Grant:...	1,200.00
12/05/2020	MC Engineering, Inc	USDA Water Project	Loan/Grant:...	32,976.13
Total 138 · USDA Water Improvements				237,522.44
<b>128 · Sewer Infrstrcture &amp; Rehab Proj (Phase 1 was the installation of the Force Main)</b>				
09/01/2020	MC Engineering, Inc	Inflow & Infiltration ...	Loan/Grant:...	168.66
09/28/2020		State of CA - State ...	Loan/Grant:...	-75,572.00
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				-75,403.34
<b>121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of water distrib...</b>				
<b>131 · Waste Water Plant</b>				
<b>131.1 · Pumps/Equipment</b>				
08/20/2020	Commercial Pump & ...	WWTP - Effluent Pu...	CRP:Sewer	9,680.00
09/27/2020	Leete Generators Inc	Repair backup gener...	CRP:Sewer	3,261.92
10/26/2020	Coastal Mountain Ele...	Emergency work - b...	CRP:Sewer	17,577.00
12/05/2020	Leete Generators Inc	Repair Generattor S...	CRP:Sewer	1,838.65
12/07/2020	Coastal Mountain Ele...	7576 GE Service Te...	CRP:Sewer	3,392.00
12/09/2020	Commercial Pump & ...	Rebuild Effluent Pu...	CRP:Sewer	30,167.24
Total 131.1 · Pumps/Equipment				65,916.81
<b>131 · Waste Water Plant - Other</b>				
Total 131 - Waste Water Plant - Other				
Total 131 · Waste Water Plant				65,916.81
<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>				
11/24/2020	Instrument Technolog...	HL-7000 Electro-Aco...	CRP:Water	5,758.31
Total 127.1 · Major Equipment				5,758.31
<b>127 · Water Plant - Other</b>				
Total 127 · Water Plant - Other				

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of December 31, 2020**

Date	Name	Memo	Class	Amount
Total 127 · Water Plant				5,758.31
<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>				
12/14/2020	Southport Control Sol...	IIFT sTATION 12 cO...	CRP:Sewer	17,330.00
Total 120.75 · SCADA				17,330.00
<b>120.90 · Vehicles/Generators/Trailers</b>				
09/30/2020	101 Trailer & RV	2021 New Load trailer	GL:Sewer	3,886.82
09/30/2020	101 Trailer & RV	2021 New Load Trailer	GL:Water	3,886.81
10/06/2020				409,026.92
Total 120.90 · Vehicles/Generators/Trailers				416,800.55
<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)				434,130.55
<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>124.30 · Lift Stations</b>				
08/04/2020	Southport Control Sol...	Lift station PLC and ...	CRP:Sewer	1,950.00
09/14/2020	Southport Control Sol...	9/2/2020 - L/S #12 u...	CRP:Sewer	1,372.00
09/14/2020	Southport Control Sol...	Remote service call ...	CRP:Sewer	237.00
09/14/2020	Southport Control Sol...	9/8/2020 - Service c...	CRP:Sewer	948.00
09/14/2020	Southport Control Sol...	Mileage 9/8/2020	CRP:Sewer	108.00
10/30/2020	Municipal Maintenanc...	Gamajet 8 Manhole ...	CRP:Sewer	5,660.32
Total 124.30 · Lift Stations				10,275.32
<b>124.50 · Mains</b>				
Total 124.50 · Mains				
<b>124.60 · Meters</b>				
11/19/2020	Badger Meter	3 - Compound meter...	CRP:Water	14,010.38
Total 124.60 · Meters				14,010.38
<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>				
07/28/2020	Pace	Hydrant supplies for ...	CRP:Water	3,612.17
07/28/2020	Pace	Fire hydrant	CRP:Water	3,233.20
07/30/2020	Mendo Mill	Repair hydrant in fro...	CRP:Water	124.32
07/31/2020	Mendo Mill	Paint for hydrant rep...	CRP:Water	91.70
09/01/2020	MC Engineering, Inc	Lead Pipe response	CRP:Water	2,937.50
09/01/2020	MC Engineering, Inc	Lead pipe response	CRP:Water	2,183.27
09/01/2020	Pace	Hydrant repairs	CRP:Water	7,160.57
10/23/2020	Pace	Hydrants for Orchard...	CRP:Water	6,555.89
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				25,898.62
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				50,184.32
<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>TOTAL</b>				<b>724,677.56</b>



## Accounts

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

### CRP PC \*6192

Available **\*\*\$6,645.34**

Current **\$6,645.34**

### CRP SEWER \*3745

Available **\*\*\$17,113.81**

Current **\$17,113.81**

### GENERAL LEDGER \*9122

Available **\*\*\$194,677.94**

Current **\$198,200.58**

### PC ESCROW \*6184

Available **\*\*\$132,707.32**

Current **\$132,707.32**

### PUBLIC REGULAR CHK \*8503

Available **\*\*\$225,200.00**

Current **\$225,200.00**

### PUBLIC REGULAR CHK \*9592

Available **\*\*\$15,000.00**

Current **\$15,000.00**

## Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

[Sign up for payments](#)

## Get Help with Taxes



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

[Start for free](#)

## Purchase Rewards

You currently have no rewards available. Check back soon.





### CRP WATER \*6990

Available \*\*\$94,968.67

Current \$94,968.67

### BALANCE TOTALS

Total Deposit Accounts \$689,835.72

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

\*6192-CRP PC

[change account ▼](#)

[How does this work?](#)

## Money Management

# Budgets made easy!



Every transaction is automatically categorized and put into a budget to help you stay on track.

[Start now](#)

## Outside Accounts



No outside accounts added.

[Add account](#)

## Banking on the Go with the Westamerica Mobile Banking App

Our mobile banking app makes it simple for you to check your account at any time so you can safeguard your finances and enjoy peace of mind knowing your money is always at your fingertips.

Simply use the same login and password you use for your desktop account and start enjoying the freedom of banking from your mobile device.

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

33

# California State Treasurer *Fiona Ma, CPA*



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

January 13, 2021

[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

December 2020 Statement

### Account Summary

Total Deposit:	0.00	Beginning Balance:	1,057,756.34
Total Withdrawal:	0.00	Ending Balance:	1,057,756.34

3A

**Aged Accounts Receivable**  
**As of 01/15/2021**

0-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Balance
\$85,840.07	\$23,660.67	\$20,927.47	\$13,289.07	\$215,093.95	<u>\$358,811.23</u>

Total number of accounts with open balances: 858

These totals include all accounts on the Tax Roll

Water	\$93,705.08
Water Penalty	\$8,201.07
Sewer	\$146,190.21
Sewer Penalty	\$10,645.31
CRP Water	\$40,480.04
CRP Water Penalty	\$2,118.43
CRP Sewer	\$53,545.91
CRP Sewer Penalty	\$3,203.27
CRP PC	\$692.23
CRP PC Penalty	\$29.68
<b>Total Balance:</b>	<b>\$358,811.23</b>

**Clearlake Oaks County Water District**  
**Payroll Summary**  
December 2020

	Hours	Rate	Dec 20
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
CTO Saved	-89.5	39.48	-3,844.18
CTO Used	204.76	38.76	4,609.56
Holiday	416.5	26.09	12,193.71
Holiday Worked (x2.5)	31.5	84.13	2,670.97
Overtime (x1.5)	250.25	39.48	10,443.96
PTO	320.05	26.09	8,306.07
Straight	3,008.75	26.09	86,360.26
Board			1,500.00
Duty Pay			6,370.00
<b>Total Gross Pay</b>	<b>4,142.31</b>		<b>128,610.35</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-2,731.18
AFLAC (pre-tax)			-505.02
AFLAC (taxable) AFTER TAX			-128.88
CALPers 457			-600.00
CALPers EE (Pretax)			-6,291.67
<b>Total Deductions from Gross Pay</b>			<b>-10,256.75</b>
<b>Adjusted Gross Pay</b>	<b>4,142.31</b>		<b>118,353.60</b>
<b>Taxes Withheld</b>			
Federal Withholding			-9,139.00
Medicare Employee			-1,817.93
Social Security Employee			-7,773.21
CA - Withholding			-3,408.13
CA - Disability			-1,253.72
<b>Total Taxes Withheld</b>			<b>-23,391.99</b>
<b>Deductions from Net Pay</b>			
DD Offset			-29,128.18
Miscellaneous Deduction			-225.00
Wage Garnishment			-1,266.90
<b>Total Deductions from Net Pay</b>			<b>-30,620.08</b>
<b>Net Pay</b>	<b>4,142.31</b>		<b>64,341.53</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			1,817.93
Social Security Company			7,773.21
<b>Total Employer Taxes and Contributions</b>			<b>9,591.14</b>

Trial Balance

	Dec 31, 20	
	Debit	Credit
102.13 · SEWER RESERVES-9592	10,000.00	
102.11 · PC ESCROW - 6184	182,704.82	
102.10 · CRP PC - 6192	5,046.85	
102.12 · WATER RESERVES- 8503	212,700.00	
102.001 · GL - 9122	96,153.08	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	868,756.36	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	92,115.92	
102.03 · CRP Sewer - 3745	94,672.18	
CUSI Accounts Receivable	0.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	29,609.68	
130 · Const In Progress - Studies	134,732.26	
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.	351,149.26	
115 · PRE-PAID INSURANCE	15,474.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
138 · USDA Water Improvements	652,349.11	
128 · Sewer Infrstructure & Rehab Proj	3,899,746.37	
121 · Wtr Dist & Wtr Storage Projects	150,784.44	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	57,768.09	
131 · Waste Water Plant:131.1 · Pumps/Equipment	85,262.27	
126 · Forcemain (phase 1) Cap. Imprv.	1,253,598.85	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	211,458.66	
127 · Water Plant:127.7 · Ozone System	12,785.71	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	182,836.13	
120 · District General CRP	95,008.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,921,549.25	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	22,386.51	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	691,610.28	
122 · Bldgs/Grounds Cap Improvements	8,535,149.57	
124 · D/C System Cap Improvements	3,166,870.22	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	6,565.17	
124 · D/C System Cap Improvements:124.30 · Lift Stations	56,539.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
124 · D/C System Cap Improvements:124.60 · Meters	24,010.72	
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		8,856,056.00
200 · ACCOUNTS PAYABLE		90,871.85
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		647.24
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133		310.31
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		2,051.07
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		523.99
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	

**Trial Balance**

	Dec 31, 20	
	Debit	Credit
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
Annual Depreciation		249,035.55
224 · USDA Retainage		10,000.00
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		332,670.25
280 · Loan:280.12 · USDA Loan		1,012,320.41
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	3,231.48	
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		383.04
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	5,088.62	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		5,424.49
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	12.40	
223.50 · MEDICARE TAX PAYABLE	2.90	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	0.00	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	0.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	1,076.55	
223.80 · GASB 68 Pension		16,533.00
223.85 · MISC DEDUCTIONS PAYABLE		5,109.39
223.90 · COMPENSATED EMPLOYEE BENEFITS		54,922.20
24000 · Payroll Liabilities	1,895.05	
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	0.00	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		5,956,568.19
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		12,847,953.37
Income:410 · Client Reg Pmt		1,109,004.28
Income:420 · Connection Fees		10,396.00
Income:425 · CRP		380,745.66
Income:425 · CRP:425.2 · Sewer	34.84	
Income:425 · CRP:425.1 · Water	15.41	
Income:430 · Penalty & Interest		20,882.75
Income:435 · Loans/Grants:435-7 · Water Master Plan:435-7.3 · WTP, Meters, and Backflow		1,918.62
Income:440 · Misc Revenue		51,713.10
Income:450 · Other - Non S/W Rev		24,180.47
Loans/Grants:925 · PC Escrow Acct	49,997.50	

**Trial Balance**

Dec 31, 20

	Debit	Credit
		400.00
Salaries & EE Benefits:545 · CALPers 457		
Salaries & EE Benefits:505 · Salaries & Wages	569,547.52	
Salaries & EE Benefits:520 · FICA - District Share	42,102.15	
Salaries & EE Benefits:530 · Medical Ins - Dist Share	130,969.61	
Salaries & EE Benefits:540 · PERS - District Share	74,047.83	
Salaries & EE Benefits:550 · Unemployment	11,549.88	
Salaries & EE Benefits:560 · Workers Comp Ins	14,350.44	
Services & Supplies:610 · Bank Fees	11,931.59	
Services & Supplies:620 · Communications & Internet	16,561.03	
Services & Supplies:630 · Equip - Office	768.81	
Services & Supplies:640 · Fuel & Oil	18,482.98	
Services & Supplies:645 · Insurance	67,747.11	
Services & Supplies:650 · Interest	33,167.03	
Services & Supplies:657 · Lab	20,906.87	
Services & Supplies:660 · Memberships & Subscription	52,460.61	
Services & Supplies:665 · Mileage Reimb	118.10	
Services & Supplies:670 · Postage & Shipping	8,253.90	
Services & Supplies:675 · Professional Services	18,306.59	
Services & Supplies:685 · Rents	17,568.25	
Services & Supplies:690 · Safety & Security	12,242.99	
Services & Supplies:700 · Tools & Instruments	2,636.84	
Services & Supplies:703 · Supplies - Clothing & Personal	6,366.18	
Services & Supplies:705 · Supplies - Office	5,692.28	
Services & Supplies:715 · Supplies-Chemicals-Operating	55,277.95	
Services & Supplies:720 · Supplies - Inventory - Other	4,082.03	
Services & Supplies:735 · Training/Classes/Certs/ClassB	2,671.28	
Services & Supplies:750 · Utilities	147,487.87	
Services & Supplies:760 · Waste Disposal	23,456.20	
Services & Supplies:795 · Yolo Co	31,126.55	
Services & Supplies:799 · Misc:799.1 · Customer Refund - Acct closed	2,160.11	
Repairs & Replacement:810 · R&R Buildings & Grounds	4,747.62	
Repairs & Replacement:820 · R&R Lift Stations	1,560.25	
Repairs & Replacement:830 · R&R Equipment	56,557.21	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	21,745.27	
Repairs & Replacement:840 · R&R Vehicles	19,911.00	
66000 · Payroll Expenses	56.79	
<b>TOTAL</b>	<b>31,564,440.23</b>	<b>31,564,440.23</b>

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
**As of January 13, 2021**

	<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	244.00	0.00	0.00	0.00	0.00	244.00
Anthony Sabatini	8.14	0.00	0.00	0.00	0.00	8.14
California State Disbursement Unit	456.34	0.00	0.00	0.00	0.00	456.34
Clearlake Lava	251.17	0.00	0.00	0.00	0.00	251.17
Coastal Mountain Electric	3,098.00	0.00	0.00	0.00	0.00	3,098.00
Deeper Cleaning	320.00	0.00	0.00	0.00	0.00	320.00
Hayden Solar, LLC	3,011.15	0.00	0.00	0.00	0.00	3,011.15
James Hendry	50.22	0.00	0.00	0.00	0.00	50.22
Joseph Rodden	75.81	0.00	0.00	0.00	0.00	75.81
Lake County Waste Solutions	706.61	0.00	0.00	0.00	0.00	706.61
Lou's Gloves	507.00	0.00	0.00	0.00	0.00	507.00
MC Engineering, Inc	18,146.38	0.00	0.00	0.00	0.00	18,146.38
Mendo Mill	357.59	0.00	0.00	0.00	0.00	357.59
Municipal Maintenance Equipment	1,126.20	0.00	0.00	0.00	0.00	1,126.20
Nave Law Office, P.C.	881.50	0.00	0.00	0.00	0.00	881.50
Pamela Linde	74.00	0.00	0.00	0.00	0.00	74.00
People Services Inc	125.00	0.00	0.00	0.00	0.00	125.00
PETTY CASH - Bailey Anderson	38.78	0.00	0.00	0.00	0.00	38.78
Pitney Bowes, Inc	511.51	0.00	0.00	0.00	0.00	511.51
Terminix	0.00	92.00	0.00	0.00	0.00	92.00
Yolo County Flood Control	0.00	4,355.89	0.00	0.00	0.00	4,355.89
<b>TOTAL</b>	<b>29,989.40</b>	<b>4,447.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,437.29</b>



## Account Payable Breakdown

Date: 1/15/2021

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$176,856.51	\$198,200.58	\$194,677.94
CRP Water - 6990	\$94,968.67	\$94,968.67	\$94,968.67
CRP Sewer - 3745	\$17,113.81	\$17,113.81	\$17,113.81
CRP PC - 6192	\$6,645.34	\$6,645.34	\$6,645.34
PC Escrow	\$132,707.32	\$132,707.32	\$132,702.32
Water Reserve - 8503	\$225,200.00	\$225,200.00	\$225,200.00
Sewer Reserve - 9592	\$15,000.00	\$15,000.00	\$15,000.00
LAIIF Balance	\$1,057,756.36	\$1,057,756.34	\$0.02 Laif dropped (.02)
Current A/P Aging	\$34,437.29		
Kansas State Bank-VacCon	\$7,421.47	EFT - 1/12/2021	
ACWA - Workman's Comp	\$8,596.82		
ACWA - Health Ins	\$25,045.52		
Credit Card	\$4,044.69	Estimated	
<b>TOTAL</b>	<b>\$79,545.79</b>		

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

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

**DECEMBER 17, 2020**

This meeting will be conducted by Roberts Rule of Order.

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

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

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

**AGENDA**

**Call to Order – 2:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

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

In the audience, our Chief Operators

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

**Public comment on non-agenda items**

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

**Consent Items**

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

**1. Staff Written Operational Reports**

- a. Customer Service
- b. Chief Distribution Operator- Unavailable
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. General Manager

**2. Financial Reports for review and approval**

- a. November 2020, 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

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

- a. Minutes of Regular Meeting 11/19/2020

4. **Bills**

- a. MC Engineering invoice number 2015, dated 12/05/2020, in the amount of \$32,976.13 for the USDA Water Projects
- b. Leete Generators invoice number 42133, dated 12/05/2020, in the amount of \$12,639.65 for the Wastewater Treatment Plant Generators

**Action Taken: Motion to approve consent items**

**ARCHACKI/BOUCHER M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HERMAN/BURTON**

**NOES: NONE**

**ABSENT: NONE**

5. **Agenda (New Business)**

- a. Administer Oath to the newly appointed Board Directors

**Action Taken: Administered oath to President Medeiros, Director Herman and Director Burton**

- b. Discussion and consideration of nominations and elections of Board President and Vice President

**Action Taken: The Board nominates Margaret Medeiros for Board President and Stanley Archacki for Vice President**

- c. Discussion and consideration of purchasing 2 vehicles, one for Wastewater, and one for Admin, not to exceed \$25,000.00 each

**Action Taken: Motion to approve the purchase of two vehicles, one for Wastewater, and one for Admin, not to exceed \$25,000.00 each**

**ARCHACKI/HERMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/HERMAN/BURTON**

**NOES: BOUCHER**

**ABSENT: NONE**

- d. Discussion and approval of the sale of the Ford Focus

**Action Taken: NO ACTION**

- f. Discussion and consideration of Resolution 20-17 revising the Clearlake Oaks County Water District 'Water' Code

**Action Taken: Motion to approve Resolution 20-17 revising the Clearlake Oaks County Water District 'Water' Code**

**BURTON/BOUCHER M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HERMAN/BURTON**

**NOES: NONE**

**ABSENT: NONE**

- g. Discussion and consideration of Ordinance 83 regarding the Clearlake Oaks County Water District Code

**Action Taken: Motion to approve Ordinance 83 regarding the Clearlake Oaks County Water District Code**

**BOUCHER/HERMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HERMAN/BURTON**

**NOES: NONE**

**ABSENT: NONE**

- h. First reading of the Clearlake Oaks County Water District 'Sewer' Code

**Action Taken: NO ACTION**

- i. Administer Oath to the newly appointed Board Director

**Action Taken: NO ACTION**

**Adjournment**

**Time: 2:29 p.m.**

**SIGNED: \_\_\_\_\_**  
**Margaret Medeiros, President**

**ATTESTED TO: \_\_\_\_\_**  
**Olivia Mann, Board Secretary**



**MC Engineering, Inc.**

9294 Madison Ave  
Orangevale, CA 95662

# Invoice

Date	Invoice #
1/5/2021	2029

**Bill To**

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

P.O. No.	Terms	Due Date	Project	
	Net 30	2/4/2021	USDA Meters and Water Tank PER	
Description		Qty	Rate	Amount
Project Manager, Mark Carey, PE		25	165.00	4,125.00
Operations Management Engineer, John Pedri, PE		18	160.00	2,880.00
Assistant Engineer, Jared P. Nelson		32	130.00	4,160.00
Project Engineer 2, Richard Relyea		21	130.00	2,730.00
Assistant Engineer, Jose Diaz-Mendez		4	105.00	420.00
Mail Biz 12/02			56.05	56.05
EDEA Inv #1098		1.13	3,341.00	3,775.33
<i>138-4/G USDA WTR PROJ</i>				
<b>Total</b>				<b>\$18,146.38</b>
<b>Payments/Credits</b>				<b>\$0.00</b>
<b>Balance Due</b>				<b>\$18,146.38</b>

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

15

**Coastal Mountain Electric**  
14832 Lakeshore Dr \* Clearlake, CA 95422  
PO Box 678 \* Lower Lake, CA 95457  
Ph: (707) 994-0437 \* Fx: (707) 994-8504

James Day Construction, Inc.  
dba Coastal Mountain Electric  
CSLB #507105 \* DIR PWCR #1000008522  
SAM Registered/CA DGS #1153880 SB Certified

---

TO: Clearlake Oaks County Water District  
P.O. Box 709  
Clearlake Oaks Ca

ATTN: Dianna Mann

***SCOPE OF WORK AND PROPOSAL***  
***LIFT STATION 10 METER MAIN***

Provide and install new power pole with 100/3 commercial meter main.  
Provide and install trenching, backfill, compaction, conduit and wire from  
new pole to lift station 10.  
Connect new power to lift station 10 panel.

**INCLUDES:**

All necessary conduit and wire.  
Proper grounding.  
Anchoring of pole.  
Trenching and backfill with native soil.  
One in ground pull box.

**EXCLUDES:**

Permits and fees.  
Pump controls.  
Work not outlined in this proposal.

**NOTES AND EXCEPTIONS**

Pricing assumes that the distance from the new pole to Lift Station 10 will  
not exceed 210 feet.

**Coastal Mountain Electric**  
14832 Lakeshore Dr \* Clearlake, CA 95422  
PO Box 678 \* Lower Lake, CA 95457  
Ph: (707) 994-0437 \* Fx: (707) 994-8504

James Day Construction, Inc.  
dba Coastal Mountain Electric  
CSLB #507105 \* DIR PWCR #1000008522  
SAM Registered/CA DGS #1153880 SB Certified

---

**TOTAL PRICE FOR ABOVE WORK \$14,729.00 Fourteen  
thousand seven hundred twenty nine and no/100 dollars**

Terms of payment NET 30 days.

COASTAL MOUNTAIN ELECTRIC  
BRYAN MANN  
350-1321

ACCEPTED  
CLEARLAKE OAKS COUNTY WATER DISTRICT

**CLEARLAKE OAKS COUNTY WATER DISTRICT**

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

**RESOLUTION NO. 21-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF CLEARLAKE OAKS COUNTY WATER DISTRICT  
APPROVING EXTENSION OF FAMILIES FIRST CORONAVIRUS  
RESPONSE ACT (FFCRA) EMERGENCY FAMILY MEDICAL LEAVE  
(EFMLA) THROUGH MARCH 31, 2021**

**WHEREAS**, the Consolidated Appropriations Act (CAA) 2021 signed into law on December 27, 2020, makes it possible to voluntarily extend the emergency paid leaves through March 31, 2021, that were originally mandated between April 1, 2020, and December 31, 2020, by the FFCRA. These FFCRA leaves are EPSLA (Emergency Paid Sick Leave Act) and the Emergency Family and Medical Leave Expansion Act.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. Given the ongoing and in fact worsening nature of the pandemic, and with most schools still closed, all of which are factors that can impact our workforce, CLOCWD employees who did not exhaust all such leave prior to December 31, 2020 to be extended to March 31, 2021.

**THE ABOVE RESOLUTION** is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 21<sup>st</sup> day of January 2021, by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**CLEARLAKE OAKS COUNTY WATER DISTRICT**

By: \_\_\_\_\_  
Mary Margaret Medeiros, President

Attest: \_\_\_\_\_  
Olivia Mann, Board Secretary

AD



**CLEARLAKE OAKS COUNTY WATER DISTRICT**

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

**RESOLUTION NO. 21-02**

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

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

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

**WHEREAS**, the District desires to establish a Sewer Code that will contain the rates, rules, and regulations related to the receipt of sewer service from the District;

**WHEREAS**, the Board of Directors makes the following findings:

1. It is desirable to adopt the attached Sewer Code to contain in one document the rates, rules, and regulations for the receipt of sewer service from the District.
2. The attached Sewer Code is a restatement and continuation of existing rates and rules and regulations, and does not contain new enactments; provided, the attached Sewer Code shall prevail over any difference in a currently existing enactment.
3. The following resolutions are superseded to the extent they differ from or conflict with the attached Sewer Code: 78-5, 83-1, 83-4, 83-7, 84-1, 84-6, 13-09, 14-02, 15-06, 15-07, 17-06, 17-28, 20-11, 20-14
4. The adoption of the attached Sewer Code shall not alter, modify, or change any obligations, including any past due amounts, fees, charges, penalties, payment plans, deposits, or other, currently existing.

**NOW, THEREFORE, BE IT RESOLVED:**

1. The Sewer Code attached hereto as Exhibit 1, and incorporated herein as though set forth in full, is adopted as the “Clearlake Oaks County Water District Sewer Code.”
2. The Sewer Code shall be effective as of January 21, 2021.

**THE ABOVE RESOLUTION** is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 21<sup>st</sup> day of January 2021, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**CLEARLAKE OAKS COUNTY WATER DISTRICT**

By: \_\_\_\_\_  
Margaret Medeiros, President

Attest: \_\_\_\_\_  
Olivia Mann, Board Secretary

Exhibit 1

# Clearlake Oaks County Water District

## SEWER CODE



January 21, 2021

## TABLE OF CONTENTS

Title 1 – General Provisions	4
Chapter 1 – Adoption of Code	4
Chapter 2 – Rules of Construction	5
Title 2 – District Policies	7
Title 3 – Sewer Service	8
Chapter 1 – General	8
Chapter 2 – Commencement of Service	9
Article 1 – Application for Service	9
Article 2 – Fees and Deposits	11
Chapter 3 – Conditions of Service	13
Article 1 – General	13
Article 2 – Rates: Time and Manner of Payment	13
Chapter 4 – Delinquent Accounts	18
Chapter 5 – Fees	24
Chapter 6 – Sewer Cleanout Requirements	25
Chapter 7 – Nuisances-Prohibitions	28

## **PURPOSE**

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

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

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

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

# **TITLE 1 - GENERAL PROVISIONS**

## **Chapter 1 - Adoption of Code**

### **1-1.101 TITLE**

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

### **1-1.102 EFFECT OF CODE ON PAST ACTIONS AND OBLIGATIONS**

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

### **1-1.103 REFERENCES TO SPECIFIC ORDINANCES**

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

### **1-1.104 MAINTENANCE OF CODE**

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

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

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

## **Chapter 2 - Rules of Construction**

### **1-2.101 SCOPE**

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

### **1-2.102 STATEMENT AND CONTINUATIONS**

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

### **1-2.103 EFFECT OF HEADINGS**

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

### **1-2.104 REFERENCES TO ACTS OR OMISSIONS WITHIN THE DISTRICT**

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

### **1-2.105 REFERENCES TO ORDINANCES OR RESOLUTIONS**

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

**1-2.106 NOTICES**

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

**1-2.107 SEVERABILITY**

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

**1-2.108 STATUTE OF LIMITATIONS**

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

**1-2.109 DEFINITIONS**

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

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

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

## **TITLE 2 - DISTRICT POLICIES**

### **2-1.101 GENERAL**

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

### **2-1.102 COLLECTION OF SANITATION**

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

### **2-1.103 RATE REVIEW**

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

### **2-1.104 OPERATING COSTS**

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

### **2-1.105 CAPITAL IMPROVEMENT COSTS**

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



# **TITLE 3 - SEWER SERVICE**

## **Chapter 1 - General**

### **3-1.101 SCOPE**

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

### **3-1.102 DEFINITIONS: GENERAL**

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

### **3-1.103 SERVICE OR SEWER SERVICE**

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

### **3-1.104 APPLICANT**

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

### **3-1.105 CLASS OF SERVICE**

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

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

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

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

### **3-1.106 CONNECTION FEES**

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

**3-1.107 CUSTOMER**

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

**3-1.108 SERVICE FEES**

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

**3-1.109 TYPES OF SERVICE**

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

**Chapter 2 - Commencement of Service**

**Article 1 - Application for Service**

**3-2.101 COMMENCEMENT OF SERVICE: GENERAL**

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

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

**3-2.102 COMMENCEMENT OF SERVICE: APPLICATIONS**

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

**3-2.103**

**APPLICANT'S RESPONSIBILITY**

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

**3-2.104**

**LATERAL REQUIRED**

- (a) Service installations will be made only to property abutting on public streets or abutting on collection mains as may be constructed in alleys or easements, at the convenience of the District.
- (b) Individuals may not sell sewer connections, unless sold with the parcel.
- (c) A sewer lateral clean out is recommended to be installed at the customer’s property line, following the regulations set forth in Section 3-6.101
- (d) The customer is solely responsible for all costs associated with the installation, maintenance, and repair of the customer’s sewer lateral and clean-out facility.

59

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

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

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

## **Article 2 - Fees and Deposits**

### **3-2.201 FEES AND DEPOSITS: GENERAL**

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

### **3-2.202 SERVICE FROM EXISTING SERVICE CONNECTION**

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

### **3-2.203 SERVICE FROM NEW SERVICE CONNECTION**

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

### **3-2.204 CAPITAL EXPANSION**

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

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

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

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

Lateral Size	Capital Expansion Fee	Administrative Fee	Inspection Fee	Total Installation Cost
Residential	\$10,000.00	\$300.00	\$96.00	\$10,396.00
Commercial	\$12,000.00	\$300.00	\$96.00	\$12,396.00

**3-2.205 COMMENCEMENT**

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

**3-2.206 ASSURANCES OF SERVICE**

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

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

**3-2.207 DEPOSITS: SERVICE FROM EXISTING SERVICE CONNECTION**

- (a) If the applicant has not promptly paid previous sewer bills or has a credit history indicating the applicant is a credit risk, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.
- (b) If the commercial applicant is not the owner of the property where service is requested, the applicant shall make a cash deposit of twice the amount of the normal maximum bill for such property.

- (c) A deposit shall be made by customers who have received a final notice five or more times within a two-year period, and from every customer whose service is disconnected for nonpayment of sewer charges. Deposits may be refunded to a customer after one year of service without more than one final notice. Refunds shall be made by check unless the customer expressly requests that the refund be made by crediting the amount of the deposit to the account.
- (d) Public agencies and public utilities are not required to make the deposits required by this section.

## **Chapter 3 - Conditions of Service**

### **Article 1 – General**

#### **3-3.101 GENERAL**

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

#### **3-3.102 AREAS SERVED**

Lands lying within the boundaries of the District are eligible to receive sewer service.

### **Article 2 - Rates: Time and Manner of Payment**

#### **3-3.201 CONTINUATION OF SERVICE**

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

Classification	Commencing with billing dates on or after:			
	07/01/2020	07/01/2021	07/01/2022	07/01/2023
SFD/MFD/MHD	\$45.77			
School- Per Student*	\$1.44			
RV/Campsite* (Per Space)	\$13.08			
Hotel/Motel* (Per Room)	\$21.22			
Laundromat* (Per Machine)	\$29.06			
Church*	\$44.86			
Service/Gas Station* (Per Restroom)	\$29.06			
Beauty/Barber Shop*	\$44.89			
Restaurant*	\$67.56			
Restaurant* (With Bar)	\$114.48			
Bar*	\$65.42			
Bar* (With Kitchen/Food)	\$63.21			
Service Club*	\$44.89			
Service Club* (With Kitchen/Food)	\$63.21			
Commercial Office Space*	\$44.89			
Community Beach* (Per Restroom)	\$44.89			
Fire Protection*	\$44.89			

\*C: Commercial

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

Classification	Commencing with billing dates on or after:			
	07/01/2020	07/01/2021	07/01/2022	07/01/2023
CRP Sewer				
*				
SFD/MFD/MHD	\$17.42			
School- Per Student*	\$0.42			
RV/Campsite* (Per Space)	\$5.58			
Hotel/Motel* (Per Room)	\$7.73			
Laundromat* (Per Machine)	\$9.81			
Church*	\$14.00			
Service/Gas Station* (Per Restroom)	\$9.81			
Beauty/Barber Shop*	\$14.00			
Restaurant*	\$20.00			
Restaurant* (With Bar)	\$32.41			
Bar*	\$19.42			
Bar* (With Kitchen/Food)	\$18.83			
Service Club*	\$14.00			
Service Club* (With Kitchen/Food)	\$18.83			
Commercial Office Space*	\$14.00			
Community Beach* (Per Restroom)	\$14.00			
Fire Protection*	\$14.00			

\*C: Commercial

### 3-3.202

### BILLING ADJUSTMENTS

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



**3-3.203      BILLS DUE WHEN PRESENTED**

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

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

**3-3.204      PAYMENT OPTIONS**

The District offers the following payment options for all customers:

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

**3-3.205      BILLING FREQUENCY**

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

**3-3.206      FAILURE TO RECEIVE A BILL**

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

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

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

**3-3.207      NOTICE OF BILLING DISCONTINUANCE REQUIRED**

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

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

**3-3.208            MULTIPLE DISTRICT SERVICES**

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

**3-3.209            PRORATION OF CHARGES FOR ODD PERIODS**

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

**3-3.210            CHANGE OF CUSTOMERS WITHOUT NOTICE**

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

**3-3.211            CHECK NOT HONORED BY BANK**

If a check or EFT transaction is refused for payment by the Bank, the payor will be charged the fee set forth in Section 3-5.103 of this Code, and the customer will not be permitted to pay by check for six months.

If the District receives a personal check to prevent a delinquent shut off that is not honored by the bank, the District may terminate service immediately. Customer will be required to pay any outstanding balance on the account in order to have services reinstated in accordance with Chapter 5. Payments must be in the form of Credit Card, Cash, Money Order, or Cashier's Check

If any fee or charge is paid to the District by check and said check is not honored by a bank, a thirty-two dollar (\$32.00) charge, or the maximum amount allowed by law, will be charged to the account in addition to any other charges assessed to the District. The District may proceed with discontinuance of service upon receipt of a returned check.

## Chapter 4 – Delinquent Accounts

### 3-4.101 APPLICATION OF DEPOSITS TO DELINQUENT ACCOUNTS

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

### 3-4.102 DELINQUENT CUSTOMER AT SAME OR NEW ADDRESS

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

### 3-4.103 GENERAL

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

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

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

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

- Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level; and
- (3) The customer is willing to enter into an amortization agreement, alternative payment schedule, or a plan for deferred or reduced payment, consistent with the District policies.
- (f) If the conditions listed in subdivision (a) are met, the District shall offer the customer one or more of the following options:
    - (1) Amortization of the unpaid balance.
    - (2) Participation in an alternative payment schedule.
    - (3) Temporary deferral of payment.
  - (g) The District may choose which of the payment options described in Section 3-5.103 the customer undertakes and may set the parameters of that payment option. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within 12 months. The District may grant a longer repayment period if it finds the longer period is necessary to avoid undue hardship to the customer based on the circumstances of the individual case.
  - (h) Residential service may be discontinued no sooner than 5 business days after the District posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances:
    - (1) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more; or
    - (2) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer does not pay his or her current residential service charges for 60 days or more.
  - (i) If the District discontinues residential service for nonpayment, it shall provide the customer with information on how to restore residential service.
  - (j) If a residential customer demonstrates a household income below 200 percent of the federal poverty line, the District shall do both of the following:
    - (1) Set a reconnection of service fee for reconnection during normal operating hours at fifty dollars (\$50), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021. For the reconnection of residential service during nonoperational hours, the District shall set a reconnection of service fee at one hundred fifty dollars (\$150), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021; and
    - (2) Waive late fees on delinquent bills once every 12 months.

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

**3-4.104 PAYMENT ARRANGEMENTS**

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

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

**3-4.105 APPEALS**

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

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

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



District's Board of Directors, then the sewer service to the subject property may be discontinued on written or telephonic notice to the consumer to be given at least twenty-four (24) hours after the latter to occur of: (i) the expiration of the original sixty (60) calendar day notice period set forth in the Overdue Notice; or (ii) the expiration of the appeal period.

**3-4.106 RESTORATION OF SEWER SERVICE**

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

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

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

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

**Chapter 5 - Fees**

**3-5.101 SCOPE**

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

**3-2.102 MISCELLANEOUS FEES**

- (a) If the District takes steps to discontinue service for failure to comply with this Code, the customer shall pay the following additional charges before service is reinstated:
  - (1) A \$25.00 "Door Hanger Fee" for each trip to the property to deliver notice of disconnection of service.

- (2) A \$50.00 “Turn on Fee” for each trip to the property during regular business hours at the request of the customer to reactivate sewer service previously disconnected for nonpayment.
- (3) A \$150.00 “After Hours Service Fee” for each trip made to the property after regular business hours at the request of the customer.

**3-5.103 BILLABLE FEES**

Administrative Fee	Minimum of \$100.00 or actual time at hourly rate	\$100.00
After Hours Service Fee		\$150.00
Delinquent Turn Off Fee	Minimum of \$100.00 or actual cost of service	\$100.00
Door Hanger Fee		\$25.00
Illegal Cross Connection Fee		\$500.00
Illegal Tamper Fee	Minimum of \$100.00 or actual cost of repair/replacement	\$100.00
Inspection Fee		\$96.00
Penalty (Late) Fee	\$10.00 or 10.0% whichever is greater	
Lien-Property Tax Roll Fee		\$57.00
Returned Check Fee		\$32.00
Service Reduction Inspect Fee		\$96.00
Service Turn On Fee		\$50.00
Transfer Fee (New Owner/Tenant)		\$50.00

**Chapter 6 – SEWER CLEANOUT REQUIREMENTS**

**3-6.101 GENERAL**

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

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

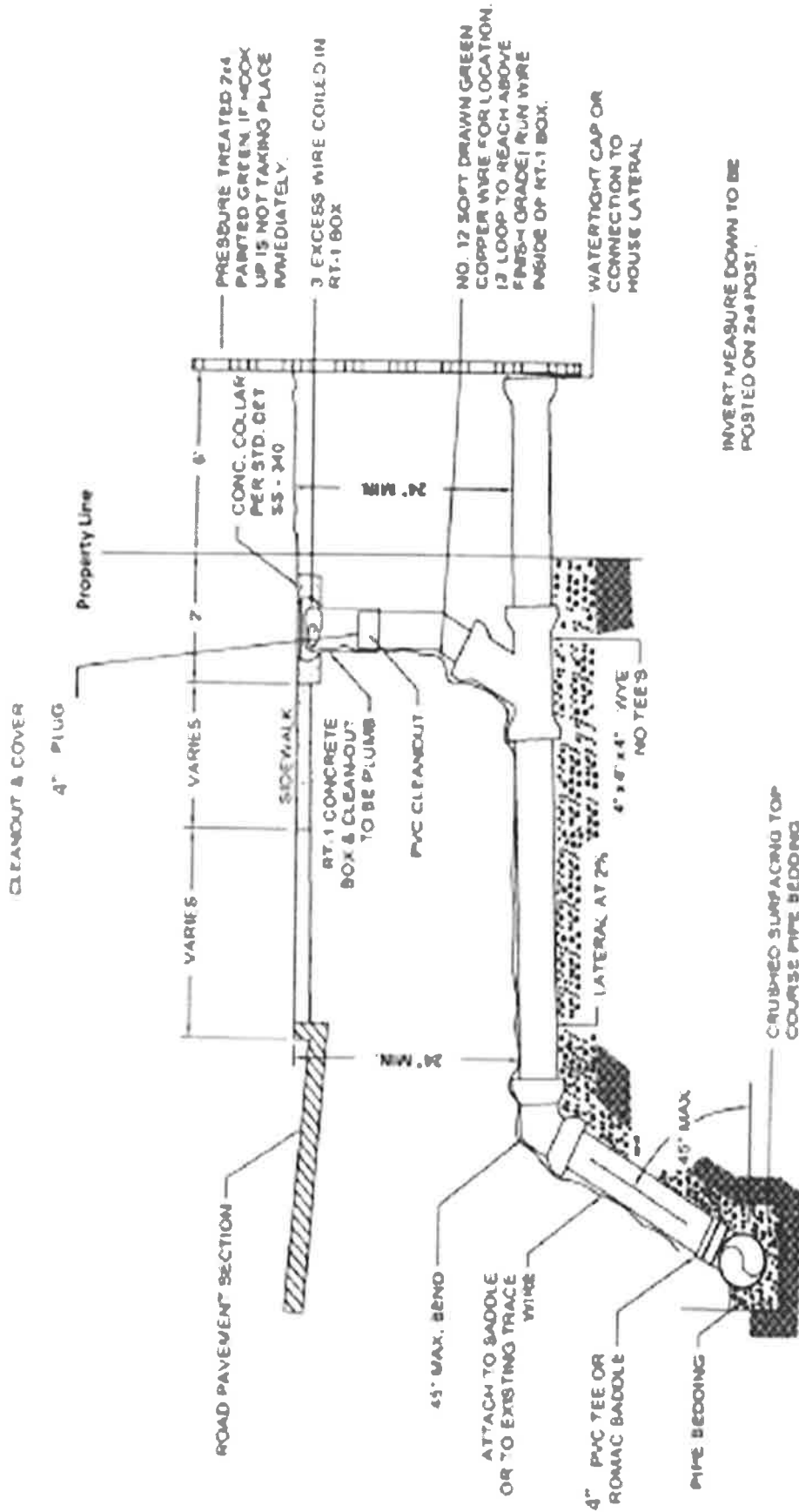
All main line and laterals from the main line to the lot or easement line, installed within public right of way or District easements, shall be constructed of poly vinyl chloride sewer pipe conforming to ASTM Designation D3034. The pipe shall be type PSM with a standard dimension diameter of 4 inches.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

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

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

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

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



INVERT MEASURE DOWN TO BE POSTED ON 2x4 POST.

## **Chapter 7 – NUISANCES-PROHIBITIONS**

### **3-7.101 GENERAL**

Wastewater may be discharged for interception, treatment, and disposal by the District provided that such wastewater does not contain substances prohibited as set forth in the section.

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

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

### **3-7.102 PROHIBITED DISCHARGES**

No person shall discharge wastewater into the wastewater system which will result in contamination, pollution, or a nuisance.

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

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

**CLEARLAKE OAKS COUNTY WATER DISTRICT**  
**COUNTY OF LAKE, STATE OF CALIFORNIA**

**ORDINANCE NO. 84**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF  
CLEARLAKE OAKS COUNTY WATER DISTRICT  
REGARDING ITS SEWER CODE**

THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT  
ORDAINS AS FOLLOWS:

1. On or about January 21, 2021, the District adopted by resolution a Sewer Code that sets rates and establishes rules and regulations for the provision of potable sewer service to District customers.
2. All ordinances or parts of ordinances in conflict with the provisions of the Sewer Code are hereby repealed, including ordinance 1, 11, 13, 20, 21, 22, 25, 26, 27, 28, 35, 51, 56, 57, 64, 73, 74, 75, 76, 77, 78, and 81.
3. On or about May 21, 2015, the Board of Directors adopted Ordinance 81 that, in part, set the rates for sewer service, which are reaffirmed and readopted herein. To the extent Ordinance 81 contains terms other than sewer rates that differ from or conflict with the Sewer Code, the Sewer Code shall govern and supersede those terms in Ordinance 81.
3. This ordinance is effective upon its adoption.
4. If any section, provision, or part of this ordinance is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part not adjudged invalid or unconstitutional.

The foregoing ordinance was introduced before the Board of Directors of Clearlake Oaks County Water District at a public meeting on January 21, 2021, and adopted by the following vote on February 18, 2021, at the public meeting of the Board of Directors by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: \_\_\_\_\_  
Margaret Medeiros, President

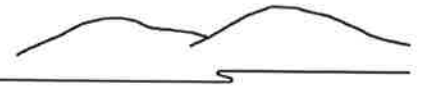
Attest: \_\_\_\_\_  
Olivia Mann, Board Secretary

**Clearlake Oaks County Water District**

**FINANCIAL STATEMENTS**

**AUDIT REPORT**

**June 30, 2020**



**October 30, 2020**

Clearlake Oaks County Water District

Clearlake Oaks, CA

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2020, as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearlake Oaks County Water District as of June 30, 2020, and the respective





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

**Other Matters**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated **October 30, 2020**, on our consideration of the Clearlake Oaks County Water District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Zach Pehling, CPA

**Clearlake Oaks County Water District**

**Audit Report  
June 30, 2020**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Statement of Net Position.....	4
Statement of Activities.....	5
Statement of Revenues, Expenses and Change in Net Position .....	6
Statement of Cash Flows.....	7
Notes to Financial Statements.....	8
Supplemental Information	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	21

Clearlake Oaks County Water District

**Statement of Net Position  
June 30, 2020**

**ASSETS**

Current Assets:

Cash	\$ 704,141
Restricted Cash	1,426,273
Accounts Receivable	551,411
Deposits & Prepaid Expenses	12,734
	<hr/>
Total Current Assets	2,694,559

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	22,811,408
Construction in Progress	3,869,575
Less: Accumulated Depreciation	(9,745,066)
	<hr/>
Total Capital Assets	17,235,687

**TOTAL ASSETS** 

---

**19,930,246**

**DEFERRED OUTFLOW**

GASB 68 Pension 

---

236,656

**TOTAL DEFERRED OUTFLOW** 

---

236,656

**TOTAL ASSETS AND DEFERRED OUTFLOWS** 

---

**20,166,902**

**LIABILITIES**

Current Liabilities:

Accounts Payable	105,324
Current Portion	51,000
Accrued Compensated Absences	18,602
	<hr/>
Total Current Liabilities	174,926

Long-term Liabilities:

Note Payable	3,100,172
Net Pension Liability	958,676
	<hr/>
Total Long-term Liabilities	4,058,848

**TOTAL LIABILITIES** 

---

**4,233,774**

**DEFERRED INFLOWS**

USDA Construction Retainage	-
GASB 68 Pension	26,313
	<hr/>

**TOTAL DEFERRED INFLOWS** 

---

26,313

**TOTAL LIABILITIES AND DEFERRED INFLOWS** 

---

**4,260,087**

**NET POSITION**

Net Investment in Capital Assets	14,084,515
Unrestricted	1,822,300
	<hr/>
<b>TOTAL NET POSITION</b>	<b>\$ 15,906,815</b>

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

**Clearlake Oaks County Water District**  
**Statement of Activities**  
**For the Year-Ended**  
**June 30, 2020**

	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>	<b>Excess of Revenues/(Expenses)</b>
<b><u>Governmental Activities</u></b>				
Water	1,573,241	1,694,189	75,572	196,520
Sewer	1,747,136	1,466,042	3,792,972	3,511,878
<b>Total Governmental Activities</b>				3,708,398
<b>General Revenues:</b>				
Tax Revenue				253,468
Interest & Investment Earnings				14
<b>Total General Revenues</b>				253,482
<b>NET CHANGE IN NET POSITION</b>				3,961,880
<b>NET POSITION, BEGINNING OF YEAR</b>				11,944,935
<b>NET POSITION, END OF YEAR</b>				\$ 15,906,815

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

OA

**Clearlake Oaks County Water District**

**Statement of Revenues, Expenses & Change in Fund Net Position  
For the Year Ended  
June 30, 2020**

<b><u>OPERATING REVENUE</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>	<b><u>Total</u></b>
Charges for Service	\$ 1,233,876	\$ 1,019,566	\$ 2,253,442
CRP Charges	426,577	380,100	806,677
Connection Fee	20,300	-	20,300
Misc Revenue	13,436	-	13,436
Storm Disaster	-	66,376	66,376
<b>TOTAL OPERATING REVENUE</b>	<b>1,694,189</b>	<b>1,466,042</b>	<b>3,160,231</b>
<b><u>OPERATING EXPENSES</u></b>			
Depreciation	250,910	315,269	566,179
Insurance	22,655	29,129	51,784
Repairs & Maintenance	192,169	105,599	297,767
Salaries and Employee Benefits	658,100	861,566	1,519,665
Services, Supplies and Refunds	247,728	222,962	470,690
Professional Fees	43,221	25,432	68,653
Storm Disaster Expense	-	-	-
Utilities	155,122	128,543	283,665
<b>TOTAL OPERATING EXPENSES</b>	<b>1,569,904</b>	<b>1,688,499</b>	<b>3,258,403</b>
<b>OPERATING INCOME (Loss)</b>	<b>124,285</b>	<b>(222,457)</b>	<b>(98,172)</b>
<b><u>NON-OPERATING REVENUES/EXPENSES</u></b>			
Interest Income	7	7	14
Grants & Contributions	75,572	3,792,972	3,868,544
Property Taxes	125,557	127,911	253,468
Interest Expense	(3,337)	(58,637)	(61,974)
<b>TOTAL NON-OPERATING REVENUES/EXPENSES</b>	<b>197,799</b>	<b>3,862,253</b>	<b>4,060,052</b>
<b><u>CHANGE IN NET POSITION</u></b>	<b>\$ 322,084</b>	<b>\$ 3,639,796</b>	<b>\$ 3,961,880</b>

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



**Clearlake Oaks County Water District**  
**Statement of Cash Flows**  
**For the Year-Ended**  
**June 30, 2020**

	Water	Sewer	Total
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>			
Cash Received from Charges for Service	\$ 1,637,319	\$ 1,376,532	\$ 3,013,851
Cash Received from Other Income	33,736	66,376	100,112
Deduct: Cash paid for Operating Expenses	<u>(1,312,406)</u>	<u>(1,525,387)</u>	<u>(2,837,793)</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>358,649</u>	<u>(82,479)</u>	<u>276,170</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Interest Expense	(3,337)	(58,637)	(61,974)
Notes Payable draw	204,513	204,513	409,026
Capital Grants	75,572	3,792,972	3,868,544
Notes Payable Payments	(15,590)	(66,590)	(82,180)
Purchase of Capital Assets	<u>(425,082)</u>	<u>(3,800,497)</u>	<u>(4,225,579)</u>
<b>NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(163,924)</u>	<u>71,761</u>	<u>(92,163)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>			
Property Tax Receipts	125,557	127,911	253,468
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<u>125,557</u>	<u>127,911</u>	<u>253,468</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Interest Receipts	7	7	14
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>7</u>	<u>7</u>	<u>14</u>
<b><u>NET INCREASE (DECREASE) IN CASH</u></b>	<u>320,289</u>	<u>117,200</u>	<u>437,489</u>
<b><u>CASH, BEGINNING OF YEAR</u></b>	<u>1,991,528</u>	<u>(298,603)</u>	<u>1,692,925</u>
<b><u>CASH, END OF YEAR</u></b>	<u>\$ 2,311,817</u>	<u>\$ (181,403)</u>	<u>\$ 2,130,414</u>
<b><u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u></b>			
Operating Income (Loss)	\$ 124,285	\$ (222,457)	\$ (98,172)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>			
Add back depreciation	250,910	315,269	566,179
(Increase) Decrease in Operating Accounts Receivable	(23,134)	(23,134)	(46,268)
(Increase) Decrease in Prepaid	(7,324)	(7,324)	(14,648)
Increase (Decrease) in Accounts Payable	(10,115)	(168,860)	(178,975)
Increase (Decrease) in Pension Obligation	31,364	31,364	62,728
Increase (Decrease) in Current Liabilities	<u>(7,337)</u>	<u>(7,337)</u>	<u>(14,674)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 358,649</u>	<u>\$ (82,479)</u>	<u>\$ 276,170</u>

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Description of the Reporting Entity**

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

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

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

**B. Basis of Accounting/Measurement Focus**

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

**C. Government-Wide Financial Statements**

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

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

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

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

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

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

**D. Funds on Deposit, County and Bank**

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



Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

As of, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	47,897	Unrated	NA
Cash in Local Bank	1,027,532	FDIC ins.	NA
Cash in LAIF	1,051,678	Unrated	NA
Petty Cash	\$307		
Total Cash	<u>\$2,130,414</u>		

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

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

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

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

**E. Accounts Receivable**

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

**F. Prepaid Expenses**

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

**G. Fixed Assets**

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

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

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**H. Accounts Payable**

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

**I. Accrued Expenses**

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

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**J. Loan**

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

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

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

The District has a Capital Lease due to Leasing 2, Inc for the purchase of a Vaccon truck.

<b>Date of First Payment:</b>	<b>January 15, 2020</b>
<b>Original Balance:</b>	<b>\$409,026.92</b>
<b>Total Number of Payments:</b>	<b>Sixty (60)</b>
<b>Number of Payments Per Year:</b>	<b>Twelve (12)</b>
<b>Actual Rate:</b>	<b>3.394%</b>

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**K. Property Tax Revenue**

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

**L. Net Position**

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

	Water	Sewer
Net Position 6/30/19	<u>\$3,562,738</u>	<u>\$ 8,382,197</u>
Net Change in Net Position	<u>332,084</u>	<u>3,639,796</u>
Net Position 6/30/20	<u>\$3,894,822</u>	<u>\$12,021,993</u>

**M. Estimates**

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

**NOTE 2: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

**NOTE 3: DEFINED BENEFIT PENSION PLAN**

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

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

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

**Summary of Significant Accounting Policies**

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

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

Validation Date (VD)	June 30, 2018
Measurement Date (MD)	June 30, 2019
Measurement Period (MP)	July 1, 2018 to June 30, 2019

**General Information about the Pension Plan**

*Plan Description, Benefits Provided and Employees Covered*

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

*Contribution Description*

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

09

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

through the CalPERS' annual actuarial valuation process. For Public agency cost-sharing plans covered by either the Miscellaneous, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees  
Actuarial Methods and Assumptions Used to determine Total Pension Liability

For the measurement period ending June 30, 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 total pension liability were based on the following actuarial methods and assumptions:

**Employer Rate Plans in the Miscellaneous Risk Pool**

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

***Actuarial Methods and Assumptions***

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

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

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

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

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

Discount Rate

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

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

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

Pension Plan Fiduciary Net Position

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

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



**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

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

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

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

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

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

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2020 Reporting Date:		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	29,509	-
Differences between Expected and Actual Experience	61,425	-
Differences between Projected and Actual Investment Earnings	-	16,761
Differences between Employer's Contributions and Proportionate Share of Contributions	-	9,553
Change in Employer's Proportion	24,138	-
Pension Contributions Made Subsequent to Measurement Date	121,584	-
	<u>236,656</u>	<u>26,313</u>
Net Pension Liability as of 6/30/2020	<u>958,676</u>	

**NOTE:** Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2019-Jun 2020 JE Flow](#) worksheet

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Pension Expense as of June 30, 2020 <span style="float: right; border: 1px solid black; padding: 2px;">184,312</span>				
At 6/30/2020, proportionate shares of Net Pension Liability/(Asset) by plan(s):				
	<b>Proportionate Share of Net Pension Liability/(Asset)</b>			
Miscellaneous	958,676			
Safety	-			
<b>Total</b>	<b>958,676</b>			
Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2019 and 6/30/2020:				
	<b>Miscellaneous</b>	<b>Safety</b>	<b>Total</b>	
Proportion - June 30, 2019	0.02324%	0.00000%	0.00909%	
Proportion - June 30, 2020	0.02394%	0.00000%	0.00936%	
Change - Increase/(Decrease)	0.00070%	0.00000%	0.00027%	
<b>Note:</b> Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %				
Other deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:				
	<b>Fiscal Year Ending June 30:</b>	<b>Miscellaneous</b>	<b>Safety</b>	<b>Total</b>
	2021	\$ 72,027	\$ -	\$ 72,027
	2022	(81)	-	(81)
	2023	13,426	-	13,426
	2024	3,387	-	3,387
	2025	-	-	-
	Thereafter	-	-	-
		<u>88,758</u>	<u>-</u>	<u>\$ 88,758</u>
Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:				
	<b>Discount Rate -1% 6.15%</b>	<b>Current Discount Rate 7.15%</b>	<b>Discount Rate +1% 8.15%</b>	
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,396,744	958,676	597,082	
Employer's Net Pension Liability/(Asset) - Safety	-	-	-	
<b>Employer's Net Pension Liability/(Asset) - Total</b>	<u>1,396,744</u>	<u>958,676</u>	<u>597,082</u>	

**NOTE 3: USE OF RESTRICTED/UNRESTRICTED NET POSITION**

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

**NOTE 4: COMPARATIVE DATA AND RECLASSIFICATIONS**

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with current year's presentation.

**Clearlake Oaks County Water District**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 5 JOINT POWERS INSURANCE AUTHORITY**

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

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

**NOTE 6: CONTIGENCIES**

As of June 30, 2020, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

**NOTE 7: DATE OF MANAGEMENT'S REVIEW**

Subsequent events have been evaluated through **October 30, 2020**, which is the date the financial statements were available to be issued. There were no subsequent events after the reporting period.

**Clearlake Oaks County Water District**

**Supplemental Information**

**June 30, 2020**



October 30, 2020

Board of Directors  
Clearlake Oaks County Water District

Clearlake Oaks, CA

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

We have audited the financial statements of Clearlake Oaks County Water District as of and for the year ended June 30, 2020, and have issued our report thereon dated **October 30, 2020**. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

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

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

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



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

Compliance and Other Matters

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

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

Zach Pehling, CPA