

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: March 21, 2024

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

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

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

- a. Minutes of Regular Meeting 02-15-2024

Action Taken: _____

F. NEW BUSINESS

1. Presentation from California Special Districts Association

Action Taken: _____

2. Presentation from California CLASS

Action Taken: _____

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

Action Taken: _____

ADJOURNMENT

Time:

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

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

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

Clearlake Oaks County Water District

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

March 15, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s)
- ∂ There are 17 accounts on payment arrangements.
- ∂ Although LIHWAP just started to accept applications from Lake County again, I received word this past month that they will be closing funding on March 31, 2024. If I receive further communication, I will keep you informed.
 - We have received \$21,839.00 from the program
- ∂ The California Water & Wastewater Arrearage Program application has been submitted to funding. We are receiving the full application amount, and are hoping to receive the check within the next 30-45 days. I am currently waiving the late fees for the accounts receiving funding, I'm crossing my fingers to finish that up by Wednesday, and this is a requirement for the program.
- ∂ The 'District Code' Ad Hoc Committee is meeting on March 18th to discuss the drawings, unfortunately neither codes will be on the Agenda this month.
- ∂ The Employee Handbook (RES 24-01) is on the Agenda for approval this month, I sent it to everyone for review on Thursday, March 14th.
- ∂ CSDA along with California CLASS are on the agenda for presentations, they will also be meeting with District staff prior to the meeting for trial membership discussion.
- ∂ The Board Bylaws will be submitted to the Ad Hoc Committee for review in the coming weeks, unfortunately my attention has been diverted the last couple weeks and still is currently to other pressing projects.
- ∂ We received the Tax Roll check from the County in the amount of \$190,601.67, of that, \$47,580.57 was applied directly to accounts.
- ∂ There are many projects happening right now, here's an idea of what irons are in the fire (In No Specific Order):
 - Board By Laws
 - Arrearage Program
 - Sewer Code Drawings
 - Water Code Drawings
 - 1st Quarter Newsletter
 - Admin Code

Olivia Mann
Administrative Services Manager
Board Secretary

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Aged Accounts Receivable

As of 03/18/2024 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$115,569.96	\$35,547.26	\$32,756.05	\$18,088.59	\$303,394.77	\$505,356.63
No. of Accounts:	842	339	249	165	254	1849

These totals include all accounts on the Tax Roll

Water	\$151,680.48
Water Penalty	\$12,278.18
Sewer	\$171,241.78
Sewer Penalty	\$13,280.39
CRP Water	\$64,829.20
CRP Water Penalty	\$5,522.02
CRP Sewer	\$79,859.21
CRP Sewer Penalty	\$5,942.41
CRP PC	\$696.40
CRP PC Penalty	\$26.56
Total Balance:	\$505,356.63

****February Statements are due March 18, 2024****

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March 18, 2024

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We only had a 6 service line repairs, 2 curbstops replacements, 1 saddle replacement and 1 main break repair
- The top of Mesa Dr. had washed away on February 23rd breaking off an 80 foot section of our 6 inch water main. We are lucky that this section is a part of a loop system, considering the county says it might be years before this section of road is replaced because low funding, it is a low traveled road with alternate routes and it needs to be engineered.



The bad saddle on hwy 20 4" main break on Short St.

Land slide on Mesa Dr.

Sewer collections and Lift station sites:

- We are keeping our yellow Vaccon at the water plant for quick access in case we need it for lift station 2. We will continue until we are out of the danger zone with the lake being so high.
- The district hasn't used our camera trailer for CCTV for a few years now. We are currently working the bugs out of it to camera the district's Infiltration and Inflow, "I&I" along with information for the grant at the 12000 blocks of the numbered streets.
- The land slide at Mesa Dr. also took out an 80 foot section of our sewer main. We were lucky that no one was ever hooked up to this section, so no customers were affected.

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

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

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- The samples for the main repair Mesa Dr, Highway 20 and Short St. all came back absent, so the boil water notices were lifted.

DC staff updating:

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

Staff training:

- Jesse and James from water treatment went to pump training for our lift stations. They said it was well worth attending this class. The trainer for the class was also the same person that set up our lift station 12 pumps.

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

Clearlake Oaks County Water District

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March 18, 2024

March 2024
Board Letter

- ◆ February – March raw water NTU from the pier intake was fairly stable averaging 3-10. The PH level has increased to the range of 8 – 8.8. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes. Currently running off the west pier pump intake and filters 2 & 3.
- ◆ As of 3-14-24 the lake level is currently at 8.2 and should be stable with minimal rain in the forecast.
- ◆ Water production for the month of February was 16.652 MG up from 2023 production of 12.481MG. Raw water intake was 19.738 MG. Daily production average has decreased from 599,000 GPD in January to 537,000 GPD for March.
- ◆ On March 23rd there was a road collapse / slide causing a main break on Mesa dr. approximate water loss of 85000 gallons between Shady tank and Konocti tank.
- ◆ We are continuing to have plant shut downs due to lower water demands.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Raw intake pump update - West raw water pump wire short has been repaired and is currently in use. The east raw pump is still down we have received the replacement. The primary screen needs to be reattached; a diver has been contacted to schedule a date for installation. We currently have the East pump and raw 3 the extended intake available for use.
- ◆ Water sample list is attached

Treatment staff:

James Simons T3, D2 Operator Class B License

Kurt Jensen T3, D2 Chief Class B License

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator

k.jensen@clocwd.org

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	3/6/24			Mar
Bacti R (BW)	2/21/24			Feb
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)	3/13/24			Mar
Perchlorate (A)	2/13/24			Feb
TTHM (Q)				
HAA5 (Q)				
Lead & Copper (A)(1)	10 samples done for bi annual testing			
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	02/21/24			Mar
Nitrate (A)	03/13/24			Mar
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				

A = Annually
 Q = Quarterly
 M = Monthly

W = Weekly

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

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

semi annually

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years

Every 9 Years



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March 18, 2024

Clearlake Oaks County Water District

P.O. Box 709

Clearlake Oaks, CA 95423-0709

RE: February Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 43.647 MG (AVERAGE: 1,505,068 GPD)**
- ❖ **EFFLUENT: 31.991 MG (AVERAGE: 1,103,137 GPD/766 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.50' RUMSEY GAUGE**

February was a month that peaked flows to the plant. An increase of more than 28 MG was seen as compared to January. This came as Clearlake Oaks received a total of 8.2" of rain and the lake averaged 7.50'. The ending level in Clearlake was 8.02'. This amount of rain made it mandatory to activate emergency pond #1 on the 4th as seen in pic. 1. Image #2 shows the set up needed to juggle sewage around to avoid a spill due to high flows. This was only necessary for one day. The air valves were received and were installed as seen in pic. #3 and #4. The plumbing along with the valves were replaced on the effluent line. Everything at the plant is holding up at this time. Flows have begun to reside. Effluent pumps are now getting a break. The lake remains high so I&I continue to show. The process has not been affected. All in house and outsourced lab results are in compliance with discharge permit.



All maintenance and testing have been completed for the month. Again great thanks to management, staff and board for all the support.

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting March 21, 2024

Board of Directors,

Back on February 23rd, a major storm caused a land slide on Mesa Drive, which in turn, caused both our water and sewer pipes to break. Fortunately, the District did not have any sewer connections on this pipe and only one water connection. Staff was able to cap off both pipes. The time line for repairing is unknown at this time because County has closed the road with no plans on re opening.



Zach was in the District for the annual audit and I should be receiving it toward the end of this month, it will be on next months' agenda for approval.

The District received the retainage funds for the USDA Water Improvement Project on March 11th closing out this project.

Funds from the tax roll was also received in the amount of \$190,601.67, please refer to Olivia for breakdowns of funds. I will be transferring \$50,000 into LAIF in preparation for the US Attorney payment in October.

Both pier pumps have arrived and staff will arrange with Pac Machine to rebuild the failed pump to have as back up.

Clear Lake peaked at 8.47 on March 7 with the level slowly decreasing since. The District did experience high Inflow and Infiltration and due to the ground saturation had multiple main breaks, however, all in all, the District managed quit efficiently this winter. I think I can talk for the whole staff that we are happy Spring is here.

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

Respectfully Submitted,
Dianna Mann
General Manager

Clearlake Oaks County Water District
Summary Balance Sheet
As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	955,044.91
Accounts Receivable	204,087.00
Other Current Assets	3,171,146.51
Total Current Assets	<u>4,330,278.42</u>
Fixed Assets	<u>22,738,599.25</u>
TOTAL ASSETS	<u><u>27,068,877.67</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	71,444.81
Credit Cards	9,785.31
Other Current Liabilities	8,599,134.80
Total Current Liabilities	<u>8,680,364.92</u>
Long Term Liabilities	<u>-848,765.91</u>
Total Liabilities	<u>7,831,599.01</u>
Equity	<u>19,237,278.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,068,877.67</u></u>

Clearlake Oaks County Water District

Balance Sheet

As of February 29, 2024

03/08/24

Accrual Basis

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
102.02.01 CRP WATER - 9385 (CRP WATER ACCOUNT, OPENED FROM RM 01/18...	29,663.63
102.14 · CalPERS RESERVE - 7355	8,351.32
102.13 · SEWER RESERVES-9592	42,996.01
102.10 · CRP PC - 6192	105,269.40
102.12 · WATER RESERVES- 8503	166,418.78
102.001 · GL - 9122 (Old Acct. # 053420019)	197,480.57
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	97,107.53
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	286,107.53
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHECK...	88.98
102.03 · CRP Sewer - 3745	118,668.69
Total Checking/Savings	955,044.91
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard copies)	31,376.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pii (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for WWTP for all th...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	13,571.00
Total Other Current Assets	3,171,146.51
Total Current Assets	4,330,278.42
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribut...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distri...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water dis...	394,932.77
131 · Waste Water Plant	
131.1 · Pumps/Equipment	163,546.35
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	393,605.85
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	-140,267.64

Clearlake Oaks County Water District

Balance Sheet

As of February 29, 2024

03/08/24

Accrual Basis

	Feb 29, 24
127.7 · Ozone System	38,629.36
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	357,521.21
127 · Water Plant - Other	215,429.30
Total 127 · Water Plant	508,509.66
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 10111...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	34,996.31
120.90 · Vehicles/Generators/Trailers	901,459.76
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	2,982,489.26
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 10111...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 10...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS ...	3,350,937.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	22,738,599.25
TOTAL ASSETS	27,068,877.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	71,444.81
Total Accounts Payable	71,444.81
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express Amazon Business ...	352.82
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	1,566.58
211.16 · WAB - Francisco - 5312	1,104.17
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	4,700.52
211.13 · WAB - Jeremy - 2499	2,061.22
Total 211 · WAB Credit Card	9,432.49
Total Credit Cards	9,785.31
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax dep...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	54,040.27
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj tot...	4,881,000.00

Clearlake Oaks County Water District

Balance Sheet

As of February 29, 2024

03/08/24

Accrual Basis

	Feb 29, 24
280.02 · KS State Bank - 2019 Vac-Con	72,528.75
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	8,005,741.43
221 · Health Ins - EE Portion	2,894.34
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,277.84
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT - COURT ...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE CO S...	20,391.79
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-19,390.40
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX W...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 20...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS C...	-17,117.07
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS ...	8,535.69
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accr...	-22,804.59
Total Other Current Liabilities	8,599,134.80
Total Current Liabilities	8,680,364.92
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	769,106.25
227 · FEMA Overpayment/Penalties	-1,969,862.75
295 · NET PWNSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-848,765.91
Total Liabilities	7,831,599.01
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to this account....	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06...	16,050,674.54
Net Income	436,772.56
Total Equity	19,237,278.66
TOTAL LIABILITIES & EQUITY	27,068,877.67

Clearlake Oaks County Water District Capital Improvements As of February 29, 2024

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
01/05/2024	MC Engineering, Inc	Reclamtion grant/S...	Loan/Grant:...	2,687.50
02/05/2024	MC Engineering, Inc	Detail specifications ...	CRP:Water	506.00
02/05/2024	MC Engineering, Inc		CRP:Sewer	506.00
Total 130 · Const In Progress - Studies				3,699.50
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
138 · USDA Water Improvements				
07/06/2023	MC Engineering, Inc	USDA Water Improv	Loan/Grant:...	2,106.27
07/12/2023		Deposit	Loan/Grant:...	-14,632.70
08/05/2023	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	390.00
11/05/2023	MC Engineering, Inc	Punchlists	Loan/Grant:...	130.00
01/05/2024	MC Engineering, Inc	USDA Meters and W...	Loan/Grant:...	1,820.00
Total 138 · USDA Water Improvements				-10,186.43
128 · Sewer Infrstructure & Rehab Proj (Phase 1 was the installation of the Force Main)				
Total 128 · Sewer Infrstructure & Rehab Proj (Phase 1 was the installation of the F...				
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes)				
11/30/2023	T & S Construction Co...	Cerrito Redundacy P...	CRP:Water	2,165.37
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				2,165.37
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
01/16/2024	Ryan Process, Inc.	Double Wall Contain...	CRP:Sewer	20,239.15
Total 131.1 · Pumps/Equipment				20,239.15
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				20,239.15
127 · Water Plant				
127.8 · Water Intake Pump Extension				
Total 127.8 · Water Intake Pump Extension				
127.7 · Ozone System				
02/16/2024	Evoqua Water Techno...	Quantity:2-Ozone R...	GL:Water	25,843.65
Total 127.7 · Ozone System				25,843.65
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.5 · A/C installation for Filter Rm				
Total 127.5 · A/C installation for Filter Rm				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
12/18/2023	T & S Construction Co...	Re Grade inside WT...	CRP:Water	1,970.64
12/26/2023	Humberto's Roofing	Deposit for Estimate...	GL:Water	1,000.00
12/26/2023	Humberto's Roofing	Deposit for Estimate...	GL:Water	1,000.00
Total 127 · Water Plant - Other				3,970.64
Total 127 · Water Plant				29,814.29
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				

Clearlake Oaks County Water District

Profit and Loss

July 2023 through February 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	40,726.60	40,726.60	40,726.60
410 · Client Reg Pmt	0.00	728,300.42	965,166.04	1,693,466.46	1,693,466.46
430 · Penalty & Interest	0.00	23,539.19	28,209.03	51,748.22	51,748.22
440 · Misc Revenue	0.00	0.00	0.19	0.19	0.19
450 · Other - Non S/W Rev	0.00	50,488.22	55,525.45	106,013.67	106,013.67
Total Income	0.00	802,327.83	1,089,627.31	1,891,955.14	1,891,955.14
Total Income	0.00	802,327.83	1,089,627.31	1,891,955.14	1,891,955.14
Gross Profit	0.00	802,327.83	1,089,627.31	1,891,955.14	1,891,955.14
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	325,769.72	228,910.12	139,604.92	694,284.76	694,284.76
520 · FICA - District Share	24,320.68	16,955.50	10,403.85	51,680.03	51,680.03
530 · Med/Life Insurance- Dist Sh...	62,133.09	50,128.67	18,516.72	130,778.48	130,778.48
540 · PERS - District Share	75,323.83	15,659.98	8,240.45	99,224.26	99,224.26
560 · Workers Comp Ins	5,853.44	10,223.18	6,812.29	22,888.91	22,888.91
Total Salaries & EE Benefits	493,400.76	321,877.45	183,578.23	998,856.44	998,856.44
Services & Supplies					
610 · Bank Fees	27,085.29	0.00	0.00	27,085.29	27,085.29
620 · Communications & Internet	5,808.95	7,332.24	7,508.22	20,649.41	20,649.41
622 · Board Exp	4,104.73	0.00	0.00	4,104.73	4,104.73
630 · Equip - Office	2,039.29	112.24	112.24	2,263.77	2,263.77
640 · Fuel & Oil	0.00	4,017.27	6,231.78	10,249.05	10,249.05
645 · Insurance	0.00	43,780.75	43,780.75	87,561.50	87,561.50
657 · Lab	0.00	15,913.76	16,595.49	32,509.25	32,509.25
660 · Memberships & Subscription	14,107.05	43,293.16	32,294.24	89,694.45	89,694.45
670 · Postage & Shipping	11,807.39	0.00	0.00	11,807.39	11,807.39
675 · Professional Services	32,675.57	3,854.34	4,885.56	41,415.47	41,415.47
685 · Rents	10,200.15	0.00	0.00	10,200.15	10,200.15
690 · Safety & Security	663.99	5,807.20	5,900.44	12,371.63	12,371.63
700 · Tools & Instruments	0.00	2,194.42	2,308.38	4,502.80	4,502.80
703 · Supplies - Clothing & Perso...	335.00	2,324.58	965.59	3,625.17	3,625.17
705 · Supplies - Office	4,073.00	1,045.94	510.08	5,629.02	5,629.02
715 · Supplies-Chemicals-Operati...	0.00	36,578.73	42,535.76	79,114.49	79,114.49
720 · Supplies - Inventory - Other	0.00	26,459.94	4,985.34	31,445.28	31,445.28
735 · Training/Classes/Certs/Clas...	0.00	689.00	673.99	1,362.99	1,362.99
745 · Travel / Lodging	7.00	209.32	0.00	216.32	216.32
750 · Utilities	5,122.65	68,711.72	204,273.18	278,107.55	278,107.55
760 · Waste Disposal	503.62	35,954.90	11,243.55	47,702.07	47,702.07
795 · Yolo Co	0.00	0.00	24,601.66	24,601.66	24,601.66
798 · Customer Refund (Discrepa...	0.00	0.00	4,666.87	4,666.87	4,666.87
799 · Team Building	410.92	0.00	0.00	410.92	410.92
Total Services & Supplies	118,944.60	298,279.51	414,073.12	831,297.23	831,297.23
Repairs & Replacement					
810 · R&R Buildings & Grounds	1,537.59	1,998.51	630.78	4,166.88	4,166.88
815 · R&R Damage Claim (Cost to...	1,666.46	0.00	0.00	1,666.46	1,666.46
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	3,204.05	2,064.79	630.78	5,899.62	5,899.62
Total Expense	615,549.41	622,221.75	598,282.13	1,836,053.29	1,836,053.29
Net Ordinary Income	-615,549.41	180,106.08	491,345.18	55,901.85	55,901.85
Net Income	-615,549.41	180,106.08	491,345.18	55,901.85	55,901.85

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

8

Target % > **67%**

As of February 2024 Summary		<u>WATER</u>				<u>WASTEWATER</u>			
		Budget		Actual YTD		Budget		Actual YTD	
		Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue		1,336,960	891,307	1,089,627	82%	1,199,990	799,993	802,327	67%
Total Operating Expenses		1,316,662	877,775	901,392	68%	1,305,027	870,018	929,164	71%
Operating Balance (loss)		20,298	13,532	188,235		(105,037)	(70,025)	(126,837)	
420	Connection Fees	20,000	13,333	-	0%	20,000	13,333	-	0%
445	Bulk Water Sales	50,000		40,727					
450	Non S/W Rev - ATT Cell Lease	6,500	4,333	9,606		6,500	4,333	9,606	
450	Non S/W Rev - County Treasury	130,000	86,667	45,919	35%	130,000	86,667	40,882	31%
	Reserves	150,000	100,000	12,500	0%	50,000	33,333	5,000	0%
Net Change In Net Position (loss)			17,865	221,654		1,463	975	(81,349)	

Current Revenue Notes:

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

General Ledger	\$257,389.37
District CRP	\$186,761.09
Paradise Cove CRP	\$111,915.68
Water Reserve	\$166,418.78
Sewer Reserve	\$42,996.01
LAIF Account	\$336,107.53
Total	\$844,199.09

As of February 2024 Operating Revenue		<u>WATER</u>				<u>SEWER</u>			
		Budget		Actual YTD		Budget		Actual YTD	
		Annual	YTD	Amount	%	Annual	YTD	Amount	%
410	Client Reg Pmt	1,306,960	871,307	965,166	74%	1,166,990	777,993	728,300	62%
430	Penalty & Interest	30,000	20,000	28,209	94%	33,000	22,000	23,539	71%
440	Misc	-	-	-	0%	-	-	-	0%
Total Revenue >		1,336,960	891,307	993,375	74%	1,199,990	799,993	751,839	63%

As of February 2024 Operating Expenses		Budget				Actual			
		Annual	YTD	Amount	%	YTD	Spent	Amount	%
505	Salaries & Wages	442,680	295,120	302,490	68%	569,912	379,941	391,795	69%
520	FICA - District Share	36,806	24,538	22,565	61%	47,735	31,823	29,117	61%
530	Medical Ins - District Share	73,742	49,162	49,584	67%	115,507	77,005	81,196	70%
540	PERS - District Share	77,241	51,494	45,903	59%	91,971	61,314	53,322	58%
550	Unemployment	2,500	1,667	-	0%	2,500	1,667	-	0%
560	Workers Comp Ins	8,963	5,975	9,739	109%	10,284	6,856	13,150	128%
Salaries and Employee Benefits >		641,933	427,955	430,280	67%	837,908	558,605	568,579	68%
605	Advertising	200	133	-	0%	200	133	-	0%
610	Bank Fees	16,510	11,007	13,543	82%	16,500	11,000	13,543	82%
620	Communications & Internet	19,000	12,667	10,414	55%	19,000	12,667	10,237	54%
622	Board Exp	3,500	2,333	2,053	59%	3,500	2,333	2,053	59%
625	Equip - Field (\$300-\$4999)	2,500	1,667	-	0%	4,000	2,667	-	0%
630	Equip - Office	1,500	1,000	1,132	75%	2,000	1,333	1,132	57%
640	Fuel & Oil	15,200	10,133	6,232	41%	12,500	8,333	4,017	32%
645	Insurance	42,000	28,000	43,781	104%	42,000	28,000	43,781	104%

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650	Interest	3,000	2,000	-	0%	3,000	2,000	-	0%
657	Lab	20,000	13,333	16,595	83%	13,500	9,000	15,914	118%
660	Memberships & Subscriptions	40,250	26,833	39,348	98%	41,250	27,500	50,347	122%
665	Mileage Reimb	750	500	-	0%	500	333	-	0%
670	Postage & Shipping	13,000	8,667	5,904	45%	13,000	8,667	5,904	45%
675	Professional Services	30,000	20,000	21,224	71%	25,000	16,667	20,192	81%
685	Rents	7,250	4,833	5,100	70%	7,250	4,833	5,100	70%
690	Safety & Security	5,250	3,500	6,232	119%	8,750	5,833	6,139	70%
700	Tools & Instruments	3,700	2,467	2,308	62%	2,500	1,667	2,194	88%
703	Supplies - Clothing & Personal	2,800	1,867	1,134	40%	3,100	2,067	2,493	80%
705	Supplies - Office	3,500	2,333	2,547	73%	3,500	2,333	3,083	88%
715	Treatment Chemicals	125,250	83,500	42,536	34%	55,000	36,667	36,579	67%
720	Supplies - Operating - Other	5,000	3,333	4,985	100%	25,000	16,667	26,460	106%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	1,500	674	30%	1,250	833	689	55%
745	Travel	1,000	667	4	0%	500	333	213	43%
750	Utilities	191,250	127,500	206,835	108%	108,250	72,167	71,274	66%
760	Waste Disposal	48,319	32,213	11,496	24%	48,319	32,213	36,207	75%
795	Yolo Co	61,000	40,667	24,602	40%				
799	Misc	1,750	1,167	206	0%	1,750	1,167	206	0%
	Services and Supplies >	665,729	443,819	468,880	70%	461,119	307,413	357,752	78%
810	R&R Buildings & Grounds	6,000	4,000	1,400	23%	3,500	2,333	2,768	79%
815	R & R Damage Claims	0	0	833	833%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	2,000	-	0%	2,500	1,667	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	6,000	2,233	25%	6,000	4,000	2,834	47%
	Total Expenses >	1,316,662	877,775	901,392	68%	1,305,027	870,018	929,164	71%

8 Administration Budget Variance Report July 1, 2023 through June 30, 2024		Target % >		66.7%	GL ADMIN	
As of February 2024		2023-2024 Budget		Actual	%	
Expenses		Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	482,771	321,847	325,770	67.5%	157,001
520	FICA - District Share	40,446	26,964	24,321	60.1%	16,125
530	Medical Ins - District Share	79,552	53,035	62,133	78.1%	17,419
540	PERS-District Share (incl unfunded Liab, 78,867.)	129,630	86,420	75,324	58.1%	54,306
550	Unemployment	5,000	3,333		0.0%	5,000
560	Workers Comp Ins	3,348	2,232	5,853	174.9%	(2,506)
Salaries and Employee Benefits >		740,746	493,831	493,401	66.6%	247,345
605	Advertising	400	267	-	0.0%	400
610	Bank Fees	33,000	22,000	27,085	82.1%	5,915
620	Communications & Internet	7,000	4,667	5,809	83.0%	1,191
622	Board Exp	7,000	4,667	4,105	58.6%	2,895
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,333	2,039	102.0%	(39)
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships & Subscriptions	4,500	3,000	14,107	313.5%	(9,607)
665	Mileage Reimb	500	333		0.0%	500
670	Postage & Shipping	26,000	17,333	11,807	45.4%	14,193
675	Professional Services (Legal, IT, CUSI annual)	40,000	26,667	32,676	81.7%	7,324
685	Rents	14,500	9,667	10,200	70.3%	4,300
690	Safety & Security (boots)	1,500	1,000	664	44.3%	836
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	400	335	55.8%	265
705	Supplies - Office	5,000	3,333	4,073	81.5%	927
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (Classes, books)	500	333		0.0%	500
745	Travel / Lodging	1,000	667	7	0.7%	993
750	Utilities	6,500	4,333	5,123	78.8%	1,377
760	Waste Disposal	638	425	504	79.0%	134
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	2,333	411	11.7%	3,089
Services and Supplies >		154,138	102,759	118,945	77.2%	35,193
810	R&R Buildings & Grounds	2,000	1,333	1,538	76.9%	462
815	R & R Damage Claims	0	0	1,666	0.0%	(1,666)
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		2,000	1,333	3,204	160.2%	(1,204)
Total Expenses >		896,884	597,923	615,550	68.6%	281,334

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

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

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

Target % >

66.7%

GL WASTEWATER

As of February 2024

2023-2024 Budget

Actual

%

Total

Expenses	Annual	YTD	YTD	Spent	Remaining
505 Salaries & Wages	328,526	219,017	228,910	69.7%	99,616
520 FICA - District Share	27,512	18,341	16,956	61.6%	10,556
530 Medical Ins - District Share	75,731	50,487	50,129	66.2%	25,602
540 PERS - District Share (\$14.5K Unfunded)	27,156	18,104	15,660	57.7%	11,496
550 Unemployment	0	0		0.0%	0
560 Workers Comp Ins	8,610	5,740	10,223	118.7%	(1,613)
Salaries and Employee Benefits >	467,535	311,690	321,878	68.8%	145,657
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	13,000	8,667	7,332	56.4%	5,668
622 Board Exp	0	0		0.0%	0
625 Equip - Field (up to \$4999)	1,500	1,000		0.0%	1,500
630 Equip - Office	1,000	667	112	11.2%	888
640 Fuel & Oil (Schaeffers)	7,500	5,000	4,017	53.6%	3,483
645 Insurance	42,000	28,000	43,781	104.2%	(1,781)
650 Interest	0	0		0.0%	0
657 Outsource Lab / Internal Lab	13,500	9,000	15,914	117.9%	(2,414)
660 Memberships/Subscriptions/Permits	39,000	26,000	43,293	111.0%	(4,293)
665 Mileage Reimb	250	167		0.0%	250
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA)	5,000	3,333	3,854	77.1%	1,146
685 Rents	0	0		0.0%	0
690 Safety & Security (includes boots)	8,000	5,333	5,807	72.6%	2,193
700 Tools & Instruments	2,500	1,667	2,194	87.8%	306
703 Supplies - Clothing & Personal	2,800	1,867	2,325	83.0%	475
705 Supplies - Office	1,000	667	1,046	104.6%	(46)
715 Treatment Chemicals	55,000	36,667	36,579	66.5%	18,421
720 Supplies-Operating-Other-Titan Tubes	25,000	16,667	26,460	105.8%	(1,460)
730 Taxes - Licenses	-	-			-
735 Training, Certs (classes, books)	1,000	667	689	68.9%	311
745 Travel / Lodging	-	-	209	0.0%	(209)
750 Utilities	105,000	70,000	68,712	65.4%	36,288
760 Waste Disposal	48,000	32,000	35,955	74.9%	12,045
795 Yolo Co	0	0		0.0%	0
798 Customer Refund					
799 Misc	0	0		0.0%	0
799.1 Team Building					
Services and Supplies >	371,050	247,367	298,279	80.4%	72,771
810 R&R Buildings & Grounds	2,500	1,667	1,999	80.0%	501
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	1,667	66	2.6%	2,434
	-	-		0.0%	-
Repairs & Replacement >	5,000	3,333	2,065	41.3%	2,935
Total Expenses >	843,585	562,390	622,222	73.8%	221,363

Expense Notes

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8	Water Budget Variance Report July 1, 2023 through June 30, 2024 As of February 2024			Target % >	66.7%	GL WATER
Expenses		2023-2024 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	201,295	134,197	139,605	69.4%	61,690
520	FICA - District Share	16,583	11,056	10,404	62.7%	6,179
530	Medical Ins - District Share	33,966	22,644	18,517	54.5%	15,449
540	PERS - District Share	12,426	8,284	8,241	66.3%	4,185
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	4,859	6,812	93.5%	477
Salaries and Employee Benefits >		271,560	181,040	183,579	67.6%	87,981
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	8,667	7,509	57.8%	5,491
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	333	112	22.4%	388
640	Fuel & Oil	10,200	6,800	6,232	61.1%	3,968
645	Insurance	42,000	28,000	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	13,333	16,595	83.0%	3,405
660	Memberships/Subscriptions/Permits	38,000	25,333	32,294	85.0%	5,706
665	Mileage Reimb	500	333		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	6,667	4,886	48.9%	5,114
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	3,000	5,900	131.1%	(1,400)
700	Tools & Instruments	3,700	2,467	2,308	62.4%	1,392
703	Supplies - Clothing & Personal	2,500	1,667	966	38.6%	1,534
705	Supplies - Office	1,000	667	510	51.0%	490
715	Treatment Chemicals	125,250	83,500	42,536	34.0%	82,714
720	Supplies - Operating - Other	5,000	3,333	4,985	99.7%	15
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,333	674	33.7%	1,326
745	Travel / Lodging	500	333		0.0%	500
750	Utilities	188,000	125,333	204,273	108.7%	(16,273)
760	Waste Disposal	48,000	32,000	11,244	23.4%	36,756
795	Yolo Co	61,000	40,667	24,602	40.3%	36,398
798	Customer Refund			4,667		
799	Team Building	0	0		0.0%	0
Services and Supplies >		575,650	383,767	414,074	71.9%	161,576
810	R&R Buildings & Grounds	5,000	3,333	631	12.6%	4,369
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	2,000		0.0%	3,000
Repairs & Replacement >		8,000	5,333	631	7.9%	7,369
Total Expenses >		855,210	570,140	598,284	70.0%	256,926

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July 2023 through February 2024

03/08/24

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	13,084.77	294,394.00	337,929.60	645,408.37	645,408.37
430 · Penalty & Interest	221.07	7,084.63	8,094.18	15,399.88	15,399.88
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	<u>13,305.84</u>	<u>323,113.52</u>	<u>346,023.78</u>	<u>682,443.14</u>	<u>682,443.14</u>
Total Income	<u>13,305.84</u>	<u>323,113.52</u>	<u>346,023.78</u>	<u>682,443.14</u>	<u>682,443.14</u>
Gross Profit	<u>13,305.84</u>	<u>323,113.52</u>	<u>346,023.78</u>	<u>682,443.14</u>	<u>682,443.14</u>
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	118,174.08	139,432.37	257,606.45	257,606.45
520 · FICA - District Share	0.00	8,760.08	10,157.36	18,917.44	18,917.44
530 · Med/Life Insurance- Dist Share	0.00	17,843.93	17,116.51	34,960.44	34,960.44
540 · PERS - District Share	0.00	7,841.90	9,044.42	16,886.32	16,886.32
560 · Workers Comp Ins	0.00	9,043.36	9,043.35	18,086.71	18,086.71
Total Salaries & EE Benefits	<u>0.00</u>	<u>161,663.35</u>	<u>184,794.01</u>	<u>346,457.36</u>	<u>346,457.36</u>
Services & Supplies					
620 · Communications & Internet	0.00	427.81	427.79	855.60	855.60
625 · Equip - Field (\$300-\$4999)	0.00	42.88	42.87	85.75	85.75
640 · Fuel & Oil	0.00	10,855.08	10,855.09	21,710.17	21,710.17
650 · Interest	0.00	1,993.26	1,993.19	3,986.45	3,986.45
657 · Lab	0.00	2,350.00	0.00	2,350.00	2,350.00
690 · Safety & Security	0.00	1,870.52	601.15	2,471.67	2,471.67
700 · Tools & Instruments	0.00	499.50	499.50	999.00	999.00
703 · Supplies - Clothing & Personal	0.00	891.26	1,156.13	2,047.39	2,047.39
720 · Supplies - Inventory - Other	0.00	129.56	129.56	259.12	259.12
Total Services & Supplies	<u>0.00</u>	<u>19,059.87</u>	<u>15,705.28</u>	<u>34,765.15</u>	<u>34,765.15</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	16,953.22	68.22	17,021.44	17,021.44
820 · R&R Lift Stations	0.00	0.00	5,046.24	5,046.24	5,046.24
830 · R&R Equipment					
830.1 · Hydrants	0.00	4,349.98	0.00	4,349.98	4,349.98
830 · R&R Equipment - Other	0.00	17,357.32	20,713.74	38,071.06	38,071.06
Total 830 · R&R Equipment	<u>0.00</u>	<u>21,707.30</u>	<u>20,713.74</u>	<u>42,421.04</u>	<u>42,421.04</u>
832 · R&R Mains and Sewer Lines	0.00	26,625.37	2,833.79	29,459.16	29,459.16
840 · R&R Vehicles	0.00	13,708.79	12,998.67	26,707.46	26,707.46
Total Repairs & Replacement	<u>0.00</u>	<u>78,994.68</u>	<u>41,660.66</u>	<u>120,655.34</u>	<u>120,655.34</u>
Total Expense	<u>0.00</u>	<u>259,717.90</u>	<u>242,159.95</u>	<u>501,877.85</u>	<u>501,877.85</u>
Net Ordinary Income	<u>13,305.84</u>	<u>63,395.62</u>	<u>103,863.83</u>	<u>180,565.29</u>	<u>180,565.29</u>
Net Income	<u>13,305.84</u>	<u>63,395.62</u>	<u>103,863.83</u>	<u>180,565.29</u>	<u>180,565.29</u>

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

8

Target % > **66.7%** CRP-PC

As of February 2024

Summary	Budget Annual	YTD		Actual YTD Amount	%	
PC CRP Revenue	19,536	13,024	13,306	68.1%	0%	
PC CRP Expenses	0	0	-	0.0%	0%	
		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent		Remaining
605 Advertising		-	-	-	0.0%	-
610 Bank Fees		-	-	-	0.0%	-
620 Communications & Internet		-	-	-	0.0%	-
622 Board Exp		-	-	-	0.0%	-
625 Equip - Field (up to \$4999)		-	-	-	0.0%	-
630 Equip - Office		-	-	-	0.0%	-
640 Fuel & Oil		-	-	-	0.0%	-
645 Insurance		-	-	-	0.0%	-
650 Interest		-	-	-	0.0%	-
657 Outsource Lab / Internal Lab		-	-	-	0.0%	-
660 Memberships & Subscriptions		-	-	-	0.0%	-
665 Mileage Reimb		-	-	-	0.0%	-
670 Postage & Shipping		-	-	-	0.0%	-
675 Professional Services (SCADA)		-	-	-	0.0%	-
685 Rents		-	-	-	0.0%	-
690 Safety & Security (includes boots		-	-	-	0.0%	-
700 Tools & Instruments		-	-	-	0.0%	-
703 Supplies - Clothing & Personal		-	-	-	0.0%	-
705 Supplies - Office		-	-	-	0.0%	-
715 Treatment Chemicals		-	-	-	0.0%	-
720 Supplies - Operating - Other		-	-	-	0.0%	-
730 Taxes - Licenses		-	-	-	0.0%	-
735 Training, Certs (classes, books)		-	-	-	0.0%	-
745 Travel / Lodging		-	-	-	0.0%	-
750 Utilities		-	-	-	0.0%	-
760 Waste Disposal		-	-	-	0.0%	-
795 Yolo Co		-	-	-	0.0%	-
799 Team Building		0	0	-	0.0%	0
Services and Supplies >		0	0	-	0.0%	0
810 R&R Buildings & Grounds		-	-	-	0.0%	-
815 R & R Damage Claims		0	0	-	0.0%	0
820 R&R Lift Stations		-	-	-	0.0%	-
830 R&R Equipment		-	-	-	0.0%	-
832 R&R Mains/Laterals		-	-	-	0.0%	-
840 R&R Vehicles		-	-	-	0.0%	-
Repairs & Replacement >		0	0	-	0.0%	0
Total Expenses >		0	0	-	0.0%	0

24

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

As of February 2024 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		461,460	307,640	323,114	70.0%	0%
WATER CRP Expenses		411,094	274,062	255,822	62.2%	0%
Operating Balance		50,366	33,578	67,292		
	Expenses	2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	204,827	136,551	118,174	57.7%	86,653
520	FICA - District Share	17,051	11,367	8,760	51.4%	8,291
530	Medical Ins - District Share	28,192	18,795	17,844	63.3%	10,348
540	PERS - District Share	13,350	8,900	7,842	58.7%	5,508
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,525	4,350	9,043	138.6%	(2,518)
	Salaries and Employee Benefits >	269,944	179,962	161,663	59.9%	108,281
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	2,333	428	12.2%	3,072
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,250	833	43	3.4%	1,207
630	Equip - Office	-	-			
640	Fuel & Oil	14,400	9,600	10,855	75.4%	3,545
645	Insurance	0	0		0.0%	0
650	Interest	6,000	4,000	1,993	33.2%	4,007
657	Outsource Lab / Internal Lab	3,000	2,000	2,250	75.0%	750
660	Memberships & Subscriptions	0	0		0.0%	0
665	Mileage Reimb	0	0		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Sec (includes boots)	-	-	1,871	1871.0%	(1,871)
700	Tools & Instruments	2,000	1,333	500	25.0%	1,500
703	Supplies - Clothing & Personal	1,500	1,000	1,156	77.1%	344
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	3,000	2,000	130	4.3%	2,870
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	500	333		0.0%	500
745	Travel / Lodging	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
	Services and Supplies >	35,150	23,433	19,226	54.7%	15,924
810	R&R Buildings & Grounds	3,000	2,000	16,761	558.7%	(13,761)
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	35,000	23,333	16,594	47.4%	18,406
830.1	Hydrants	-	-	4,350		
832	R&R Mains/Service Lines/Tanks	50,000	33,333	26,521	53.0%	23,479
840	R&R Vehicles	18,000	12,000	10,707	59.5%	7,293
840: Repr of Dump Tr	Repairs & Replacement >	106,000	70,667	74,933	70.7%	31,067
810: Repair of fence	Total Expenses >	411,094	274,062	255,822	62.2%	155,272

was reimb by insurance

Clearlake Oaks County Water District Capital Improvements As of February 29, 2024

Date	Name	Memo	Class	Amount
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...)				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
07/12/2023	Southport Control Sol...	Programming to add...	CRP:Water	740.00
07/12/2023	Southport Control Sol...	Service call 7/6/2023...	CRP:Sewer	2,167.00
09/27/2023	Southport Control Sol...	9/15/2023 - Scada fa...	CRP:Water	1,612.00
Total 120.75 · SCADA				4,519.00
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				4,519.00
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
11/05/2023	MC Engineering, Inc	Update map book	CRP:Water	81.25
11/05/2023	MC Engineering, Inc		CRP:Sewer	81.25
11/21/2023	T & S Construction Co...	AC Paving on High ...	CRP:Water	3,673.63
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				3,836.13
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				3,836.13
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.04 · 2021 Water Truck				
07/15/2023	Kansas State Bank - ...	Payment #20	CRP:Water	756.35
07/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	756.35
08/20/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
08/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
09/15/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
09/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
10/16/2023	Kansas State Bank - ...	Payment #23	CRP:Water	763.82
10/16/2023	Kansas State Bank - ...	3359488	CRP:Sewer	763.82
11/20/2023	Kansas State Bank - ...	Payment #24	CRP:Water	766.33
11/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	766.33
12/20/2023	Kansas State Bank - ...	Payment #25	CRP:Water	768.85
12/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	768.84
01/22/2024	Kansas State Bank - ...	Payment #26	CRP:Water	771.37
01/22/2024	Kansas State Bank - ...	3359488	CRP:Sewer	771.36
02/20/2024	Kansas State Bank - ...	Payment #27	CRP:Water	773.90

Clearlake Oaks County Water District Capital Improvements As of February 29, 2024

Date	Name	Memo	Class	Amount
02/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	773.90
Total 280.04 · 2021 Water Truck				12,236.54
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
280.02 · KS State Bank - 2019 Vac-Con				
07/15/2023	Kansas State Bank - ...	Pymt #43	CRP:Water	3,526.82
07/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,526.81
08/15/2023	Kansas State Bank - ...	Pymt #44	CRP:Water	3,536.79
08/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,536.79
09/15/2023	Kansas State Bank - ...	Pymt #45	CRP:Water	3,546.79
09/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,546.79
10/15/2023	Kansas State Bank - ...	Pymt #46	CRP:Water	3,556.82
10/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,556.83
11/15/2023	Kansas State Bank - ...	Pymt #47	CRP:Water	3,566.88
11/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,566.88
12/15/2023	Kansas State Bank - ...	Pymt #48	CRP:Water	3,576.97
12/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,576.97
01/15/2024	Kansas State Bank - ...	Pymt #47	CRP:Water	3,587.08
01/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,587.09
02/15/2024	Kansas State Bank - ...	Pymt #50	CRP:Water	3,597.23
02/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,597.23
Total 280.02 · KS State Bank - 2019 Vac-Con				56,990.77
Total 280 · Loan				69,227.31
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
07/15/2023	AES - Analytical Envir...	WWTP Phase 4	Loan/Grant:...	344.00
07/31/2023	Acorn Environmental	Service thru July 2023	Loan/Grant:...	4,107.50
08/15/2023	AES - Analytical Envir...	L/S 1 & 11 - Search f...	Loan/Grant:...	600.00
Total 945 · Wastewater I and I Phase IV				5,051.50
940 · TA Grant				
07/06/2023	MC Engineering, Inc	SWRCB TA Grant	Loan/Grant:...	1,577.50
08/05/2023	MC Engineering, Inc	SWRCB Water TA ...	Loan/Grant:...	8,747.50
12/01/2023	MC Engineering, Inc	TA Grant Work- Pro...	Loan/Grant:...	627.00
Total 940 · TA Grant				10,952.00
Total Loans/Grants				16,003.50
TOTAL				139,317.82



Accounts

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

CALPERS RESERVE *7355

Available	**\$0.15
Current	\$0.15

CRP PC *6192

Available	**\$111,915.68
Current	\$111,915.68

CRP SEWER *3745

Available	**\$122,594.48
Current	\$122,594.48

CRP WATER *9385

Available	**\$64,166.61
Current	\$64,166.61

GENERAL LEDGER *9122

Available	**\$576,096.34
Current	\$561,649.40

SEWER RESERVES *9592

Available	**\$42,996.01
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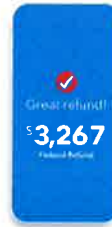
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Money Management

Current \$42,996.01

WATER RESERVES *8503

Available **\$166,418.78

Current \$166,418.78

BALANCE TOTALS

Total Deposit Accounts \$1,069,741.11

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

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Outside Accounts



No outside accounts added.

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< March 2024 >

Su	Mo	Tu	We	Th	Fr	Sa
25	26	27	28	29	1	2

30

California State Treasurer *Fiona Ma, CPA*



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

March 18, 2024

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-17-001

February 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	286,107.53
Total Withdrawal:	0.00	Ending Balance:	286,107.53

Clearlake Oaks County Water District
Payroll Summary
February 2024

	Hours	Rate	Feb 24
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-61	53.94	-3,520.86
CTO Used	80.08	35.96	2,576.62
Holiday	9	27.01	243.09
Hourly Sick	16	22.00	352.00
Overtime (x1.5)	219.5	53.94	12,293.83
PTO	183.7	43.73	6,884.13
Straight	2,335	35.96	87,108.97
Board			500.00
Duty Pay			5,090.00
Total Gross Pay	2,782.28		111,527.78
Deductions from Gross Pay			
ACWA (pre-tax)			-2,341.81
AFLAC (pre-tax)			-454.26
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-600.00
CALPers EE (Pretax)			-6,691.36
Total Deductions from Gross Pay			-10,241.51
Adjusted Gross Pay	2,782.28		101,286.27
Taxes Withheld			
Federal Withholding			-8,416.00
Medicare Employee			-1,576.63
Social Security Employee			-6,543.31
CA - Withholding			-3,640.95
CA - Disability			-1,196.03
Total Taxes Withheld			-21,372.92
Deductions from Net Pay			
Miscellaneous Deduction			-68.94
Wage Garnishment			-269.52
Total Deductions from Net Pay			-338.46
Net Pay	2,782.28		79,574.89
Employer Taxes and Contributions			
Medicare Company			1,576.63
Social Security Company			6,543.31
Total Employer Taxes and Contributions			8,119.94

12:01 PM

Clearlake Oaks County Water District

Trial Balance

As of February 29, 2024

03/08/24

Accrual Basis

	Feb 29, 24	
	Debit	Credit
102.02.01 CRP WATER - 9385	29,663.63	
102.14 · CalPERS RESERVE - 7355	8,351.32	
102.13 · SEWER RESERVES-9592	42,996.01	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	105,269.40	
102.12 · WATER RESERVES- 8503	166,418.78	
102.001 · GL - 9122	197,480.57	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	97,107.53	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	118,668.69	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	31,376.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.97 · Const in Progress - ...	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - ...	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity St...	18,190.25	
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.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	13,172.00	
138 · USDA Water Improvements	8,461,059.57	
128 · Sewer Infrstrcture & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project...	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	163,546.35	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	215,429.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		140,267.64
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AML Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	357,521.21	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	34,996.31	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	901,459.76	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,150,613.27	
124 · D/C System Cap Improvements:124.2 · GIS Online Mappi...	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124...	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	

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Clearlake Oaks County Water District Trial Balance As of February 29, 2024

	Feb 29, 24	
	Debit	Credit
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		11,078,963.62
200 · ACCOUNTS PAYABLE		71,444.81
8-81000 · Amazon Business Prime Card		352.82
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390		1,566.58
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		1,104.17
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		4,700.52
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		2,061.22
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck		54,040.27
280 · Loan:280.15 · USDA Water Improvement Project		4,881,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		72,528.75
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,998,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		2,894.34
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Med...	0.00	
222 · Direct Deposit Liabilities		20,277.84
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	19,390.40	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT D...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO ...		20,391.79
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Ti...	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	

3X

Clearlake Oaks County Water District

Trial Balance

As of February 29, 2024

	Feb 29, 24	
	Debit	Credit
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	17,117.07	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		8,535.69
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	22,804.59	
228 · FEMA Interest on Overpaymnt/Pen		769,106.25
227 · FEMA Overpayment/Penalties	1,969,862.75	
295 · NET PWNSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		16,050,674.54
Income:445 · Bulk Water		40,726.60
Income:410 · Client Reg Pmt		1,693,683.38
Income:425 · CRP		645,391.76
Income:430 · Penalty & Interest		67,148.10
Income:430 · Penalty & Interest:430.2 · Bank Interest		33.76
Income:435 · Loans/Grants:435-9 · Actiflo		303,711.04
Income:440 · Misc Revenue		0.19
Income:450 · Other - Non S/W Rev		127,648.56
Loans/Grants:945 · Wastewater I and I Phase IV	5,051.50	
Loans/Grants:940 · TA Grant	10,952.00	
Salaries & EE Benefits:545 · CALPers 457	262.50	
Salaries & EE Benefits:505 · Salaries & Wages	951,891.21	
Salaries & EE Benefits:520 · FICA - District Share	70,597.47	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	167,711.90	
Salaries & EE Benefits:540 · PERS - District Share	123,159.41	
Salaries & EE Benefits:560 · Workers Comp Ins	40,975.62	
Services & Supplies:610 · Bank Fees	27,085.29	
Services & Supplies:620 · Communications & Internet	21,505.01	
Services & Supplies:622 · Board Exp	4,104.73	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	85.75	
Services & Supplies:630 · Equip - Office	2,263.77	
Services & Supplies:640 · Fuel & Oil	31,959.22	
Services & Supplies:645 · Insurance	87,561.50	
Services & Supplies:650 · Interest	60,102.70	
Services & Supplies:657 · Lab	34,859.25	
Services & Supplies:660 · Memberships & Subscription	89,694.45	
Services & Supplies:670 · Postage & Shipping	11,807.39	
Services & Supplies:675 · Professional Services	41,415.47	
Services & Supplies:675 · Professional Services:675-7 · MC O...	2,492.50	
Services & Supplies:685 · Rents	10,200.15	
Services & Supplies:690 · Safety & Security	14,843.30	
Services & Supplies:700 · Tools & Instruments	5,501.80	
Services & Supplies:703 · Supplies - Clothing & Personal	5,672.56	
Services & Supplies:705 · Supplies - Office	5,629.02	
Services & Supplies:715 · Supplies-Chemicals-Operating	79,114.49	
Services & Supplies:720 · Supplies - Inventory - Other	31,704.40	
Services & Supplies:735 · Training/Classes/Certs/ClassB	1,362.99	
Services & Supplies:745 · Travel / Lodging	216.32	
Services & Supplies:750 · Utilities	278,788.68	
Services & Supplies:760 · Waste Disposal	47,702.07	
Services & Supplies:795 · Yolo Co	24,601.66	
Services & Supplies:798 · Customer Refund	23,728.87	
Services & Supplies:799 · Team Building	410.92	
Repairs & Replacement:810 · R&R Buildings & Grounds	21,188.32	
Repairs & Replacement:815 · R&R Damage Claim	1,666.46	
Repairs & Replacement:820 · R&R Lift Stations	5,046.24	
Repairs & Replacement:830 · R&R Equipment	38,071.06	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	4,349.98	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	29,459.16	

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12:01 PM

Clearlake Oaks County Water District

03/08/24

Trial Balance

Accrual Basis

As of February 29, 2024

	Feb 29, 24	
	Debit	Credit
Repairs & Replacement:840 - R&R Vehicles	26,773.74	
TOTAL	<u>44,243,244.67</u>	<u>44,243,244.67</u>

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Account Payable Breakdown

Date: 3/18/2024

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$257,389.37	\$576,096.34	\$561,649.40
CRP Water - 9385	\$64,166.61	\$64,166.61	\$64,166.61
CRP Sewer - 3745	\$122,594.48	\$122,594.48	\$122,594.48
CRP PC - 6192	\$111,915.68	\$111,915.68	\$111,915.68
Water Reserve - 8503	\$166,418.78	\$166,418.78	\$166,418.78
Sewer Reserve - 9592	\$42,996.01	\$42,996.01	\$42,996.01
LAIF Balance	\$336,107.53	\$286,107.53	\$286,107.53
Current A/P Aging	\$26,956.63		
Kansas State Bank-Water Truck	\$1,730.25	3/20/2024	
ACWA JPIA Health Ins.	\$21,277.19		
TOTAL	\$49,964.07		
Paid On-line/Auto Out			
3/11/2024 PG&E	\$27,387.01		
3/7/2024 Mediacom	\$331.94		
3/15/2024 Bluefin	\$54.05		
TOTAL-Paid On-line/Auto Out	\$27,773.00		

9:13 AM

03/18/24

Clearlake Oaks County Water District
A/P Aging Summary
As of March 18, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Alpha Analytical Labs	1,944.00	0.00	0.00	0.00	0.00	1,944.00
Badger Meter	0.00	0.00	0.00	0.00	-1,271.68	-1,271.68
Garrett Swanz.	200.00	0.00	0.00	0.00	0.00	200.00
Hach	419.40	0.00	0.00	0.00	0.00	419.40
HC3	1,510.38	0.00	0.00	0.00	0.00	1,510.38
MC Engineering, Inc	495.00	0.00	0.00	0.00	0.00	495.00
Pac Machine Co., Inc.	18,131.73	0.00	0.00	0.00	0.00	18,131.73
People Services Inc	95.00	0.00	0.00	0.00	0.00	95.00
PETTY CASH - Hugo Ramos	0.00	8.58	0.00	0.00	0.00	8.58
Redwood Coast Fuels	560.37	0.00	0.00	0.00	0.00	560.37
Yolo County Flood Control	0.00	3,592.17	0.00	0.00	0.00	3,592.17
TOTAL	<u>23,355.88</u>	<u>3,600.75</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,271.68</u>	<u>25,684.95</u>

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: February 15, 2024

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 13)**
 - a. January 2024 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

2. **Minutes of previous meeting for review and approval (Page 40)**

- a. Minutes of Regular Meeting 01-18-2024

Action Taken: Motion to approve the consent items

HERMAN/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

1. Discussion and update from the Board By Laws Committee

Action Taken: NO ACTION

2. Discussion and consideration of Resolution 24-02, Amending the Clearlake Oaks County Water District 'Water Code' (Page 44)

Action Taken: NO ACTION

3. Discussion and appointment of an Ad Hoc Committee for the 2024-2025 Annual Budget

Action Taken: Motion to appoint Director Archacki and Director McHugh to the 2024-2025 Annual Budget Ad Hoc Committee

BURTON/BOUCHER M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

4. Discussion and approval to allow the General Manager to apply for a USDA grant of \$50,000.00 to go towards the purchase of major equipment

Action Taken: Motion to allow the General Manager to apply for a USDA grant of \$50,000.00 to go towards the purchase of major equipment

BOUCHER/BURTON M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

5. Discussion and approval to allow the transfer of \$100,000 from water reserves to general ledger to cover payment to USDA the first of March.

Action Taken: Motion to allow the transfer of \$100,000 from water reserves to general ledger to cover payment to USDA the first of March

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

6. Discussion and consideration of purchasing a new pier intake pump for the Water Treatment Plant, to be withdrawn from the Water Reserves Account, not to exceed \$15,000.00

Action Taken: Motion to purchase 2 new pier intake pumps for the Water Treatment Plant, to be withdrawn from the Water Reserves Account, not to exceed \$20,000.00

BOUHER/BURTON M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ADJOURNMENT

Time: 3:36 PM

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

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

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

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 24-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT AMENDING THE EMPLOYEE HANDBOOK

WHEREAS Clearlake Oaks County Water District (the “District”) has adopted an Employee Handbook containing certain terms and condition of employment with the District; and

WHEREAS the District desires to amend certain terms of the Employee Handbook;

NOW, THEREFORE, BE IT RESOLVED by the District’s Board of Directors:

1. The amendments to the Employee Handbook set forth in Exhibit 1, attached hereto, are hereby adopted and approved.
2. Except as expressly stated herein, the Employee Handbook is reaffirmed and readopted in full.
3. This Resolution shall take effect as of March 21, 2024.

PASSED AND ADOPTED at the meeting of the Clearlake Oaks County Water District Board of Directors held on the 21st day of March 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

AL

EXHIBIT 1

Amendments (noted in **red and blue** with the exception of formatting) to the Employee Handbook as approved on March 21, 2024

M. Attendance

The District relies on its employees to consistently provide "high quality, cost effective services to its customers." All employees must routinely interact with other staff, vendors, and the general public to effectively meet these objectives. Good attendance is essential to achieving these objectives and is an indicator of effective employee performance.

Scott Nave
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N. Rest and Break Time

You will be provided one-half hour for lunch. Your lunch will be scheduled by your supervisor at approximately the middle of a work shift to the extent possible. Lunch periods are not considered to be time worked, and you must clock-out when going to lunch and clock-in when returning to work. You are encouraged to also take two ten-minute paid rest periods each day which will generally be scheduled at 10:00 a.m. and 2:30 p.m., but the District may, in its sole discretion, choose to not offer rest periods under certain circumstances.

Scott Nave
Deleted: should

1. Medical Plan

- a. Persons Eligible: Employees who work 30+ hours and their eligible dependents.
- b. Waiting Period: First day of the month following sixty (60) days of continuous employment, plus any plan requirements.
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost of a standard plan for employees and 75% of the cost for eligible dependents.
- e. Providers: As determined by the District in its sole discretion.
- f. Benefits Provided: See information provided for details.
- g. Where to File Claims: As provided by carrier or see Human Resources.

2. Dental Plan with Delta Dental through ACWAJPIA

- a. Persons Eligible: Regular full-time employees and their eligible dependents.
- b. Waiting Period: Sixty (60) days of continuous employment from the date of employment
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost for employee and eligible family members.
- e. Provider: As determined by the District in its sole discretion.
- f. Benefits Provided: See information provided for details.
- g. Where to File Claims: As provided by the carrier or see Human Resources.

3. Vision Plan with VSP through ACWAJPIA

- a. Persons Eligible: Regular full-time employees and their eligible dependents.
- b. Waiting Period: Sixty (60) days of continuous employment from date of employment.
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost for employee and eligible dependents.
- e. Where to File Claims: As provided by the carrier or see Human Resources.

The Open Enrollment Notification should inform COBRA participants of the open enrollment period, the options available during the open enrollment period, and the monthly premium rates for those options.

It defines COBRA continuees as possible selectees. Possible selectees are individuals in the 60-day election period; selectees are individuals who have elected but have not yet paid; continuees are individuals who have elected and paid.

7. Special Note

There can be no interruption of coverage under COBRA.

8. Employee Notification

Will be handled by the District's Human Resource office.

D. Employee Assistance Program (EAP)

1. Persons Eligible:

Regular full-time employees.

2. Waiting period:

First of the month following date of employment.

3. Provider:

As determined by the District.

After the completion of an employee's tenth year of employment, the accrual rate will increase by 2.69 hours giving a maximum of 11 PTO hours for each full pay period. Employees hired before March 18, 2021, will cap out at 24.61 hours of PTO per pay period, with an accrual rate of 8.00 hours annually.

7. PTO includes Sick Leave

PTO includes Sick leave. There is no separate Sick Leave benefit. An employee receives five days of sick leave on January 1 of each year, other than during a 90-day wait period at the start of employment. Sick leave does not accrue. PTO may be used as a form of insurance that employees accumulate in order to minimize the economic hardships that may result from out

The district will give an annual allowance of two hundred dollars (\$200.00) for the purchase of work boots. The boots must meet safety standards (water proof, and have non-skid soles).

The district will give an annual allowance of one hundred fifty dollars (\$150.00) for the purchase of work pants.

Scott Nave December 20, 2023
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H. Retirement

All employees are covered by Social Security. The District pays the employer share and deducts the employee's share from your paycheck. All regular full time employees are also covered by the Public Employees Retirement System. All employees shall pay the percentage set by CalPERS, of regular bi-weekly earnings (overtime earnings are not included.) This is a tax deferred contribution.

Employees nearing retirement are urged to avail themselves of the retirement pre-counseling and

Olivia Mann

Deleted: At the present time, the District pays both the employer and the employee's share if your date of hire was before July 19, 2012.

Olivia Mann

Deleted: hired after July 19, 2012,

Olivia Mann

Deleted: (usually around 6 to 7%)

e. Duty Shift Pay is any hours worked on a regularly scheduled duty shift outside of set department hours, Monday through Friday or anytime Saturday or Sunday. This work will be

compensated at one and one-half (1 ½) times the employee's regular rate for a 2 hour minimum or the actual time worked, whichever is greater. Plant duty work done on Saturday or Sunday will be a paid a minimum of two hours or their actual time worked, whichever is greater, at (1 ½) times the employee's regular rate.