

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1 ☐ Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Stanley		Archacki	Board President	
Member 2	michael		herman	Vice President	
Member 3	A		Whirrier	Director	
Member 4	James		burton	Director	
Member 5	william		mchugh	director	
Member					

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Dianna		Mann	General Manager	d.mann@clowd.org
Officials					

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☒ Full accrual basis ☐ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2025

Operating Revenues

R01.	Service Charges	1,788,028
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$1,788,028

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	264,255
R11.	Taxes	
R12.	Personnel Services	1,075,323
R13.	Contractual Services	63,206
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	449,686
R16.	Depreciation and Amortization Expenses	406,630
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$2,259,100
R19.	Operating Income (Loss)	\$-471,072

Nonoperating Revenues

R20.	Investment Income	9,961
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	149,898
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	1,037
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$160,896
	Nonoperating Expenses	
R42.	Interest Expense	64,240
R42.1	Lease Interest Expense	
R42.2	SBITA Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$64,240
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-374,416

Capital Contributions

R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	340
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$340
R54.	Transfers In	
R55.	Transfers Out	

Special and Extraordinary Items

R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$-374,076
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$10,836,524
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$10,462,448

Net Position (Deficit)

R61.	Net Investment in Capital Assets	9,641,884
R62.	Restricted	482,285
R63.	Unrestricted	338,279
R64.	Total Net Position (Deficit)	\$10,462,448

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2025

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,074,768
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$2,074,768

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	270,992
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	954,628

R31.	Contractual Services	76,074
R32.	Materials and Supplies	70,098
R33.	General and Administrative Expenses	449,686
R34.	Depreciation and Amortization Expenses	254,617
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$2,076,095
R37.	Operating Income (Loss)	\$-1,327
Nonoperating Revenues		
R38.	Investment Income	9,961
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	149,898
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	1,037
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$160,896

Nonoperating Expenses

R60.	Interest Expense	54,213
R60.1	Lease Interest Expense	
R60.2	SBITA Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$54,213
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$105,356

Capital Contributions

R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	33,475
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$33,475
R72.	Transfers In	
R73.	Transfers Out	

Special and Extraordinary Items

R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$138,831
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$7,090,928
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$7,229,759

Net Position (Deficit)

R79.	Net Investment in Capital Assets	6,256,259
R80.	Restricted	634,457
R81.	Unrestricted	339,043
R82.	Total Net Position (Deficit)	\$7,229,759

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2025

SD01. Districtwide or Improvement District/Zone	Districtwide ▼
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	New sewer facilities ▼
R04. Nature of Revenue Pledged	General
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▼
R07. Fund Type	Enterprise ▼
SD08. Activity	Sewer Enterprise ▼
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2057
R12. Principal Authorized	2,831,000
R13. Principal Issued to Date	2,831,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$2,509,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	56,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,453,000
R22. Principal Payable, Current Portion	56,000
R23. Principal Payable, Noncurrent Portion	\$2,397,000
R24. Interest Paid in Current Fiscal Year	50,180
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2025

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Water system improvement
R04. Nature of Revenue Pledged	general
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2021
R10. Beginning Maturity Year	2061
R11. Ending Maturity Year	2061
R12. Principal Authorized	5,000,000
R13. Principal Issued to Date	1,206,473
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,780,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	102,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,678,000
R22. Principal Payable, Current Portion	103,000
R23. Principal Payable, Noncurrent Portion	\$4,575,000
R24. Interest Paid in Current Fiscal Year	59,750
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2025

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Certificates of Participation								
New sewer facilities	2017	2,509,000	0	56,000	2,453,000	56,000	2,397,000	50,180
Water system improvement	2021	4,780,000	0	102,000	4,678,000	103,000	4,575,000	59,750
Total Enterprise Debt:		\$7,289,000	\$0	\$158,000	\$7,131,000	\$159,000	\$6,972,000	\$109,930

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2025

R01.	Purpose of Debt (1 of 3) (Record Completed)	Purchase of Vaccon
R02.	Nature of Revenue Pledged	CRP
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2020
R07.	Beginning Maturity Year	2024
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	409,027
R10.	Principal Received to Date	409,027
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$44,492
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	44,492
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	187
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2025

R01.	Purpose of Debt (2 of 3) (Record Completed)	Truck purchase
R02.	Nature of Revenue Pledged	general
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2021
R07.	Beginning Maturity Year	2027
R08.	Ending Maturity Year	2027
R09.	Principal Authorized	93,476
R10.	Principal Received to Date	93,476
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$47,793
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	19,225
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$28,568
R19.	Principal Outstanding, Current Portion	19,996
R20.	Principal Outstanding, Noncurrent Portion	\$8,572
R21.	Interest Paid in Current Fiscal Year	1,538
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2025

R01.	Purpose of Debt (3 of 3) (Record Completed)	Crane truck
R02.	Nature of Revenue Pledged	general
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2025
R07.	Beginning Maturity Year	2030
R08.	Ending Maturity Year	2030
R09.	Principal Authorized	211,921
R10.	Principal Received to Date	211,921
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	211,921
R16.	Principal Paid in Current Fiscal Year	25,554
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$186,367
R19.	Principal Outstanding, Current Portion	39,812
R20.	Principal Outstanding, Noncurrent Portion	\$146,555
R21.	Interest Paid in Current Fiscal Year	6,798
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

[Back to Form: Other Long-Term Debt](#)

Fiscal Year: 2025

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Crane truck	2025	0	211,921	25,554	186,367	39,812	146,555	6,798
Purchase of Vaccon	2020	44,492	0	44,492	0	0	0	187
Truck purchase	2021	47,793	0	19,225	28,568	19,996	8,572	1,538
Total Enterprise Debt:		\$92,285	\$211,921	\$89,271	\$214,935	\$59,808	\$155,127	\$8,523

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			109,930
R02. Other Long-Term Debt			8,523
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$118,453
R06. Debt Service			118,453
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2025

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	274,227	
R02. Restricted	1,000,945	
R03. Accounts Receivable (net)	718,285	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	11,038	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,004,495	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	299,770	
R17. Buildings and Improvements	36,123,880	
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R18.7 SBITA Assets (Subscriber)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	987,394	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-13,285,663	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,125,381	\$0
R27. Total Assets	\$26,129,876	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	491,788	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$491,788	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$26,621,664	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	172,007	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	218,808	0
R39.1	Lease Liability		
R39.2	SBITA Liability		
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$390,815	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	95,247	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation	6,972,000	
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	155,127	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R54.6	SBITA Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,288,230	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$8,510,604	\$0
R61.	Total Liabilities	\$8,901,419	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	28,038	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$28,038	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,929,457	\$0
R66.	Total Net Position (Deficit)	\$17,692,207	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	15,898,143	
R68.	Restricted	1,116,742	
R69.	Unrestricted	677,322	
R70.	Total Net Position (Deficit)	\$17,692,207	\$0

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2025

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	\$0

Special District Name: Clearlake Oaks Water District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			1,788,028	
R17. Solid Waste				
R18. Transit				
R19. Water			2,074,768	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,862,796	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			160,896	
R30. Solid Waste				
R31. Transit				
R32. Water			160,896	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$321,792	
R36.5	Total Revenues	\$0	\$0	\$4,184,588	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			2,259,100	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			2,076,095	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$4,335,195	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			64,240	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			54,213	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$118,453	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$4,453,648	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-235,245	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$17,927,452	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$17,692,207	
Assets					
R79.	Total Current Assets			2,004,495	
R80.	Total Noncurrent Assets			24,125,381	
R81.	Total Assets	\$0	\$0	\$26,129,876	
Liabilities					
R82.	Total Current Liabilities			390,815	
R83.	Total Noncurrent Liabilities			8,510,604	
R84.	Total Liabilities	\$0	\$0	\$8,901,419	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$17,692,207	

Special District of Clearlake Oaks Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R10)TreatmentandDisposal	cost increase
SewerEnterpriseFund	(R13)ContractualServices	cost increase
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	cost increase
SewerEnterpriseFund	(R42)InterestExpense	paid off vac truck
SewerEnterpriseFund	(R51)OtherGovernment	grant
WaterEnterpriseFund	(R30)PersonnelServices	additional operator
WaterEnterpriseFund	(R31)ContractualServices	inceased cost
WaterEnterpriseFund	(R32)MaterialsandSupplies	increased costs
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	increased costs
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	fully depreciated items
WaterEnterpriseFund	(R60)InterestExpense	new purchase
WaterEnterpriseFund	(R69)OtherGovernment	grant for capital plannings
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_New sewer facilities) USDA schedule
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Purchase of Vaccon) paid off
ProprietaryFunds	(R01)Entpr-Unrestricted	additonal requirements
ProprietaryFunds	(R02)Entpr-Restricted	additional cash restrictions to meet requirements
AppropriationsLimitInformation	(R01)AppropriationsLimit	exempt
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	exempt

Total Footnote: 18

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