

CLO Water and Wastewater District

AMENDED PROJECTED BUDGET 2026-2027

0

Target % > 0%

As of July 2026 Summary		WATER				WASTEWATER			
		Budget Annual	YTD	Actual YTD Amount	%	Budget Annual	YTD	Actual YTD Amount	%
Total Operating Revenue		1,763,296	-	-	0%	1,808,700	-	-	0%
Total Operating Expenses		1,623,009	-	-	0%	1,740,658	-	-	0%
Operating Balance (loss)		140,287	-	-		68,042	-	-	
420	Connection Fees	10,000	-	-	0%	20,000	-	-	0%
445	Bulk Water Sales	10,000							
450	Non S/W Rev - ATT Cell Lease	11,000	-	-		11,000	-		
450	Non S/W Rev - County Treasury	100,000	-	-	0%	125,000	-		0%
	Reserves	50,000	-	-	0%	30,000	-		0%
USDA Payment		135,000				130,000			
FEMA/CalOES Payment		63,000				63,000			
Net Change In Net Position (loss)		23,287	-	-		1,042	-	-	

Current Revenue Notes:

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

Past Revenue Notes

General Ledger
District CRP
Paradise Cove CRP
Paradise Cove Escrow
Water Reserve
Sewer Reserve
LAIF Account
Total \$0.00

As of July 2026 Operating Revenue		WATER				WASTEWATER			
		Budget Annual	YTD	Actual YTD Amount	%	Budget Annual	YTD	Actual YTD Amount	%
410	Client Reg Pmt	1,730,296	-	-	0%	1,772,400	-	-	0%
430	Penalty & Interest	33,000	-	-	0%	36,300	-	-	0%
440	Misc	-	-	-	0%	-	-	-	0%
Total Revenue >		1,763,296	-	-	0%	1,808,700	-	-	0%

As of July 2026 Operating Expenses		WATER				WASTEWATER			
		Budget Annual	YTD	Actual YTD Amount	%	Budget Annual	YTD	Actual YTD Amount	%
505	Salaries & Wages	482,085	-	-	0%	649,201	-	-	0%
520	FICA - District Share	38,588	-	-	0%	52,025	-	-	0%
530	Medical Ins - District Share	89,248	-	-	0%	138,869	-	-	0%
540	CalPERS - District Share	96,883	-	-	0%	112,105	-	-	0%
550	Unemployment	5,000	-	-	0%	5,000	-	-	0%
560	Workmans Compensation	32,068	-	-	0%	32,925	-	-	0%
Salaries and Employee Benefits >		743,872	-	-	0%	990,126	-	-	0%

605	Advertising	300	-	-	0%	300	-	-	0%
610	Bank Fees	24,010	-	-	0%	24,000	-	-	0%
620	Communications & Internet	21,300	-	-	0%	21,300	-	-	0%
622	Board Exp	3,500	-	-	0%	3,500	-	-	0%
625	Equip - Field <\$4,000.00	1,250	-	-	0%	2,750	-	-	0%
630	Equip - Office	7,000	-	-	0%	7,500	-	-	0%
640	Fuel & Oil	19,250	-	-	0%	17,300	-	-	0%
645	Insurance	78,935	-	-	0%	78,935	-	-	0%

650	Interest	3,000	-	-	0%	3,000	-	-	0%
657	Lab	28,700	-	-	0%	22,550	-	-	0%
660	Memberships/Subscriptions/Licenses	54,200	-	-	0%	66,700	-	-	0%
665	Mileage Reimb	-	-	-	0%	-	-	-	0%
670	Postage & Shipping	13,000	-	-	0%	13,000	-	-	0%
675	Professional Services	42,900	-	-	0%	43,100	-	-	0%
685	Rents	7,500	-	-	0%	7,500	-	-	0%
690	Safety & Security	5,700	-	-	0%	9,550	-	-	0%
700	Tools & Instruments	3,700	-	-	0%	2,500	-	-	0%
703	Apparel	3,960	-	-	0%	3,760	-	-	0%
705	Supplies - Office	5,300	-	-	0%	5,300	-	-	0%
715	Treatment Chemicals	137,775	-	-	0%	60,500	-	-	0%
720	Supplies - Operating - Other	5,000	-	-	0%	33,000	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	11,500	-	-	0%	6,000	-	-	0%
745	Travel	3,000	-	-	0%	2,750	-	-	0%
750	Utilities	313,947	-	-	0%	254,147	-	-	0%
760	Waste Disposal	15,385	-	-	0%	56,065	-	-	0%
795	Yolo Co	61,000	-	-	0%				
799	Misc	1,925	-	-	0%	1,925	-	-	0%
Services and Supplies >		873,037	-	-	0%	746,932	-	-	0%
Repairs & Replacement									
810	R&R Buildings & Grounds	6,100	-	-	0%	3,600	-	-	0%
815	R&R Damage Claims	0	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	-	-	0%	0	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	-	-	-	0%	-	-	-	0%
Repairs & Replacement >		6,100	-	-	0%	3,600	-	-	0%
Total Expenses >		1,623,009	-	-	0%	1,740,658	-	-	0%

0	Administration Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL ADMIN
	As of July 2026	2026-2027 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	456,687	-		0.0%	456,687
520	FICA - District Share	34,937	-		0.0%	34,937
530	Medical Ins - District Share	77,121	-		0.0%	77,121
540	CalPERS-Dist Share (Unfunded Liab \$129,318)	159,675	-		0.0%	159,675
550	Unemployment	10,000	-		0.0%	10,000
560	Workers Comp Ins	8,341	-		0.0%	8,341
	Salaries and Employee Benefits >	746,761	-	-	0.0%	746,761
605	Advertising	600	-	-	0.0%	600
610	Bank Fees	48,000	-		0.0%	48,000
620	Communications & Internet	9,000	-		0.0%	9,000
622	Board	7,000	-		0.0%	7,000
625	Equip - Field <\$4,999.00	0	-		0.0%	0
630	Equip - Office	13,000	-		0.0%	13,000
640	Fuel & Oil	0	-		0.0%	0
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships/Subscriptions/licenses	29,200	-		0.0%	29,200
670	Postage & Shipping	26,000	-		0.0%	26,000
675	Professional Services (Legal, IT)	40,000	-		0.0%	40,000
685	Rents	15,000	-		0.0%	15,000
690	Safety & Security	1,500	-		0.0%	1,500
700	Tools & Instruments	0	-		0.0%	0
703	Apparel	1,320	-		0.0%	1,320
705	Supplies - Office	6,600	-		0.0%	6,600
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	0	-		0.0%	0
735	Training, Certifications	9,000	-		0.0%	9,000
745	Travel	5,000	-		0.0%	5,000
750	Utilities	8,294	-		0.0%	8,294
760	Waste Disposal	770	-		0.0%	770
795	Yolo Co	0	-		0.0%	0
799	Team Building	3,500	-		0.0%	3,500
	Services and Supplies >	223,784	-	-	0.0%	223,784
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,200	-		0.0%	2,200
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	-		0.0%	0
832	R&R Mains/Service Lines	0	-		0.0%	0
840	R&R Vehicles	0	-		0.0%	0
	Repairs & Replacement >	2,200	-	-	0.0%	2,200
	Total Expenses >	972,745	-	-	0.0%	972,745

540 Includes Unfunded Liability

0 Wastewater Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL WASTEWATER
As of July 2026			Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining
505 Salaries & Wages	420,858	-		0.0%	420,858
520 FICA - District Share	34,557	-		0.0%	34,557
530 Medical Ins - District Share	100,308	-		0.0%	100,308
540 CalPERS - District Share	32,268	-		0.0%	32,268
550 Unemployment	0	-		0.0%	0
560 Workmans Compensation	28,755	-		0.0%	28,755
Salaries and Employee Benefits >	616,745	-	-	0.0%	616,745
605 Advertising	0	-		0.0%	0
610 Bank Fees	0	-		0.0%	0
620 Communications & Internet	14,300	-		0.0%	14,300
622 Board	0	-		0.0%	0
625 Equip - Field <\$4,999.00	1,500	-		0.0%	1,500
630 Equip - Office	1,000	-		0.0%	1,000
640 Fuel & Oil	8,250	-		0.0%	8,250
645 Insurance	78,935	-		0.0%	78,935
650 Interest	0	-		0.0%	0
657 Outsource Lab / Internal Lab	22,550	-		0.0%	22,550
660 Memberships/Subscriptions/Permits	52,100	-		0.0%	52,100
665 Vacant	-	-		0.0%	-
670 Postage & Shipping	0	-		0.0%	0
675 Professional Services (SCADA)	23,100	-		0.0%	23,100
685 Rents	0	-		0.0%	0
690 Safety & Security	8,800	-		0.0%	8,800
700 Tools & Instruments	2,500	-		0.0%	2,500
703 Apparel	3,100	-		0.0%	3,100
705 Supplies - Office	2,000	-		0.0%	2,000
715 Treatment Chemicals	60,500	-		0.0%	60,500
720 Supplies-Operating-Other-Titan Tubes	33,000	-		0.0%	33,000
730 Vacant	0	-		0.0%	0
735 Training, Certifications	1,500	-		0.0%	1,500
745 Travel	250	-		0.0%	250
750 Utilities	250,000	-		0.0%	250,000
760 Waste Disposal	55,680	-		0.0%	55,680
795 Yolo Co	0	-		0.0%	0
798 Customer Refund					
799.1 Team Building					
Services and Supplies >	619,065	-	-	0.0%	619,065
Repairs & Replacement					
810 R&R Buildings & Grounds	2,500	-		0.0%	2,500
815 R&R Damage Claims	0	-		0.0%	0
820 R&R Lift Stations	0	-		0.0%	0
830 R&R Equipment	0	-		0.0%	0
832 R&R Mains/Service Lines	0	-	-	0.0%	-
840 R&R Vehicles	-	-		0.0%	-
	-	-		0.0%	-
Repairs & Replacement >	2,500	-	-	0.0%	2,500
Total Expenses >	1,238,310	-	-	0.0%	1,238,310
Expense Notes					

0 Water Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL WATER
As of July 2026		2026-2027 Budget		%	Total
Expenses	Annual	YTD	Actual YTD	Spent	Remaining
505 Salaries & Wages	253,741	-		0.0%	253,741
520 FICA - District Share	21,119	-		0.0%	21,119
530 Medical Ins - District Share	50,688	-		0.0%	50,688
540 CalPERS - District Share	17,045	-		0.0%	17,045
550 Unemployment	0	-		0.0%	0
560 Workmans Compensation	27,897	-		0.0%	27,897
Salaries and Employee Benefits >	370,491	-	-	0.0%	370,491
605 Advertising	0	-		0.0%	0
610 Bank Fees	0	-		0.0%	0
620 Communications & Internet	14,300	-		0.0%	14,300
622 Board Exp	0	-		0.0%	0
625 Equip - Field <\$4,999.00	0	-		0.0%	0
630 Equip - Office	500	-		0.0%	500
640 Fuel & Oil	10,200	-		0.0%	10,200
645 Insurance	78,935	-		0.0%	78,935
650 Interest	0	-		0.0%	0
657 Outside Lab / Internal Lab	28,700	-		0.0%	28,700
660 Memberships/Subscriptions/Permits	39,600	-		0.0%	39,600
665 Mileage Reimb	-	-		0.0%	-
670 Postage & Shipping	0	-		0.0%	0
675 Professional Services (SCADA, Mtce Prog)	22,900	-		0.0%	22,900
685 Rents	0	-		0.0%	0
690 Safety & Security (includes boots)	4,950	-		0.0%	4,950
700 Tools & Instruments	3,700	-		0.0%	3,700
703 Apparel	3,300	-		0.0%	3,300
705 Supplies - Office	2,000	-		0.0%	2,000
715 Treatment Chemicals	137,775	-		0.0%	137,775
720 Supplies - Operating - Other	5,000	-		0.0%	5,000
730 Vacant	0	-		0.0%	0
735 Training, Certifications	7,000	-		0.0%	7,000
745 Travel	500	-		0.0%	500
750 Utilities	309,800	-		0.0%	309,800
760 Waste Disposal	15,000	-		0.0%	15,000
795 Yolo Co	61,000	-		0.0%	61,000
798 Customer Refund					
799 Team Building	0	-		0.0%	0
Services and Supplies >	745,160	-	-	0.0%	745,160
Repairs & Replacement					
810 R&R Buildings & Grounds	5,000	-		0.0%	5,000
815 R & R Damage Claims	0	-		0.0%	0
820 R&R Lift Stations	0	-		0.0%	0
830 R&R Equipment	0	-		0.0%	0
832 R&R Mains	0	-		0.0%	-
840 R&R Vehicles	0	-		0.0%	0
	-	-			-
Repairs & Replacement >	5,000	-	-	0.0%	5,000
Total Expenses >	1,120,651	-	-	0.0%	1,120,651

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2026 through June 30, 2027

0

Target % > 0.0% CRP-PC

As of July 2026

Summary		Budget Annual	YTD		Actual YTD Amount	%	
PC CRP Revenue		19,536	-	-	0.0%	0%	
PC CRP Expenses		0	-	-	0.0%	0%	
		2026-2027 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	-	-	-	0.0%	-	
625	Equip - Field <\$4,999.00	-	-	-	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	-	-	-	0.0%	-	
700	Tools & Instruments	-	-	-	0.0%	-	
703	Apparel	-	-	-	0.0%	-	
705	Supplies - Office	-	-	-	0.0%	-	
715	Treatment Chemicals	-	-	-	0.0%	-	
720	Supplies - Operating - Other	-	-	-	0.0%	-	
730	Vacant	-	-	-	0.0%	-	
735	Training, Certifications	-	-	-	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	
Services and Supplies >		0	-	-	0.0%	0	
Repairs & Replacement							
810	R&R Buildings & Grounds	-	-	-	0.0%	-	
815	R&R Damage Claims	0	-	-	0.0%	0	
820	R&R Lift Stations	-	-	-	0.0%	-	
830	R&R Equipment	-	-	-	0.0%	-	
832	R&R Mains/Laterals	-	-	-	0.0%	-	
840	R&R Vehicles	-	-	-	0.0%	-	
Repairs & Replacement >		0	-	-	0.0%	0	
Total Expenses >		0	-	-	0.0%	0	

Budget Variance Report July 1, 2026 through June 30, 2027

0

Target % > 0.0% CRP-WATER

As of July 2026 Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	516,304	-	0.0%	0%
WATER CRP Expenses	503,074	-	0.0%	0%

Operating Balance

13,230

Expenses		2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	241,919	-		0.0%	241,919
520	FICA - District Share	20,008	-		0.0%	20,008
530	Medical Ins - District Share	40,767	-		0.0%	40,767
540	CalPERS - District Share	17,080	-		0.0%	17,080
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	10,000	-		0.0%	10,000
Salaries and Employee Benefits >		329,774	-	-	0.0%	329,774
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-	-	0.0%	0
620	Communications & Internet	3,500	-		0.0%	3,500
622	Board	0	-		0.0%	0
625	Equip - Field <\$4,999.00	2,500	-		0.0%	2,500
630	Equip - Office	-	-			
640	Fuel & Oil	18,100	-		0.0%	18,100
645	Insurance	0	-		0.0%	0
650	Interest	6,000	-		0.0%	6,000
657	Outsource Lab / Internal Lab	2,500	-		0.0%	2,500
660	Memberships/Subscriptions/Licenses	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	-		0.0%	0
690	Safety & Security	5,000	-		0.0%	5,000
700	Tools & Instruments	2,000	-		0.0%	2,000
703	Apparel	2,200	-		0.0%	2,200
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	4,000	-		0.0%	4,000
735	Training, Certifications	1,500	-		0.0%	1,500
745	Travel	-	-		0.0%	-
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Team Building	0	-		0.0%	0
Services and Supplies >		47,300	-	-	0.0%	47,300
Repairs & Replacement						
810	R&R Buildings & Grounds	1,000	-		0.0%	1,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	55,000	-		0.0%	55,000
830.1	Hydrants	10,000	-			
832	R&R Mains/Service Lines/Tanks	40,000	-		0.0%	40,000
840	R&R Vehicles	20,000	-		0.0%	20,000
Repairs & Replacement >		126,000	-	-	0.0%	126,000
Total Expenses >		503,074	-	-	0.0%	503,074

CRP-S = Tom, Hester, Joshua, Kenney

CRP-W= Jeremy, Jesse

0	SEWER-CRP	Target % >	0.0%	CRP-SEWER
As of July 2026				

Summary	Budget	Actual YTD		
	Annual	YTD	Amount	%
EWER CRP Revenue	486,760	-	0.0%	0%
EWER CRP Expenses	500,676	-	0.0%	0%
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Operating Balance (loss)	(13,916)	-	-	-

(13,916)

CRP-W= Jeremy, Jesse