

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: June 20, 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,
EXCUSED

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval**
 - a. May 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

- a. Minutes of Regular Meeting 05/16/2024 (*Page 44*)

Action Taken: _____

E. OLD BUSINESS

1. Discussion and nomination of the Joint Power Insurance Authority (JPIA) Director Seat

Action Taken: _____

2. Discussion and consideration of the 2024-2025 Annual Budget (*Page 47*)

Action Taken: _____

3. Discussion and consideration of allowing the District to submit and accept ACH Payments, allowing the General Manager to sign the contract (*Page 55*)

Action Taken: _____

4. Discussion and consideration of transferring a portion of LAIF Monies to California CLASS, allowing the General Manager to sign the contract (*Page 77*)

Action Taken: _____

F. NEW BUSINESS

1. Discussion and consideration of Water Tower Land Space Inquiry from Geolinks (*Page 88*)

Action Taken: _____

2. Discussion and consideration of Resolution 24-04, Board of Directors Election (*Page 90*)

Action Taken: _____

3. Discussion and consideration of Resolution 24-05, Adoption of Bylaws (*Page 91*)

Action Taken: _____

G. CLOSED SESSION

Time: _____

- a. Real Property Negotiations: Cell Tower, 11806 Konocti Dr., Clearlake Oaks, CA
Parties: CCATT, LLC
Negotiators: General Manager
Terms: Term, Rent
- b. Discussion and evaluation of Administrative Services Manager, pursuant to Government Code Section 54957 (b)(1)
- c. Discussion and evaluation of the General Manager, pursuant to Government Code Section 54957 (b)(1)

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)

June 14, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s)
- ∂ There are 19 accounts on payment arrangements
- ∂ 1 account was written off on 06/14/2024, in the amount of \$40.41
- ∂ We are certainly underway with Backflow Testing, every year the billing department learns more and more from the testing process. I am confident this is an ever evolving process, but we are doing our best to make it as efficient as possible. There are 952 devices, as of today, 448/952 have been tested.
- ∂ Woohoo! I received my Essential Leadership Skills Certificate from CSDA on 06/04/2024. I am (so far) 1/15 people in California to obtain the certificate and the only one in Lake County.
- ∂ I had a meeting scheduled with Safety Center to draft a training schedule in late May, that meeting was pushed back by them to late June and has been pushed back again. I will continue to try and schedule accordingly.
 - To piggy back on training, I will be at JPIA on 06/18/2024 for a 2-part training in Professional Development
- ∂ The Bylaws on the Agenda for consideration this month, as you are aware, I sent them to the Board previously for information only.
- ∂ The reporting for the Extended Arrearage Program is complete, final paperwork will go out next week.
- ∂ The Admin Code is in its beginning stages, I will focus on this almost entirely once the Bylaws are approved and the dust settles with the end of the fiscal year.
- ∂ Welcome Hannah! Hannah is our new Customer Service Rep I, we are overjoyed to have her here in Admin and look forward to the work she will be taking on.
- ∂ Current Projects: (In No Order)
 - Admin Code
 - 2nd Quarter Newsletter
 - 2024-2025 Rates
 - 2024-2025 Tax Roll Assessments

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 06/17/2024 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$77,412.65	\$31,666.53	\$27,703.16	\$19,280.61	\$171,099.52	\$327,162.47
No. of Accounts:	755	333	211	163	243	1705

These totals include all accounts on the Tax Roll

Water	\$98,414.02
Water Penalty	\$7,850.30
Sewer	\$108,554.81
Sewer Penalty	\$6,598.14
CRP Water	\$46,398.16
CRP Water Penalty	\$3,581.69
CRP Sewer	\$51,829.13
CRP Sewer Penalty	\$3,218.50
CRP PC	\$665.06
CRP PC Penalty	\$52.66

Total Balance: \$327,162.47

****May Statements are due June 17, 2024****

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June 14, 2024

RE: DC Board Letter,

Water distribution main, service lines and tank sites:

- We had 12 service line repairs, also one main break on the hwy near Olson.
- The Main break prompted a boil water notice from Togon to Spring road.
- Jesse and James repaired the control switches on the Harvey tank PRV due to water intrusion, It was determined that under certain conditions the PRV will vent water into the vault causing the vault to fill with water. Our plan is to install a sump pump and an alarm for SCADA.
- Due to PGE planned outages we have been keeping generators on affected lift stations and Tank sites.
- DC started 2024 Hydrant flushing program this month.



Replaced 36"x6" water main on Hwy Leaking service line on 6th St

Sewer collections and Lift station sites:

- A 6” sewer forced main broke at the waste plant; a 20’ section was replaced.
- DC Crew pumped grease from all affected lift stations, also completing other maintenance on floats and cabinets.
- Chris and mike have been working on landscaping and cleaning all the lift station sites.

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 BWN for Paradise area came back absent, this was prompted from unscheduled PG&E outage.

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.
- Mike – Utility Tech. “Temporary status”

Staff training: The district participated in Asbestos training and Silica training.

*Jesse Seth
Clearlake Oaks County Water District
Operations Manager, Lead Operator.*

Clearlake Oaks County Water District

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June 13, 2024

June 2024
Board Letter

- ◆ May – June raw water NTU from the pier intake was fairly stable averaging 3-10 until the weekend of the 19th multiple Ntu swings causing clarifier problems. The decision to switch to Raw pump 3 was made.
 - Overall the Ntu has been good down as low as 2 with Ph running in the range of 7.7 – 8.3. We did have raw water issues during the multiple day high wind event with winds over 20 mph. Ntu went over 30 clarifiers ran high took us jar testing Chemtrac, plant adjustments to get things back on track. Currently running off the extended intake and filters 2 & 3.
- ◆ As of 6-12-24 the lake level is at 6.32 dropping 1.1 ft in the last month.
- ◆ Water production for the month of May was 18.896 MG up from 2023 production of 15.594 MG. Raw water intake was 22.656 MG. Daily production average has risen from 521,000 GPD in April to 646,000 GPD for May.
- ◆ We are having plant shut downs with less frequency due to increased 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.
- ◆ Water sample list is attached

Treatment staff:

James Simons T4, 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

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	6/5/24			June
Bacti R (BW)	5/22/24			May
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)	6/12/24			June
Perchlorate (A)				
TTHM (Q)	6/5/24	Non		
HAA5 (Q)	6/5/24	quarterly		
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	05/14/24	06/12/24		may- June
Nitrate (A)	05/14/24			May
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)					
MTBE(A)					
Color / Odor					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor					Every 9 Years
Heptachlor Epoxide					Every 9 Years
BHC-Gamma					Every 9 Years
Methoxychlor					Every 9 Years
Toxaphene					Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Bacti clearwell					
Regulated SOC 504					
Thiobencarb					



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June 14, 2024

Clearlake Oaks County Water District

P.O. Box 709

Clearlake Oaks, CA 95423-0709

RE: May Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 23.434 MG (AVERAGE: 756,000 GPD)**
- ❖ **EFFLUENT: 20.607 MG (AVERAGE: 665,000 GPD/461 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.29' RUMSEY GAUGE**

As seen above, flows coming into the waste plant are continuing to correlating with the drop in Clearlake level. This will continue as we reach our normal flow. As was reported last month in regards to rain water in our emergency beds, evaporation has taken care of it. As of present all four emergency beds are empty. As summer starts to bring algae to the Clearlake the effects are immediate here at the waste plant. Every morning the imhoff cone sample is green which indicates algae being brought in through the collection system. Settling begins to disappear. Running a 30 minute settle meter test indicates the loss settling on solids due to this algae coming in. This will be the new norm 'till winter.

There was a 4" sewer main break in the waste plant premises as seen in pic. 1. Even though it was a challenge for the DC crew to fix due to the condition of this transient pipe, at the end the repair was completed. Sludge drying is the main highlight during this season. About 50% has been dried and ready for disposal as seen in pic 2. Again things are starting to shift to the summer conditions. As this shift continues proper changes and adjustments are being made. At this time all testing in house and out sourced have met compliance with the WDR.

Francisco Castro
CPO Waste Water Plant

Stanley Archacki
President

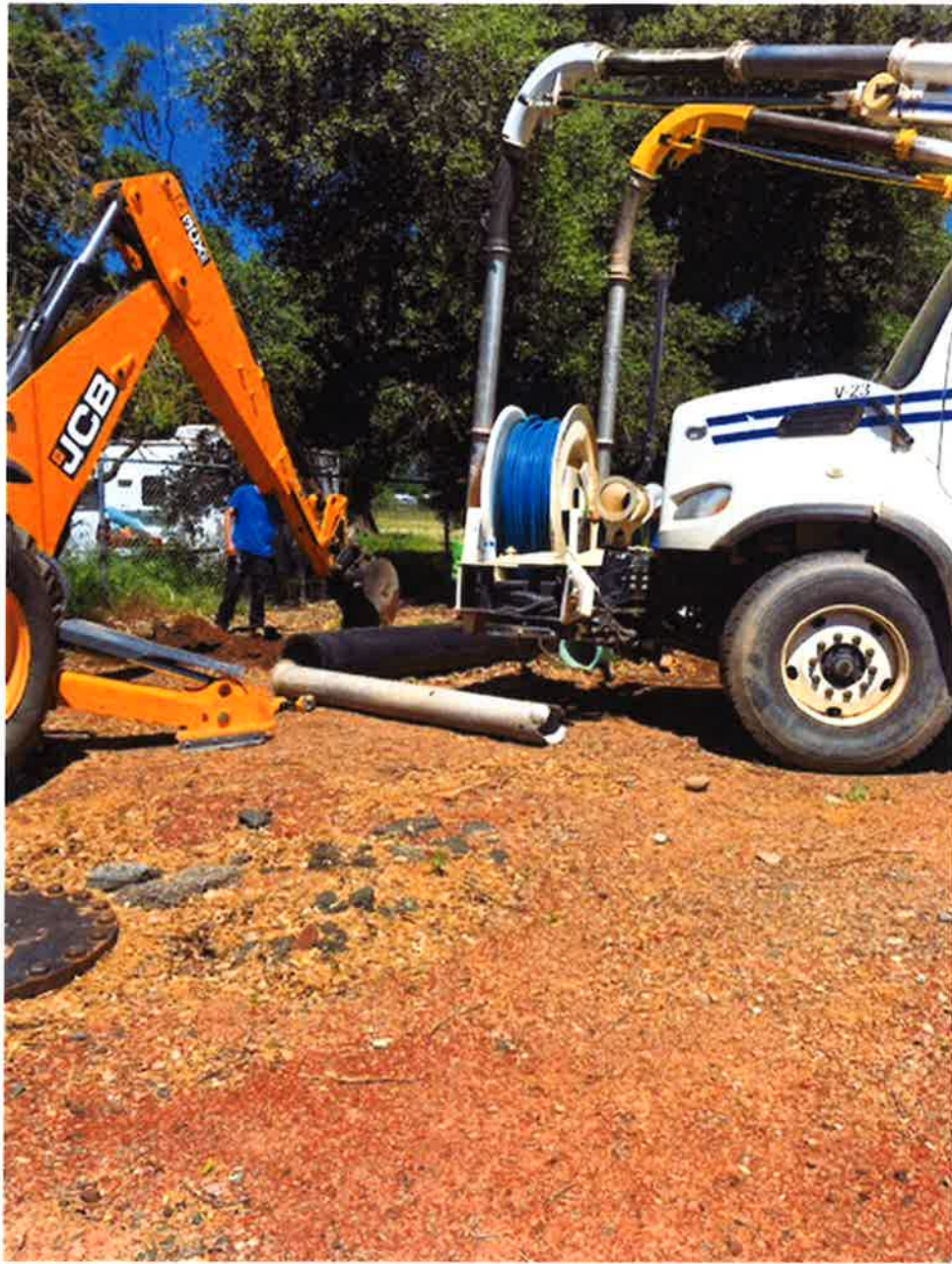
Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

PIC1



Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director



PIC2

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 June 20, 2024

Board of Directors,

With this years' budget only having two months left, the District is actually looking pretty good. The percentage of the budget is at 92% with water income showing at 125% and expenses nailing it at 92%. Sewer income is at 107% with the expenses adding up to 103%. The main reason the expenses are so high for sewer is PTO cash-out.

The final projected 2024-2025 budget is on the agenda for approval. As mentioned, the numbers have changed a bit from last months' review budget due to some personnel changes.

The District experienced a main break on Hwy 20 on June 11th resulting in a water outage for most of the west end of the District. Thankfully, with the help of Case Excavation and great work from Staff, we were able to repair the leak before we had to shut down the tanks at Harvey and Paradise.



PG&E is continuing outages that include tank sites that has D/C busy moving generators. In addition, the District has been reimbursed from P&GE for the main break that occurred on June 30th from one of their sub-contractors.

As mentioned in Jesse's board letter, D/C has started the flushing program for hydrants.

The TA Grant is continuing with MC Engineering. John, Jared, Kurt, and Jesse have been meeting to go over priorities. The next big step for the District is to hire divers to inspect tanks and give a report on the status of their condition.

As always, I want to thank the team for their dedication and their hard work.

Respectfully Submitted,

Dianna Mann
General Manager

Clearlake Oaks County Water District
Summary Balance Sheet
As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	1,203,813.77
Accounts Receivable	204,087.00
Other Current Assets	3,171,296.51
Total Current Assets	4,579,197.28
Fixed Assets	23,111,899.83
TOTAL ASSETS	27,691,097.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	122,218.96
Credit Cards	10,693.97
Other Current Liabilities	8,472,572.22
Total Current Liabilities	8,605,485.15
Long Term Liabilities	-848,765.91
Total Liabilities	7,756,719.24
Equity	19,934,377.87
TOTAL LIABILITIES & EQUITY	27,691,097.11

Clearlake Oaks County Water District

Balance Sheet

As of May 31, 2024

May 31, 24

ASSETS

Current Assets

Checking/Savings

102.05 · CRP WATER - 9385 (CRP WATER ACCOUNT, OPENED FROM RM 01/18/...	121,650.62
102.13 · SEWER RESERVES-9592	63,004.57
102.10 · CRP PC - 6192	115,224.15
102.12 · WATER RESERVES- 8503	168,316.34
102.001 · GL - 9122 (Old Acct. # 053420019)	236,215.97
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	200,264.45

Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) 389,264.45

102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CHEC... 88.98

102.03 · CRP Sewer - 3745 110,048.69

Total Checking/Savings 1,203,813.77

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)	31,526.65
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 Pil (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 3,171,296.51

Total Current Assets 4,579,197.28

Fixed Assets

136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,782,506.04
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 di... 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
127.7 · Ozone System	38,629.36

110

Clearlake Oaks County Water District

Balance Sheet

As of May 31, 2024

06/13/24

Accrual Basis

	May 31, 24
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	375,652.94
127 · Water Plant - Other	215,429.30
Total 127 · Water Plant	526,641.39
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	35,296.31
120.90 · Vehicles/Generators/Trailers	934,882.14
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,016,211.64
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011...	
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	23,111,899.83
TOTAL ASSETS	27,691,097.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	122,218.96
Total Accounts Payable	122,218.96
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express Amazon Business...	3,337.79
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	512.71
211.16 · WAB - Francisco - 5312	1,506.08
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	3,985.41
211.13 · WAB - Jeremy - 2499	1,351.98
Total 211 · WAB Credit Card	7,356.18
Total Credit Cards	10,693.97
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	49,366.30
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj to...	4,780,000.00
280.02 · KS State Bank - 2019 Vac-Con	50,823.06

Clearlake Oaks County Water District
Balance Sheet
 As of May 31, 2024

	May 31, 24
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	7,878,361.77
221 · Health Ins - EE Portion	5,490.10
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
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...	21,335.11
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-20,333.72
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL TAX ...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WAS 2...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - INS ...	-19,354.78
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - WAS ...	8,673.57
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLOYEE...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or accr...	-22,757.19
Total Other Current Liabilities	8,472,572.22
Total Current Liabilities	8,605,485.15
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	7,756,719.24
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 0...	16,050,674.54
Net Income	1,133,871.77
Total Equity	19,934,377.87
TOTAL LIABILITIES & EQUITY	27,691,097.11

Clearlake Oaks County Water District

Profit and Loss

July 2023 through May 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
445 · Bulk Water	0.00	0.00	80,434.60	80,434.60	80,434.60
410 · Client Reg Pmt	0.00	1,125,400.37	1,420,146.40	2,545,546.77	2,545,546.77
430 · Penalty & Interest	0.00	32,214.21	37,913.92	70,128.13	70,128.13
440 · Misc Revenue	0.00	0.00	0.19	0.19	0.19
450 · Other - Non S/W Rev	0.00	131,945.29	136,982.53	268,927.82	268,927.82
Total Income	0.00	1,289,559.87	1,675,477.64	2,965,037.51	2,965,037.51
Total Income	0.00	1,289,559.87	1,675,477.64	2,965,037.51	2,965,037.51
Gross Profit	0.00	1,289,559.87	1,675,477.64	2,965,037.51	2,965,037.51
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	435,480.78	318,829.14	201,544.11	955,854.03	955,854.03
520 · FICA - District Share	32,470.32	23,749.36	15,026.68	71,246.36	71,246.36
530 · Med/Life Insurance- ...	84,585.08	67,290.17	27,253.20	179,128.45	179,128.45
540 · PERS - District Share	103,881.82	22,991.29	11,884.09	138,757.20	138,757.20
560 · Workers Comp Ins	6,854.97	10,223.18	9,670.41	26,748.56	26,748.56
Total Salaries & EE Benefits	663,272.97	443,083.14	265,378.49	1,371,734.60	1,371,734.60
Services & Supplies					
610 · Bank Fees	35,353.61	0.00	0.00	35,353.61	35,353.61
620 · Communications & I...	8,006.72	10,113.56	10,596.78	28,717.06	28,717.06
622 · Board Exp	4,111.73	0.00	0.00	4,111.73	4,111.73
630 · Equip - Office	3,097.96	355.83	112.24	3,566.03	3,566.03
640 · Fuel & Oil	0.00	6,113.73	8,012.18	14,125.91	14,125.91
645 · Insurance	0.00	43,780.75	43,780.75	87,561.50	87,561.50
650 · Interest	27.33	0.00	0.00	27.33	27.33
657 · Lab	0.00	21,551.41	23,525.23	45,076.64	45,076.64
660 · Memberships & Sub...	23,762.45	43,735.14	32,404.74	99,902.33	99,902.33
665 · Mileage Reimb	44.22	31.82	31.83	107.87	107.87
670 · Postage & Shipping	17,474.45	0.00	0.00	17,474.45	17,474.45
675 · Professional Services	44,287.73	6,601.70	5,716.38	56,605.81	56,605.81
685 · Rents	13,746.57	0.00	0.00	13,746.57	13,746.57
690 · Safety & Security	923.93	8,137.01	7,531.36	16,592.30	16,592.30
700 · Tools & Instruments	0.00	2,682.21	3,019.77	5,701.98	5,701.98
703 · Supplies - Clothing ...	670.42	2,755.72	1,396.73	4,822.87	4,822.87
705 · Supplies - Office	6,039.65	2,070.41	790.65	8,900.71	8,900.71
715 · Supplies-Chemicals-...	0.00	50,936.34	78,077.97	129,014.31	129,014.31
720 · Supplies - Inventory ...	0.00	30,490.72	10,665.11	41,155.83	41,155.83
735 · Training/Classes/Cer...	1,447.15	2,058.36	2,238.37	5,743.88	5,743.88
745 · Travel / Lodging	69.00	296.45	93.02	458.47	458.47
750 · Utilities	6,830.19	219,353.22	258,197.72	484,381.13	484,381.13
760 · Waste Disposal	693.80	41,384.95	12,390.59	54,469.34	54,469.34
795 · Yolo Co	0.00	0.00	34,723.86	34,723.86	34,723.86
798 · Customer Refund (Di...	0.00	0.00	4,666.87	4,666.87	4,666.87
799 · Team Building	784.99	0.00	0.00	784.99	784.99
Total Services & Supplies	167,371.90	492,449.33	537,972.15	1,197,793.38	1,197,793.38

Clearlake Oaks County Water District

Profit and Loss

July 2023 through May 2024

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Repairs & Replacement					
810 · R&R Buildings & Gr...	2,754.63	3,488.39	928.51	7,171.53	7,171.53
815 · R&R Damage Claim (...)	2,826.46	0.00	0.00	2,826.46	2,826.46
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	5,581.09	3,554.67	928.51	10,064.27	10,064.27
Total Expense	836,225.96	939,087.14	804,279.15	2,579,592.25	2,579,592.25
Net Ordinary Income	-836,225.96	350,472.73	871,198.49	385,445.26	385,445.26
Net Income	-836,225.96	350,472.73	871,198.49	385,445.26	385,445.26

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

11

Target % > **92%**

As of May 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	1,225,547	1,675,418	125%	1,199,990	1,099,991	1,289,274	107%
Total Operating Expenses	1,321,001	1,210,917	1,217,693	92%	1,309,366	1,200,252	1,354,847	103%
Operating Balance (loss)	15,959	14,629	457,725		(109,376)	(100,261)	(65,573)	
420 Connection Fees	20,000	18,333	-	0%	20,000	18,333	-	0%
445 Bulk Water Sales	50,000		80,435					
450 Non S/W Rev - ATT Cell Lease	6,500	5,958	9,606		6,500	5,958	9,606	
450 Non S/W Rev - County Treasury	130,000	119,167	127,317	98%	130,000	119,167	122,054	94%
Reserves	150,000	137,500	45,000	30%	50,000	45,833	30,000	60%
Net Change In Net Position (loss)		20,588	540,042		(2,876)	(2,636)	36,087	

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	\$263,647.74
District CRP	\$231,699.31
Paradise Cove CRP	\$115,224.15
Water Reserve	\$168,316.34
Sewer Reserve	\$63,004.57
LAIF Account	\$389,264.45
Total	\$967,508.82

As of May 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	1,198,047	1,420,146	109%	1,166,990	1,069,741	1,125,400	96%
430 Penalty & Interest	30,000	27,500	37,914	126%	33,000	30,250	32,214	98%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	1,225,547	1,458,060	109%	1,199,990	1,099,991	1,157,614	96%

As of May 2024 Operating Expenses	Budget				Actual			
	Annual	YTD	YTD	%	YTD	%	Spent	%
505 Salaries & Wages	446,398	409,199	419,285	94%	573,630	525,827	536,570	94%
520 FICA - District Share	37,115	34,022	31,262	84%	48,044	44,040	39,984	83%
530 Medical Ins - District Share	73,742	67,597	69,546	94%	115,507	105,881	109,583	95%
540 PERS - District Share	77,526	71,066	63,825	82%	92,256	84,568	74,932	81%
550 Unemployment	2,500	2,292	-	0%	2,500	2,292	-	0%
560 Workers Comp Ins	8,990	8,241	13,098	146%	10,311	9,451	13,651	132%
Salaries and Employee Benefits >	646,272	592,416	597,015	92%	842,247	772,060	774,719	92%
605 Advertising	200	183	-	0%	200	183	-	0%
610 Bank Fees	16,510	15,134	17,677	107%	16,500	15,125	17,677	107%
620 Communications & Internet	19,000	17,417	14,601	77%	19,000	17,417	14,118	74%
622 Board Exp	3,500	3,208	2,056	59%	3,500	3,208	2,056	59%
625 Equip - Field (\$300-\$4999)	2,500	2,292	-	0%	4,000	3,667	-	0%
630 Equip - Office	1,500	1,375	1,661	111%	2,000	1,833	1,905	95%
640 Fuel & Oil	15,200	13,933	8,012	53%	12,500	11,458	6,114	49%
645 Insurance	42,000	38,500	43,781	104%	42,000	38,500	43,781	104%

21

650	Interest	3,000	2,750	14	0%	3,000	2,750	14	0%
657	Lab	20,000	18,333	23,525	118%	13,500	12,375	21,551	160%
660	Memberships & Subscriptions	40,250	36,896	44,286	110%	41,250	37,813	55,616	135%
665	Mileage Reimb	750	688	54	7%	500	458	54	11%
670	Postage & Shipping	13,000	11,917	8,737	67%	13,000	11,917	8,737	67%
675	Professional Services	30,000	27,500	27,860	93%	25,000	22,917	28,746	115%
685	Rents	7,250	6,646	6,874	95%	7,250	6,646	6,874	95%
690	Safety & Security	5,250	4,813	7,993	152%	8,750	8,021	8,599	98%
700	Tools & Instruments	3,700	3,392	3,020	82%	2,500	2,292	2,682	107%
703	Supplies - Clothing & Personal	2,800	2,567	1,732	62%	3,100	2,842	3,091	100%
705	Supplies - Office	3,500	3,208	3,811	109%	3,500	3,208	5,090	145%
715	Treatment Chemicals	125,250	114,813	78,078	62%	55,000	50,417	50,936	93%
720	Supplies - Operating - Other	5,000	4,583	10,665	213%	25,000	22,917	30,491	122%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	2,063	2,962	132%	1,250	1,146	2,782	223%
745	Travel	1,000	917	128	13%	500	458	331	66%
750	Utilities	191,250	175,313	261,613	137%	108,250	99,229	222,768	206%
760	Waste Disposal	48,319	44,292	12,738	26%	48,319	44,292	41,732	86%
795	Yolo Co	61,000	55,917	34,724	57%				
799	Misc	1,750	1,604	393	0%	1,750	1,604	393	0%
	Services and Supplies >	665,729	610,252	616,992	93%	461,119	422,692	576,135	125%
810	R&R Buildings & Grounds	6,000	5,500	2,274	38%	3,500	3,208	3,928	112%
815	R & R Damage Claims	0	0	1,413	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	2,750	-	0%	2,500	2,292	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	8,250	3,687	41%	6,000	5,500	3,994	67%
	Total Expenses >	1,321,001	1,210,917	1,217,693	92%	1,309,366	1,200,252	1,354,847	103%

11	Administration Budget Variance Report July 1, 2023 through June 30, 2024			Target % >	91.7%	GL ADMIN
As of May 2024		2023-2024 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	490,207	449,356	435,481	88.8%	54,726
520	FICA - District Share	41,063	37,641	32,470	79.1%	8,593
530	Medical Ins - District Share	79,552	72,923	84,585	106.3%	(5,033)
540	PERS-District Share (incl unfunded Liab, 78,867.)	130,201	119,351	103,882	79.8%	26,319
550	Unemployment	5,000	4,583		0.0%	5,000
560	Workers Comp Ins	3,401	3,118	6,855	201.6%	(3,454)
Salaries and Employee Benefits >		749,424	686,972	663,273	88.5%	86,151
605	Advertising	400	367	-	0.0%	400
610	Bank Fees	33,000	30,250	35,354	107.1%	(2,354)
620	Communications & Internet	7,000	6,417	8,007	114.4%	(1,007)
622	Board Exp	7,000	6,417	4,112	58.7%	2,888
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,833	3,098	154.9%	(1,098)
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0	27	0.0%	(27)
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions	4,500	4,125	23,762	528.0%	(19,262)
665	Mileage Reimb	500	458	44	8.8%	456
670	Postage & Shipping	26,000	23,833	17,474	67.2%	8,526
675	Professional Services (Legal, IT)	40,000	36,667	44,288	110.7%	(4,288)
685	Rents	14,500	13,292	13,747	94.8%	753
690	Safety & Security	1,500	1,375	924	61.6%	576
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	550	670	111.7%	(70)
705	Supplies - Office	5,000	4,583	6,040	120.8%	(1,040)
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	458	1,447	289.4%	(947)
745	Travel / Lodging	1,000	917	69	6.9%	931
750	Utilities	6,500	5,958	6,830	105.1%	(330)
760	Waste Disposal	638	585	694	108.8%	(56)
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	3,208	785	22.4%	2,715
Services and Supplies >		154,138	141,293	167,372	108.6%	(13,234)
810	R&R Buildings & Grounds	2,000	1,833	2,755	137.8%	(755)
815	R & R Damage Claims	0	0	2,826	0.0%	(2,826)
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		2,000	1,833	5,581	279.0%	(3,581)
Total Expenses >		905,562	830,098	836,226	92.3%	69,336

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

810 Security fence around Admin

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

Target % >

91.7%

GL WASTEWATER

As of May 2024		2023-2024 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent	Remaining	
505 Salaries & Wages	328,526	301,149	318,829	97.0%	9,697	
520 FICA - District Share	27,512	25,219	23,749	86.3%	3,763	
530 Medical Ins - District Share	75,731	69,420	67,290	88.9%	8,441	
540 PERS - District Share (\$14.5K Unfunded)	27,156	24,893	22,991	84.7%	4,165	
550 Unemployment	0	0		0.0%	0	
560 Workers Comp Ins	8,610	7,893	10,223	118.7%	(1,613)	
Salaries and Employee Benefits >	467,535	428,574	443,082	94.8%	24,453	
605 Advertising	0	0		0.0%	0	
610 Bank Fees	0	0		0.0%	0	
620 Communications & Internet	13,000	11,917	10,114	77.8%	2,886	
622 Board Exp	0	0		0.0%	0	
625 Equip - Field (up to \$4999)	1,500	1,375		0.0%	1,500	
630 Equip - Office	1,000	917	356	35.6%	644	
640 Fuel & Oil (Schaeffers)	7,500	6,875	6,114	81.5%	1,386	
645 Insurance	42,000	38,500	43,781	104.2%	(1,781)	
650 Interest	0	0		0.0%	0	
657 Outsource Lab / Internal Lab	13,500	12,375	21,551	159.6%	(8,051)	
660 Memberships/Subscriptions/Permits	39,000	35,750	43,735	112.1%	(4,735)	
665 Mileage Reimb	250	229	32	12.8%	218	
670 Postage & Shipping	0	0		0.0%	0	
675 Professional Services (SCADA)	5,000	4,583	6,602	132.0%	(1,602)	
685 Rents	0	0		0.0%	0	
690 Safety & Security (includes boots)	8,000	7,333	8,137	101.7%	(137)	
700 Tools & Instruments	2,500	2,292	2,682	107.3%	(182)	
703 Supplies - Clothing & Personal	2,800	2,567	2,756	98.4%	44	
705 Supplies - Office	1,000	917	2,070	207.0%	(1,070)	
715 Treatment Chemicals	55,000	50,417	50,936	92.6%	4,064	
720 Supplies-Operating-Other-Titan Tubes	25,000	22,917	30,491	122.0%	(5,491)	
730 Taxes - Licenses	-	-			-	
735 Training, Certs (classes, books)	1,000	917	2,058	205.8%	(1,058)	
745 Travel / Lodging	-	-	296	0.0%	(296)	
750 Utilities	105,000	96,250	219,353	208.9%	(114,353)	
760 Waste Disposal	48,000	44,000	41,385	86.2%	6,615	
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	340,129	492,449	132.7%	(121,399)	
810 R&R Buildings & Grounds	2,500	2,292	2,550	102.0%	(50)	
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	2,292	66	2.6%	2,434	
	-	-		0.0%	-	
Repairs & Replacement >	5,000	4,583	2,616	52.3%	2,384	
Total Expenses >	843,585	773,286	938,147	111.2%	(94,562)	

Expense Notes

815 Damage to Customer Bathroom @ 70 Shaul Street, Due to Jetting

11 Water Budget Variance Report July 1, 2023 through June 30, 2024		2023-2024 Budget		Target % >	91.7%	GL WATER
As of May 2024				Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	201,295	184,520	201,544	100.1%	(249)
520	FICA - District Share	16,583	15,201	15,027	90.6%	1,556
530	Medical Ins - District Share	33,966	31,136	27,253	80.2%	6,713
540	PERS - District Share	12,426	11,390	11,884	95.6%	542
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	6,682	9,670	132.7%	(2,381)
Salaries and Employee Benefits >		271,560	248,930	265,378	97.7%	6,182
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	11,917	10,597	81.5%	2,403
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	458	112	22.4%	388
640	Fuel & Oil	10,200	9,350	8,012	78.5%	2,188
645	Insurance	42,000	38,500	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	18,333	23,525	117.6%	(3,525)
660	Memberships/Subscriptions/Permits	38,000	34,833	32,405	85.3%	5,595
665	Mileage Reimb	500	458	32	6.4%	468
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	9,167	5,716	57.2%	4,284
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	4,125	7,531	167.4%	(3,031)
700	Tools & Instruments	3,700	3,392	3,020	81.6%	680
703	Supplies - Clothing & Personal	2,500	2,292	1,397	55.9%	1,103
705	Supplies - Office	1,000	917	791	79.1%	209
715	Treatment Chemicals	125,250	114,813	78,078	62.3%	47,172
720	Supplies - Operating - Other	5,000	4,583	10,665	213.3%	(5,665)
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,833	2,238	111.9%	(238)
745	Travel / Lodging	500	458	93	18.6%	407
750	Utilities	188,000	172,333	258,198	137.3%	(70,198)
760	Waste Disposal	48,000	44,000	12,391	25.8%	35,609
795	Yolo Co	61,000	55,917	34,724	56.9%	26,276
798	Customer Refund			4,667		
799	Team Building	0	0		0.0%	0
Services and Supplies >		575,650	527,679	537,973	93.5%	37,677
810	R&R Buildings & Grounds	5,000	4,583	896	17.9%	4,104
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	2,750		0.0%	3,000
Repairs & Replacement >		8,000	7,333	896	11.2%	7,104
Total Expenses >		855,210	783,942	804,247	94.0%	50,963

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July 2023 through May 2024

06/13/24

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment P...	18,093.78	413,890.57	477,007.26	908,991.61	908,991.61
430 · Penalty & Interest	352.20	11,728.98	13,220.21	25,301.39	25,301.39
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	18,445.98	447,254.44	490,227.47	955,927.89	955,927.89
Total Income	18,445.98	447,254.44	490,227.47	955,927.89	955,927.89
Gross Profit	18,445.98	447,254.44	490,227.47	955,927.89	955,927.89
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	122,768.52	260,744.13	383,512.65	383,512.65
520 · FICA - District Share	0.00	9,096.17	18,553.26	27,649.43	27,649.43
530 · Med/Life Insurance- Dist S...	0.00	17,843.93	29,493.94	47,337.87	47,337.87
540 · PERS - District Share	0.00	7,841.90	15,027.65	22,869.55	22,869.55
560 · Workers Comp Ins	0.00	12,022.71	15,192.41	27,215.12	27,215.12
Total Salaries & EE Benefits	0.00	169,573.23	339,011.39	508,584.62	508,584.62
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	15,946.63	15,963.06	31,909.69	31,909.69
650 · Interest	0.00	2,530.99	2,530.95	5,061.94	5,061.94
657 · Lab	0.00	3,650.00	0.00	3,650.00	3,650.00
690 · Safety & Security	0.00	2,248.52	979.15	3,227.67	3,227.67
700 · Tools & Instruments	0.00	499.50	499.50	999.00	999.00
703 · Supplies - Clothing & Pers...	0.00	891.26	1,156.13	2,047.39	2,047.39
720 · Supplies - Inventory - Other	0.00	254.79	129.56	384.35	384.35
735 · Training/Classes/Certs/Cla...	0.00	1,237.50	1,237.50	2,475.00	2,475.00
Total Services & Supplies	0.00	27,729.88	22,966.51	50,696.39	50,696.39
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	16,953.22	68.22	17,021.44	17,021.44
815 · R&R Damage Claim (Cost t...	0.00	0.00	1,563.82	1,563.82	1,563.82
820 · R&R Lift Stations	0.00	0.00	14,548.78	14,548.78	14,548.78
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	25,379.30	30,428.61	55,807.91	55,807.91
Total 830 · R&R Equipment	0.00	29,729.28	30,428.61	60,157.89	60,157.89
832 · R&R Mains and Sewer Lines	0.00	34,781.73	5,778.54	40,560.27	40,560.27
840 · R&R Vehicles	0.00	14,087.91	19,409.76	33,497.67	33,497.67
Total Repairs & Replacement	0.00	95,552.14	71,797.73	167,349.87	167,349.87
Total Expense	0.00	292,855.25	433,775.63	726,630.88	726,630.88
Net Ordinary Income	18,445.98	154,399.19	56,451.84	229,297.01	229,297.01
Net Income	18,445.98	154,399.19	56,451.84	229,297.01	229,297.01

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

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

11

As of May 2024

Summary	Budget Annual	YTD	Actual YTD		%	
			Amount	%		
PC CRP Revenue	19,536	17,908	18,446	94.4%	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

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

As of May 2024 Summary		WATER - CRP			Actual YTD		
		Budget Annual	YTD		Amount	%	
WATER CRP Revenue		461,460	423,005	447,254	96.9%	0%	
WATER CRP Expenses		411,094	376,836	292,858	71.2%	0%	
Operating Balance		50,366	46,169	154,396			
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining	
505	Salaries & Wages	204,827	187,758	122,769	59.9%	82,058	
520	FICA - District Share	17,051	15,630	9,096	53.3%	7,955	
530	Medical Ins - District Share	28,192	25,842	17,844	63.3%	10,348	
540	PERS - District Share	13,350	12,237	7,842	58.7%	5,508	
550	Unemployment	0	0		0.0%	0	
560	Workers Comp Ins	6,525	5,981	12,023	184.3%	(5,498)	
Salaries and Employee Benefits >		269,944	247,448	169,574	62.8%	100,370	
605	Advertising	0	0	-	0.0%	0	
610	Bank Fees	0	0	-	0.0%	0	
620	Communications & Internet	3,500	3,208	428	12.2%	3,072	
622	Board Exp	0	0		0.0%	0	
625	Equip - Field (up to \$4999)	1,250	1,146	43	3.4%	1,207	
630	Equip - Office	-	-				
640	Fuel & Oil	14,400	13,200	15,947	110.7%	(1,547)	
645	Insurance	0	0		0.0%	0	
650	Interest	6,000	5,500	2,531	42.2%	3,469	
657	Outsource Lab / Internal Lab	3,000	2,750	3,650	121.7%	(650)	
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)	-	-	2,249	1871.0%	(2,249)	
700	Tools & Instruments	2,000	1,833	500	25.0%	1,500	
703	Supplies - Clothing & Personal	1,500	1,375	891	59.4%	609	
705	Supplies - Office	-	-		0.0%	-	
715	Treatment Chemicals	0	0		0.0%	0	
720	Supplies - Operating - Other	3,000	2,750	255	8.5%	2,745	
730	Taxes - Licenses	0	0		0.0%	0	
735	Training, Certs (classes, books)	500	458	1,238	0.0%	(738)	
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	32,221	27,732	78.9%	7,418	
810	R&R Buildings & Grounds	3,000	2,750	16,953	565.1%	(13,953)	
815	R & R Damage Claims	0	0		0.0%	0	
820	R&R Lift Stations	0	0		0.0%	0	
830	R&R Equipment	35,000	32,083	25,379	72.5%	9,621	
830.1	Hydrants	-	-	4,350			
832	R&R Mains/Service Lines/Tanks	50,000	45,833	34,782	69.6%	15,218	
840	R&R Vehicles	18,000	16,500	14,088	78.3%	3,912	
Repairs & Replacement >		106,000	97,167	95,552	90.1%	10,448	
840: Repair of fence was reimb by insurance		Total Expenses >	411,094	376,836	292,858	71.2%	118,236

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

11

SEWER-CRP

Target % > 91.7% CRP-SEWER

As of May 2024

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
SEWER CRP Revenue	539,542	494,580	490,227	90.9%	0%
SEWER CRP Expenses	533,029	488,610	417,078	78.2%	0%
Operating Balance (loss)	6,513	5,970	73,149		

Expenses	2020-2021 Budget		Actual YTD	%	Total Remaining
	Annual	YTD			
505 Salaries & Wages	285,408	261,624	260,744	91.4%	24,664
520 FICA - District Share	23,543	21,581	1,853	7.9%	21,690
530 Medical Ins - District Share	69,210	63,442	29,494	42.6%	39,716
540 PERS - District Share	19,116	17,523	15,028	78.6%	4,088
550 Unemployment	-	-	-	0.0%	-
560 Workers Comp Ins	9,101	8,342	15,192	166.9%	(6,091)
Salaries and Employee Benefits >	406,379	372,514	322,311	79.3%	84,068
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	4,583	428	8.6%	4,572
622 Board Exp	0	0	-	0.0%	0
625 Equip - Field (up to \$4999)	1,250	1,146	43	3.4%	1,207
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	14,400	13,200	15,963	110.9%	(1,563)
645 Insurance	0	0	-	0.0%	0
650 Interest	6,000	5,500	2,531	42.2%	3,469
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships & Subscriptions	0	0	-	0.0%	0
665 Mileage Reimb	0	-	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	-	0.0%	0
685 Rents	-	-	-	0.0%	-
690 Safety & Security (includes boots)	-	-	979	601.0%	(979)
700 Tools & Instruments	2,000	1,833	500	25.0%	1,500
703 Supplies - Clothing & Personal	1,500	1,375	1,156	77.1%	344
705 Supplies - Office	-	-	-	0.0%	-
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	3,000	2,750	130	4.3%	2,870
730 Taxes - Licenses	0	0	-	0.0%	0
735 Training, Certs (classes, books)	500	458	1,238	0.0%	(738)
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 >	33,650	30,846	22,968	68.3%	10,682
810 R&R Buildings & Grounds	3,000	2,750	68	2.3%	2,932
815 R & R Damage Claims	0	0	1,564	0.0%	(1,564)
820 R&R Lift Stations	20,000	18,333	14,549	72.7%	5,451
830 R&R Equipment	35,000	32,083	30,429	86.9%	4,571
832 R&R Mains/Laterals	25,000	22,917	5,779	23.1%	19,221
840 R&R Vehicles	10,000	9,167	19,410	194.1%	(9,410)
	-	-	-	0.0%	-
Repairs & Replacement >	93,000	85,250	71,799	77.2%	21,201
Total Expenses >	533,029	488,610	417,078	78.2%	115,951

Expense Notes

- 840 V-31 ran into headworks & repair of dump truck
- 815 Damage to Customer Bathroom @ 70 Shaul Street, Due to Jetting

Clearlake Oaks County Water District Capital Improvements As of May 31, 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
03/11/2024	T & S Construction Co...	Invoice #25 - Retain...	Loan/Grant:...	321,446.47
Total 138 · USDA Water Improvements				311,260.04
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				
03/05/2024	Pac Machine Co., Inc.	2 New Veritcal Turbi...	GL:Water	18,131.73
Total 127.1 · Major Equipment				18,131.73
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

Clearlake Oaks County Water District Capital Improvements As of May 31, 2024

Date	Name	Memo	Class	Amount
Total 127 · Water Plant				47,946.02
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
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
03/25/2024	Jesse Seth.	DC use of SCADA-L...	CRP:Water	150.00
03/25/2024	Jesse Seth.	Dell Inspiron 17 500...	CRP:Sewer	150.00
Total 120.75 · SCADA				4,819.00
120.90 · Vehicles/Generators/Trailers				
03/25/2024	Matt Mazzei Chevrolet	Old Acura (V-36) Tot...	GL:Admin	33,422.38
Total 120.90 · Vehicles/Generators/Trailers				33,422.38
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)				38,241.38
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

Clearlake Oaks County Water District

Capital Improvements

As of May 31, 2024

06/13/24

Accrual Basis

Date	Name	Memo	Class	Amount
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
02/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	773.90
03/20/2024	Kansas State Bank - ...	Payment #28	CRP:Water	776.44
03/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	776.44
04/20/2024	Kansas State Bank - ...	Payment #29	CRP:Water	778.99
04/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	779.00
05/20/2024	Kansas State Bank - ...	Payment #30	CRP:Water	781.55
05/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	781.55
Total 280.04 · 2021 Water Truck				16,910.51
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
03/01/2024	USDA Rural Develop...	USDA - Payment #3 ...	Loan/Grant:...	101,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				101,000.00
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
03/15/2024	Kansas State Bank - ...	Pymt #51	CRP:Water	3,607.41
03/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,607.40
04/15/2024	Kansas State Bank - ...	Pymt #52	CRP:Water	3,617.60
04/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,617.60
05/15/2024	Kansas State Bank - ...	Pymt #53	CRP:Water	3,627.84
05/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,627.84
Total 280.02 · KS State Bank - 2019 Vac-Con				78,696.46
Total 280 · Loan				196,606.97
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
05/05/2024	MC Engineering, Inc	Completion Report f...	Loan/Grant:...	1,170.00
Total 945 · Wastewater I and I Phase IV				6,221.50
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				17,173.50

11:37 AM

06/13/24

Accrual Basis

**Clearlake Oaks County Water District
Capital Improvements
As of May 31, 2024**

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
TOTAL				<u>641,168.06</u>



Accounts

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

CRP PC *6192

Available	**\$115,224.15
Current	\$115,224.15

CRP SEWER *3745

Available	**\$110,048.69
Current	\$110,048.69

CRP WATER *9385

Available	**\$121,650.62
Current	\$121,650.62

GENERAL LEDGER *9122

Available	**\$269,009.86
Current	\$263,647.74

SEWER RESERVES *9592

Available	**\$63,004.57
Current	\$63,004.57

WATER RESERVES *8503

Available	**\$168,316.34
-----------	----------------

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Pay your bills on one screen in seconds.

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

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Money Management

Current \$168,316.34

BALANCE TOTALS

Total Deposit Accounts \$841,892.11

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

Outside Accounts



No outside accounts added.

[Add account](#)

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June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	31	1



California State Treasurer *Fiona Ma, CPA*



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

June 17, 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

May 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	389,264.45
Total Withdrawal:	0.00	Ending Balance:	389,264.45

Clearlake Oaks County Water District
Payroll Summary
 June 2024

	Hours	Rate	Jun 24
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-11	53.94	-562.28
CTO Used	102.07	35.96	4,258.58
Holiday	113	35.96	4,435.76
Holiday Worked (x2.5)	15	111.75	1,535.37
Overtime (x1.5)	50.75	53.94	2,956.43
PTO	98.11	43.73	3,561.83
Straight Duty Pay	850.75	35.96	33,292.43
			<u>2,690.00</u>
Total Gross Pay	1,218.68		52,168.12
Deductions from Gross Pay			
ACWA (pre-tax)			-998.93
AFLAC (pre-tax)			-227.13
AFLAC (taxable) AFTER TAX			-77.04
CALPers 457			-300.00
CALPers EE (Pretax)			-2,994.41
			<u>-4,597.51</u>
Total Deductions from Gross Pay			-4,597.51
Adjusted Gross Pay	1,218.68		47,570.61
Taxes Withheld			
Federal Withholding			-4,322.00
Medicare Employee			-738.65
Social Security Employee			-3,059.85
CA - Withholding			-1,727.27
CA - Disability			-560.37
			<u>-10,408.14</u>
Total Taxes Withheld			-10,408.14
Deductions from Net Pay			
Wage Garnishment			-134.76
			<u>-134.76</u>
Total Deductions from Net Pay			-134.76
Net Pay	1,218.68		37,027.71
Employer Taxes and Contributions			
Medicare Company			738.65
Social Security Company			3,059.85
			<u>3,798.50</u>
Total Employer Taxes and Contributions			3,798.50

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2024

06/13/24

Accrual Basis

	Jun 30, 24	
	Debit	Credit
102.05 · CRP WATER - 9385	121,650.62	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	63,004.57	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	115,224.15	
102.12 · WATER RESERVES- 8503	168,316.34	
102.001 · GL - 9122	251,723.75	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	200,264.45	
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	110,048.69	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	31,526.65	
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 Stu...	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	8,782,506.04	
128 · Sewer Infrstructure & 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 AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	375,652.94	
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	35,296.31	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	934,882.14	
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	

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2024

06/13/24

Accrual Basis

	Jun 30, 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		142,908.66
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499	0.00	
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		49,366.30
280 · Loan:280.15 · USDA Water Improvement Project		4,780,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		50,823.06
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,946,172.41
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		6,489.03
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medi...	0.00	
222 · Direct Deposit Liabilities		20,551.59
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	20,468.48	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DE...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO ...		21,469.87
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	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	

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2024

06/13/24

Accrual Basis

	Jun 30, 24	
	Debit	Credit
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	21,288.32	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		8,673.57
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	22,804.67	
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		80,434.60
Income:410 · Client Reg Pmt		2,678,237.87
Income:425 · CRP		962,789.82
Income:430 · Penalty & Interest		97,122.31
Income:430 · Penalty & Interest:430.2 · Bank Interest		3,285.04
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Impro...		321,446.47
Income:435 · Loans/Grants:435-9 · Actiflo		330,782.02
Income:440 · Misc Revenue		0.19
Income:450 · Other - Non S/W Rev		293,159.45
Loans/Grants:945 · Wastewater I and I Phase IV	6,221.50	
Loans/Grants:940 · TA Grant	10,952.00	
Salaries & EE Benefits:545 · CALPers 457	262.50	
Salaries & EE Benefits:505 · Salaries & Wages	1,391,534.80	
Salaries & EE Benefits:520 · FICA - District Share	102,694.29	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	247,478.78	
Salaries & EE Benefits:540 · PERS - District Share	178,926.99	
Salaries & EE Benefits:560 · Workers Comp Ins	53,963.68	
Services & Supplies:610 · Bank Fees	35,353.61	
Services & Supplies:620 · Communications & Internet	29,572.66	
Services & Supplies:622 · Board Exp	4,111.73	
Services & Supplies:625 · Equip - Field (\$300-\$4999)	85.75	
Services & Supplies:630 · Equip - Office	3,566.03	
Services & Supplies:640 · Fuel & Oil	46,035.60	
Services & Supplies:645 · Insurance	87,561.50	
Services & Supplies:650 · Interest	117,321.77	
Services & Supplies:657 · Lab	49,427.64	
Services & Supplies:660 · Memberships & Subscription	99,816.43	
Services & Supplies:665 · Mileage Reimb	107.87	
Services & Supplies:670 · Postage & Shipping	17,474.45	
Services & Supplies:675 · Professional Services	58,885.81	
Services & Supplies:675 · Professional Services:675-7 · MC O...	3,752.50	
Services & Supplies:685 · Rents	14,554.91	
Services & Supplies:690 · Safety & Security	19,819.97	
Services & Supplies:700 · Tools & Instruments	6,720.98	
Services & Supplies:703 · Supplies - Clothing & Personal	6,870.26	
Services & Supplies:705 · Supplies - Office	8,900.71	
Services & Supplies:715 · Supplies-Chemicals-Operating	133,094.62	
Services & Supplies:720 · Supplies - Inventory - Other	41,540.18	
Services & Supplies:735 · Training/Classes/Certs/ClassB	8,218.88	
Services & Supplies:745 · Travel / Lodging	458.47	
Services & Supplies:750 · Utilities	492,101.03	
Services & Supplies:760 · Waste Disposal	55,288.40	
Services & Supplies:795 · Yolo Co	38,596.45	
Services & Supplies:798 · Customer Refund	23,728.87	
Services & Supplies:799 · Team Building	784.99	
Repairs & Replacement:810 · R&R Buildings & Grounds	24,192.97	
Repairs & Replacement:815 · R&R Damage Claim	4,390.28	
Repairs & Replacement:820 · R&R Lift Stations	14,548.78	
Repairs & Replacement:830 · R&R Equipment	55,807.91	

11:39 AM
06/13/24
Accrual Basis

Clearlake Oaks County Water District
Trial Balance
As of June 30, 2024

	Jun 30, 24	
	Debit	Credit
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	4,349.98	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	40,742.49	
Repairs & Replacement:840 · R&R Vehicles	33,604.44	
66000 · Payroll Expenses	1,468.40	
TOTAL	46,019,542.33	46,019,542.33

Account Payable Breakdown

Date: 6/17/2024

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$269,607.22	\$263,647.74	\$269,009.86
CRP Water - 9385	\$121,650.62	\$121,650.62	\$121,650.62
CRP Sewer - 3745	\$110,048.69	\$110,048.69	\$110,048.69
CRP PC - 6192	\$115,224.15	\$115,224.15	\$115,224.15
Water Reserve - 8503	\$168,316.34	\$168,316.34	\$168,316.34
Sewer Reserve - 9592	\$63,004.57	\$63,004.57	\$63,004.57
LAIF Balance	\$389,264.45	\$389,264.45	\$389,264.45
Current A/P Aging	\$142,908.66	(PG&E Payment Plan for True-Up)	
Kansas State Bank-Water Truck	\$1,730.25	5/20/2024	
TOTAL	\$144,638.91		

Paid On-line/Auto Out

6/15/2024 Kansas St./VacCon	\$7,421.47
6/11/2024 Amazon Amex Card	\$3,337.79
6/11/2024 ACWA Health Ins.	\$21,277.19
6/10/2024 WAB Credit Card	\$7,356.18
6/3/2024 Canon Financial	\$808.34
6/1/2024 USDA Sewer Proj.	\$77,610.00
TOTAL-Paid On-line/Auto Out	\$117,810.97

9:24 AM

06/17/24

Clearlake Oaks County Water District A/P Aging Summary As of June 17, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alpha Analytical Labs	881.00	423.00	100.00	0.00	0.00	1,404.00
Badger Meter	1,909.87	0.00	0.00	0.00	0.00	1,909.87
Bob's Vacuum	74.16	0.00	0.00	0.00	0.00	74.16
California State Disbursement Unit	134.76	0.00	0.00	0.00	0.00	134.76
CUSI	114.10	0.00	0.00	0.00	0.00	114.10
Grainger	1,069.10	0.00	0.00	0.00	0.00	1,069.10
Hasa Inc	6,689.59	0.00	0.00	0.00	0.00	6,689.59
Hayden Solar, LLC	7,038.77	0.00	0.00	0.00	0.00	7,038.77
Jerrold C Rice	108.70	0.00	0.00	0.00	0.00	108.70
Josie Thurston.	583.33	0.00	0.00	0.00	0.00	583.33
Kelseyville Lumber	182.22	0.00	0.00	0.00	0.00	182.22
Lake County Waste Solutions	819.06	0.00	0.00	0.00	0.00	819.06
MC Engineering, Inc	1,260.00	0.00	0.00	0.00	0.00	1,260.00
Mendo Mill	455.02	0.00	0.00	0.00	0.00	455.02
Napa Auto Parts	61.71	-1.22	0.00	0.00	0.00	60.49
Nave Law Office, P.C.	2,280.00	0.00	0.00	0.00	0.00	2,280.00
Pace	0.00	3,611.41	0.00	0.00	0.00	3,611.41
Pamela Smithstan	26.06	0.00	0.00	0.00	0.00	26.06
People Services Inc	95.00	0.00	0.00	0.00	0.00	95.00
PETTY CASH - Hannah Jensen	19.98	0.00	0.00	0.00	0.00	19.98
PG&E	0.00	0.00	0.00	105,818.80	0.00	105,818.80
Redwood Coast Fuels	0.00	3,011.35	0.00	0.00	0.00	3,011.35
Solenis LLC	2,169.00	0.00	0.00	0.00	0.00	2,169.00
Tony Rios	11.64	0.00	0.00	0.00	0.00	11.64
Yolo County Flood Control	0.00	3,872.59	0.00	0.00	0.00	3,872.59
TOTAL	25,983.07	10,917.13	100.00	105,818.80	0.00	142,819.00

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 16, 2024

Time: 2:00 P.M.

*Clearlake Oaks County Water District - Administration Building
12952 E. Highway 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-
VIA PHONE, √ Mrs. Olivia Mann – Board Secretary
√ Mr. Francisco Castro, Wastewater √ Mr. Kurt Jensen, Water □ Mr. Jeremy Backus, Distribution,
EXCUSED

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 14)**
 - a. April 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 42)**

- a. Minutes of Regular Meeting 04/18/24
- b. Minutes of Special Meeting 05/09/24

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 of lock placement at 12371 Oak Grove, Clearlake Oaks (Page 46)

MR. SCOTT WIARS BEGAN ARGUING WITH THE BOARD ABOUT THE METER LOCK PLACEMENT AT 12371 OAK GROVE AVENUE, CLEARLAKE OAKS (F1). AFTER LENGTHY DISCUSSION, MR. WIARS BECAME BELLIGERENT AND WOULD NOT STOP INTERRUPTING THE MEETING. FINALLY, MR. WIARS WAS ASKED TO LEAVE THE BOARD ROOM SO THE MEETING COULD CONTINUE, BUT HE REFUSED. AT THAT POINT, THE BOARD CALLED THE SHERIFF’S DEPARTMENT FOR ASSISTANCE AND ADJOURNED THE MEETING.

Action Taken: NO ACTION

ADJOURNMENT

Time: 2:22 PM

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

- 2. Discussion and nomination of the Joint Power Insurance Authority (JPIA) Director Seat

Action Taken: _____

- 3. Discussion and review of the 2024-2025 Annual Budget (Page 48)

Action Taken: _____

- 4. Discussion and consideration of allowing the District to submit and accept ACH Payments (Page 56)

Action Taken: _____

- 5. Discussion and consideration of transferring a portion of LAIF Monies to California CLASS

Action Taken: _____

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.

CLO Water and Wastewater District PROJECTED BUDGET 2024-2025

0

Target % > **0%**

As of July 2024 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,374,612	-	-	0%	1,248,780	-	-	0%
Total Operating Expenses	1,397,481	-	-	0%	1,349,582	-	-	0%
Operating Balance (loss)	(22,869)	-	-		(100,802)	-	-	
420 Connection Fees	10,000	-	-	0%	10,000	-	-	0%
445 Bulk Water Sales	50,000	-	-			-	-	
450 Non S/W Rev - ATT Cell Lease	9,606	-	-		9,606	-	-	
450 Non S/W Rev - County Treasury	100,000	-	-	0%	165,000	-	-	0%
Reserves	50,000	-	-	0%	25,000	-	-	0%
Net Change In Net Position (loss)	96,737	-	-		58,804	-	-	

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 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	1,341,612	-	-	0%	1,212,480	-	-	0%
430 Penalty & Interest	33,000	-	-	0%	36,300	-	-	0%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,374,612	-	-	0%	1,248,780	-	-	0%

As of July 2024 Operating Expenses	Budget				Actual			
	Annual	YTD	Amount	%	YTD	Amount	%	Spent
505 Salaries & Wages	431,386	-	-	0%	563,029	-	-	0%
520 FICA - District Share	35,003	-	-	0%	46,814	-	-	0%
530 Medical Ins - District Share	69,968	-	-	0%	105,843	-	-	0%
540 CalPERS - District Share	80,947	-	-	0%	95,448	-	-	0%
550 Unemployment	2,500	-	-	0%	2,500	-	-	0%
560 Workmans Compensation	28,460	-	-	0%	30,280	-	-	0%
Salaries and Employee Benefits >	648,263	-	-	0%	843,914	-	-	0%

605 Advertising	200	-	-	0%	200	-	-	0%
610 Bank Fees	19,810	-	-	0%	19,800	-	-	0%
620 Communications & Internet	19,000	-	-	0%	19,000	-	-	0%
622 Board Exp	3,500	-	-	0%	3,500	-	-	0%
625 Equip - Field <\$4,000.00	2,500	-	-	0%	4,000	-	-	0%
630 Equip - Office	2,000	-	-	0%	2,500	-	-	0%
640 Fuel & Oil	15,200	-	-	0%	12,500	-	-	0%
645 Insurance	44,100	-	-	0%	44,000	-	-	0%

47

0 Administration Budget Variance Report July 1, 2024 through June 30, 2025 Target % > 0.0% GL ADMIN

As of July 2024		2024-2025 Budget		Actual	%	GL ADMIN
Expenses		Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	419,495	-	-	0.0%	419,495
520	FICA - District Share	33,155	-	-	0.0%	33,155
530	Medical Ins - District Share	63,054	-	-	0.0%	63,054
540	CalPERS-District Share (Unfunded Liab \$103,000)	132,659	-	-	0.0%	132,659
550	Unemployment	5,000	-	-	0.0%	5,000
560	Workers Comp Ins	8,186	-	-	0.0%	8,186
Salaries and Employee Benefits >		661,548	-	-	0.0%	661,548
605	Advertising	400	-	-	0.0%	400
610	Bank Fees	39,600	-	-	0.0%	39,600
620	Communications & Internet	7,000	-	-	0.0%	7,000
622	Board	7,000	-	-	0.0%	7,000
625	Equip - Field <\$4,999.00	0	-	-	0.0%	0
630	Equip - Office	3,000	-	-	0.0%	3,000
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	15,000	-	-	0.0%	15,000
670	Postage & Shipping	26,000	-	-	0.0%	26,000
675	Professional Services (Legal, IT)	40,000	-	-	0.0%	40,000
685	Rents	16,675	-	-	0.0%	16,675
690	Safety & Security	1,500	-	-	0.0%	1,500
700	Tools & Instruments	0	-	-	0.0%	0
703	Apparel	700	-	-	0.0%	700
705	Supplies - Office	6,000	-	-	0.0%	6,000
715	Treatment Chemicals	0	-	-	0.0%	0
720	Supplies - Operating - Other	0	-	-	0.0%	0
735	Training, Certifications	3,500	-	-	0.0%	3,500
745	Travel	3,000	-	-	0.0%	3,000
750	Utilities	7,540	-	-	0.0%	7,540
760	Waste Disposal	700	-	-	0.0%	700
795	Yolo Co	0	-	-	0.0%	0
799	Team Building	3,500	-	-	0.0%	3,500
Services and Supplies >		181,115	-	-	0.0%	181,115
Repairs & Replacement						
810	R&R Buildings & Grounds	2,000	-	-	0.0%	2,000
815	R & R Damage Claims	0	-	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
830	R&R Equipment	0	-	-	0.0%	0
832	R&R Mains/Service Lines	0	-	-	0.0%	0
840	R&R Vehicles	0	-	-	0.0%	0
Repairs & Replacement >		2,000	-	-	0.0%	2,000
Total Expenses >		844,663	-	-	0.0%	844,663

650	Interest	2,000	-	-	0%	2,000	-	-	0%
657	Lab	22,200	-	-	0%	18,630	-	-	0%
660	Memberships/Subscriptions/Licenses	45,500	-	-	0%	54,500	-	-	0%
665	Mileage Reimb	500	-	-	0%	250	-	-	0%
670	Postage & Shipping	13,000	-	-	0%	13,000	-	-	0%
675	Professional Services	30,000	-	-	0%	25,000	-	-	0%
685	Rents	8,338	-	-	0%	8,338	-	-	0%
690	Safety & Security	5,250	-	-	0%	8,750	-	-	0%
700	Tools & Instruments	3,700	-	-	0%	2,500	-	-	0%
703	Supplies - Clothing & Personal	3,350	-	-	0%	3,150	-	-	0%
705	Supplies - Office	4,000	-	-	0%	4,000	-	-	0%
715	Treatment Chemicals	125,250	-	-	0%	55,000	-	-	0%
720	Supplies - Operating - Other	5,000	-	-	0%	28,000	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	3,750	-	-	0%	2,750	-	-	0%
745	Travel	2,000	-	-	0%	1,750	-	-	0%
750	Utilities	266,970	-	-	0%	108,770	-	-	0%
760	Waste Disposal	30,350	-	-	0%	56,030	-	-	0%
795	Yolo Co	61,000	-	-	0%				
799	Misc	1,750	-	-	0%	1,750	-	-	0%
Services and Supplies >		740,218	-	-	0%	499,668	-	-	0%
Repairs & Replacement									
810	R&R Buildings & Grounds	6,000	-	-	0%	3,500	-	-	0%
815	R&R Damage Claims	0	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	-	-	0%	0	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	3,000	-	-	0%	2,500	-	-	0%
Repairs & Replacement >		9,000	-	-	0%	6,000	-	-	0%
Total Expenses >		1,397,481	-	-	0%	1,349,582	-	-	0%

0 Wastewater Budget Variance Report July 1, 2024 through June 30, 2025		Target % >	0.0%	GL WASTEWATER	
As of July 2024		2024-2025 Budget			
Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505 Salaries & Wages	353,282	-	-	0.0%	353,282
520 FICA - District Share	30,237	-	-	0.0%	30,237
530 Medical Ins - District Share	74,316	-	-	0.0%	74,316
540 CalPERS - District Share	29,119	-	-	0.0%	29,119
550 Unemployment	0	-	-	0.0%	0
560 Workmans Compensation	26,187	-	-	0.0%	26,187
Salaries and Employee Benefits >	513,140	-	-	0.0%	513,140
605 Advertising	0	-	-	0.0%	0
610 Bank Fees	0	-	-	0.0%	0
620 Communications & Internet	13,000	-	-	0.0%	13,000
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	7,500	-	-	0.0%	7,500
645 Insurance	44,000	-	-	0.0%	44,000
650 Interest	0	-	-	0.0%	0
657 Outsource Lab / Internal Lab	18,630	-	-	0.0%	18,630
660 Memberships/Subscriptions/Permits	47,000	-	-	0.0%	47,000
665 Mileage Reimb	250	-	-	0.0%	250
670 Postage & Shipping	0	-	-	0.0%	0
675 Professional Services (SCADA)	5,000	-	-	0.0%	5,000
685 Rents	0	-	-	0.0%	0
690 Safety & Security	8,000	-	-	0.0%	8,000
700 Tools & Instruments	2,500	-	-	0.0%	2,500
703 Apparel	2,800	-	-	0.0%	2,800
705 Supplies - Office	1,000	-	-	0.0%	1,000
715 Treatment Chemicals	55,000	-	-	0.0%	55,000
720 Supplies-Operating-Other-Titan Tubes	28,000	-	-	0.0%	28,000
730 Vacant	-	-	-	-	-
735 Training, Certifications	1,000	-	-	0.0%	1,000
745 Travel	250	-	-	0.0%	250
750 Utilities	105,000	-	-	0.0%	105,000
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 >	397,110	-	-	0.0%	397,110
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	2,500	-	-	0.0%	2,500
	-	-	-	0.0%	-
Repairs & Replacement >	5,000	-	-	0.0%	5,000
Total Expenses >	915,250	-	-	0.0%	915,250
Expense Notes					

0	Water Budget Variance Report July 1, 2024 through June 30, 2025 As of July 2024	2024-2025 Budget		Target % >	0.0%	GL WATER
	Expenses	Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	221,639	-		0.0%	221,639
520	FICA - District Share	18,426	-		0.0%	18,426
530	Medical Ins - District Share	38,441	-		0.0%	38,441
540	CalPERS - District Share	14,617	-		0.0%	14,617
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	24,368	-		0.0%	24,368
	Salaries and Employee Benefits >	317,490	-	-	0.0%	317,490
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	13,000	-		0.0%	13,000
622	Board Exp	0	-		0.0%	0
625	Equip - Field <\$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	44,100	-		0.0%	44,100
650	Interest	0	-		0.0%	0
657	Outside Lab / Internal Lab	22,200	-		0.0%	22,200
660	Memberships/Subscriptions/Permits	38,000	-		0.0%	38,000
665	Mileage Reimb	500	-		0.0%	500
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	-		0.0%	10,000
685	Rents	0	-		0.0%	0
690	Safety & Security (includes boots)	4,500	-		0.0%	4,500
700	Tools & Instruments	3,700	-		0.0%	3,700
703	Supplies - Clothing & Personal	3,000	-		0.0%	3,000
705	Supplies - Office	1,000	-		0.0%	1,000
715	Treatment Chemicals	125,250	-		0.0%	125,250
720	Supplies - Operating - Other	5,000	-		0.0%	5,000
730	Vacant	0	-		0.0%	0
735	Training, Certifications	2,000	-		0.0%	2,000
745	Travel	500	-		0.0%	500
750	Utilities	263,200	-		0.0%	263,200
760	Waste Disposal	30,000	-		0.0%	30,000
795	Yolo Co	61,000	-		0.0%	61,000
798	Customer Refund					
799	Team Building	0	-		0.0%	0
	Services and Supplies >	637,650	-	-	0.0%	637,650
	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	3,000	-		0.0%	3,000
		-	-			-
	Repairs & Replacement >	8,000	-	-	0.0%	8,000
	Total Expenses >	963,140	-	-	0.0%	963,140

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2024 through June 30, 2025

0 Target % > 0.0% CRP-PC
 As of July 2024

Summary	Budget	YTD		Actual YTD		Total
	Annual			Amount	%	
PC CRP Revenue	19,536	-	-	0.0%	0%	
PC CRP Expenses	0	-	-	0.0%	0%	
		2024-2025 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

52

Budget Variance Report July 1, 2024 through June 30, 2025

Target % > 0.0% CRP-WATER

As of July 2024 Summary	WATER - CRP Budget		Actual YTD	
	Annual	YTD	Amount	%
WATER CRP Revenue	474,875	-	0.0%	0%
WATER CRP Expenses	462,264	-	0.0%	0%

Operating Balance

12,611

Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	227,056	-		0.0%	227,056
520	FICA - District Share	18,919	-		0.0%	18,919
530	Medical Ins - District Share	31,527	-		0.0%	31,527
540	CalPERS - District Share	15,402	-		0.0%	15,402
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	20,710	-		0.0%	20,710
	Salaries and Employee Benefits >	313,614	-	-	0.0%	313,614
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	1,250	-		0.0%	1,250
630	Equip - Office	-	-			
640	Fuel & Oil	14,400	-		0.0%	14,400
645	Insurance	0	-		0.0%	0
650	Interest	6,000	-		0.0%	6,000
657	Outsource Lab / Internal Lab	5,000	-		0.0%	5,000
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	2,000	-		0.0%	2,000
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	3,000	-		0.0%	3,000
735	Training, Certifications	500	-		0.0%	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 >	42,650	-	-	0.0%	42,650
	Repairs & Replacement					
810	R&R Buildings & Grounds	3,000	-		0.0%	3,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	35,000	-		0.0%	35,000
830.1	Hydrants	-	-			
832	R&R Mains/Service Lines/Tanks	50,000	-		0.0%	50,000
840	R&R Vehicles	18,000	-		0.0%	18,000
	Repairs & Replacement >	106,000	-	-	0.0%	106,000
	Total Expenses >	462,264	-	-	0.0%	462,264

63



ACH Origination

Streamline Your Receivables and Direct Deposits

Westamerica Bank's ACH Origination allows you to streamline the process of making or receiving payments, saving you time and money and improving your cash flow.

ACH Origination is an easy and cost-effective way to send or collect payments. You can initiate electronic payments to a checking or savings account at any financial institution within the United States. Simply load authorized transactions using our online service, Onsite Banker Plus. Payment types include: direct deposit for payroll, pre-authorized debits, payments to vendors, and corporate-to-corporate payments.

Benefits of ACH Origination

- Automate your accounts payable and receivable processes.
- Provide accurate and timely posting.
- Eliminate mail time and processing expense associated with paper checks.
- Give your customers and vendors the convenience to eliminate check writing, payment mailing, and making deposits to their financial institution.
- Increase employee satisfaction by offering the benefits of direct deposit.

Onsite Banker Plus – Cash Management

Onsite Banker Plus, Westamerica's online cash management portal, provides robust control and flexibility for your ACH origination, including features allowing you to:

- Create templates for recurring payments or collections.

- Import a NACHA file.
- Submit batches for next-day processing or schedule an ACH batch up to 30 days in advance.
- Maintain control with security features including dual approval for payments and security tokens.

Westamerica Bank will provide training and technical support for your ACH origination.

ACH Origination Fees*

Monthly Service Charge: \$20.00

Transmission/Batch Fee: \$ 8.00 each

Per-Item Fee

First 100 Items: \$ 0.25 each

Items 101-500: \$ 0.20 each

Items 501-1,000: \$ 0.15 each

Items 1,001+: \$ 0.10 each

** Additional fees may apply. If applicable, ACH fees may be offset by your Account Analysis Net Earnings Allowance.*

Get Started Today

Contact us today for more information about Westamerica's ACH Origination services.



Sheraton Jordan, Product Support Specialist
4560 Mangels Boulevard, B-2W, Fairfield, CA 94534
(800) 829-8629 ext. 6224



Dear Valued Customer,

The ACH Security Framework Rule change was implemented for all financial institutions. The ACH Security Framework establishes minimum data security obligations for ACH Network participants to protect ACH data. The Rule implementation includes three sets of rules, two of which apply to you: (1) Protection of Sensitive Data and Access Controls; and (2) Self-Assessment. Both you and the Bank are required to operate under the NACHA Rules. We have provided this document to assist you in preparing a security policy to protect the ACH data used and transmitted by your business.

Protection of Sensitive Data and Access Controls

The ACH Security Framework Rule requires our business customers to establish, implement, and, as appropriate, update security policies, procedures, and systems related to the initiation, processing, and storage of ACH entries. These policies, procedures, and systems must: (a) Safeguard the confidentiality and integrity of Protected Information; (b) Prevent anticipated threats or hazards to the security or integrity of Protected Information; and (c) Defend against unauthorized use of Protected Information that could result in substantial harm to a natural person.

“Protected Information” is the non-public personal information, including financial information, of a person used to create, or contained within, an ACH entry and any related Addenda Record. This not only covers financial information, but also includes sensitive non-financial information (such as account number) that may be incorporated into the Entry or any related Addenda Record. This Rule applies to consumer information only, however, for uniformity you may wish to apply your procedures and policy so that they cover all customers.

Security policies, procedures, and systems of ACH participants covered by this Rule must include controls on system access. The systems impacted include all systems used by the ACH participant to initiate, process, and store Entries. If your business keeps information about customers in several formats (e.g., on paper, on computers, and online), you should consider those formats, as well.

- Inventory the types of data you collect, store and/or transmit.
- Inventory how you store your data.
- Inventory where you store your data for each type and format of customer information.
- Inventory how data is moved and who has access.

Take into consideration your type of business and the fixed and portable access devices you and your employees use to do their jobs. This is a very important part of the inventory process as it will help you begin to identify the potential ways that sensitive data could be inadvertently disclosed. If you think you need outside help to identify potential weaknesses, consider consulting with a data forensics expert.

Block Potential Intruders

- ✓ Restrict computer use to business-only purposes. Malware and viruses can infect business machines when employees use them to visit social networking, personal email and other personal websites.
- ✓ Consider dedicating one computer in your office to online financial use, and do not use that machine for general internet access or email.

- ✓ Protect your IT systems from viruses and spyware by using up-to-date antivirus protection and firewalls. Most operating systems and antivirus programs contain an automatic update feature that updates the software as new viruses and spyware become known.
- ✓ Antivirus is not enough. Consider supplementing your antivirus protection and firewalls with other specialized protection tools, such as Intrusion Prevention and anti-spam technologies.

Back-up and Recover Information

- ✓ Reduce business downtime from simple human error, hardware malfunctions or disasters. Put protections in place that will ensure your ready access to data and easy data recovery should any of these occur.
- ✓ Provide for secure off-site storage of your data so it can be recovered in case of disaster.

Restrict Access

- ✓ Limit the number of sites/locations where information is stored.
- ✓ Keep paper records in a locked cabinet, or in a room that stays locked when not in use.
- ✓ Limit employees' access to data to only those that need the information to do their job.
- ✓ Take precautions when mailing records. Use a secure envelope, require the recipient to sign for the package, and/or ask the delivery service to track the package until it is delivered.
- ✓ Encrypt sensitive electronic information in every online site where it is stored. Many application programs, including Microsoft's Office, and Adobe Acrobat include basic encryption tools for documents you create.
- ✓ If you have a business that electronically stores a great deal of sensitive information, invest in higher-level security software to provide advanced encryption software for desktops, laptops, and removable storage devices.
- ✓ Do not store sensitive information on portable storage devices (e.g., PDA's, USB drives, CD's, laptops, iPhones, iPods, etc.) as these devices are frequently lost or stolen. If this is unavoidable, make sure the information is encrypted.
- ✓ Transmit data over the internet using only secure connections – often indicated by "https" in the URL bar of your browser. There are several companies that offer relatively inexpensive web-based sites, known as FTP sites, which can transfer data with a secure connection.

In Conclusion. Make a written plan using these elements to be certain that the customer data you collect for submission to the ACH network is secure in your office. Review your plan annually and update as needed. This assessment and security policy and procedures are not only required by the NACHA Rules, but they also serve to protect your customers, and you, from unnecessary confidential information loss and the potential for financial losses, corporate account takeover, or identity theft.

Attached for your convenience is a checklist that can be used to prepare your security policy.

Please be advised that in order to comply with the ACH Security Framework Rule, Westamerica Bank may be required to request a copy of your security policy.

Sincerely,

Westamerica Bank
Electronic Services
1-800-829-8629, ext. 13

Developing an ACH Security Policy

Inventory the data controls you have in place. Evaluate different types of security procedures and think about whether they make sense for the type of information you maintain, the format in which it is maintained, the likelihood that someone might try to steal the information, and the harm that would result if the information was disclosed. Use the checklists below to assess whether the security measures you are taking are adequate.

1. What types of ACH related information does your company store? (Mark all that apply)

- Authorization forms
- Checks used as part of authorizations (including voided checks)
- E-mails or other electronic correspondence with entry information
- Electronic NACHA formatted files sent to your financial institution for processing
- Paper files or entries sent to financial institution for processing
- Other reports containing entry information from accounting software or other programs

2. Where is information related to ACH entries stored? (Mark all that apply)

- Home office of employees
- Removable media sources (i.e. flash drives, CDs, backup tapes/drives)
- Company website
- Outsourced technology service provider location/server
- File cabinets
- Desk drawers
- Binders
- Work PC/laptop
- Mobile device

3. Who at your company has access to ACH related information? (Mark all that apply)

- All employees, including any temporary workers
- Only those with ACH related job duties
- Managers/principals of the company
- Outside parties (cleaning companies, contractors, etc.)

4. Which of the following controls do you have in place for the physical security of data? (Mark all that apply)

- Locked storage space (file cabinet, drawer)
- Locked storage for backup drives or other removable media
- Key inventory to ensure limited staff access to sensitive information
- Clean desk policy
- Office security systems or alarms

5. Which of the following controls do you have in place for the digital security of data? (Mark all that apply)

- Unique User IDs for each employee
- Password controls:
 - i. "Strong" password requirements (length, character requirements, etc.)
 - ii. Secure storage of passwords, including ensuring they are not posted at workstation
 - iii. Required changes of passwords after _____ days (insert number)
 - iv. Lockout of user account after _____ invalid attempts (insert number)
 - v. Timeout or automatic locking of workstation after _____ minutes (insert number)
- Restricted access to files on network by job duties
- Designated PC for any internet banking or funds transfer services, such as ACH
- Updated anti-virus and anti-malware programs
- Automatic software patches or upgrades, including operating system updates
- Restrictions on types of internet sites that can be used or usage of company e-mail
- Firewall for office network
- Secure e-mail for communications with customers/employees when sensitive information is being transmitted
- Encrypted or secured customer websites if used for accepting payment requests
- Encryption for laptops or other mobile devices
- "Self-destruct" or "remote clean" ability for lost or stolen mobile devices
- Controls for remote connections to and from the company (e.g. Virtual Private Network [VPN] connection)

6. Are your company's employees provided training on information security?

- Yes No

If yes, are the following topics included? (Mark all that apply)

- Password security
- Social engineering (e.g. phishing via e-mail or phone)
- Acceptable use policies for internet and e-mail
- Security of mobile devices/laptops/iPads when traveling

7. Do you work with outside service providers to help you with your technology and data security efforts?

- Yes No

If yes, are the following topics considered before starting a new relationship with a service provider? (Mark all that apply)

- Research of potential new companies (financial history, references, internet search)
- Contract review regarding data security practices and confidentiality
- How a service provider would notify you of a possible breach and action plan
- Other steps taken to review potential service providers:

8. How do you keep track of when documents can or should be destroyed? _____

How do you destroy physical information? _____

How do you destroy digital media sources that contain ACH information?

(e.g. hard drives from computers and/or copiers, flash drives, copiers, CDs, backup tapes, etc.)

9. Do you have a plan of how to respond if there is a data breach at your company (physical or digital)?

- Yes No

If yes, have you included steps to contact the following parties as needed?

- Financial institution
- Legal counsel
- Law enforcement
- Your customers/employees affected
- Service providers to help clean or repair affected devices

Completed By: _____

(Printed Name)

(Title)

Signature: _____

Date: _____

THIS AGREEMENT is made on _____, (date) between Clearlake Oaks County Water District (“Company”), and Westamerica Bank (“Bank”).

WHEREAS, Bank is a Participating Depository Financial Institution (“Participating Institution”) of the Western Payments Alliance (“WesPay”) and may initiate electronic fund transfer entries (“Entries”) by means of the Automated Clearing House.

WHEREAS, Company desires to initiate Credit Entries through Bank for deposit of funds to the accounts of Company’s customers and other parties (“Customers”) maintained at Bank and other Participating Institutions (“Accounts”). Such Entries may be referred to herein as “Credit Entries.”

NOW, THEREFORE, Bank and Company agree as follows:

1. **Rules.** Company shall comply with the Operating Rules of WesPay and the Operating Rules of the National Automated Clearing House Association (“NACHA”) in existence as of the date of this Agreement and as amended from time to time (herein collectively referred to as the “Rules” which are available upon request). The terms of this Agreement shall in no way limit Company’s obligation of complying with the Rules. Unless otherwise defined herein, capitalized terms shall have the meanings provided in the Rules. The term “Entries” shall have the meaning provided in the Rules and shall also mean (i) the data received from Company hereunder from which Bank prepares Entries, and (ii) for the purposes of Sections 2.5, 8.3 and 8.4 any request from Company for reversal of an Entry.

1.1 **Inspection.** In accordance to the Rules, upon reasonable notice from Bank to Company, Bank shall have the right to inspect Company’s books and records and to make on-site visits to any and all Company locations with regard to all information deemed by Bank to be necessary or pertinent to Company’s use of ACH services provided by Bank under this Agreement. Information subject to Bank’s right of inspection shall include all information maintained by Company with respect to Company’s customers, clients, vendors and processors (including audits) if, in the opinion of Bank, Company’s relationship with such customers and clients is materially related to Company’s ACH transaction activity conducted through Bank under this Agreement. Physical site visits may be conducted to ensure notification and communication processes and disclosure requirements are being followed with respect to those addressed in the rules.

2. **Delivery of Entries to Bank.**

2.1 **Delivery Requirements.** All Entries shall be delivered by Company to Bank to the location(s) and in compliance with the formatting and other requirements set forth in Schedule A attached hereto (“Delivery Requirements”).

Company may initiate Entries only of at type and in an amount approved by Bank from time to time. Initially, the following exposure limits will apply, but may be amended by Bank at its sole discretion upon notice to Company.

Credit Entries: \$30,800.00 per month

Company may not utilize Entry codes (including PPD) for purposes of truncated check debit entries, point of purchase entries (POP) or represented check entries (RCK), unless specifically approved in writing by Bank. Company acknowledges that Entries through the ACH system may not be used by Company in violation of, and that Entries originated by Company must comply with, the laws of the United States, including sanctions laws administered by the Office of Foreign Asset Controls.

2.2 **Security Procedures.** Company and Bank shall comply with the security procedure requirements described in Schedule B attached hereto (“Security Procedures”) with respect to Entries transmitted by Company to Bank.

2.3 Customer Authorizations and Record Retention. Before the initiation by Company of the first Entry to a Customer's Account, Company shall obtain from such Customer an authorization to initiate one or more Entries to the Customer's Account, which authorization shall comply with the Rules. Each Entry thereafter shall be made pursuant to such authorization, and no Entry shall be initiated by Company after such authorization has been revoked or the arrangement between Company and such Customer has terminated. Company shall retain Customer authorizations for two years after they are terminated and other documents related to Entries for a period of two years. Company shall immediately furnish such authorizations and documents to Bank upon Bank's request.

2.4 Prenotification. Company shall deliver a prenotification, in a format and in the medium set forth in Schedule A and/or prescribed by the Rules to Bank to be transmitted to the Participating Institution at which the Customer's Account is held ("RDFI") within the time limits set forth in the Rules. If Company has received notice that such prenotification has been rejected within the prescribed period by the RDFI, Company shall not initiate any corresponding Entry until the cause for rejection has been corrected and another prenotification has been submitted to and accepted by the RDFI in accordance with the Rules. (Providing a prenotification is optional. Section 2.4 should only be included in the Agreement if Company sends a prenotification).

2.5 Cancellation and Amendment of Entries; Reversals. Company shall have no right to cancel or amend an Entry after it is delivered to Bank. Bank, however, shall use reasonable efforts to act on a request by Company for reversal of an Entry file pursuant to the Rules; provided, however, that Bank shall not be liable for interest or losses if such reversal is not effected. Any request by Company for reversal of an Entry must comply with the Delivery Requirements and the Security Procedures. Company must notify Customer of the reversal of the Entry and the reason for the reversal of the Entry no later than the Settlement date of the reversal of the Entry. Company shall reimburse Bank for any expenses, losses or damages Bank may incur in effecting or attempting to effect Company's request for the reversal of an Entry.

3. Processing, Transmittal and Settlement by Bank.

3.1 Processing, Transmittal and Settlement. Except as provided in Sections 4, 5 and 9, Bank shall (i) process Entries received from Company to conform with the requirements set forth in this Agreement, (ii) transmit such Entries as an Originating Depository Financial Institution to an Automated Clearing House processor ("ACH") selected by Bank in its sole discretion, and (iii) settle for such Entries as provided in the Rules.

3.2 Timing. Bank will send Entries to its selected ACH processor by the applicable deadline prior to the Effective Entry Date shown in the related Entry data, provided (i) such Entry data are received by Bank by its applicable file input deadline on a Business Day within the applicable processing window for the distribution cycle agreed to by Company and Bank and (ii) the selected ACH processor is open for business. Entry data received by Bank after the applicable file input deadline on a business day may be treated by Bank as received on the next business day. Entry data are not deemed received by Bank until the complete file in which the Entry data are included has been received in accordance with this agreement. For purposes of this Agreement, a "business day" is a day on which Bank is open to the public for carrying on substantially all of its business (other than Saturday or Sunday).

If any of the requirements of clause (i) or (ii) of the preceding paragraph is not met, Bank shall use reasonable efforts to transmit such Entries to the ACH by the next deposit deadline of the ACH following that specified in above which is a business day and a day on which the ACH is open for business.

4. On-Us Entries. Except as provided in Section 5, in the case of an On-Us Entry Bank shall credit the Receiver's account in the amount of such Entry on the Effective Entry Date contained in such Entry, provided the requirements set forth in clauses (i) and (ii) of Section 3.2 are met. If either of those requirements is not met, Bank shall use reasonable efforts to credit the Receiver's account in the amount of such Entry on the next business day following such Effective Entry Date.

5. Rejection of Entries. Bank may reject any Entry for any reason. Bank shall notify Company of such rejection (either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company) no later than the business day after the Effective Entry Date. Bank shall not be liable to Company for the rejection of any Entry, for Company's non-receipt of a notice given to Company, or for the failure to give notice of rejection at an earlier time than that provided for herein. Bank shall not be required to pay Company interest on a rejected Entry for the period from rejection of the Entry to Company's receipt of the notice of rejection.

6. **Notice of Returned Entries.** Bank shall notify Company either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company of the receipt of an Entry returned by the ACH no later than one (1) business day after Bank's receipt of the returned Entry. Bank shall have no obligation to take other action with respect to a returned Entry.
7. **Provisional Payment.** Company represents to Bank and agrees that it shall be bound by the provision of the Rules making payment of an Entry by the RDFI to the Receiver provisional until receipt by the RDFI of final settlement for such Entry, and specifically acknowledges that it has received notice of that Rule and of the fact that, if such settlement is not received, the RDFI shall be entitled to a refund from the Receiver of the amount credited and Company shall not be deemed to have paid the Receiver the amount of the Entry. Company agrees that any payment by Bank to Company for any returned credit Entry or any credit reversal Entry (a "Reversal Entry") is provisional until receipt by Bank of final settlement for such Entry. If final settlement is not received, Bank is entitled to a refund from Company of the amount credited and Bank may charge Company's account for the amount credited. Bank may refuse to permit the use of any amount credited for any returned credit Entries or any credit Reversal Entries if it believes that there may not be sufficient funds in the Company's account to cover chargeback or return of such the same.
8. **Security Procedures; Unauthorized and Authorized Entries; Inconsistent Entries.**
- 8.1 **Purpose of Security Procedures.** Company agrees that the purpose of the Security Procedures is to verify the authenticity of Entries transmitted to Bank in the name of Company and not to detect an error in the transmission or content of any Entry, and that no security procedure for the detection of such errors has been agreed upon by Bank and Company.
- 8.2 **Protection of Security Procedures.** Company is strictly responsible to establish and maintain procedures to safeguard against unauthorized transmissions. Company warrants that no individual will be allowed to initiate transfers in the absences of proper supervision and safeguards, and agrees to take reasonable steps to maintain the confidentiality of the Security Procedures and of any passwords, codes, security devices and related instructions provided by Bank in connection with the Security Procedures. If Company believes or suspects that any such information or instructions are known or have been accessed by unauthorized persons, Company shall notify Bank immediately.
- 8.3 **Unauthorized Entries.** An Entry delivered to Bank that purports to have been transmitted or authorized by Company shall be effective as Company's Entry as provided herein even if the Entry was not in fact authorized by Company, provided Bank has accepted the Entry in compliance with the Security Procedures with respect to such Entry.
- 8.4 **Authorized Entries.** If an Entry received by Bank was transmitted or authorized by Company, it shall be effective as the Company's Entry as provided herein, whether or not Bank complied with the Security Procedures with respect to that Entry and whether or not that Entry was erroneous in any respect or that error would have been detected if Bank had complied with such procedure.
- 8.5 **Inconsistent Entries.** Company acknowledges and agrees that (i) if any Entry describes the Receiver inconsistently by name and account number, payment of the Entry transmitted by Bank to an RDFI might be made by RDFI (or by Bank in the case of an On-Us Entry) on the basis of the account number even if it identifies a person different from the named Receiver, and that Company's obligations to pay the amount of the Entry to Bank is not excused in such circumstances, and (ii) if an Entry describes the RDFI inconsistently by name and identifying number, payment of the Entry might be made by RDFI on the basis of the account number even if it identifies an RDFI different from the named RDFI, and that Company's obligation to pay the amount of the Entry to Bank is not excused in such circumstances.
9. **Company Account.** Company shall at all times maintain sufficient available funds in a deposit account Company shall maintain at Bank (the "Company Account") to pay the amount of all Credit Entries, reversal entries, fees and other amounts which Company is obligated to pay Bank under this Agreement. Bank in its sole discretion may require Company to have sufficient available funds in the Company Account to cover the amount of a Credit Entry or reversal of an Entry prior to Bank's transmittal of such Entry to an ACH or Bank's crediting or, in the case of a reversal, debiting of a Receiver's account in the amount of an On-Us Entry. In the absence of such a requirement, Company shall be obligated to have such available funds in the Company Account at such time on the Settlement Date with respect so such Entry, or in the case of an On-Us Entry, the date of crediting the Receiver's account, as Bank, in its discretion, may determine Bank may, without prior notice or demand, obtain payment of any amount due and payable to it under this Agreement by debiting the Company Account, and may credit the Company Account for any amount to which Company is entitled under this Agreement. If there are insufficient funds available in the Company Account to pay amounts Company owes Bank under this Agreement, Company shall pay any amounts due immediately upon demand, and Company agrees that Bank may debit any account maintained by Company with Bank or that Bank may set off against any amount it owes to Company, in order to obtain payment of Company's obligations. Company grants to Bank a security interest in (a) all Entries, and the proceeds of any Entry;

(b) the Account(s) and in any other deposits, funds or accounts, established or maintained at Bank; and (c) in all funds on deposit in the same (including proceeds of Entries and other funds pending settlement through the Account), to secure each of Company's obligations under this Agreement. Company will assist Bank by executing any agreements or notices needed to perfect Bank's security interest in the foregoing, and authorizes Bank act as Company's agent and file or execute such agreements on Company's behalf. This security interest will survive termination of this Agreement.

10. **Company's Representations, Warranties and Indemnification.** Company represents and warrants that for each Entry Company delivers to Bank that: (i) the Entry is a Credit Entry and complies with the terms of this Agreement and the Rules; (ii) Company has complied with the Rules with respect to the Entry; (iii) there has not been and shall not later be any breach of any warranty of Company as an Originator or of Bank as an ODFI under the Rules; (iv) Company has not breached any warranty contained in this Agreement; and (v) the Entry complies with all local, State and Federal laws and regulations, including but not limited to the Electronic Fund Transfer Act, Regulation E and any applicable regulations issued by the Office of Foreign Assets Control.

Company shall indemnify Bank against any loss, liability or expense (including attorneys' fees and expenses) resulting from or arising out of any breach of any of the foregoing representations or warranties.

11. **Notices and Statements.** Bank is not required to and will not provide Company or Customers with notice of receipt or Bank's transmittal or crediting of Entries. Entries and other debits and credits to the Company Account will only be reflected on the periodic statement for the Company Account. Company shall notify Bank of any unauthorized or erroneous Entries or any other discrepancy or error on the periodic statement within fourteen (14) calendar days of receipt of the statement, after which the statement will be conclusively presumed to be correct. Bank shall not be liable for any interest or losses resulting from Company's failure to give such notice.

12. **Liability of Bank; Limitations on Liability.**

12.1 **Performance of Bank.** Bank shall be responsible only for performing the services it expressly agrees to perform in this Agreement, and shall be liable only for direct damages caused by its negligence in performing those services. Bank shall not be responsible for any acts or omissions of Company, including without limitation the amount, accuracy, timeliness of delivery or Customer authorization of any Entry received from Company, or any act or omission of any other person, including without limitation WesPay, any Federal Reserve Bank, any ACH or transmission or communications facility, any data processor of Company, or any Receiver or RDFI (including without limitation the return of an Entry by such Receiver or RDFI), and no such person shall be deemed Bank's agent.

12.2 **Limit on Damages.** In no event shall Bank be liable for any consequential, special, punitive, or indirect loss or damage which Company may incur or suffer in connection with this Agreement, including without limitation loss or damage from subsequent wrongful dishonor resulting from Bank's acts or omissions in performing its services under this Agreement.

12.3 **Force Majeure.** Bank shall not be responsible for any failure to act or delay in acting if such failure is caused by legal constraint, the interruption of transmission or communication facilities, computer malfunction or equipment failure, war, emergency conditions, or other circumstances beyond Bank's reasonable control. In addition, Bank shall be excused from failing to transmit or delay in transmitting an Entry if such transmittal would result in Bank's having violated any provision of any present or future risk control program of the Federal Reserve or any rule or regulation of any other governmental regulatory authority.

12.4 **Interest.** Subject to the foregoing provisions of this Section 12, any liability which Bank may have for loss of interest for an error or delay in performing its services hereunder shall be calculated by using a rate equal to the average Federal Funds rate of the Federal Reserve Bank of San Francisco for the period involved, less any applicable reserve requirements.

13. **Indemnification.** Company shall defend, indemnify and hold harmless Bank, and its officers, directors, agents and employees, from and against any and all actions, costs, claims, losses, damages or expenses, including attorneys' fees and expenses, resulting from or arising out of (i) any breach of any of the agreements, representations or warranties of Company contained in this Agreement, or (ii) any act or omission of Company or any other party acting on Company's behalf, including but not limited to the parties described in Section 12.1 above.

14. **Payment for Bank Services.** Company shall pay Bank fees for the services provided by Bank under this Agreement in accordance with rate schedules published by Bank from time to time. Such charges do not include, and Company shall be responsible for payment of, any sales, use, or excise, value added, utility or other similar taxes relating to the services provided

for in Company's agreement between Bank and Company with respect to the Company Account (the "Account Agreement"). Rate schedules may be changed by Bank upon thirty (30) calendar days prior notice to Company.

15. **Termination.** Bank may terminate this Agreement immediately by notice to Company, or without notice if Company breaches any of its obligations under this Agreement or the Rules. Company may terminate this Agreement at any time upon ten (10) business days prior notice to Bank. Termination shall not affect any of Bank's rights or Company's obligations under Sections 2.3, 10, 12, and 13 above or related to Entries initiated by Company prior to such termination.

16. **Confidentiality.** Company acknowledges that it will have access to certain confidential information regarding Bank's execution of Entries, the Security Procedures and the services contemplated by this Agreement. Company shall not disclose any such confidential information of Bank and shall use such confidential information only in connection with the transactions contemplated by this Agreement.

17. **Tapes and Records.** All magnetic tapes, Entries, Security Procedures and records used by Bank for transactions contemplated by this Agreement shall be and remain Bank's property. Bank may, in its sole discretion, make available such information upon Company's request. Any expenses incurred by Bank in making any such information available to Company shall be paid by Company.

18. **General Provisions.**

18.1 **Entire Agreement.** This Agreement and the schedules attached hereto constitute the entire agreement between Bank and Company and supersedes all prior agreements. In the event of any inconsistency between the terms of this Agreement and the Account Agreement, the terms of this Agreement shall govern. In the event performance of the services provided herein in accordance with the terms of this Agreement would result in a violation of any present or future statute, regulation or government policy to which Bank is subject, and which governs or affects the transactions contemplated by this Agreement, then this Agreement shall be deemed amended to the extent necessary to comply with such statute, regulation or policy, and Bank shall incur no liability to Company as a result of such violation or amendment. No course of dealing between Bank and Company or usage of trade shall constitute a modification of this Agreement, the Rules or the Security Procedures or constitute an agreement between Bank and Company regardless of whatever practices or procedures Bank or Company may use.

18.2 **Amendment.** Except as provided in Section 14, Bank may amend any part of this Agreement, including any schedule hereto, from time to time immediately upon notice to Company.

18.3 **Instructions and Notices.**

- (i) Except as otherwise expressly provided herein, Bank shall not be required to act upon any notice or instruction received from Company or any other person, or to provide any notice or advice to Company or any other person with respect to any matter.
- (ii) Bank shall be entitled to rely on any oral or written notice, response, or other communication believed by it to be genuine and to have been provided by an authorized representative of Company whose name is set forth below as an "Authorized Representative", and any such communication shall be deemed to have been provided by such person on behalf of Company. Company may add or delete any Authorized Representative by written notice to Bank signed by at least two Authorized Representatives other than the one being added or deleted. Such notice shall be effective on the second business day following the day of Bank's receipt thereof.

Print names and titles of Authorized Representatives: _____

- (iii) Any Entry or other data or information received by Bank from or transmitted by Bank to the following data processor selected by Company shall be deemed to have been received from or transmitted to Company, and such processor shall be deemed the agent of Company: _____ . Company may change such processor by written notice to Bank signed by two Authorized Representatives. Such notice shall be effective on the second business day following Bank's receipt thereof.



(iv) Except as otherwise provided herein, any notice under this Agreement must be in writing and delivered by express carrier, faxed or sent by United States registered or certified mail and, if to Bank, addressed to:

Westamerica Bank
4560 Mangels Blvd.
Fairfield CA 94585-1200
Attn: Electronic Services Dept. B-1B

and, if to Company, addressed to:

Attn: _____

unless another address is substituted by notice delivered or sent as provided herein.

Notices must comply with any applicable Security Procedures. Except as otherwise expressly provided herein, any such notice shall be deemed given when received.

18.4 **Assignment.** Company may not assign its interest or rights under this Agreement without the prior written consent of Bank, and any purported assignment in violation of this section shall be void.

18.5 **Successor and Assigns.** This Agreement shall be binding upon and inure to the benefit of the parties' hereto and their respective legal representatives, successors and permitted assigns. This Agreement is not for the benefit of any other person, and no other person shall have any right against Bank or Company hereunder.

18.6 **Headings.** Headings used in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

18.7 **Governing Law.** This Agreement shall be construed in accordance with and governed by the laws of the State of California.

18.8 **Counterparts.** This Agreement may be signed in counterparts, all of which shall constitute one agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above set forth.

- PERSONAL OR SOLE PROPRIETORSHIP ACCOUNT (Owner(s) must sign. If joint account, all account holders must sign.)
- CORPORATION ACCOUNT (ⓐ and ⓑ must sign. ⓐ = Signature of President, or Chairman, or any Vice President ⓑ = Signature of Secretary or Treasurer)
- PARTNERSHIP ACCOUNT (All general partners must sign.)

Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Signature	Print Name and Title	Date

WESTAMERICA BANK

Signature	Print Name and Title	Date
Signature	Print Name and Title	Date
Branch Name	Branch Address	

66

THIS AGREEMENT is made on _____, (date) between Clearlake Oaks County Water District ("Company"), and Westamerica Bank ("Bank").

WHEREAS, Bank is a Participating Depository Financial Institution ("Participating Institution") of the Western Payments Alliance ("WesPay") and may initiate electronic fund transfer entries ("Entries") by means of the Automated Clearing House.

WHEREAS, Company desires to initiate Entries through Bank for payment of money from the accounts of Company's customers ("Customers") maintained at Bank and other Participating Institutions ("Accounts"). Such Entries may be referred to herein as "Debit Entries."

NOW, THEREFORE, Bank and Company agree as follows:

1. Rules. Company shall comply with the Operating Rules of WesPay and the Operating Rules of the National Automated Clearing House Association ("NACHA") in existence as of the date of this Agreement and as amended from time to time (herein collectively referred to as the "Rules" which are available upon request). The terms of this Agreement shall in no way limit Company's obligation of complying with the Rules. Unless otherwise defined herein, capitalized terms shall have the meanings provided in the Rules. The term "Entries" shall have the meaning provided in the Rules and shall also mean (i) the data received from Company hereunder from which Bank prepares Entries, and (ii) for purposes of Sections 2.5, 7.3 and 7.4 any request from Company for reversal of an Entry.

1.1 Inspection. In accordance to the Rules, upon reasonable notice from Bank to Company, Bank shall have the right to inspect Company's books and records and to make on-site visits to any and all Company locations with regard to all information deemed by Bank to be necessary or pertinent to Company's use of ACH services provided by Bank under this Agreement. Information subject to Bank's right of inspection shall include all information maintained by Company with respect to Company's customers, clients, vendors and processors (including audits) if, in the opinion of Bank, Company's relationship with such customers and clients is materially related to Company's ACH transaction activity conducted through Bank under this Agreement. Physical site visits may be conducted to ensure notification and communication processes and disclosure requirements are being followed with respect to those addressed in the rules.

2. Delivery of Entries to Bank.

2.1 Delivery Requirements. All Entries shall be delivered by Company to Bank to the location(s) and in compliance with the formatting and other requirements set forth in Schedule A attached hereto ("Delivery Requirements").

Company may initiate Entries only of at type and in an amount approved by Bank from time to time. Initially, the following exposure limits will apply, but may be amended by Bank at its sole discretion upon notice to Company.

Debit Entries: \$ 66,000.00 per month

Company may not utilize Entry codes (including PPD) for purposes of truncated check debit entries, point of purchase entries (POP) or represented check entries (RCK), unless specifically approved in writing by Bank. Company acknowledges that Entries through the ACH system may not be used by Company in violation of, and that Entries originated by Company must comply with, the laws of the United States, including sanctions laws administered by the Office of Foreign Asset Controls.

2.2 Security Procedures. Company and Bank shall comply with the security procedure requirements described in Schedule B attached hereto ("Security Procedures") with respect to Entries transmitted by Company to Bank.

2.3 Customer Authorizations and Record Retention. Before the initiation by Company of the first Entry to a Customer's Account, Company shall obtain from such Customer an authorization to initiate one or more Entries to the Customer's Account, which authorization shall comply with the Rules. Company shall provide Customer with a copy of such authorization. Each Entry thereafter shall be made pursuant to such authorization, and no Entry shall be initiated by Company after such authorization has been revoked or the arrangement between Company and such Customer has terminated. Company shall retain Customer authorizations for two years after they are terminated and other documents related to Entries for a period of two years. Company shall immediately furnish such authorizations and documents to Bank upon Bank's request.

2.4 Prenotification. Company shall deliver a prenotification, in a format and in the medium set forth in Schedule A and/or prescribed by the Rules to Bank to be transmitted to the Participating Institution at which the Customer's Account is held ("RDFI") within the time limits set forth in the Rules. If Company has received notice that such prenotification has been rejected within the prescribed period by the RDFI, Company shall not initiate any corresponding Entry until the cause for rejection has been corrected and another prenotification has been submitted to and accepted by the RDFI in accordance with the Rules. (Providing a prenotification is optional. Section 2.4 should only be included in the Agreement if Company sends a prenotification).

2.5 Cancellation and Amendment of Entries; Reversals. Company shall have no right to cancel or amend an Entry after it is delivered to Bank. Bank, however, shall use reasonable efforts to act on a request by Company for reversal of an Entry file pursuant to the Rules; provided, however, that Bank shall not be liable for interest or losses if such reversal is not effected. Any request by Company for reversal of an Entry must comply with the Delivery Requirements and the Security Procedures. Company must notify Customer of the reversal of the Entry and the reason for the reversal of the Entry no later than the Settlement date of the reversal of the Entry. Company shall reimburse Bank for any expenses, losses or damages Bank may incur in effecting or attempting to effect Company's request for the reversal of an Entry. Bank shall be entitled to payment from Company in the amount of any such reversal of a Debit Entry file prior to acting on any request therefore.

2.6 Customer's Right to Refund Debit Entry. Company acknowledges that a Customer, under the Rules, has the right to obtain a refund of funds debited from a Customer's Account by such Customer's sending of a notice to the RDFI that a Debit Entry was, in whole or in part, not authorized, and the right of the RDFI to obtain payment of the amount of such Entry from an ODFI by transmitting an adjustment entry in the amount of such refund. Company agrees to pay Bank the amount of (i) any such adjustment entry upon its receipt by Bank, and (ii) with respect to any On-Us Entry, any refund paid by Bank to a Customer in connection with such Customer's claim that an Entry was, in whole or in part, not authorized.

2.7 Company's Notice to Customers.

(i) If the amount of a Debit Entry to a Customer's Account varies in amount from the previous Debit Entry relating to the same authorization or preauthorization amount, Company shall, at least ten (10) calendar days before the Effective Entry Date of such Debit Entry, send the Customer written notice of the amount of such Debit Entry and its Effective Entry Date, unless Customer has previously been notified of Customer's right to receive such notice and Customer has elected to receive such notice only when the Debit Entry does not fall within a specified range of amounts or varies from the most recent Debit Entry by an agreed amount.

(ii) If any change is made by Company in the scheduled Effective Entry Date of one or more Debit Entries, Company shall, at least seven (7) calendar days before the Effective Entry Date of the first such Debit Entry to be affected by such change, send the Customer a written notice of the new Effective Entry Date(s) of such Entry or Entries.

3. Processing, Transmittal and Settlement by Bank.

3.1 Processing, Transmittal and Settlement. Except as provided in Sections 4 and 5, Bank shall (i) process Entries received from Company to conform with the requirements set forth in this Agreement, (ii) transmit such Entries as an Originating Depository Financial Institution to an Automated Clearing House processor ("ACH") selected by Bank in its sole discretion, and (iii) settle for such Entries as provided in the Rules.

3.2 Timing. Bank will send Entries to its selected ACH processor by the applicable deadline prior to the Effective Entry Date shown in the related Entry data, provided (i) such Entry data are received by Bank by its applicable file input deadline on a Business Day within the applicable processing window for the distribution cycle agreed to by Company and Bank and (ii) the selected ACH processor is open for business. Entry data received by Bank after the applicable file input deadline on a business day may be treated by Bank as received on the next business day. Entry data are not deemed received by Bank until the complete file in which the Entry data are included has been received in accordance with this agreement. For purposes of this Agreement, a "business day" is a day on which Bank is open to the public for carrying on substantially all of its business (other than Saturday or Sunday).

If any of the requirements of clause (i) or (ii) of the preceding paragraph is not met, Bank shall use reasonable efforts to transmit such Entries to the ACH by the next deposit deadline of the ACH following that specified above which is a business day and a day on which the ACH is open for business.

3.3 Company's Credit for Debit Entries. Bank shall have the right to defer any credit to Company's Account until Bank receives final settlement for a Debit Entry. Any credit provided prior to that time shall be provisional and Bank shall have the right to immediate payment of the amount of such credit upon its receipt of notice that final settlement has not occurred. In addition, Bank shall have the right to payment by Company of any returned or rejected Entry for which Company has previously received credit at the time Bank receives such rejection or return.

4. On-Us Entries. Except as provided in Section 5, in the case of an On-Us Entry Bank shall debit the Receiver's account in the amount of such Entry on the Effective Entry Date contained in such Entry, provided the requirements set forth in clauses (i) and (ii) of Section 3.2 are met. If either of those requirements is not met, Bank shall use reasonable efforts to debit the Receiver's account in the amount of such Entry on the next business day following such Effective Entry Date.

5. Rejection of Entries. Bank may reject any Entry for any reason. Bank shall notify Company of such rejection (either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company) no later than the business day after the Effective Entry Date. Bank shall not be liable to Company for the rejection of any Entry, for Company's non-receipt of a notice given to Company, or for the failure to give notice of rejection at an earlier time than that provided for herein. Bank shall not be required to pay Company interest on a rejected Entry for the period from rejection of the Entry Company's receipt the notice of rejection.

6. Notice of Returned Entries. Bank shall notify Company either electronically, in writing, by telephone, or as otherwise agreed to by Bank and Company of the receipt of an Entry returned by the ACH no later than one (1) business day after Bank's receipt of the returned Entry. Bank shall have no obligation to re-execute a returned Entry.

7. Security Procedures; Unauthorized and Authorized Entries; Inconsistent Entries.

7.1 Purpose of Security Procedures. Company agrees that the purpose of the Security Procedures is to verify the authenticity of Entries transmitted to Bank in the name of Company and not to detect an error in the transmission or content of any Entry, and that no security procedure for the detection of such errors has been agreed upon by Bank and Company.

7.2 Protection of Security Procedures. Company is strictly responsible to establish and maintain procedures to safeguard against unauthorized transmissions. Company warrants that no individual will be allowed to initiate transfers in the absence of proper supervision and safeguards, and agrees to take reasonable steps to maintain the confidentiality of the Security Procedures and of any passwords, codes, security devices and related instructions provided by Bank in connection with the Security Procedures. If Company believes or suspects that any such information or instructions are known or have been accessed by unauthorized persons, Company shall notify Bank immediately.

7.3 Unauthorized Entries. An Entry delivered to Bank that purports to have been transmitted or authorized by Company shall be effective as Company's Entry as provided herein even if the Entry was not in fact authorized by Company, provided Bank has accepted the Entry in compliance with the Security Procedures with respect to such Entry.

7.4 Authorized Entries. If an Entry received by Bank was transmitted or authorized by Company, it shall be effective as the Company's Entry as provided herein, whether or not Bank complied with the Security Procedures with respect to that Entry and whether or not that Entry was erroneous in any respect or that error would have been detected if Bank had complied with such procedure.

7.5 Inconsistent Entries. Company acknowledges and agrees that (i) if an Entry describes the Receiver inconsistently by name and account number, payment of the Entry transmitted by Bank to an RDFI might be made by the RDFI (or by Bank in the case of an On-Us Entry) on the basis of the account number even if it identifies a person different from the named Receiver, and that Company's obligations to pay the amount of the Entry to Bank is not excused in such circumstances, and (ii) if an Entry describes a RDFI inconsistently by name and identifying number, payment of the Entry might be made on the basis of the identifying number even if it identifies an RDFI different from the named RDFI, and that Company's obligation to pay the amount of the entry to Bank is not excused in such circumstances.

8. Company Account. Company shall at all times maintain sufficient available funds in a deposit account Company shall maintain at Bank (the "Company Account") to pay the amount of all returned or reversed Debit Entries, Adjustment Entries, fees and other amounts which Company is obligated to pay Bank under this Agreement. Bank in its sole discretion may defer any credit to the Company Account with respect to a Debit Entry until it has received final settlement for such Entry. Any credit provided prior to that time shall be provisional and Bank shall have the right to immediate payment by Company upon Bank's receipt of notice that final settlement has not occurred. In addition, Bank shall have the right to payment by Company of the amount of any returned or rejected

Entry for which Company has previously received credit upon its receipt by Bank. Bank may, without prior notice or demand, obtain payment of any amount due and payable to it under this Agreement by debiting the Company Account, and may credit the Company Account for any amount to which Company is entitled under this Agreement. If there are insufficient funds available in the Company Account to pay amounts Company owes Bank under this Agreement, Company shall pay any amounts due immediately upon demand, and Company agrees that Bank may debit any account maintained by Company with Bank or that Bank may set off against any amount it owes to Company, in order to obtain payment of Company's obligations. Company grants to Bank a security interest in (a) all Entries, and the proceeds of any Entry; (b) the Account(s) and in any other deposits, funds or accounts, established or maintained at Bank; and (c) in all funds on deposit in the same (including proceeds of Entries and other funds pending settlement through the Account), to secure each of Company's obligations under this Agreement. Company will assist Bank by executing any agreements or notices needed to perfect Bank's security interest in the foregoing, and authorizes Bank act as Company's agent and file or execute such agreements on Company's behalf. This security interest will survive termination of this Agreement.

9. Company's Representations, Warranties and Indemnification. Company represents and warrants that for each Entry Company delivers to Bank that: (i) the Entry is a Debit Entry and complies with the terms of this Agreement and the Rules; (ii) Company has complied with the Rules with respect to the Entry; (iii) there has not been and shall not later be any breach of any warranty of Company as an Originator or of Bank as an ODFI under the Rules; (iv) Company has not breached any warranty contained in this Agreement; and (v) the Entry complies with all local, State and Federal laws and regulations, including but not limited to the Electronic Fund Transfer Act, Regulation E and any applicable regulations issued by the Office of Foreign Assets Control.

Company shall indemnify Bank against any loss, liability or expense (including attorneys' fees and expenses) resulting from or arising out of its breach of any of the foregoing representations or warranties.

10. Notices and Statements. Bank is not required to and will not provide Company or Customers with notice of receipt of Bank's transmittal or debiting of Entries. Entries and other debits and credits to the Company Account will only be reflected on the periodic statement for the Company Account. Company shall notify Bank of any unauthorized or erroneous Entries or any other discrepancy or error on the periodic statement within fourteen (14) calendar days of receipt of statement, after which the statement will be conclusively presumed to be correct. Bank shall not be liable for any interest or losses resulting from Company's failure to give such notice.

11. Liability of Bank; Limitations on Liability.

11.1 Performance of Bank. Bank shall be responsible only for performing the services it expressly agrees to perform in this Agreement, and shall be liable only for direct damages caused by its negligence in performing those services. Bank shall not be responsible for any acts or omissions of Company, including without limitation to the amount, accuracy, timeliness of delivery or Customer authorization of any Entry received from Company, or any act or omission of any other person, including without limitation WesPay, any Federal Reserve Bank, any ACH or transmission or communications facility, any data processor of Company, or any Receiver or RDFI (including without limitation the return of an Entry by such Receiver or RDFI), and no such person shall be deemed Bank's agent.

11.2 Limit on Damages. In no event shall Bank be liable for any consequential, special, punitive, or indirect loss or damage which Company may incur or suffer in connection with this Agreement, including without limitation loss or damage from subsequent wrongful dishonor resulting from Bank's acts or omissions in performing its services under this Agreement.

11.3 Force Majeure. Bank shall not be responsible for any failure to act or delay in acting if such failure is caused by legal constraint, the interruption of transmission or communication facilities, computer malfunction or equipment failure, war, emergency conditions, or other circumstances beyond Bank's reasonable control except to the extent that Bank, with the exercise of reasonable diligence, would have avoided the delay. In addition, Bank shall be excused from failing to transmit or delay in transmitting an Entry if such transmittal would result in Bank's having violated any provision of any present or future risk control program of the Federal Reserve or any rule or regulation of any other governmental regulatory authority.

11.4 Interest. Subject to the foregoing provisions of this Section 11, any liability which Bank may have for loss of interest for an error or delay in performing its services hereunder shall be calculated by using a rate equal to the average Federal Funds rate of the Federal Reserve Bank of San Francisco for the period involved, less any applicable reserve requirements.

12. Indemnification. Company shall defend, indemnify and hold harmless Bank, and its officers, directors, agents and employees, from and against any and all actions, costs, claims, losses, damages or expenses, including attorneys' fees and expenses, resulting from or arising out of (i) any breach of any of the agreements, representations or warranties of Company contained in this

Agreement, or (ii) any act or omission of Company or any other party acting on Company's behalf, including but not limited to the parties described in section 11.1 above, but only to the extent the party or parties were acting on Company's behalf.

13. Payment for Bank Services. Company shall pay Bank fees for the services provided by Bank under this Agreement in accordance with rate schedules published by Bank from time to time. Such charges do not include, and Company shall be responsible for payment of, any sales, use, or excise, value added, utility or other similar taxes relating to the services provided for in Company's agreement between Bank and Company with respect to the Company Account (the "Account Agreement"). Rate schedules may be changed by Bank upon thirty (30) calendar days prior notice to Company.

14. Termination. Bank may terminate this Agreement immediately by notice to Company, or without notice if Company breaches any of its obligations under this Agreement or the Rules. Company may terminate this Agreement at any time upon ten (10) business days prior notice to Bank. Termination shall not affect any of Bank's rights or Company's obligations under Sections 2.3, 9, 11, and 12 above or related to Entries initiated by Company prior to such termination.

15. Confidentiality. Company acknowledges that it will have access to certain confidential information regarding Bank's execution of Entries, the Security Procedures and the services contemplated by this Agreement. Company shall not disclose any such confidential information of Bank and shall use such confidential information only in connection with the transactions contemplated by this Agreement.

16. Tapes and Records. All magnetic tapes, Entries, Security Procedures and records used by Bank for transactions contemplated by this Agreement shall be and remain Bank's property. Bank may, in its sole discretion, make available such information upon Company's request. Any expenses incurred by Bank in making any such information available to Company shall be paid by Company.

17. General Provisions.

17.1 Entire Agreement. This Agreement and the schedules attached hereto constitute the entire agreement between Bank and Company and supersedes all prior agreements with respect to the subject matter hereof. In the event of any inconsistency between the terms of this Agreement and the Account Agreement, the terms of this Agreement shall govern. In the event performance of the services provided herein in accordance with the terms of this Agreement would result in a violation of any present or future statute, regulation or government policy to which Bank is subject, and which governs or affects the transactions contemplated by this Agreement, then this Agreement shall be deemed amended to the extent necessary to comply with such statute, regulation or policy, and Bank shall incur no liability to Company as a result of such violation or amendment. No course of dealing between Bank and Company or usage of trade shall constitute a modification of this Agreement, the Rules or the Security Procedures or constitute an agreement between Bank and Company regardless of whatever practices or procedures Bank or Company may use.

17.2 Amendment. Except as provided in Section 13, Bank may amend any part of this Agreement, including any schedule hereto, from time to time immediately upon notice to Company.

17.3 Instructions and Notices.

(i) Except as otherwise expressly provided herein, Bank shall not be required to act upon any notice or instruction received from Company or any other person, or to provide any notice or advice to Company or any other person with respect to any matter.

(ii) Bank shall be entitled to rely on any oral or written notice, response, or other communication believed by it to be genuine and to have been provided by an authorized representative of Company whose name is set forth below as an "Authorized Representative", and any such communication shall be deemed to have been provided by such person on behalf of Company. Company may add or delete any Authorized Representative by written notice to Bank signed by at least two Authorized Representatives other than the one being added or deleted. Such notice shall be effective on the second business day following the day of Bank's receipt thereof.

Print names and titles of Authorized Representatives: _____

(iii) Any Entry or other data or information received by Bank from or transmitted by Bank to the following data processor selected by Company shall be deemed to have been received from or transmitted to Company, and such processor shall be deemed the agent of Company: _____ . Company may change such processor by written notice

to Bank signed by two Authorized Representatives. Such notice shall be effective on the second business day following Bank's receipt thereof.

(iv) Except as otherwise provided herein, any notice under this Agreement must be in writing and delivered by express carrier, faxed or sent by United States registered or certified mail and, if to Bank, addressed to:

Westamerica Bank
4560 Mangels Blvd.
Fairfield CA 94585-1200
Attn: Electronic Services Dept. B-1B

and, if to Company, addressed to:

Attn: _____

unless another address is substituted by notice delivered or sent as provided herein.

Notices must comply with any applicable Security Procedures. Except as otherwise expressly provided herein, any such notice shall be deemed given when received.

17.4 Assignment. Company may not assign its interest or rights under this Agreement without the prior written consent of Bank, and any purported assignment in violation of this section shall be void.

17.5 Successor and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties' hereto and their respective legal representatives, successors and permitted assigns. This Agreement is not for the benefit of any other person, and no other person shall have any right against Bank or Company hereunder.

17.6 Headings. Headings used in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

17.7 Governing Law. This Agreement shall be construed in accordance with and governed by the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above set forth.

17.8 Counterparts. This Agreement may be signed in counterparts, all of which shall constitute one agreement.

- PERSONAL OR SOLE PROPRIETORSHIP ACCOUNT (Owner(s) must sign. If joint account, all account holders must sign.)
- CORPORATION ACCOUNT (Ⓢ and Ⓣ must sign. Ⓢ = Signature of President, or Chairman, or any Vice President Ⓣ = Signature of Secretary or Treasurer)
- PARTNERSHIP ACCOUNT (All general partners must sign.)

_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date

WESTAMERICA BANK

_____ Signature	_____ Print Name and Title	_____ Date
_____ Signature	_____ Print Name and Title	_____ Date
_____ Branch Name	_____ Branch Address	

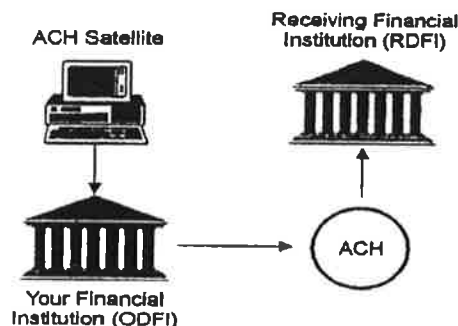
The Automated Clearing House Network (ACH) is a nationwide electronic payments system used by more than 22,000 participating financial institutions, 500,000 corporations, and millions of consumers. Since its beginnings in the late sixties, this electronic alternative to checks and other paper-based transactions has experienced phenomenal growth. Today, the ACH network processes over two billion payments annually. Although the ACH was originally developed to handle consumer payments, it is now being used extensively for commercial applications such as corporation-to-corporation payments and cash management.

How the ACH Works

When an organization wants to use ACH for an electronic payment or collection, a specially formatted transaction is set up. This transaction contains identifying information about the receiving individual (or company). It also contains a special ABA “routing and transit” number, which uniquely identifies the financial institution where the receiver’s account is held, along with their account number.

When it is time for the actual payment or collection to occur, the transaction is transmitted or delivered to your DFI (Depository Financial Institution) as part of an electronic file. If the receiver’s account is not held by your DFI, the transaction is passed through to the ACH network (your financial institution is considered to be the Originating Financial Institution or ODFI).

Within the ACH Network, transactions are sorted on the basis of ABA number and forwarded to the correct receiving institution. Finally, the Receiving Financial Institution (RDFI) accepts the transaction and debits or credits the receiver’s account.



ACH Transactions

ACH transactions are generally grouped in “batches.” Transactions that have the same purpose and will be used at the same time are organized together in a batch. Batches may have as few as one, or as many as 9,999 transactions.

The ACH Network has established a number of specific “transaction types,” each used for a different purpose. These types have somewhat different formats because they may contain different information. All the transactions in a batch must be of the same ACH type. The types, which can be used with the Satellite software, are:

- **Prearranged Payment and Deposit Entries (PPD).** Use this type for debit or credit transactions between your organization and an individual. Examples are direct deposit payroll, and auto-debit for insurance premiums, club dues, etc. Note that ACH transactions are labeled as debits or credits on the basis of how they affect the RECEIVER. A direct deposit payroll transaction is considered a credit because it is a payment to the receiver’s account. While an auto-debit for club dues is considered a debit because it is a collection from the receiver’s accounts.
- **Cash Concentration or Disbursement (CCD).** Use this type for concentrating funds between various DFI accounts and for certain remittance transactions.

- **CCB.** Use this internal ACH type to transfer (concentrate) funds between various accounts at your Financial Institution.
- **CCP.** Use this internal ACH type for State tax payments and for certain remittance transactions. The form contains State specific fields for required data.
- **Corporate Trade Exchange (CTX).** Use this type to handle remittances between organizations. This format allows organizations to send remittance information (such as Invoice Numbers, Term Discounts, etc.) in machine-readable ANSI X12 format, along with the payment or collection.
- **Customer Initiated Entry (CIE).** The CIE format is used for credit transactions initiated on behalf of an individual by a service provider, usually to pay an obligation of that individual.
- **Internal Tax Payment Entry (TAX).** This internal type is used for state and/or other tax liability payments. Not available on all systems.

Please consult your DFI contact if in doubt as to the correct ACH transaction type to use when creating your transactions.

Prenotification of Transfers

The ACH uses a special “prenotification” procedure to make sure that new transfers are authorized, and have been set up accurately.

Prenotification consists of sending a zero-dollar copy of each new transfer through the ACH Network to the receiving financial institution **at least 10 days before the first “live” transfer is sent.**

Prenotification (PRENOTES) are optional for all ACH Types. Consult your bank contact for specific requirements.

This section has covered only the “basics” of ACH transfers. If your organization is new to the ACH, and plans on using it to any extent, it is recommended that you obtain one of the excellent reference books available through your regional ACH Association and/or bank contact.

Cutoff Times

Banking days are Monday through Friday excluding Bank holidays. Cutoff times are as follows:

- ACH files will be accepted each banking day until 5:00 p.m. PST. To verify the transmission a fax confirmation must be sent to Electronic Services at (707) 863-6727 **before** submitting file.
Fax must be on Company letterhead and include:
 1. Your company name, contact name and telephone number
 2. The date you sent your file
 3. The effective date of the file
 4. Total amount of the file being sent
 5. In the event of discrepancies and to ensure that the file will be processed a company employee should be available for one hour after submitting the file.
- If sending a late file, notification must be received prior to 4:30 p.m. PST. If file transmission will be later than 5:30 p.m. PST, a late transmission fee may be assessed at \$50.00 per file.
- Positive Pay Exception Processing cutoff time is 12 noon PST.
- Book transfers (loan payments, interbank transfers) cutoff time is 4:00 p.m. PST each banking day. Transfers after this time will be processed the next banking day.
- Stop payments will be processed each banking day between 9:00 a.m. and 5:00 p.m. PST. For urgent requests contact Customer Service at 1-800-848-1088.
- Wire transfer cutoff times: Domestic and international 2:00 p.m. PST. Tax wires 1:00 p.m. PST.

Phone Number for Technical Support and Production

- 1-800-829-8629, Option 52

Personal Computer Company shall provide a personal computer and auxiliary equipment at Company's expense, maintain such in good working order, and be responsible for the security and confidentiality of all matters related thereto, including but not limited to the use of all system passwords with respect thereto as indicated in the Westamerica "Protect Privacy" booklet.

Transmittal of Entries ACH transactions shall be made in machine processible media. By sending instructions in such a manner, Company agrees to use any and all levels of security inherent to the system, to include all password and token control prior to delivery/transmission.

Company hereby agrees that Company is and will be responsible for all requests given to Bank and form of telecommunications which are received by Bank and which identified by a proper transmission password and token security code supplied by Bank, whether or not such requests were properly made by Company, its agents, representatives, employee or officers, as the case may be, or whether or not they were properly authorized by Company so long as such request(s) identified by a correct transmission password and token security code. Company understands the use of the passwords and system instructions are confidential to Company and that Company takes all risks of accidental disclosure or inadvertent use of password by any party whatsoever, whether such disclosure or use are on account of Company's negligence or are deliberate acts. Bank's records and logging system shall be conclusive evidence with respect to any requests for transfer and shall be, absent manifest error, binding upon Company.

Bank Liability Company hereby agrees to indemnify and hold harmless Bank for any consequences based on Bank receipt of, and action upon, inaccuracies in information transmission. Company shall be fully responsible for any transaction resulting from any party's use of Company's passwords or tokens and from any party's use of passwords or tokens originated by the Company. Bank shall have no liability or responsibility with respect to any act or omission by Bank's Automated Clearing House, any other financial institution, or any other person. Bank shall have no liability for any consequential damages. Delay by Bank is excused if caused by interruption of communication facilities, strikes, emergency conditions, or other circumstances beyond its control.

Onsite Banker Plus Program Bank hereby grants company access to use the Onsite Banker Plus web enabled program subject to the terms of this Agreement. Company acknowledges and agrees that the Program and Program documentation is valuable, confidential, and proprietary property and agrees not to transfer, distribute, copy, reverse compile, modify or alter the Program or Program documentation. No warranties with respect to the program are made by Bank. Bank does not warrant that the program will meet specific requirements of Company. Bank specifically disclaims any warranties of merchantability or fitness for use or fitness for a particular purpose with respect to the program. Bank shall be liable for incidental, indirect, or consequential damages, and the liability of Bank shall be limited to the price paid by Company to Bank for sublicense.

User Security. Because Onsite Banker Plus performs functions involving the transfer of funds, security is a very important part of the software. User Security features are designed to make sure that only authorized individuals can use the System, and to prevent anyone from using it under an identity other than their own. All companies are assigned a unique "Company ID" and "Password." The Company administrator is assigned a unique User ID and Password. Password will change at first login. Company administrator will set up company users. To gain access to Onsite Banker Plus, Company ID and password and User ID and password must be entered correctly. If processing ACH or Wire transactions Company administrator and all Company users will be assigned a unique Security Token.

Of course, effective security is always a combination of two factors:

- Comprehensive system security features.
- Adherence to user security guidelines.

System Security Features. Onsite Banker Plus incorporates the following security features:

- **Company Administrator.** One company administrator will be set up by Bank with access granted to all areas and limits agreed upon in initial setup.

- **Operator Authorization By Function.** The Company Administrator may assign access to individual functions based on the user's responsibilities. Onsite Banker Plus will only allow users to perform the functions that have been assigned.
- **Password Confidentiality.** Passwords are assigned so that each user is the only person who knows their own password. When a new user is authorized (or when an existing user is updated), the Administrator assigns a "temporary" password. The new user logs on the first time with this "temporary" password, and the System then forces them to enter a new "secret" password.
- **Security Tokens.** Security tokens are assigned to all users that utilize ACH or Wire features. Once enabled, this easy to use process adds an additional level of authentication security to transaction initiation and approval processes. A rotating security code is displayed on the token and the user is prompted to enter that code to proceed with the transaction.
- **Password Uniqueness.** The System will not allow anyone to select a password that is the same as their Operator ID. The System also saves previous passwords for each user, and prevents them from reusing the same password.
- **Password Aging.** The System tracks the date of last password change for each user, and will force a user to change their password when the specified aging period has expired.
- **Unsuccessful Logon.** If more than a specified number of unsuccessful logon attempts are made, the user will be locked out and must be reset by company administrator. Company administrator must call bank for reset.
- **Auto Logoff.** The System will automatically log-off the current user when there has been no activity for the specified number of minutes. This helps prevent unauthorized use when a terminal is left unattended.
- **Approval Required.** If the Approval Required option is invoked, a record must be approved by another user with approved authority before it may be processed. With this option active, records may not be prepared and approved by the same user.
- **Operator Dollar Limit Control.** Onsite Banker Plus calculates operator dollar limit, and blocks transmission of files once the limit has been reached. The system Administrator sets dollar limits by operator, by Application.

To minimize the risk of improper use of Onsite Banker Plus, users should follow these basic but important security guidelines:

- Select passwords that can easily be recalled, without writing them down. (or record them in a private, secure place).
- Do not share passwords with other users.
- Do not leave the terminal unattended when logged on to the System.
- Review the Westamerica "Protect Privacy" booklet. Protect your computer and your privacy!



California
CLASS



California CLASS Registration Packet



Welcome to California CLASS

Thank you for choosing California CLASS!

This packet contains all the materials necessary to set up your California CLASS account(s). If you have any questions about the registration process or about your California CLASS account(s), please do not hesitate to contact us. The California CLASS Client Service team can be reached any business day from 8:00 a.m. to 4:00 p.m. PT by phone at (877) 930-5213 or by email at clientservices@californiaclass.com.

California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although California CLASS Prime seeks to preserve the value of your investment at \$1.00 per share, there is no guarantee it will do so. Please read the applicable California CLASS Information Statements carefully before making an investment decision. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.



Registration Procedures

To participate in California CLASS, please complete the following:

- 1) Review the Joint Exercise of Powers Agreement and the applicable Information Statements relating to the California CLASS Prime Fund and the Enhanced Cash Fund (located in the Document Center at www.californiaclass.com).
- 2) Complete the California CLASS Participant Representation Form (page 4).
- 3) Complete the Participant Registration (page 5).
- 4) Complete the Authorized Contacts Form (pages 6/7). California CLASS recommends having multiple Authorized Signers to help prevent fraud.
- 5) Should you be interested in participating in California CLASS Prime, complete the California CLASS Prime Fund Account(s) to be Established form; you may open as many accounts as you wish (page 8).
- 6) Should you be interested in participating in California CLASS Enhanced Cash, complete the Enhanced Cash Participant Acknowledgement Form (page 9) and the California CLASS Enhanced Cash Fund Account(s) to be Established Form; you may open as many accounts as you wish (page 10).
- 7) Should you be interested in establishing Dual Authorization on the account, the Dual Authorization Form can be completed (page 11)
- 8) Keep the original forms for your records and send the completed packet to the California CLASS Client Service team by fax (877) 930-5214 or by email clientservices@californiaclass.com.

Questions? Please contact us; we would love to hear from you:

California CLASS Client Service Team

T (877) 930-5213

clientservices@californiaclass.com

Through the California CLASS website, www.californiaclass.com, Participants will be regularly informed of important program information, holidays, upcoming Board meetings, Participant events, conferences, and more. Board of Trustee meetings, which are open to the public, are generally held quarterly and discuss relevant issues to the governance and operations of the California CLASS program.



Participant Representation Form

Participant Information

Entity Name (Participant) _____

Participant Representations

The undersigned Authorized Signer for the Participant hereby represents and warrants the following during the period the Participant is investing in the California CLASS Investment Program:

- The Participant is (1) a Public Agency (as defined in the Joint Exercise of Powers Agreement) and (2)(a) a political subdivision of the State of California or (b) an organization whose income is excluded from taxable gross income under Section 115 of the Internal Revenue Code, in each case, that has the authority to invest funds in its treasury in investments in accordance with Section 53601 of the California Government Code.
- The Participant is authorized to invest in the California CLASS.
- Any Authorized Signer for the Participant designated in this California CLASS Registration Packet has full power and authority to make investments for the above Participant in the California CLASS Investment Program unless the California CLASS receives written notice from the Participant otherwise.
- The Participant has reviewed and agrees to the limitations described in the Joint Exercise of Powers Agreement and the Information Statements for the Funds within the California CLASS Investment Program and acknowledges that it has been supplied with or been given access to information it requested in connection with making an investment in the California CLASS Investment Program.
- The Participant has reviewed the Investment Policies for the Funds within the California CLASS Investment Program and has determined that they are consistent with the legal and policy limitations applicable to the Participant’s investments.
- The Participant has consulted with its own counsel and advisers as to all matters concerning investment in the California CLASS Investment Program.

Authorized Representative

Signature

Date

Print Name

Title

Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.

80



Participant Registration

Entity Information

Entity Name (Participant) _____

Entity Type: City/Town County School District Special District
 Other (Specify) _____

Mailing Address _____

City _____ Zip _____ County _____

Physical Address (if different than above) _____

City _____ Zip _____ County _____

Tax ID _____ Fiscal Year End Date (Month/Day) _____

California CLASS and its transfer agent and administrator are authorized by the Participant to act on any instructions believed to be genuine for any service authorized on this form. To the extent permitted by law, the Participant agrees that California CLASS, its transfer agent, and administrator, Public Trust Advisors LLC, and their respective officers, directors, affiliates, representatives, employees and agents (each an "Indemnified Party") will not be liable for any losses, claims, expenses and liabilities (collectively, the "Losses") that result from accepting such instructions, and agrees to indemnify and hold harmless each Indemnified Party from and against any and all Losses arising from or resulting from such reliance on, or acceptance of, such instructions. Withdrawal proceeds can be sent only to the bank(s) indicated below unless changed by written instructions. Each Participant is responsible for notifying California CLASS of any changes to its account(s). Wires will be distributed every hour with the final distribution ending at 11:00 a.m. PT; distribution times are subject to change as needed by the California CLASS Administrator. Additionally, California CLASS must be notified of any contributions by 11:00 a.m. PT to receive same day credit. **If funds are not received by 2:00 p.m. PT, contribution orders will be voided.**

Banking Information

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

Additional Banking Information (Optional)

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

*If there will only be one Authorized Signer on the California CLASS account, bank contact must be provided to verify bank account information



Authorized Contacts

Authorized Signers Can:	Read-Only Users Can:
Approve changes to the Investor Profile	Receive account updates
Update banking/contact information	Request "view-only" access to monthly statements and transaction confirmations
View and process transactions	View banking/contact information
Receive account updates	

Authorized Signer

Print First and Last Name _____

Signature Required _____

Email (Required) _____

Title _____

Phone (Required)** _____ Extension _____

Mobile** _____

Additional Contact (Optional) – Note: California CLASS strongly advises each Participant to have multiple authorized signers to help prevent fraud

Print First and Last Name _____

***(Signature Required if Authorized Signer)** _____

Email (Required) _____

Title _____

Phone (Required)** _____ Extension _____

Mobile** _____

Permissions (check one only)

Authorized Signer to Move Funds*

Read-Only Access

Additional Contact (Optional)

Print First and Last Name _____

***(Signature Required if Authorized Signer)** _____

Email (Required) _____

Title _____

Phone (Required)** _____ Extension _____

Mobile** _____

Permissions (check one only)

Authorized Signer to Move Funds*

Read-Only Access

**** A phone number that you can be reached at directly is required to receive the multi-factor authentication code via phone call. Mobile numbers can receive the code via phone call or text.**

All contacts listed on an account will receive email notifications when transaction confirmation documents and monthly statements are available for download in the online portal.

82



Authorized Contacts (cont.)

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)** Extension

Email (Required)

Mobile**

Permissions (check one only)

Authorized Signer to Move Funds*

Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)** Extension

Email (Required)

Mobile**

Permissions (check one only)

Authorized Signer to Move Funds*

Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)** Extension

Email (Required)

Mobile**

Permissions (check one only)

Authorized Signer to Move Funds*

Read-Only Access

**** A phone number that you can be reached at directly is required to receive the multi-factor authentication code via phone call. Mobile numbers can receive the code via phone call or text.**

All contacts listed on an account will receive email notifications when transaction confirmation documents and monthly statements are available for download in the online portal.

83



Enhanced Cash Participant Acknowledgement Form

Participant Information

Entity Name (Participant) _____

Participant Acknowledgement

The undersigned Authorized Signer for the Participant hereby acknowledges the following:

- The Participant has received and reviewed the California CLASS Enhanced Cash Information Statement.
- All Enhanced Cash investments are made in accordance with the California CLASS Enhanced Cash Investment Policy.
- California CLASS Enhanced Cash is designed to complement the daily liquidity of the California CLASS Prime Fund by gaining exposure to a diversified portfolio of high-quality securities. California CLASS Enhanced Cash is better suited for funds not needed on a frequent or near-term basis. California CLASS Enhanced Cash is designed for investors with a slightly longer investment horizon and the ability to tolerate a higher risk profile.
- California CLASS Enhanced Cash does not seek to maintain a stable net asset value (NAV) and does not offer daily liquidity. Unlike the California CLASS Prime Fund, investing in California CLASS Enhanced Cash introduces the potential for the reporting of unrealized and realized gains and losses.
- Withdrawals are unlimited and met on a transaction date plus one (1) business day basis (T+1).

Authorized Signer

Signature

Date

Printed Name

Title

The investment advisor providing these services is Public Trust Advisors, LLC (Public Trust), an investment adviser registered with the SEC under the Investment Advisers Act of 1940, as amended. Registration with the SEC does not imply a certain level of skill or training. Additionally, this registration provides no guarantee of return or protection against loss. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Please read the applicable California CLASS Information Statements carefully before making an investment decision. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.

85



Dual Authorization Form (Optional)

Participant Name: _____

Please utilize this form to request dual authorization capabilities on your California CLASS account. Dual authorization ensures that any transaction entered via the California CLASS online transaction portal requires approval from a second Authorized Signer in order to be processed (internal transfers between subaccounts do not require dual authorization). **Note:** All Authorized Signers listed on the account can enter transactions and approve them (not just the users below).

Request to Add Dual Authorization

Dual authorization is hereby approved for _____ by the Authorized Signer below. By approving dual authorization, the Authorized Signer acknowledges that transactions not approved by the 11:00 a.m. PT cutoff will not be processed. Please ensure transactions are entered in a timely manner and that other authorized signers are available to approve the transactions for processing.

Authorized Signer's Signature

Date

Printed Name

Title

87

From: Michael Williams <mwilliams@geolinks.com>
Sent: Wednesday, May 15, 2024 12:03 PM
To: d.mann@clowd.org
Subject: Water Tower - Land Space Inquiry - Geolinks

Flag Status: Flagged

Good morning Mrs. Mann,

I was provided your contact information by Crown Castle; owner and operator of a telecommunications tower adjacent to a district water tank located at the coordinates and or address listed below.

Lat/Long: **39.024296, -122.689693**

Address: **11806 Konocti Drive, Clearlake Oaks, CA. 95423**

We are currently working on a project at this telecommunications site, and due to the high and ever rising costs of new electrical projects through PG&E, we were advised to utilize solar panels at this location.

Unfortunately the solar exposure within the Crown Castle compound fence is insufficient because it is just behind the Districts water tank and physically obstructed by tree growth.

I wanted to reach out to you directly and ask if there is a permissible way to place the solar array within the district's fenced area? The solar frame and panels would not exceed 10ft.x10ft. in size. The total square footage would be 100', an image of the proposed placement has been added below.

If this is an option, what would be our next steps with the District moving forward?


Looking forward to hearing back from you,




Solar Array
Placement.
Optimal Solar
Exposure

Michael Williams
Technical Manager



 (805) 794-1065

 geolinks.com

 251 Camarillo Ranch Rd,
Camarillo, CA 93012



CLEARLAKE OAKS COUNTY WATER DISTRICT

P.O. Box 709, 12952 E. HWY. 20

CLEARLAKE OAKS, CA 95423

(707) 998-3322

RESOLUTION NO. 24-04

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT, COUNTY OF LAKE, STATE OF CALIFORNIA

WHEREAS, the Clearlake Oaks County Water District is governed by five (5) Directors elected by the registered voters of the District; and

WHEREAS, three (3) full four-year terms of offices of Director will expire in December 2024; and

WHEREAS, pursuant to Section 10400 et seq. of the Elections Code, State of California, the Clearlake Oaks County Water District election may be consolidated with elections called to be held on the same day as the General Election by other political subdivisions, in the same territory, or in territory that is in part the same.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Supervisors and the Registrar of Voters office are requested to consent to and order the consolidation of said election with such other elections as may be held Tuesday, November 5, 2024, anywhere within the territory of the district.
2. All voting places, precincts, and election officials within the boundaries of the Clearlake Oaks County Water District shall be the same as those utilized for the November 5, 2024, General Election.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of June 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, Board President

Attest: _____
Olivia Mann, Board Secretary

CLEARLAKE OAKS COUNTY WATER DISTRICT

P.O. Box 709, 12952 E. HWY. 20

CLEARLAKE OAKS, CA 95423

(707) 998-3322

RESOLUTION NO. 24-05

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

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

WHEREAS, the District’s Board of Directors (“Board”) are authorized by Water Code section 30530 to adopt rules for its proceedings;

WHEREAS, the Board adopted “Rules and Regulations” on July 21, 2016, regarding certain issues relating to governance of the Board that the Board desires to repeal and replace with Bylaws;

NOW, THEREFORE, BE IT RESOLVED:

1. Adoption of Bylaws

The “Clearlake Oaks County Water District Board of Directors Bylaws” attached hereto as Exhibit 1, and incorporated herein by reference, is hereby approved and adopted.

2. Repeal of the Rules and Regulations.

The “Rules and Regulations of the Clearlake Oaks County Water District,” as amended, is hereby repealed and replaced in full by the Bylaws attached as Exhibit 1.

3. Other.

This Resolution takes effect on July 1, 2024.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of June 2024, by the following vote:

AYES:

NOES:

ABSTAN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, Board President

Attest: _____
Olivia Mann, Board Secretary

EXHIBIT 1

BYLAWS OF THE BOARD OF DIRECTORS

Clearlake Oaks County Water District

BOARD OF DIRECTORS BY LAWS



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

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

TABLE OF CONTENTS

Title 1 – Board of Directors	4
Chapter 1 – Names and Powers	4
Chapter 2 – General	4
Article 1 – Meetings	6
Article 2 – General	7
Title 2 – Elections	9
Title 3 – Seal	9
Title 4 – Roles	10
Chapter 1 – Officers	10
Title 5 – Fiscal Year and Budget	12
Title 6 – Code of Ethics	12
Chapter 1 – General	12

**TITLE 1 – BOARD OF DIRECTORS
CHAPTER 1 – NAMES AND POWERS**

This governmental body shall be known as the "BOARD OF DIRECTORS" of the CLEARLAKE OAKS COUNTY WATER DISTRICT, a County Water District formed pursuant to the provisions of the County Water District Code.

All District powers shall be those established by the County Water District Code and other applicable law, and shall be exercised by, under, and by virtue of the Board of Directors.

CHAPTER 2 – GENERAL

1-2.101 Membership

The Board of Directors shall consist of five Directors, elected as provided by law. Each Director shall be a resident of the District and shall be registered as a District voter at the time of their election and during their term of office.

1-2.102 General Authority and Duties

The Board of Directors is the legislative body and unit of authority within the District. Power is centralized in the elected Board collectively and not in an individual Director. Apart from their normal function as a part of this unity, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.

The Board of Directors has general oversight responsibility for the management of the District's affairs. Except as otherwise specifically provided by law or by these Bylaws, the Board collectively and individually shall have the following powers:

- To attend regularly scheduled meetings;
- To act with the highest ethical standards and good conduct, including compliance with all state and federal laws;
- To participate in two tours of all facilities, one for water and one for wastewater;
- To conduct business only as a Board;
 - To not act alone on any matter without a majority vote of the Board;

all

- To not act alone to disrupt the work of, or request work from, or direct any member of the staff without permission from the General Manager.
- To prepare for any meeting by reviewing all relevant materials before the meeting;
- To request the General Manager for any additional information directly related and necessary for consideration of any item on the agenda for the scheduled Board or Committee meeting;
- To establish and set the District's mission, goals, rules and regulations, and guidelines for carrying out these directions;
- To appoint the Board Secretary from the employees of the District;
- To ensure compliance with all applicable federal, state and local laws and ordinances;
- To set the rates charged for District water and wastewater, and impose rates and special assessments as may be necessary to cover planned, unplanned or unanticipated contingencies pursuant to the procedures and requirements of Article XIID of the California Constitution, and applicable statutory law;
- To have the authority to levy fines to ratepayers who violate District rules as authorized by law;
- To approve a budget consistent with District needs and resources by June 30th, the last day of the fiscal year;
- To approve expenditures allocated to the Capital Replacement Project (CRP) accounts;
- To require two Directors' signatures on all checks and/or payments;
- To ensure that all records, minutes and notices are created, maintained and made available according to federal and state laws;
- To exercise rights and powers for, and on behalf of the District with diligence and care;
- To ensure that the District's water and wastewater systems receives, records and spends funds in accordance with modern accounting, purchasing and record-keeping standards;
- To assure that system revenue covers operations plus debt service plus reserves; and,
- To hire, direct, evaluate, compensate, and terminate the General Manager

ARTICLE 1 - MEETINGS

1-2.103 Regular Meeting

Regular meetings of the Board of Directors shall be held at a time and location set by the Board of Directors by resolution. Notice shall be given 72 hours in advance as follows: to Board Members via email or text or voice; physically posting the agenda in a conspicuous place accessible to the public 24 hours a day; on the home page of the District website or by a prominent link (but not in a contextual menu); and by written notice to members of the public who have requested and paid for such notice. Prior to the Secretary posting the agenda any Director may add agenda items by submitting them in writing to the President or General Manager.

1-2-104 Special Meeting

Special meetings may be called at any time by the President or any two Directors. Notice shall be made no less than 24 hours in advance in the manners specified in Section 1-2.104. In addition, notice shall be given to each newspaper, television station, and radio station that has requested notice in writing. Prior to the Secretary posting the agenda any Director may add agenda items by submitting them in writing to the President or General Manager.

1-2.105 Emergency Meeting

Emergency meetings may be called at any time by the President or any two Directors. Whether the meetings are called by the President or by the Directors, notice thereof shall be made 1 hour in advance to each Board Member via email or text or voice, and to local media who have requested notice by the most rapid means of communication available

1-2.106 Committee Meeting

Ad hoc Committee meetings may be called as required without public notice and cannot include more than two Directors. Committee Reports and Recommendations will be presented to the Board for final approval. Meetings of standing committees shall be called in the same manner as regular, special, or emergency meetings of the Board.

1-2.107 Public

Meetings are to be Open to the Public. All of the sessions of the Board of Directors, whether regular, special or emergency, shall be open to the public. All non-agenda items shall be limited to a maximum of 3 minutes per Speaker.

1-2.108 Closed Session

Closed Sessions of the Board of Directors are permitted during a regular or special meeting to consider any matter permitted under the Ralph M. Brown Act.

1-2.109 Conduction

Meetings shall be held and conducted pursuant to the agenda and notice requirements of the Ralph M. Brown Act.

1-2.110 Quorum; Vote Necessary

Three Directors shall constitute a quorum of the Board for the transaction of business. If only three Directors are at a meeting then all three shall be necessary and sufficient to determine any proposition or resolution presented.

If more than three Directors are present then the vote of a majority of the Directors shall be necessary and sufficient to determine any proposition or resolution presented.

ARTICLE 2 - GENERAL

1-2.201 Terms of Office

The term of office of each Director elected at a general District election is four years or until his or her successor qualifies and takes office. If a Director resigns, dies, or is otherwise ineligible to continue as a Member of the Board, the office of that Director shall be filled pursuant to the Elections Code.

1-2.202 Organization of the Board

At the December meeting of the Board in each calendar year, the Board shall organize and elect its officers. Interim reorganization may be undertaken by the Board as deemed necessary.

1-2.203 Compensation

Compensation. Directors shall be paid \$100.00 for each day's attendance at meetings of the Board, or for each day's service rendered as a Director by request of the Board, not to exceed six (6) days in any calendar month. A Director shall not be compensated for more than one (1) meeting per day even if more than one meeting is attended in one day.

Approved Meetings: Except as provided herein, Directors shall only be compensated only for attendance at meetings previously approved by the Board. Meetings for which Directors are entitled to compensation for attending are:

- (1) A meeting of the district board within the meaning of Government Code section 54952.2(a);
- (2) A meeting of a district committee within the meaning of Government Code section 54952(b);
- (3) An advisory body meeting within the meaning of Government Code section 54952(b);
- (4) A conference or organized educational activity conducted in compliance with Government Code section 54952.2(c), including ethics training required by Government Code sections 53234 and following;
- (5) A meeting of any multi-jurisdictional governmental body on which the District director serves as the District's designated representative;
- (6) Any meeting attended or service provided on a given day at the formal request of the District board and for which the District board approves payment of a daily meeting stipend;

1-2.204 Censure and Removal

A Director may be recalled at a special or general election by resident voters as provided in the Uniform District Election Law.

1-2.205 Insurance

The District shall procure and maintain insurance, including coverage under an Errors and Omissions Liability insurance policy covering acts performed in

connection with duties, and such other insurance as is necessary to protect the officers, Directors and employees of the District.

TITLE 2 – ELECTIONS

2-1.101 General Election

The Directors shall be elected as provided in the Uniform District Election Law, and shall be consolidated with the Statewide general election in accordance with California Elections Code.

TITLE 3 – SEAL

The District shall have and maintain a seal, described as follows:

Two concentric circles, the outer circle being approximately one and one-half inches in diameter and the inner circle approximately one inch in diameter; with the words "CLEARLAKE OAKS COUNTY WATER" in the upper part of the space between the circles; with the word "CALIFORNIA" in the lower part of the inner circle; and with the words "Oct. 25, 1960" inside the inner circle above "CALIFORNIA". An impression of said seal appears in the margin hereof.

IMPRINT SEAL BELOW



**TITLE 4 – ROLES
CHAPTER 1 – OFFICERS**

4-1.101 General

In addition to the Directors, the officers of the District shall be: President, Vice President, and Secretary.

4-1.102 President

The President shall be elected by the Board of Directors from among its members. The term of the President shall be for one year, or until the election and qualification of her/his successor. Nominations and election of the President shall be at the first regular meeting of the Board in December. The President:

- Is responsible for leading the Board in its activities and for serving as the principal liaison between the Board and District management;
- Is primarily responsible, with the input of other Directors, for setting the agenda for regularly scheduled Board meetings consistent with these Bylaws, and for determining whether and when special meetings should be held;
- Is responsible for presiding at and managing all meetings;
- Is responsible for coordinating Board representation for events and functions;
- Is expected to keep the Board apprised of his or her activities that have a material bearing on District affairs;
- Is to serve as the principal liaison between the Board and District management, and is expected to stay in regular contact with the Directors and officers of the Board, in accordance with the open meeting provisions of the Brown Act and to appraise the Board on important issues discussed with District management;
- Is not authorized to take unilateral action on any District matter or publicly represent the District on any issue without prior authorization of the Board in accordance with these Bylaws;
- Is expected to respect and reinforce the appropriate roles of the Board and District management, and to operate in a capacity as a member of the Board and not as a member of the District's management.
- Shall sign all District contracts, except the General Manager may sign contracts up to the limit of delegated authority per project or purchase.

4-1.103 Vice President

The Vice President shall be elected by the Board of Directors from among its members, at the same time and for the same term as the President. In the absence of or disability of the President, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice President shall have such other duties and authority as may be assigned to him/her by the Board.

4-1.104 Secretary

The Board of Directors shall appoint a District employee to serve as the Secretary. Once designated the Secretary shall: administer the Oath of Office to the Directors; manage all agenda requirements; keep a record of all the proceedings at meetings of the Board; perform all required state and federal filings; maintain all documents pertaining to District affairs in an appropriate filing system and filed in the office of the District and shall be available for public inspection. The Secretary, in consultation with the General Manager, may be assigned other Secretarial duties to assist the Board in carrying out its role.

4-1.105 General Manager

The Board of Directors hires, directs, annually reviews in writing, compensates and terminates the General Manager. The General Manager is the sole District employee directly hired by the Board. The Board shall determine the spending and signing authority of the General Manager. The duty of the General Manager is to then manage the District consistent with the codes, policies, procedures and guidance of the Board. The General Manager will provide a proposed budget working with a Board appointed Committee. The annual proposed budget will be presented to the Board for consideration and review by the May regular meeting, and present the revised budget by the June meeting for final approval. The District staff are hired, terminated, reviewed, compensated, and report to the General Manager. The General Manager will bring a new position that expands the number of employees beyond what was included in the authorized budget to the Board for approval. Board communication to employees is through the General Manager. Employee communication to the Board is through the General Manager, except that an employee may direct a written statement to the President if it concerns misconduct by the General Manager. If the President is unavailable or the issue is

with the President and General Manager, the employee may direct the written statement to the Vice President.

TITLE 5 – FISCAL YEAR AND BUDGET

The fiscal year for the District shall begin on July 1st and end June 30th of the following year.

The Board shall adopt by June 30 and publish an annual budget setting forth the estimated cost for all activities and programs of the District for the next fiscal year.

TITLE 6 – CODE OF ETHICS

CHAPTER 1 – General

6-1.101 Background Information

Clearlake Oaks County Water District designed its ‘Code of Ethics’ to provide clear, positive statements of ethical behavior reflecting the core values of the District and the community it serves. The Code includes practical strategies for addressing ethical questions and a useful framework for decision-making and handling the day-to-day operations of the District. The code is developed to reflect the issues and concerns of today’s complex and diverse society.

6-1.102 Goals and Values

- To make Clearlake Oaks County Water District a better District built on mutual respect and trust
- To promote and maintain the highest standards of personal and professional conduct among all involved in District government, District staff, volunteers and members of District’s Board. All elected and appointed officials, officers, employees, members of committees, volunteers of the District, herein called “Officials”.
- The Code is a touchstone for members of the District Board and staff in fulfilling their roles and responsibilities

6-1.103 Preamble

The proper operation of democratic government requires that decision-makers be independent, impartial and accountable to the people they serve. The District promotes and maintains the highest standards of personal and professional conduct within its government.

All officials, and others, who participate in the District's governance are required to understand how this Code applies to their specific responsibilities and practice its eight core values in their work. Because we seek public confidence in the District's services and public trust of its decision-makers, our decisions and our work must meet the most demanding ethical standards and demonstrate the highest levels of achievement.

6-1.104 Applicability

This Code shall apply to all District Officials.

6-1.105 Core Value

As participatory Officials in the District's governance, we subscribe to the following Core Values:

As a representative of Clearlake Oaks County Water District, I will be ethical. In practice, this value looks like:

- a) I am trustworthy, acting with the utmost integrity and moral courage. I am truthful. I do what I say I will do. I am dependable.
- b) I make impartial decisions, free of bribes, unlawful gifts, narrow political interests, financial, and other personal interests that impair my independence of judgment or action.
- c) I am fair, distributing benefits and burdens according to consistent and equitable criteria.
- d) I extend equal opportunities and due process to all parties in matters under consideration. If I engage in unilateral meetings and discussions, I do so without making voting decisions or any improper or unauthorized representations on behalf of the District.
- e) I show respect for persons, confidences, and information designated as "confidential."

- f) I use my title(s) only when conducting official District business for information purposes or as an indication of background and expertise carefully considering whether I am exceeding or appearing to exceed my authority.
- g) I will avoid actions that might cause the public or others to question my independent judgment.
- h) I maintain a constructive, creative, and practical attitude toward the District's affairs and a deep sense of social responsibility as a trusted public servant.

As a representative of Clearlake Oaks County Water District, I will be professional. In practice, this value looks like:

- a) I apply my knowledge and expertise to my assigned activities and to the interpersonal relationships that are part of my job in a consistent, confident, competent and productive manner.
- b) I approach my job and work-related relationships with a positive, collaborative attitude.
- c) I keep my professional education, knowledge, and skills current and growing.

As a Representative of Clearlake Oaks County Water District, I will be service-oriented. In practice, this value looks like:

- a) I provide friendly, receptive, courteous service to everyone.
- b) I attune to and care about the needs and issues of citizens, public Officials and District workers.
- c) In my interactions with constituents, I am interested, engaged and responsive.

As a representative of Clearlake Oaks County Water District, I will be fiscally responsible. In practice, this value looks like:

- a) I make decisions after prudent consideration of their financial impact, taking into account the long-term financial needs of the District, especially its financial stability.
- b) I demonstrate concern for the proper use of District assets (e.g., personnel, time, property, equipment, funds) and follow established procedures.
- c) I make good financial decisions that seek to preserve programs and services for District residents.
- d) I have knowledge of and adhere to the District's Purchasing and Contracting and Allocation of Funds Policies.

As a representative of Clearlake Oaks County Water District, I will be organized. In practice, this value looks like:

- a) I act in an efficient manner, making decisions and recommendations based upon research and facts, taking into consideration short and long term goals.

- b) I follow through in a responsible way, keeping others informed and responding in a timely fashion.
- c) I am respectful of established District processes and guidelines.

As a representative of Clearlake Oaks County Water District, I will be communicative. In practice, this value looks like:

- a) I positively convey the District's care for and commitment to its citizens.
- b) I communicate in various ways, that I am approachable, open-minded, and willing to participate in dialog.
- c) I engage in effective two-way communication, by listening carefully, asking questions, and determining an appropriate response which adds value to conversations.

As a representative of Clearlake Oaks County Water District, I will be collaborative. In practice, this value looks like:

- a) I act in a cooperative manner with groups and other individuals, working together in a spirit of tolerance and understanding.
- b) I work towards consensus building and gain value from diverse opinions.
- c) I accomplish the goals and responsibilities of my individual position, while respecting my role as a member of a team.
- d) I consider the broader regional and state-wide implications of the District's decisions and issues.

As a representative of Clearlake Oaks County Water District, I will be progressive. In practice, this value looks like:

- a) I exhibit a proactive, innovative approach to setting goals and conducting the District's business.
- b) I display a style that maintains consistent standards; but is also sensitive to the need for compromise, "thinking outside the box" and improving existing paradigms when necessary.
- c) I promote intelligent and thoughtful innovation in order to forward the District's policy agenda and District services.

6-1.106 Enforcement

Any Official found to be in violation of this Code may be subject to Censure by the District Board. Any member of any advisory Committee found in violation may be subject to dismissal from the Committee. In the case of an employee, appropriate action shall be taken by the General Manager or by an authorized designee.