

# ***CLEARLAKE OAKS COUNTY WATER DISTRICT***

## **NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS**

Date: July 20, 2023

Time: 2:00 P.M.

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

### **AGENDA**

#### **A. CALL TO ORDER**

- Pledge of Allegiance
- Roll Call

Mr. Stanley Archacki, Vice President  Mr. Samuel Boucher, Director  Mr. Michael Herman, Director, ***EXCUSED***  Mr. James Burton, Director  Mr. William McHugh, Director  Mrs. Dianna Mann – General Manager  Mrs. Olivia Mann – Board Secretary

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

#### **B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**

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

#### **C. STAFF REPORTS**

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

#### **D. CONSENT ITEMS**

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

1. **Financial Reports for review and approval**
  - a. June 2023 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 06/15/2023 (***Page 45***)

b. Minutes of Special Meeting 07/13/2023 *(Page 48)*

3. **Bills**

- a. T & S Construction invoice number 24, dated 6/30/23, in the amount of \$24,301.14 for the USDA Water Project *(Page 49)*
- b. MC Engineering invoice number 2418, dated 7/6/23, in the amount of \$2,106.27 for the USDA Water Project *(Page 50)*

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

**E. NEW BUSINESS**

1. Appoint and Administer Oath of Office to Director William McHugh

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

2. Nominations and Elections of Board President and Vice President

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

3. Discussion and consideration of 23-09, Approving the Revised Sewer System Management Plan *(Page 51)*

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

4. Discussion and consideration of 23-10, Expressing Appreciation to Mary Margaret Medeiros *(Page 52)*

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

5. Discussion and consideration of sending the General Manager and Board Secretary to attend the 2023 CSDA Board Secretary Conference

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

6. Discussion and consideration of approving the engagement letter from Pehling & Pehling CPA to conduct the 2022-2023 annual audit in the amount of \$12,800.00, with 50% due upon approval *(Page 53)*

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

7. Discussion and consideration of giving the General Manager permission to use funds from the CRP Water, CRP Sewer, CalPERS, Water Reserve, Sewer Reserve and LAIF Restricted Accounts to pay litigation obligations

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

**F. CLOSED SESSION**

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

1. Pending Litigation: One Case

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

**Open Session**

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

**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](http://www.clocwd.org) (Website)

*July 17, 2023*

## ***Administration***

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- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 0 consumer/appeal claim(s).
- ∂ There are 12 accounts on payment arrangements.
  - We continue to receive payments from the LIHWAP program for past due balances, we are also referring customers to contact the program. To date, we have received \$13,498.00, this amount has prevented services from being shut off and has also restored services. *Please note, this amount has not changed in the last 30 days.*
- ∂ The annual tax roll assessments are due on August 10, 2023, I just received notification of this on Friday, July 14, 2023. We may have to have a special meeting to accept these assessments, I will speak with County regarding this and keep you updated.
- ∂ BPA testing is underway, we have tested 723 devices, there are 229 devices remaining, testing will conclude on December 31, 2023.
- ∂ We still have outstanding boxes to be sent into Docufree, I just haven't had the time to get this started yet but I haven't forgotten about it.
  - Also with Docufree, we are waiting on a quote to have all of our accounts automatically created by APN, the last update I received regarding this project was on July 5<sup>th</sup>.
- ∂ New rates went into effect on July 1, 2023
- ∂ 2<sup>nd</sup> Quarter Newsletter was posted to the website on June 30, 2023
- ∂ 2022 CCR (Consumer Confidence Report) is available in our office an online as of June 30, 2023, the report will remain on the website year-around but posted in the office for 30-days
- ∂ 2<sup>nd</sup> Quarter payroll reports are due July 30, 2023, they will be filed this week. In my last board letter, there was a typo stating they were due on June 30<sup>th</sup>, apologies.
- ∂ As many of you know, we are welcoming newly appointed Director William (Bill) McHugh this week, show him the ropes!

Olivia Mann  
Administrative Services Manager  
Board Secretary

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Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

VACANT  
Director

4

## Aged Accounts Receivable

As of 07/17/2023 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$122,672.61	\$28,966.16	\$31,142.41	\$14,686.42	\$251,894.26	<u>\$449,361.86</u>
No. of Accounts:	896	346	234	158	238	<b>1872</b>

These totals include all accounts on the Tax Roll

Water	\$136,228.28
Water Penalty	\$9,939.74
Sewer	\$155,232.77
Sewer Penalty	\$10,705.06
CRP Water	\$56,950.00
CRP Water Penalty	\$4,355.13
CRP Sewer	\$70,567.14
CRP Sewer Penalty	\$4,696.90
CRP PC	\$653.40
CRP PC Penalty	\$33.44

**Total Balance: \$449,361.86**

**\*\*June Statements are due July 17, 2023\*\***

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July 14, 2023

RE: DC board letter,

Water distribution main, service lines and tank sites:

- There were 9 service line repairs made.
- We plan to replace some hydrants and main valves on Island Cir this month.

Sewer collections and Lift station sites:

- Nothing new to report.

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.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license & training provider.
  - Jesse - Lead - OP 3, Class B license. "Had went to electrical plant safety training with James"
  - Hugo - DC OP 2, Class B license
  - Jerry - DC OP 2, Class B license.
  - Heaven - DC OP 2, Safety coordinator. "Just passed the Class B driving test"

District vehicles:

- Our dump truck is at the shop having the turbo and other parts replaced. The back ordered parts are in now.

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

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July 2023  
Board letter

- ◆ June raw water NTU from the extended intake has decreased primarily in the range of 3-6. The PH level has come down between 8.5 -9. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes.
- ◆ The lake is currently at 5.35 down 1.36 ft from previous report.
- ◆ Water production for the month of May 2023 was 18.168 MG. Raw water intake is 22.530 MG. Down from June 2022 production of 20.236 MG. The daily range we are producing less than last year is running about 175,000 gallons. Production has increased over the last month and has been averaging 605,000 GPD.
- ◆ We are still getting plant shut downs.
- ◆ 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.
- ◆ Filters 2 and 3 have been brought back online paired with the extended intake keeping NTU numbers down.
- ◆ TTHM sampling and flushing are still being completed. Samples are being taken at the Harvey tank, as Harvey feeds the Paradise tank. Results of the test are attached.
- ◆ V-29 had new tires installed for \$846.46.
- ◆ Water sample list is attached

Treatment staff:

James Simons T3 Operator Class B permit

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](mailto:k.jensen@clocwd.org)

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Margaret Medeiros  
President

Stanley Archacki  
Vice President

Samuel Boucher  
Director

Michael Herman  
Director

James Burton  
Director

# Water Sample Testing

	DATE	DATE	DATE
Bacti R(BW) & CW (M)	7/5/2023		
Bacti R (BW)	5/17/2023		
Bacti Tank Farm (once)			
TOC ALK R (M)	6/15/2023		
TOC CW (M)	6/15/2023		
R & CW TCP123 (BA)			
Color / Odor (A)			
Cyano Toxin(W)			
Bromate (Q)	6/15/2023		
Perchlorate (A)			
TTHM (Q)	6/14/2023	7/6/2023	
HAA5 (Q)	6/14/2023	7/6/2023	
Lead & Copper (A)(1)			
Lead & Copper (A)(1)			
Lead & Copper (A)(1)			
Nitrate (A)			
Nitrite (A)			
Antimony (A)			
Arsenic(A)			
Barium(A)			
Beryllium(A)			
Cadmium(A)			
Chromium Total (A)			
Fluoride Natural(A)			
Mercury(A)			
Nickel(A)			
Selenium(A)			
Thallium(A)			
Simazine(A)			
Bicarbonate Alaklinity(A)			
Calcium(A)			
Carbonate Alakalinity(A)			
Chloride(A)			
Copper(A)			
Foaming Agents (MBAS)(A)			
Hardness Total as CaCO3(A)			
Hydroxide Alakalinity(A)			
Iron(A)			
Magnesium(A)			
Manganese(A)			
PH, Laboratory(A)			
Silver(A)			
Sodium(A)			

A = Annually  
 Q = Quarterly  
 M = Monthly  
  
 BW = Bi-weekly  
 BA = Bi-annually  
 W = Weekly

***Please note:  
 December is a  
 large sampling  
 month there will  
 many samples  
 taken this month***



Specific Conductance(A)				
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				

PARADISE	3/15/2023 Q	3/23/2023	3/29/2023	4/5/2023	4/12/2023	4/19/2023	AVERAGE
TTHM	53.83	30.23	42.66	45.78	52.26	61.72	47.74667
HAA5	29.6	29	26.3	27.3	22.8	45.7	30.11667
Mesa Stubbs	3-15-23 Q						
TTHM	40.26						
HAA5	53.83						
HARVEY	N/A	N/A	N/A	4/6/2023	4/13/2023		
TTHM				59.7	57.65		60.2
HAA5				37.9	36.6		39.53333
Flush Paradise		Day of	Day of	Day before	Day of	Day of	
Action	tank lowered 1 ft	Day of	Day of				
		Tank lowered 1 ft more					
TTHM MAX MCL	80						
HAA5 MAX MCL	60						

PARADISE	4/20/2023	4/26/2023	5/3/2023	5/10/2023	5/17/2023	6-14-23-23	7/6/2023	AVERAGE
TTHM	58.54	57.71	60.23	64.05	63.37	58.13		59.51333
HAA5	34.8	33	29.1	47.7	35	17.2		19.9
Mesa Stubbs						6/14/2023		
TTHM						59.42		
HAA5						21.2		
HARVEY	4/20/2023	4/26/2023	5/3/2023	5/10/2023	5/17/2023		7/6/2023	
TTHM	58.54	57.71	60.23	64.05	63.37			60.78
HAA5	34.8	33	29.1	47.7	35			35.92
Flush Paradise		Day of	Day of	Day of	Day of			
Action								
TTHM MAX MCL	80							
HAA5 MAX MCL	60							

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July 17, 2023

Clearlake Oaks County Water District  
P.O. Box 709  
Clearlake Oaks, CA 95423-0709

## **RE: June Board Letter**

### **FLWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:**

- ❖ **INFLUENT: 17.854 MG (AVERAGE: 595,000 GPD)**
- ❖ **EFFLUENT: 16.246 MG (AVERAGE: 541,000 GPD/376 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 6.44' RUMSEY GAUGE**

As noted on the above data, flows are continuing to decrease. There was about 6.6 MG less coming in this month and effluent saw a reduction of about 5.2 MG. As Clearlake drops I&I does as well. Clearlake ended less than 6' Rumsey at the end of the month. During our monthly inspection it was noted that one of our main air valves on top of the hill was failing (see pic. 1). Working together with North West Wastewater, this was confirmed. At this time the backup valve is in operation and is working fine. I am working in getting a quote to replace both valves and the exposed plumbing that has been corroded over time due to chlorine gas exposure. If needed the cost of the project will be brought to the board for approval. Telecommunication boxes had to be re-done due to damage. We have reinforced the boxes to avoid further damages (see pic. 2). These boxes are located throughout our pipeline. Activated sludge continues to dry and continues to be transported to Yolo County Landfill.



Pic.1



Pic.2

### Francisco Castro/CPO Wastewater Plant

**Clearlake Oaks County Water District**  
**Board of Directors**  
**Board Meeting July 20, 2023**

Board of Directors,

Just recently, I spent two days with Cal-OSHA representatives at both the Water and Wastewater Plants. This was a voluntarily inspection I set up due to the fact it probably has never been done in the District. The agreement I had to sign in order to schedule these inspections were any minor infractions found would be fixed on a good faith basis, however, any major infractions would be fixed in 30 days. Even though I have not received their report at the time of this letter, I believe the District performed well. I will be forwarding their reports to the board once I receive them. Once we receive these reports and Staff has time to correct the infractions, I will schedule an inspection for the field, covering tank sites and lift stations.

I would like to send a thank you out to MC Engineering for supplying the labor and materials to re-face the pump house at Cerrito tank. Funds ran short with the USDA Water Project, so as a thank you for all the work we have given his engineering firm, Mark made sure the pump house received new siding. Like he said, after the beautiful new tank, we couldn't leave the pump house looking so rugged. Speaking of the Cerrito tank, if you haven't had a chance yet, take a nice drive to the top of Cerrito and check out the completed tank and fencing. It sure helps our water loss management without the old leaky redwood tanks.



As most of you know already, our Water Plant fence took another beating. However, this time the driver had insurance. I have sent the bid to replace it to their insurance and I am hoping to hear something back soon so I can schedule the repair.

The staff enjoyed a great fire work display on July 2<sup>nd</sup>, thanks to Clearlake Oaks for a great annual show. Food, Fun, and festivities were enjoyed by everyone.

The Administration's phone system was upgraded to Yealink which means the phones are now tied into the internet and not a phone line. This system will give us more capabilities and flexibilities. The first change will be that we will no longer have the answering service saving the District \$300-\$400 a month. All after hour calls will be routed through Olivia and then she will dispatch.



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

Dianna Mann  
General Manager

## Clearlake Oaks County Water District

## Summary Balance Sheet

As of June 30, 2023

07/13/23

Accrual Basis

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	Jun 30, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	1,834,241.79
Accounts Receivable	204,087.00
Other Current Assets	2,970,945.42
Total Current Assets	5,009,274.21
Fixed Assets	23,129,672.21
<b>TOTAL ASSETS</b>	<b>28,138,946.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	1,054.26
Other Current Liabilities	8,465,836.65
Total Current Liabilities	8,466,890.91
Long Term Liabilities	661,689.59
Total Liabilities	9,128,580.50
Equity	19,010,365.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>28,138,946.42</b>

# Clearlake Oaks County Water District

## Balance Sheet

### As of June 30, 2023

	Jun 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102.14 · CalPERS RESERVE - 7355	79,900.00
102.13 · SEWER RESERVES-9592	132,994.43
102.10 · CRP PC - 6192	97,010.82
102.12 · WATER RESERVES- 8503	315,526.15
102.001 · GL - 9122 (Old Acct. # 053420019)	-78,515.69
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WA...	892,993.12
<b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - ...</b>	<b>1,081,993.12</b>
102.01 · WEST AMERICA - REGULAR CHECKING (WEST A...	88.98
102.02 · CRP Water - 6990	97,463.86
102.03 · CRP Sewer - 3745	107,780.12
<b>Total Checking/Savings</b>	<b>1,834,241.79</b>
<b>Accounts Receivable</b>	
CUSI Accounts Receivable	204,087.00
<b>Total Accounts Receivable</b>	<b>204,087.00</b>
<b>Other Current Assets</b>	
139 · Docufree (Purchasing space on the Cloud xfering ha...	28,727.90
116 · DEFERRED OUTFLOW- PENSION	282,829.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 10...	26,664.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Pro...	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant applicati...	4,040.00
130.95 · Source Capacity Studygrant prep	9,859.00
130 · Const In Progress - Studies - Other	716,524.99
<b>Total 130 · Const In Progress - Studies</b>	<b>733,703.99</b>
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - ...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - ...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABL...	650,661.26
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WA...	15,392.00
<b>Total Other Current Assets</b>	<b>2,970,945.42</b>
<b>Total Current Assets</b>	<b>5,009,274.21</b>
<b>Fixed Assets</b>	
136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,187,289.26
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the install...	3,780,495.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or install...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or inst...	277,266.74
<b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or i...</b>	<b>392,767.40</b>
131 · Waste Water Plant	
131.1 · Pumps/Equipment	143,307.20
131 · Waste Water Plant - Other	230,059.50
<b>Total 131 · Waste Water Plant</b>	<b>373,366.70</b>
126 · Forcemain (phase 1) Cap. Imprv.	1,205,455.17
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.7 · Ozone System	12,785.71
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61

**Clearlake Oaks County Water District**  
**Balance Sheet**  
As of June 30, 2023

	Jun 30, 23
127.1 · Major Equipment	357,521.21
127 · Water Plant - Other	211,458.66
<b>Total 127 · Water Plant</b>	<b>618,963.01</b>
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT...	1,926,858.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	30,477.31
120.90 · Vehicles/Generators/Trailers	901,459.76
120 · District General CRP (EQUIPMENT - WAS 1011181) - ...	95,883.57
<b>Total 120 · District General CRP (EQUIPMENT - WAS 1011181)</b>	<b>2,982,010.26</b>
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM ...)	
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	83,302.80
<b>Total 124.30 · Lift Stations</b>	<b>149,345.03</b>
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 SYST...	3,146,777.14
<b>Total 124 · D/C System Cap Improvements (COLLECTION SY...</b>	<b>3,369,804.05</b>
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-10,382,491.00
<b>Total Fixed Assets</b>	<b>23,129,672.21</b>
<b>TOTAL ASSETS</b>	<b>28,138,946.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - W...	1,054.26
<b>Total Accounts Payable</b>	1,054.26
<b>Other Current Liabilities</b>	
800 · Bulk Water Deposit	2,000.00
Annual Depreciation	249,035.55
224 · USDA Retainage	99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to ...)	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	66,276.81
280.15 · USDA Water Improvement Project (USDA Wt...	4,850,499.81
280.02 · KS State Bank - 2019 Vac-Con	129,519.52
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
<b>Total 280 · Loan</b>	<b>8,044,468.55</b>
221 · Health Ins - EE Portion	-2,603.91
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...)	
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNI...	17,713.15
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NE...	-17,111.90
<b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - ...</b>	<b>601.25</b>
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDE...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILI...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROL...	-11,913.51
223.80 · GASB 68 Pension ( - WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTI...	6,641.72
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMP...	72,925.02



9:29 AM

07/13/23

Accrual Basis

**Clearlake Oaks County Water District**  
**Balance Sheet**  
**As of June 30, 2023**

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	<u>Jun 30, 23</u>
24000 · Payroll Liabilities (Unpaid payroll liabilities. Am...	-16,298.42
<b>Total Other Current Liabilities</b>	<u>8,465,836.65</u>
<b>Total Current Liabilities</b>	<u>8,466,890.91</u>
<b>Long Term Liabilities</b>	
295 · NET PENSION LIABILITY	1,032,862.00
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 ...	-371,172.41
<b>Total Long Term Liabilities</b>	<u>661,689.59</u>
<b>Total Liabilities</b>	<u>9,128,580.50</u>
<b>Equity</b>	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 30...	3,357,835.60
304 · Opening Balance Equity (Opening balances during setu...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the ...	13,878,799.63
Net Income	<u>2,358,013.93</u>
<b>Total Equity</b>	<u>19,010,365.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>28,138,946.42</u></u>

## Clearlake Oaks County Water District

07/13/23

## Profit and Loss

Accrual Basis

July 2022 through June 2023

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Income</b>					
410 · Client Reg Pmt	0.00	1,066,397.59	1,395,993.95	2,462,391.54	2,462,391.54
430 · Penalty & Interest	0.00	32,377.11	39,089.05	71,466.16	71,466.16
440 · Misc Revenue	0.00	1,783.37	7,792.33	9,575.70	9,575.70
450 · Other - Non S/W Rev	0.00	158,864.98	158,924.73	317,789.71	317,789.71
<b>Total Income</b>	<b>0.00</b>	<b>1,259,423.05</b>	<b>1,601,800.06</b>	<b>2,861,223.11</b>	<b>2,861,223.11</b>
<b>Total Income</b>	<b>0.00</b>	<b>1,259,423.05</b>	<b>1,601,800.06</b>	<b>2,861,223.11</b>	<b>2,861,223.11</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>1,259,423.05</b>	<b>1,601,800.06</b>	<b>2,861,223.11</b>	<b>2,861,223.11</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	426,270.51	313,728.98	184,762.63	924,762.12	924,762.12
520 · FICA - District Share	32,154.25	23,250.14	13,716.81	69,121.20	69,121.20
530 · Med/Life Insurance- Dist Share	92,255.81	81,374.96	32,488.96	206,119.73	206,119.73
540 · PERS - District Share	127,224.32	17,809.17	11,530.69	156,564.18	156,564.18
560 · Workers Comp Ins	3,841.11	12,020.59	11,063.64	26,925.34	26,925.34
<b>Total Salaries &amp; EE Benefits</b>	<b>681,746.00</b>	<b>448,183.84</b>	<b>253,562.73</b>	<b>1,383,492.57</b>	<b>1,383,492.57</b>
<b>Services &amp; Supplies</b>					
610 · Bank Fees	36,273.64	0.00	0.00	36,273.64	36,273.64
620 · Communications & Internet	5,064.25	10,764.49	13,828.19	29,656.93	29,656.93
622 · Board Exp	4,831.18	0.00	0.00	4,831.18	4,831.18
630 · Equip - Office	757.30	67.95	67.93	893.18	893.18
640 · Fuel & Oil	0.00	6,221.84	12,456.53	18,678.37	18,678.37
645 · Insurance	0.00	42,872.50	42,872.48	85,744.98	85,744.98
650 · Interest	0.00	39.97	25.81	65.78	65.78
657 · Lab	0.00	20,200.92	30,148.79	50,349.71	50,349.71
660 · Memberships & Subscription	5,701.46	39,224.93	37,470.68	82,397.07	82,397.07
670 · Postage & Shipping	19,741.16	15.40	110.10	19,866.66	19,866.66
675 · Professional Services	61,956.61	6,476.65	5,111.30	73,544.56	73,544.56
685 · Rents	13,440.88	0.00	0.00	13,440.88	13,440.88
690 · Safety & Security	4,115.77	8,543.11	6,809.65	19,468.53	19,468.53
700 · Tools & Instruments	0.00	4,033.74	2,638.79	6,672.53	6,672.53
703 · Supplies - Clothing & Personal	0.00	758.47	340.98	1,099.45	1,099.45
705 · Supplies - Office	6,168.85	1,517.03	899.22	8,585.10	8,585.10
715 · Supplies-Chemicals-Operating	0.00	59,824.52	118,161.61	177,986.13	177,986.13
720 · Supplies - Inventory - Other	0.00	28,597.64	7,370.68	35,968.32	35,968.32
730 · Taxes - Licenses	2,538.89	0.00	0.00	2,538.89	2,538.89
735 · Training/Classes/Certs/ClassB	0.00	2,396.91	1,630.88	4,027.79	4,027.79
745 · Travel / Lodging	530.02	440.10	618.27	1,588.39	1,588.39
750 · Utilities	6,567.87	117,381.06	227,565.44	351,514.37	351,514.37
760 · Waste Disposal	716.64	49,486.39	4,327.54	54,530.57	54,530.57
795 · Yolo Co	0.00	0.00	39,039.72	39,039.72	39,039.72
798 · Customer Refund (Discrepan...)	0.00	0.00	6,299.21	6,299.21	6,299.21
799 · Team Building					
799.1 · Customer Refund - Acct ...	0.00	0.00	62.86	62.86	62.86
<b>Total 799 · Team Building</b>	<b>0.00</b>	<b>0.00</b>	<b>62.86</b>	<b>62.86</b>	<b>62.86</b>
<b>Total Services &amp; Supplies</b>	<b>168,404.52</b>	<b>398,863.62</b>	<b>557,856.66</b>	<b>1,125,124.80</b>	<b>1,125,124.80</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	431.68	3,336.33	1,230.53	4,998.54	4,998.54
815 · R&R Damage Claim (Cost to ...)	0.00	2,246.50	0.00	2,246.50	2,246.50
832 · R&R Mains and Sewer Lines	0.00	0.00	13.58	13.58	13.58
840 · R&R Vehicles	0.00	501.23	540.07	1,041.30	1,041.30
<b>Total Repairs &amp; Replacement</b>	<b>431.68</b>	<b>6,084.06</b>	<b>1,784.18</b>	<b>8,299.92</b>	<b>8,299.92</b>
<b>Total Expense</b>	<b>850,582.20</b>	<b>853,131.52</b>	<b>813,203.57</b>	<b>2,516,917.29</b>	<b>2,516,917.29</b>
<b>Net Ordinary Income</b>	<b>-850,582.20</b>	<b>406,291.53</b>	<b>788,596.49</b>	<b>344,305.82</b>	<b>344,305.82</b>

**Clearlake Oaks Co Water District  
PROJECTED BUDGET 2022-2023**

12

Target % > **100%**

As of April 2023 Summary	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>	1,298,210	1,298,210	1,604,104	124%	1,125,194	1,125,194	1,264,170	112%
<b>Total Operating Expenses</b>	1,231,792	1,231,792	1,239,013	101%	1,238,635	1,238,635	1,275,988	103%
<b>Operating Balance (loss)</b>	<b>66,418</b>	<b>66,418</b>	<b>365,092</b>		<b>(113,441)</b>	<b>(113,441)</b>	<b>(11,818)</b>	
420 Connection Fees	20,000	20,000	-	0%	20,000	20,000	-	0%
435								
450 Other - Non S/W Rev	150,000	150,000	171,985	115%	180,000	180,000	171,926	96%
Reserves	150,000	150,000	137,500	0%	60,000	60,000	55,000	0%
<b>Net Change In Net Position (loss)</b>	<b>86,418</b>	<b>86,418</b>	<b>399,577</b>		<b>26,559</b>	<b>26,559</b>	<b>105,108</b>	

**Current Revenue Notes:**

440- Misc Water = Bulk Water

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

**Past Revenue Notes**

General Ledger	\$92,679.00
District CRP	\$205,244.00
Paradise Cove CRP	\$97,011.00
Water Reserve	\$212,450.00
Sewer Reserve	\$132,994.00
CalPERS Reserve	\$79,900.00
LAIF Account	\$1,081,993.00
<b>Total</b>	<b>\$1,902,271.00</b>

As of April 2023 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,268,210	1,268,210	1,385,744	109%	1,097,694	1,097,694	1,058,742	96%
430 Penalty & Interest	30,000	30,000	38,583	129%	27,500	27,500	31,719	115%
440 Misc	-	-	7,792	0%	0	0	1,783	0%
<b>Total Revenue &gt;</b>	<b>1,298,210</b>	<b>1,298,210</b>	<b>1,432,119</b>	<b>110%</b>	<b>1,125,194</b>	<b>1,125,194</b>	<b>1,092,244</b>	<b>97%</b>

As of April 2023 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	393,050	393,050	397,899	101%	515,299	515,299	526,865	102%
520 FICA - District Share	33,023	33,023	29,794	90%	43,454	43,454	39,327	91%
530 Medical Ins - District Share	85,310	85,310	78,617	92%	130,491	130,491	127,503	98%
540 PERS - District Share	71,818	71,818	75,143	105%	83,236	83,236	81,421	98%
550 Unemployment	2,500	2,500	-	0%	2,500	2,500	-	0%
560 Workers Comp Ins	33,028	33,028	12,985	39%	9,102	9,102	13,942	153%
<b>Salaries and Employee Benefits &gt;</b>	<b>618,729</b>	<b>618,729</b>	<b>594,437</b>	<b>96%</b>	<b>784,082</b>	<b>784,082</b>	<b>789,057</b>	<b>101%</b>
605 Advertising	200	200	-	0%	200	200	-	0%
610 Bank Fees	13,424	13,424	18,137	135%	13,414	13,414	18,137	135%
620 Communications & Internet	19,000	19,000	16,360	86%	19,000	19,000	13,296	70%
622 Board Exp	3,500	3,500	2,416	69%	3,500	3,500	2,416	69%
625 Equip - Field (\$300-\$4999)	2,500	2,500	-	0%	4,000	4,000	-	0%
630 Equip - Office	1,500	1,500	447	30%	2,000	2,000	447	22%
640 Fuel & Oil	13,500	13,500	12,457	92%	15,000	15,000	6,222	41%
645 Insurance	38,000	38,000	42,872	113%	38,000	38,000	42,873	113%

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650	Interest	3,000	3,000	26	0%	3,000	3,000	40	0%
657	Lab	20,000	20,000	30,149	151%	11,000	11,000	20,201	184%
660	Memberships & Subscription	32,000	32,000	40,322	126%	35,400	35,400	42,076	119%
665	Mileage Reimb	750	750	-	0%	500	500	-	0%
670	Postage & Shipping	6,500	6,500	9,981	154%	6,500	6,500	9,886	152%
675	Professional Services	54,000	54,000	36,090	67%	37,500	37,500	37,456	100%
685	Rents	7,250	7,250	6,721	93%	7,250	7,250	6,721	93%
690	Safety & Security	5,250	5,250	8,760	167%	10,250	10,250	10,601	103%
700	Tools & Instruments	3,700	3,700	2,639	71%	2,500	2,500	4,034	161%
703	Supplies - Clothing & Person	2,800	2,800	341	12%	3,100	3,100	758	24%
705	Supplies - Office	3,500	3,500	3,984	114%	3,500	3,500	4,602	131%
715	Treatment Chemicals	110,250	110,250	118,162	107%	50,000	50,000	59,825	120%
720	Supplies - Operating - Other	5,000	5,000	7,993	160%	25,000	25,000	28,409	114%
730	Taxes - Licenses	0	0	1,270	1270%	0	0	1,270	1270%
735	Training	2,250	2,250	1,631	72%	1,250	1,250	2,397	192%
745	Travel	1,000	1,000	883	88%	500	500	705	141%
750	Utilities	190,900	190,900	230,849	121%	107,900	107,900	120,665	112%
760	Waste Disposal	3,290	3,290	4,687	142%	48,290	48,290	49,845	103%
795	Yolo Co	61,000	61,000	39,040	64%				
799	Misc	-	-	6,362	0%	-	-	-	0%
	Services and Supplies >	604,064	604,064	642,575	106%	448,554	448,554	482,878	108%
810	R&R Buildings & Grounds	6,000	6,000	1,447	24%	3,500	3,500	3,552	101%
815	R & R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	14	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	3,000	540	18%	2,500	2,500	501	20%
850	Maintenance Reserve Accou	-	-	-	-	-	-	-	-
	Repairs & Replacement >	9,000	9,000	2,001	22%	6,000	6,000	4,053	68%
	<b>Total Expenses &gt;</b>	<b>1,231,792</b>	<b>1,231,792</b>	<b>1,239,013</b>	<b>101%</b>	<b>1,238,635</b>	<b>1,238,635</b>	<b>1,275,988</b>	<b>103%</b>

12	Administration - Budget Variance Report July 1, 2022 through June 30, 2023	Target % >	100.0%	GL ADMIN		
As of April 2023		2020-2021 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	424,702	424,702	426,271	100.4%	(1,569)
520	FICA - District Share	36,577	36,577	32,154	87.9%	4,423
530	Medical Ins - District Share	95,918	95,918	92,256	96.2%	3,662
540	PERS-District Share (incl unfunded Liab, 78,867.)	122,615	122,615	127,224	103.8%	(4,609)
550	Unemployment	5,000	5,000		0.0%	5,000
560	Workers Comp Ins	2,982	2,982	3,841	128.8%	(859)
Salaries and Employee Benefits >		687,793	687,793	681,746	99.1%	6,047
605	Advertising	400	400	-	0.0%	400
610	Bank Fees	27,000	27,000	36,274	134.3%	(9,274)
620	Communications & Internet	7,000	7,000	5,064	72.3%	1,936
622	Board Exp	7,000	7,000	4,831	69.0%	2,169
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	2,000	757	37.9%	1,243
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0	-	0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships & Subscriptions	4,000	4,000	5,701	142.5%	(1,701)
665	Mileage Reimb	500	500		0.0%	500
670	Postage & Shipping	13,000	13,000	19,741	151.9%	(6,741)
675	Professional Services (Legal, IT, CUSI annual)	58,000	58,000	61,957	106.8%	(3,957)
685	Rents	14,500	14,500	13,441	92.7%	1,059
690	Safety & Security (boots)	1,500	1,500	4,116	274.4%	(2,616)
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	600		0.0%	600
705	Supplies - Office	5,000	5,000	6,169	123.4%	(1,169)
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
730	Taxes - Licenses	0	0	2,539	0.0%	(2,539)
735	Training, Certs (Classes, books)	500	500		0.0%	500
745	Travel / Lodging	1,000	1,000	530	53.0%	470
750	Utilities	5,800	5,800	6,568	113.2%	(768)
760	Waste Disposal	580	580	717	123.6%	(137)
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
Services and Supplies >		148,380	148,380	168,405	113.5%	(20,025)
810	R&R Buildings & Grounds	2,000	2,000	432	21.6%	1,568
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		2,000	2,000	432	21.6%	1,568
<b>Total Expenses &gt;</b>		<b>838,173</b>	<b>838,173</b>	<b>850,583</b>	<b>101.5%</b>	<b>(12,410)</b>

690 Complete lock replacement on side door

12	Sewer - Budget Variance Report July 1, 2022 through June 30, 2023	Target % >	100.0%	GL SEWER		
	As of April 2023	2020-2021 Budget	Actual	%		
	Expenses	Annual	YTD	Spent	Total Remaining	
505	Salaries & Wages	302,948	302,948	313,729	103.6%	(10,781)
520	FICA - District Share	25,165	25,165	23,250	92.4%	1,915
530	Medical Ins - District Share	82,532	82,532	81,375	98.6%	1,157
540	PERS - District Share (\$14.5K Unfunded)	21,928	21,928	17,809	81.2%	4,119
550	Unemployment	0	0	0	0.0%	0
560	Workers Comp Ins	7,611	7,611	12,021	157.9%	(4,410)
	Salaries and Employee Benefits >	440,185	440,185	448,184	<b>101.8%</b>	(7,999)
605	Advertising	0	0	0	0.0%	0
610	Bank Fees	0	0	0	0.0%	0
620	Communications & Internet	13,000	13,000	10,764	82.8%	2,236
622	Board Exp	0	0	0	0.0%	0
625	Equip - Field (up to \$4999)	1,500	1,500	0	0.0%	1,500
630	Equip - Office	1,000	1,000	68	6.8%	932
640	Fuel & Oil (Schaeffers)	10,000	10,000	6,222	62.2%	3,778
645	Insurance	38,000	38,000	42,873	112.8%	(4,873)
650	Interest	0	0	40	0.0%	(40)
657	Outsource Lab / Internal Lab	11,000	11,000	20,201	183.6%	(9,201)
660	Memberships/Subscriptions/Permits	33,400	33,400	39,225	117.4%	(5,825)
665	Mileage Reimb	250	250	0	0.0%	250
670	Postage & Shipping	0	0	15	154000.0%	(15)
675	Professional Services (SCADA)	8,500	8,500	6,477	76.2%	2,023
685	Rents	0	0	0	0.0%	0
690	Safety & Security (includes boots)	9,500	9,500	8,543	89.9%	957
700	Tools & Instruments	2,500	2,500	4,034	161.4%	(1,534)
703	Supplies - Clothing & Personal	2,800	2,800	758	27.1%	2,042
705	Supplies - Office	1,000	1,000	1,517	151.7%	(517)
715	Treatment Chemicals	50,000	50,000	59,825	119.7%	(9,825)
720	Supplies-Operating-Other-Titan Tubes	25,000	25,000	28,409	113.6%	(3,409)
730	Taxes - Licenses	-	-	0	0.0%	0
735	Training, Certs (classes, books)	1,000	1,000	2,397	239.7%	(1,397)
745	Travel / Lodging	-	-	440	0.0%	(440)
750	Utilities	105,000	105,000	117,381	111.8%	(12,381)
760	Waste Disposal	48,000	48,000	49,486	103.1%	(1,486)
795	Yolo Co	0	0	0	0.0%	0
798	Customer Refund	0	0	0	0.0%	0
	Services and Supplies >	361,450	361,450	398,675	<b>110.3%</b>	(37,225)
810	R&R Buildings & Grounds	2,500	2,500	3,336	133.4%	(836)
815	R & R Damage Claims	0	0	2,247	0.0%	(2,247)
820	R&R Lift Stations	0	0	0	0.0%	0
830	R&R Equipment	0	0	0	0.0%	0
832	R&R Mains/Service Lines	0	0	0	0.0%	0
840	R&R Vehicles	2,500	2,500	501	20.0%	1,999
	Repairs & Replacement >	5,000	5,000	6,084	<b>121.7%</b>	(1,084)
	<b>Total Expenses &gt;</b>	<b>806,635</b>	<b>806,635</b>	<b>852,943</b>	<b>105.7%</b>	<b>(46,308)</b>
<b>810</b>	Damage to personal truck					

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12	Water - Budget Variance Report July 1, 2022 through June 30, 2023	Target % >	100.0%	GL WATER		
	As of April 2023	2020-2021 Budget	Actual	%		
	Expenses	Annual	YTD	% Spent		
		Annual	YTD	Actual YTD	Total Remaining	
505	Salaries & Wages	180,700	180,700	184,763	102.2%	(4,063)
520	FICA - District Share	14,734	14,734	13,717	93.1%	1,017
530	Medical Ins - District Share	37,351	37,351	32,489	87.0%	4,862
540	PERS - District Share	10,510	10,510	11,531	109.7%	(1,021)
550	Unemployment	0	0	-	0.0%	0
560	Workers Comp Ins	31,537	31,537	11,064	35.1%	20,473
	Salaries and Employee Benefits >	274,832	274,832	253,564	92.3%	21,268
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	13,000	13,828	106.4%	(828)
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	500	68	13.6%	432
640	Fuel & Oil	8,500	8,500	12,457	146.6%	(3,957)
645	Insurance	38,000	38,000	42,872	112.8%	(4,872)
650	Interest	0	0	26	0.0%	(26)
657	Outside Lab / Internal Lab	20,000	20,000	30,149	150.7%	(10,149)
660	Memberships/Subscriptions/Permits	30,000	30,000	37,471	124.9%	(7,471)
665	Mileage Reimb	500	500		0.0%	500
670	Postage & Shipping	0	0	110	1100000.0%	(110)
675	Professional Services (SCADA, Mtce Prog)	25,000	25,000	5,111	20.4%	19,889
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	4,500	6,702	148.9%	(2,202)
700	Tools & Instruments	3,700	3,700	2,639	71.3%	1,061
703	Supplies - Clothing & Personal	2,500	2,500	341	13.6%	2,159
705	Supplies - Office	1,000	1,000	899	89.9%	101
715	Treatment Chemicals	110,250	110,250	118,162	107.2%	(7,912)
720	Supplies - Operating - Other	5,000	5,000	7,993	159.9%	(2,993)
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	2,000	1,631	81.6%	369
745	Travel / Lodging	500	500	618	123.6%	(118)
750	Utilities	188,000	188,000	227,565	121.0%	(39,565)
760	Waste Disposal	3,000	3,000	4,328	144.3%	(1,328)
795	Yolo Co	61,000	61,000	39,040	64.0%	21,960
798	Customer Refund	0	0	6,362	0.0%	(6,362)
	Services and Supplies >	516,950	516,950	558,372	108.0%	(41,422)
810	R&R Buildings & Grounds	5,000	5,000	1,231	24.6%	3,769
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	14	0.0%	-
840	R&R Vehicles	3,000	3,000	540	18.0%	2,460
	Repairs & Replacement >	8,000	8,000	1,785	22.3%	6,215
	<b>Total Expenses &gt;</b>	<b>799,782</b>	<b>799,782</b>	<b>813,721</b>	<b>101.7%</b>	<b>(13,939)</b>

## Clearlake Oaks County Water District

## CRP/CIP Profit and Loss

07/11/23

July 2022 through June 2023

Accrual Basis

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
425 · CRP (Capital Replacme...	103,590.27	429,111.72	489,596.36	1,022,298.35	1,022,298.35
430 · Penalty & Interest	469.96	10,862.06	12,047.68	23,379.70	23,379.70
450 · Other - Non S/W Rev	0.00	1,550.00	0.00	1,550.00	1,550.00
<b>Total Income</b>	<b>104,060.23</b>	<b>441,523.78</b>	<b>501,644.04</b>	<b>1,047,228.05</b>	<b>1,047,228.05</b>
<b>Total Income</b>	<b>104,060.23</b>	<b>441,523.78</b>	<b>501,644.04</b>	<b>1,047,228.05</b>	<b>1,047,228.05</b>
<b>Gross Profit</b>	<b>104,060.23</b>	<b>441,523.78</b>	<b>501,644.04</b>	<b>1,047,228.05</b>	<b>1,047,228.05</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	0.00	146,178.25	196,581.73	342,759.98	342,759.98
520 · FICA - District Share	0.00	10,820.70	14,499.53	25,320.23	25,320.23
530 · Med/Life Insurance- Dis...	0.00	18,813.93	45,533.94	64,347.87	64,347.87
540 · PERS - District Share	0.00	7,553.16	14,864.41	22,417.57	22,417.57
560 · Workers Comp Ins	0.00	3,539.06	7,766.30	11,305.36	11,305.36
<b>Total Salaries &amp; EE Benefits</b>	<b>0.00</b>	<b>186,905.10</b>	<b>279,245.91</b>	<b>466,151.01</b>	<b>466,151.01</b>
<b>Services &amp; Supplies</b>					
620 · Communications & Inte...	0.00	1,486.58	1,486.44	2,973.02	2,973.02
640 · Fuel & Oil	0.00	14,655.37	16,320.97	30,976.34	30,976.34
650 · Interest	0.00	3,664.83	4,737.41	8,402.24	8,402.24
657 · Lab	0.00	5,100.00	0.00	5,100.00	5,100.00
700 · Tools & Instruments	0.00	414.52	414.51	829.03	829.03
720 · Supplies - Inventory - O...	0.00	399.49	685.82	1,085.31	1,085.31
735 · Training/Classes/Certs/...	0.00	225.00	225.00	450.00	450.00
<b>Total Services &amp; Supplies</b>	<b>0.00</b>	<b>25,945.79</b>	<b>23,870.15</b>	<b>49,815.94</b>	<b>49,815.94</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Groun...	0.00	6,817.39	1,737.30	8,554.69	8,554.69
820 · R&R Lift Stations	0.00	0.00	1,009.66	1,009.66	1,009.66
830 · R&R Equipment					
830.1 · Hydrants	0.00	1,551.78	0.00	1,551.78	1,551.78
830 · R&R Equipment - Ot...	1,500.79	33,586.52	43,838.04	78,925.35	78,925.35
<b>Total 830 · R&amp;R Equipment</b>	<b>1,500.79</b>	<b>35,138.30</b>	<b>43,838.04</b>	<b>80,477.13</b>	<b>80,477.13</b>
832 · R&R Mains and Sewer ...	0.00	26,967.64	10,422.97	37,390.61	37,390.61
840 · R&R Vehicles	0.00	17,350.10	23,257.17	40,607.27	40,607.27
<b>Total Repairs &amp; Replacement</b>	<b>1,500.79</b>	<b>86,273.43</b>	<b>80,265.14</b>	<b>168,039.36</b>	<b>168,039.36</b>
<b>Total Expense</b>	<b>1,500.79</b>	<b>299,124.32</b>	<b>383,381.20</b>	<b>684,006.31</b>	<b>684,006.31</b>
<b>Net Ordinary Income</b>	<b>102,559.44</b>	<b>142,399.46</b>	<b>118,262.84</b>	<b>363,221.74</b>	<b>363,221.74</b>
<b>Net Income</b>	<b>102,559.44</b>	<b>142,399.46</b>	<b>118,262.84</b>	<b>363,221.74</b>	<b>363,221.74</b>



Clearlake Oaks Co Water District  
**Budget Variance Report July 1, 2022 through June 30, 2023**

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Target % > **100.0%** CRP-PC

As of April 2023

Summary		Budget Annual	YTD		Actual YTD Amount %	
PC CRP Revenue		19,536	19,536	103,590	530.3%	0%
PC CRP Expenses		0	0	470	0.0%	0%

Expenses		2021-2022 Budget		Actual	%	Total
		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	Misc	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>
810	R&R Buildings & Grounds	-	-	-	0.0%	-
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	-	-	-	0.0%	-
830	R&R Equipment	-	-	1,501	0.0%	(1,501)
832	R&R Mains/Laterals	-	-	-	0.0%	-
840	R&R Vehicles	-	-	-	0.0%	-
<b>Repairs &amp; Replacement &gt;</b>		<b>0</b>	<b>0</b>	<b>1,501</b>	<b>0.0%</b>	<b>(1,501)</b>
<b>Total Expenses &gt;</b>		<b>0</b>	<b>0</b>	<b>1,501</b>	<b>0.0%</b>	<b>(1,501)</b>

**\$84,253.05 received from Lake County when closing CSA 16 account**

**\$5,051 approved by board to purchase new drive by meters**

**\$3,550.69 credit from Badger**

Budget Variance Report July 1, 2022 through June 30, 2023

As of April 2023 Summary		WATER - CRP Budget			Actual YTD			
		Annual	YTD		Amount	%		
WATER CRP Revenue		439,444	439,444	441,524	100.5%	0%		
WATER CRP Expenses		511,279	511,279	299,125	58.5%	0%		
Operating Balance		(71,835)	(71,835)	142,399				
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining		
505	Salaries & Wages	257,969	257,969	146,178	56.7%	111,791		
520	FICA - District Share	21,162	21,162	10,821	51.1%	10,341		
530	Medical Ins - District Share	70,407	70,407	18,814	26.7%	51,593		
540	PERS - District Share	16,469	16,469	7,553	45.9%	8,916		
550	Unemployment	0	0		0.0%	0		
560	Workers Comp Ins	8,122	8,122	3,539	43.6%	4,583		
<b>Salaries and Employee Benefits &gt;</b>		<b>374,129</b>	<b>374,129</b>	<b>186,905</b>	<b>50.0%</b>	<b>187,224</b>		
605	Advertising	0	0	-	0.0%	0		
610	Bank Fees	0	0	-	0.0%	0		
620	Communications & Internet	3,500	3,500	1,487	42.5%	2,013		
622	Board Exp	0	0		0.0%	0		
625	Equip - Field (up to \$4999)	1,250	1,250		0.0%	1,250		
630	Equip - Office	-	-					
640	Fuel & Oil	14,400	14,400	14,655	101.8%	(255)		
645	Insurance	0	0		0.0%	0		
650	Interest	0	0	3,665	0.0%	(3,665)		
657	Outsource Lab / Internal Lab	3,000	3,000	5,100	0.0%	(2,100)		
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)	-	-		0.0%	-		
700	Tools & Instruments	2,000	2,000	415	0.0%	1,585		
703	Supplies - Clothing & Personal	1,500	1,500		0.0%	1,500		
705	Supplies - Office	-	-		0.0%	-		
715	Treatment Chemicals	0	0		0.0%	0		
720	Supplies - Operating - Other	3,000	3,000	399	0.0%	2,601		
730	Taxes - Licenses	0	0		0.0%	0		
735	Training, Certs (classes, books)	500	500	225	0.0%	275		
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	Misc	0	0		0.0%	0		
<b>Services and Supplies &gt;</b>		<b>29,150</b>	<b>29,150</b>	<b>25,946</b>	<b>89.0%</b>	<b>3,204</b>		
810	R&R Buildings & Grounds	5,000	5,000	6,817	136.3%	(1,817)		
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	35,000	33,587	96.0%	1,413		
830.1	Hydrants	-	-	1,552				
832	R&R Mains/Service Lines/Tanks	50,000	50,000	26,968	53.9%	23,032		
840	R&R Vehicles	18,000	18,000	17,350	96.4%	650		
810	Fence Rpr for H/Run	<b>Repairs &amp; Replacement &gt;</b>		108,000	108,000	86,274	79.9%	21,726
830	Chlorine Analyzer Distribution Motor	<b>Total Expenses &gt;</b>		<b>511,279</b>	511,279	299,125	58.5%	212,154

**Clearlake Oaks Co Water District**  
**Budget Variance Report July 1, 2022 through June 30, 2023**

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SEWER-CRP

Target % > **100.0%** CRP-SEWER

As of April 2023

Summary	Budget Annual	YTD	Actual YTD Amount	%
<b>SEWER CRP Revenue</b>	509,022	509,022	501,644	98.6%
<b>SEWER CRP Expenses</b>	474,523	474,523	383,380	80.8%

**Operating Balance (loss)** **34,499**    34,499    118,264

Expenses		2020-2021 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	253,805	253,805	196,582	77.5%	57,223
520	FICA - District Share	21,334	21,334	14,500	68.0%	6,834
530	Medical Ins - District Share	50,738	50,738	45,534	89.7%	5,204
540	PERS - District Share	15,486	15,486	14,864	96.0%	622
550	Unemployment	-	-	-	0.0%	-
560	Workers Comp Ins	8,010	8,010	7,766	97.0%	244
<b>Salaries and Employee Benefits &gt;</b>		<b>349,373</b>	<b>349,373</b>	<b>279,246</b>	<b>79.9%</b>	<b>70,127</b>
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	5,000	1,486	29.7%	3,514
622	Board Exp	0	0	-	0.0%	0
625	Equip - Field (up to \$4999)	1,250	1,250	-	0.0%	1,250
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	14,400	14,400	16,321	113.3%	(1,921)
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0	4,737	0.0%	(4,737)
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)	-	-	-	0.0%	-
700	Tools & Instruments	2,000	2,000	415	0.0%	1,585
703	Supplies - Clothing & Personal	1,500	1,500	-	0.0%	1,500
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	3,000	3,000	685	0.0%	2,315
730	Taxes - Licenses	0	0	-	0.0%	0
735	Training, Certs (classes, books)	500	500	225	0.0%	275
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	Misc	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>		<b>27,650</b>	<b>27,650</b>	<b>23,869</b>	<b>86.3%</b>	<b>3,781</b>
810	R&R Buildings & Grounds	7,500	7,500	1,737	23.2%	5,763
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	20,000	1,010	5.1%	18,990
830	R&R Equipment	35,000	35,000	43,838	125.3%	(8,838)
832	R&R Mains/Laterals	25,000	25,000	10,423	41.7%	14,577
840	R&R Vehicles	10,000	10,000	23,257	232.6%	(13,257)
<b>Repairs &amp; Replacement &gt;</b>		<b>97,500</b>	<b>97,500</b>	<b>80,265</b>	<b>82.3%</b>	<b>17,235</b>
<b>Total Expenses &gt;</b>		<b>474,523</b>	<b>474,523</b>	<b>383,380</b>	<b>80.8%</b>	<b>91,143</b>

840 - Repair of backhoe/repair of vaccon tube

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## Clearlake Oaks County Water District Capital Improvements As of June 30, 2023

Date	Name	Memo	Class	Amount
<b>130 · Const In Progress - Studies</b>				
07/05/2022	MC Engineering, Inc	Construction in progr...	GL:Sewer	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,445.00
09/07/2022	MC Engineering, Inc	SWRCB Water Appli...	GL:Water	4,950.00
10/05/2022	MC Engineering, Inc	SWRCB Wastewate...	GL:Sewer	1,957.57
10/05/2022	MC Engineering, Inc		GL:Water	1,957.57
11/05/2022	MC Engineering, Inc	SWRCB SRF Grant	GL:Water	3,600.00
12/05/2022	MC Engineering, Inc	SWRCB TA Grant	GL:Water	1,440.00
01/05/2023	MC Engineering, Inc	On call services	GL:Water	1,828.75
03/05/2023	MC Engineering, Inc	Wastewater	GL:Sewer	1,800.00
03/05/2023	MC Engineering, Inc	Water	GL:Water	540.00
04/05/2023	MC Engineering, Inc	Preperation for Wast...	CRP:Sewer	1,170.00
Total 130 · Const In Progress - Studies				24,013.89
<b>135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)</b>				
<b>138 · USDA Water Improvements</b>				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	20,963.26
07/31/2022	T & S Construction Co...	Payment #14	Loan/Grant:...	252,320.00
08/05/2022	MC Engineering, Inc	USDA Meters/Tank	Loan/Grant:...	15,697.63
08/31/2022	T & S Construction Co...	#15	Loan/Grant:...	245,416.04
09/07/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	18,505.85
09/30/2022	T & S Construction Co...	USDA Water Improve	Loan/Grant:...	145,920.00
10/05/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	19,600.91
11/30/2022	T & S Construction Co...	11/1/2022 - 11/30/20...	Loan/Grant:...	582,746.15
12/05/2022	MC Engineering, Inc	USDA Meters	Loan/Grant:...	8,877.08
01/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	11,113.30
01/11/2023	T & S Construction Co...	12/1/2022 - 12/31/20...	Loan/Grant:...	119,225.00
01/31/2023	T & S Construction Co...	Services for January...	Loan/Grant:...	120,881.80
02/05/2023	MC Engineering, Inc	February 2023 charg...	Loan/Grant:...	7,179.12
02/28/2023	T & S Construction Co...	Services thru Februa...	Loan/Grant:...	213,275.00
03/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	5,474.43
03/31/2023	T & S Construction Co...	Services thru 3/31/2...	Loan/Grant:...	71,944.21
04/05/2023	MC Engineering, Inc	USDA Wtr Improv	Loan/Grant:...	8,338.20
04/20/2023	Badger Meter	Returned 3 compou...	CRP:Water	-4,030.46
05/05/2023	MC Engineering, Inc	USDA Meters and W...	Loan/Grant:...	2,440.00
05/31/2023	T & S Construction Co...	5/1/2023 - 5/31/2023	Loan/Grant:...	92,768.79
06/05/2023	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	4,616.89
06/29/2023	T & S Construction Co...	#22 Redundancy pu...	Loan/Grant:...	103,076.42
Total 138 · USDA Water Improvements				2,067,349.62
<b>128 · Sewer Infrstrcture &amp; Rehab Proj (Phase 1 was the installation of the Force Main)</b>				
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				
<b>121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of water distribution pipes)</b>				
03/17/2023	TECO Technology	Cerrito Tank redund...	CRP:Water	6,999.14
04/14/2023	G3 Engineering, Inc.	Cerrito pumps	CRP:Water	20,071.84
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				27,070.98
<b>131 · Waste Water Plant</b>				
<b>131.1 · Pumps/Equipment</b>				
03/28/2023	Commercial Pump & ...	Rebuild effluent pum...	CRP:Sewer	43,522.21
Total 131.1 · Pumps/Equipment				43,522.21
<b>131 · Waste Water Plant - Other</b>				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				43,522.21
<b>127 · Water Plant</b>				
<b>127.6 · Swan AMI Turbiwell Monitor</b>				
Total 127.6 · Swan AMI Turbiwell Monitor				
<b>127.5 · A/C installation for Filter Rm</b>				
Total 127.5 · A/C installation for Filter Rm				
<b>127.4 · PH System</b>				
Total 127.4 · PH System				
<b>127.2 · Harvy Vault Chlor Inject Proj</b>				

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2023**

Date	Name	Memo	Class	Amount
Total 127.2 · Harvy Vault Chlor Inject Proj				
<b>127.1 · Major Equipment</b>				
09/07/2022	Commercial Pump & ...	Back-up Pump for Di...	CRP:Water	8,655.08
Total 127.1 · Major Equipment				8,655.08
<b>127 · Water Plant - Other</b>				
Total 127 · Water Plant - Other				
Total 127 - Water Plant				8,655.08
<b>120 · District General CRP (EQUIPMENT - WAS 1011181)</b>				
<b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
<b>120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)</b>				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
<b>120.75 · SCADA</b>				
12/28/2022	Amazon	10 gauge wire. 30' re...	CRP:Water	91.06
04/09/2023	Southport Control Sol...	Pluth tank site - SCA...	CRP:Water	7,999.74
Total 120.75 · SCADA				8,090.80
<b>120.90 · Vehicles/Generators/Trailers</b>				
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Sewer	27,005.57
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Water	27,005.56
Total 120.90 · Vehicles/Generators/Trailers				54,011.13
<b>120 · District General CRP (EQUIPMENT - WAS 1011181) - Other</b>				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				62,101.93
<b>122 · Bldgs/Grounds Cap Improvements</b>				
Total 122 · Bldgs/Grounds Cap Improvements				
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>				
<b>124.2 · GIS Online Mapping System</b>				
07/05/2022	MC Engineering, Inc	GIS Mapping	GL:Sewer	468.75
08/05/2022	MC Engineering, Inc	GIS	CRP:Water	225.00
08/05/2022	MC Engineering, Inc		CRP:Sewer	225.00
Total 124.2 · GIS Online Mapping System				918.75
<b>124.30 · Lift Stations</b>				
07/26/2022	ABC Plumbing	Sewer camer survey...	CRP:Sewer	4,060.00
Total 124.30 · Lift Stations				4,060.00
<b>124.50 · Mains</b>				
Total 124.50 · Mains				
<b>124.60 · Meters</b>				
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
Total 124.90 · Water Tanks				
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
07/05/2022	MC Engineering, Inc		GL:Water	468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				5,447.50
<b>125 · Land - Dist. Cap. Improvements</b>				
Total 125 · Land - Dist. Cap. Improvements				
<b>129 · ALLOW. FOR DEPRECIATION</b>				
Total 129 · ALLOW. FOR DEPRECIATION				
<b>280 · Loan</b>				
<b>280.04 · 2021 Water Truck</b>				
07/20/2022	Kansas State Bank - ...	Payment #8	CRP:Water	727.18

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2023**

07/13/23

Accrual Basis

Date	Name	Memo	Class	Amount
07/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	727.18
08/15/2022	Kansas State Bank - ...	Payment #9	CRP:Water	729.57
08/15/2022	Kansas State Bank - ...	3359488	CRP:Sewer	729.57
09/20/2022	Kansas State Bank - ...	Payment #10	CRP:Sewer	1,463.93
10/20/2022	Kansas State Bank - ...	Payment #11	CRP:Sewer	1,468.73
11/16/2022	Kansas State Bank - ...	3359488	CRP:Water	736.78
11/16/2022	Kansas State Bank - ...	Payment #12	CRP:Sewer	736.78
12/20/2022	Kansas State Bank - ...	Payment #13	CRP:Water	739.20
12/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	739.19
01/20/2023	Kansas State Bank - ...	Payment #14	CRP:Water	741.62
01/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	741.62
02/20/2023	Kansas State Bank - ...	Payment #15	CRP:Water	744.06
02/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	744.05
03/20/2023	Kansas State Bank - ...	Payment #16	CRP:Water	746.50
03/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	746.50
04/20/2023	Kansas State Bank - ...	Payment #17	CRP:Water	748.95
04/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	748.95
05/20/2023	Kansas State Bank - ...	Payment #18	CRP:Water	748.95
05/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	748.95
06/15/2023	Kansas State Bank - ...	Payment #19	CRP:Water	753.88
06/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	753.87
Total 280.04 · 2021 Water Truck				17,766.01
<b>280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)</b>				
09/01/2022	USDA Rural Develop...	Payment #1 Water	Loan/Grant:...	30,500.19
03/01/2023	USDA Rural Develop...	USDA - Payment #2 ...	Loan/Grant:...	99,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				129,500.19
<b>280.02 · KS State Bank - 2019 Vac-Con</b>				
07/15/2022	Kansas State Bank - ...	Pymt #31	CRP:Water	3,409.30
07/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,409.29
08/15/2022	Kansas State Bank - ...	Pymt #32	CRP:Water	3,418.94
08/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,418.94
09/15/2022	Kansas State Bank - ...	Pymt #33	CRP:Sewer	6,857.21
09/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	564.26
10/15/2022	Kansas State Bank - ...	Pymt #34	CRP:Sewer	6,876.61
11/15/2022	Kansas State Bank - ...	Pymt #35	CRP:Sewer	3,448.03
11/15/2022	Kansas State Bank - ...	3343293	CRP:Water	3,448.03
12/15/2022	Kansas State Bank - ...	Pymt #36	CRP:Water	3,457.78
12/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,457.78
01/15/2023	Kansas State Bank - ...	Pymt #37	CRP:Water	3,467.56
01/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,467.55
02/15/2023	Kansas State Bank - ...	Pymt #38	CRP:Water	3,477.37
02/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,477.36
03/15/2023	Kansas State Bank - ...	Pymt #39	CRP:Water	3,487.20
03/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,487.20
04/15/2023	Kansas State Bank - ...	Pymt #40	CRP:Water	3,497.06
04/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,497.06
05/15/2023	Kansas State Bank - ...	Pymt #41	CRP:Water	3,497.06
05/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,497.06
06/15/2023	Kansas State Bank - ...	Pymt #42	CRP:Water	3,516.87
06/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,516.87
Total 280.02 · KS State Bank - 2019 Vac-Con				83,652.39
Total 280 · Loan				230,918.59
<b>306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)</b>				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
<b>Income</b>				
<b>435 · Loans/Grants</b>				
<b>435-8 · Intake Pump Extension</b>				
08/22/2022		Invoice #4 - Dept. of ...	GL:Water	-83,690.37
09/26/2022		Intake pipe extensio...	Loan/Grant:...	-40,848.05
01/03/2023		DWR	Loan/Grant:...	-20,027.25
02/21/2023		DWR #8 - Intake p...	Loan/Grant:...	-3,841.74
05/03/2023		Dept of Water Reso...	Loan/Grant:...	-65,041.48
Total 435-8 · Intake Pump Extension				-213,448.89

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2023**

07/13/23

Accrual Basis

Date	Name	Memo	Class	Amount
Total 435 · Loans/Grants				-213,448.89
Total Income				-213,448.89
<b>Loans/Grants</b>				
<b>935 · Actiflo Pilot Program</b>				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	2,145.00
09/30/2022	T & S Construction Co...	Actiflo	Loan/Grant:...	109,326.28
10/05/2022	MC Engineering, Inc	Actiflow	Loan/Grant:...	4,715.00
10/24/2022	Clear Lake Electronic ...	Lan cable for Actiflo ...	Loan/Grant:...	68.51
10/25/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	4,165.00
11/03/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	32.49
11/04/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	16.25
11/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	945.00
11/15/2022	Southport Control Sol...	Actiflo Control Interf...	Loan/Grant:...	5,607.92
11/28/2022	Veolia Water Technol...	Actiflo - Pilot Study	Loan/Grant:...	75,000.00
12/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	450.00
03/09/2023	Veolia Water Technol...	Phase B	Loan/Grant:...	70,000.00
03/31/2023	T & S Construction Co...	Progress billing 3	Loan/Grant:...	6,393.35
03/31/2023	T & S Construction Co...	Progress billing 2	Loan/Grant:...	12,147.37
04/05/2023	MC Engineering, Inc	Actiflo	Loan/Grant:...	2,700.00
Total 935 · Actiflo Pilot Program				293,712.17
<b>930 · Intake Pump Extension</b>				
<b>930.1 · Source Capacity Study</b>				
07/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	12,060.00
08/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	4,896.50
09/07/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	3,295.00
10/05/2022	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	1,890.00
11/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	6,780.00
12/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	5,970.00
01/05/2023	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	11,146.25
02/05/2023	MC Engineering, Inc	Charges for Februar...	Loan/Grant:...	1,587.50
04/05/2023	MC Engineering, Inc	Emergency Intake - ...	Loan/Grant:...	4,535.00
05/05/2023	MC Engineering, Inc	Source Capacity Stu...	Loan/Grant:...	4,495.00
05/05/2023	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	14,000.00
06/05/2023	MC Engineering, Inc	Source capacity	Loan/Grant:...	1,135.00
Total 930.1 · Source Capacity Study				71,790.25
<b>930 · Intake Pump Extension - Other</b>				
07/05/2022	MC Engineering, Inc	Water Intake Extensi...	Loan/Grant:...	2,407.80
08/05/2022	MC Engineering, Inc	Work done in July - ...	Loan/Grant:...	1,750.00
08/31/2022	Pac Machine Co., Inc.	Service date 8/24/20...	Loan/Grant:...	750.00
08/31/2022	T & S Construction Co...	Water Intake	Loan/Grant:...	3,633.25
09/07/2022	MC Engineering, Inc	Intake/Source	Loan/Grant:...	2,887.50
10/05/2022	MC Engineering, Inc		Loan/Grant:...	1,400.00
11/05/2022	MC Engineering, Inc	Water Intake	Loan/Grant:...	3,237.50
12/05/2022	MC Engineering, Inc	Emergency intake	Loan/Grant:...	1,487.50
12/16/2022		DWR - #6	Loan/Grant:...	-11,457.68
01/05/2023	MC Engineering, Inc		Loan/Grant:...	1,225.00
01/30/2023	Pac Machine Co., Inc.	Discharge hose	Loan/Grant:...	3,246.72
02/05/2023	MC Engineering, Inc		Loan/Grant:...	1,650.00
02/15/2023	Mendo Mill	Per Kurt = Emergen...	Loan/Grant:...	52.23
03/05/2023	MC Engineering, Inc	Emergency Intake P...	Loan/Grant:...	1,137.50
03/31/2023	T & S Construction Co...	Progress biling #4	Loan/Grant:...	23,978.70
04/05/2023	MC Engineering, Inc	Intake Pump	Loan/Grant:...	350.00
Total 930 · Intake Pump Extension - Other				37,736.02
Total 930 · Intake Pump Extension				109,526.27
Total Loans/Grants				403,238.44
<b>TOTAL</b>				<b>2,658,869.35</b>

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2023**

Date	Name	Memo	Class	Amount
<b>130 · Const In Progress - Studies</b>				
07/05/2022	MC Engineering, Inc	Construction in progr...	GL:Sewer	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,662.50
07/05/2022	MC Engineering, Inc		GL:Water	1,445.00
09/07/2022	MC Engineering, Inc	SWRCB Water Appli...	GL:Water	4,950.00
10/05/2022	MC Engineering, Inc	SWRCB Wastewate...	GL:Sewer	1,957.57
10/05/2022	MC Engineering, Inc		GL:Water	1,957.57
11/05/2022	MC Engineering, Inc	SWRCB SRF Grant	GL:Water	3,600.00
12/05/2022	MC Engineering, Inc	SWRCB TA Grant	GL:Water	1,440.00
01/05/2023	MC Engineering, Inc	On call services	GL:Water	1,828.75
03/05/2023	MC Engineering, Inc	Wastewater	GL:Sewer	1,800.00
03/05/2023	MC Engineering, Inc	Water	GL:Water	540.00
04/05/2023	MC Engineering, Inc	Preperation for Wast...	CRP:Sewer	1,170.00
Total 130 · Const In Progress - Studies				24,013.89
<b>135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)</b>				
<b>138 · USDA Water Improvements</b>				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	20,963.26
07/31/2022	T & S Construction Co...	Payment #14	Loan/Grant:...	252,320.00
08/05/2022	MC Engineering, Inc	USDA Meters/Tank	Loan/Grant:...	15,697.63
08/31/2022	T & S Construction Co...	#15	Loan/Grant:...	245,416.04
09/07/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	18,505.85
09/30/2022	T & S Construction Co...	USDA Water Improve	Loan/Grant:...	145,920.00
10/05/2022	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	19,600.91
11/30/2022	T & S Construction Co...	11/1/2022 - 11/30/20...	Loan/Grant:...	582,746.15
12/05/2022	MC Engineering, Inc	USDA Meters	Loan/Grant:...	8,877.08
01/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	11,113.30
01/11/2023	T & S Construction Co...	12/1/2022 - 12/31/20...	Loan/Grant:...	119,225.00
01/31/2023	T & S Construction Co...	Services for January...	Loan/Grant:...	120,881.80
02/05/2023	MC Engineering, Inc	February 2023 charg...	Loan/Grant:...	7,179.12
02/28/2023	T & S Construction Co...	Services thru Februa...	Loan/Grant:...	213,275.00
03/05/2023	MC Engineering, Inc	USDA Meters	Loan/Grant:...	5,474.43
03/31/2023	T & S Construction Co...	Services thru 3/31/2...	Loan/Grant:...	71,944.21
04/05/2023	MC Engineering, Inc	USDA Wtr Improv	Loan/Grant:...	9,338.20
04/20/2023	Badger Meter	Returned 3 compou...	CRP:Water	-4,030.46
05/05/2023	MC Engineering, Inc	USDA Meters and W...	Loan/Grant:...	2,440.00
05/31/2023	T & S Construction Co...	5/1/2023 - 5/31/2023	Loan/Grant:...	92,768.79
06/05/2023	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	4,616.89
06/29/2023	T & S Construction Co...	#22 Redundancy pu...	Loan/Grant:...	103,076.42
Total 138 · USDA Water Improvements				2,067,349.62
<b>128 · Sewer Infrstrcture &amp; Rehab Proj (Phase 1 was the installation of the Force Main)</b>				
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				
<b>121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of water distribution pipes)</b>				
03/17/2023	TECO Technology	Cerrito Tank redund...	CRP:Water	6,999.14
04/14/2023	G3 Engineering, Inc.	Cerritto pumps	CRP:Water	20,071.84
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				27,070.98
<b>131 · Waste Water Plant</b>				
<b>131.1 · Pumps/Equipment</b>				
03/28/2023	Commercial Pump & ...	Rebuild effluent pum...	CRP:Sewer	43,522.21
Total 131.1 · Pumps/Equipment				43,522.21
<b>131 · Waste Water Plant - Other</b>				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				43,522.21
<b>127 · Water Plant</b>				
<b>127.6 · Swan AMI Turbiwell Monitor</b>				
Total 127.6 · Swan AMI Turbiwell Monitor				
<b>127.5 · A/C installation for Filter Rm</b>				
Total 127.5 · A/C installation for Filter Rm				
<b>127.4 · PH System</b>				
Total 127.4 · PH System				
<b>127.2 · Harvy Vault Chlor Inject Proj</b>				



# Clearlake Oaks County Water District Capital Improvements As of June 30, 2023

Date	Name	Memo	Class	Amount
Total 127.2 · Harvy Vault Chlor Inject Proj				
<b>127.1 · Major Equipment</b>				
09/07/2022	Commercial Pump & ...	Back-up Pump for Di...	CRP:Water	8,655.08
Total 127.1 · Major Equipment				8,655.08
<b>127 · Water Plant - Other</b>				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				8,655.08
<b>120 · District General CRP (EQUIPMENT - WAS 1011181)</b>				
<b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
<b>120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)</b>				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
<b>120.75 · SCADA</b>				
12/28/2022	Amazon	10 gauge wire, 30' re...	CRP:Water	91.06
04/09/2023	Southport Control Sol...	Pluth tank site - SCA...	CRP:Water	7,999.74
Total 120.75 · SCADA				8,090.80
<b>120.90 · Vehicles/Generators/Trailers</b>				
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Sewer	27,005.57
02/21/2023	Folsom Chevrolet	2022 1500 2WD Re...	GL:Water	27,005.56
Total 120.90 · Vehicles/Generators/Trailers				54,011.13
<b>120 · District General CRP (EQUIPMENT - WAS 1011181) - Other</b>				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				62,101.93
<b>122 · Bldgs/Grounds Cap Improvements</b>				
Total 122 · Bldgs/Grounds Cap Improvements				
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>				
<b>124.2 · GIS Online Mapping System</b>				
07/05/2022	MC Engineering, Inc	GIS Mapping	GL:Sewer	468.75
08/05/2022	MC Engineering, Inc	GIS	CRP:Water	225.00
08/05/2022	MC Engineering, Inc		CRP:Sewer	225.00
Total 124.2 · GIS Online Mapping System				918.75
<b>124.30 · Lift Stations</b>				
07/26/2022	ABC Plumbing	Sewer camer survey...	CRP:Sewer	4,060.00
Total 124.30 · Lift Stations				4,060.00
<b>124.50 · Mains</b>				
Total 124.50 · Mains				
<b>124.60 · Meters</b>				
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
Total 124.90 · Water Tanks				
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
07/05/2022	MC Engineering, Inc		GL:Water	468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				468.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				5,447.50
<b>125 · Land - Dist. Cap. Improvements</b>				
Total 125 · Land - Dist. Cap. Improvements				
<b>129 · ALLOW. FOR DEPRECIATION</b>				
Total 129 · ALLOW. FOR DEPRECIATION				
<b>280 · Loan</b>				
<b>280.04 · 2021 Water Truck</b>				
07/20/2022	Kansas State Bank - ...	Payment #8	CRP:Water	727.18

# Clearlake Oaks County Water District

## Capital Improvements

### As of June 30, 2023

07/13/23

Accrual Basis

Date	Name	Memo	Class	Amount
07/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	727.18
08/15/2022	Kansas State Bank - ...	Payment #9	CRP:Water	729.57
08/15/2022	Kansas State Bank - ...	3359488	CRP:Sewer	729.57
09/20/2022	Kansas State Bank - ...	Payment #10	CRP:Sewer	1,463.93
10/20/2022	Kansas State Bank - ...	Payment #11	CRP:Sewer	1,468.73
11/16/2022	Kansas State Bank - ...	3359488	CRP:Water	736.78
11/16/2022	Kansas State Bank - ...	Payment #12	CRP:Sewer	736.78
12/20/2022	Kansas State Bank - ...	Payment #13	CRP:Water	739.20
12/20/2022	Kansas State Bank - ...	3359488	CRP:Sewer	739.19
01/20/2023	Kansas State Bank - ...	Payment #14	CRP:Water	741.62
01/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	741.62
02/20/2023	Kansas State Bank - ...	Payment #15	CRP:Water	744.06
02/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	744.05
03/20/2023	Kansas State Bank - ...	Payment #16	CRP:Water	746.50
03/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	746.50
04/20/2023	Kansas State Bank - ...	Payment #17	CRP:Water	748.95
04/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	748.95
05/20/2023	Kansas State Bank - ...	Payment #18	CRP:Water	748.95
05/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	748.95
06/15/2023	Kansas State Bank - ...	Payment #19	CRP:Water	753.88
06/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	753.87
Total 280.04 · 2021 Water Truck				17,766.01
<b>280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)</b>				
09/01/2022	USDA Rural Develop...	Payment #1 Water	Loan/Grant:...	30,500.19
03/01/2023	USDA Rural Develop...	USDA - Payment #2 ...	Loan/Grant:...	99,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				129,500.19
<b>280.02 · KS State Bank - 2019 Vac-Con</b>				
07/15/2022	Kansas State Bank - ...	Pymt #31	CRP:Water	3,409.30
07/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,409.29
08/15/2022	Kansas State Bank - ...	Pymt #32	CRP:Water	3,418.94
08/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,418.94
09/15/2022	Kansas State Bank - ...	Pymt #33	CRP:Sewer	6,857.21
09/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	564.26
10/15/2022	Kansas State Bank - ...	Pymt #34	CRP:Sewer	6,876.61
11/15/2022	Kansas State Bank - ...	Pymt #35	CRP:Sewer	3,448.03
11/15/2022	Kansas State Bank - ...	3343293	CRP:Water	3,448.03
12/15/2022	Kansas State Bank - ...	Pymt #36	CRP:Water	3,457.78
12/15/2022	Kansas State Bank - ...	3343293	CRP:Sewer	3,457.78
01/15/2023	Kansas State Bank - ...	Pymt #37	CRP:Water	3,467.56
01/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,467.55
02/15/2023	Kansas State Bank - ...	Pymt #38	CRP:Water	3,477.37
02/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,477.36
03/15/2023	Kansas State Bank - ...	Pymt #39	CRP:Water	3,487.20
03/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,487.20
04/15/2023	Kansas State Bank - ...	Pymt #40	CRP:Water	3,497.06
04/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,497.06
05/15/2023	Kansas State Bank - ...	Pymt #41	CRP:Water	3,497.06
05/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,497.06
06/15/2023	Kansas State Bank - ...	Pymt #42	CRP:Water	3,516.87
06/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,516.87
Total 280.02 · KS State Bank - 2019 Vac-Con				83,652.39
Total 280 · Loan				230,918.59
<b>306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)</b>				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
<b>Income</b>				
<b>435 · Loans/Grants</b>				
<b>435-8 · Intake Pump Extension</b>				
08/22/2022		Invoice #4 - Dept. of ...	GL:Water	-83,690.37
09/26/2022		Intake pipe extensio...	Loan/Grant:...	-40,848.05
01/03/2023		DWR	Loan/Grant:...	-20,027.25
02/21/2023		DWR #8 - Intake p...	Loan/Grant:...	-3,841.74
05/03/2023		Dept of Water Reso...	Loan/Grant:...	-65,041.48
Total 435-8 · Intake Pump Extension				-213,448.89

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2023**

07/13/23

Accrual Basis

Date	Name	Memo	Class	Amount
Total 435 · Loans/Grants				-213,448.89
Total Income				-213,448.89
<b>Loans/Grants</b>				
<b>935 · Actiflo Pilot Program</b>				
07/05/2022	MC Engineering, Inc		Loan/Grant:...	2,145.00
09/30/2022	T & S Construction Co...	Actiflo	Loan/Grant:...	109,326.28
10/05/2022	MC Engineering, Inc	Actiflow	Loan/Grant:...	4,715.00
10/24/2022	Clear Lake Electronic ...	Lan cable for Actiflo ...	Loan/Grant:...	68.51
10/25/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	4,165.00
11/03/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	32.49
11/04/2022	HomeDepot	Buckets for sand rep...	Loan/Grant:...	16.25
11/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	945.00
11/15/2022	Southport Control Sol...	Actiflo Control Interf...	Loan/Grant:...	5,607.92
11/28/2022	Veolia Water Technol...	Actiflo - Pilot Study	Loan/Grant:...	75,000.00
12/05/2022	MC Engineering, Inc	Actiflo	Loan/Grant:...	450.00
03/09/2023	Veolia Water Technol...	Phase B	Loan/Grant:...	70,000.00
03/31/2023	T & S Construction Co...	Progress billing 3	Loan/Grant:...	6,393.35
03/31/2023	T & S Construction Co...	Progress billing 2	Loan/Grant:...	12,147.37
04/05/2023	MC Engineering, Inc	Actiflo	Loan/Grant:...	2,700.00
Total 935 · Actiflo Pilot Program				293,712.17
<b>930 · Intake Pump Extension</b>				
<b>930.1 · Source Capacity Study</b>				
07/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	12,060.00
08/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	4,896.50
09/07/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	3,295.00
10/05/2022	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	1,890.00
11/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	6,780.00
12/05/2022	MC Engineering, Inc	Source capacity study	Loan/Grant:...	5,970.00
01/05/2023	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	11,146.25
02/05/2023	MC Engineering, Inc	Charges for Februar...	Loan/Grant:...	1,587.50
04/05/2023	MC Engineering, Inc	Emergency Intake - ...	Loan/Grant:...	4,535.00
05/05/2023	MC Engineering, Inc	Source Capacity Stu...	Loan/Grant:...	4,495.00
05/05/2023	MC Engineering, Inc	Source Capacity Study	Loan/Grant:...	14,000.00
06/05/2023	MC Engineering, Inc	Source capacity	Loan/Grant:...	1,135.00
Total 930.1 · Source Capacity Study				71,790.25
<b>930 · Intake Pump Extension - Other</b>				
07/05/2022	MC Engineering, Inc	Water Intake Extensi...	Loan/Grant:...	2,407.80
08/05/2022	MC Engineering, Inc	Work done in July - ...	Loan/Grant:...	1,750.00
08/31/2022	Pac Machine Co., Inc.	Service date 8/24/20...	Loan/Grant:...	750.00
08/31/2022	T & S Construction Co...	Water Intake	Loan/Grant:...	3,633.25
09/07/2022	MC Engineering, Inc	Intake/Source	Loan/Grant:...	2,887.50
10/05/2022	MC Engineering, Inc		Loan/Grant:...	1,400.00
11/05/2022	MC Engineering, Inc	Water Intake	Loan/Grant:...	3,237.50
12/05/2022	MC Engineering, Inc	Emergency intake	Loan/Grant:...	1,487.50
12/16/2022		DWR - #6	Loan/Grant:...	-11,457.68
01/05/2023	MC Engineering, Inc		Loan/Grant:...	1,225.00
01/30/2023	Pac Machine Co., Inc.	Discharge hose	Loan/Grant:...	3,246.72
02/05/2023	MC Engineering, Inc		Loan/Grant:...	1,650.00
02/15/2023	Mendo Mill	Per Kurt = Emergen...	Loan/Grant:...	52.23
03/05/2023	MC Engineering, Inc	Emergency Intake P...	Loan/Grant:...	1,137.50
03/31/2023	T & S Construction Co...	Progress biling #4	Loan/Grant:...	23,978.70
04/05/2023	MC Engineering, Inc	Intake Pump	Loan/Grant:...	350.00
Total 930 · Intake Pump Extension - Other				37,736.02
Total 930 · Intake Pump Extension				109,526.27
Total Loans/Grants				403,238.44
<b>TOTAL</b>				<b>2,658,869.35</b>



## Accounts

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

### CRP PC \*6192

Available **\*\*\$97,010.82**

Current **\$97,010.82**

### CRP SEWER \*3745

Available **\*\*\$107,780.12**

Current **\$107,780.12**

### GENERAL LEDGER \*9122

Available **\*\*\$98,512.23**

Current **\$92,379.30**

### PUBLIC REGULAR CHK \*8503

Available **\*\*\$212,449.73**

Current **\$212,449.73**

### PUBLIC REGULAR CHK \*9592

Available **\*\*\$132,994.43**

Current **\$132,994.43**

### PUBLIC REGULAR CHK \*7355

Available **\*\*\$72,851.17**

## Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

[Sign up for payments](#)

## Get Help with Taxes



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

[Start for free](#)

## Money Management

Current \$72,851.17

CRP WATER \*6990

Available \*\*\$97,463.86

Current \$97,463.86

### BALANCE TOTALS

Total Deposit Accounts \$812,929.43

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

## Budgets made easy!



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

[Start now](#)

### Outside Accounts



No outside accounts added.

[Add account](#)

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Our mobile banking app is the convenient way to access your account at any time from any mobile device. Enjoy peace of mind knowing your finances are just a click away. Simply use the same login and password you use for your desktop account and start enjoying the freedom of mobile banking.

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

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
25	26	27	28	29	30	1

# California State Treasurer *Fiona Ma, CPA*



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

July 17, 2023

[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

June 2023 Statement

### Account Summary

Total Deposit:	0.00	Beginning Balance:	1,081,993.12
Total Withdrawal:	0.00	Ending Balance:	1,081,993.12

# Clearlake Oaks County Water District

## Payroll Summary

June 2023

	Hours	Rate	Jun 23
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
CTO Saved	-48	58.31	-2,578.96
CTO Used	67.38	31.27	2,683.33
Holiday	114	21.75	3,887.29
Holiday Worked (x2.5)	13	97.18	1,122.48
Overtime (x1.5)	154.5	58.31	7,567.02
PTO	242.81	28.09	7,723.38
Straight Board	3,397.25	28.09	114,363.57
Duty Pay			1,300.00
			7,465.00
<b>Total Gross Pay</b>	<b>3,940.94</b>		<b>143,533.11</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-2,728.76
AFLAC (pre-tax)			-821.07
AFLAC (taxable) AFTER TAX			-231.12
CALPers 457			-787.50
CALPers EE (Pretax)			-8,028.67
<b>Total Deductions from Gross Pay</b>			<b>-12,597.12</b>
<b>Adjusted Gross Pay</b>	<b>3,940.94</b>		<b>130,935.99</b>
<b>Taxes Withheld</b>			
Federal Withholding			-10,657.00
Medicare Employee			-2,029.74
Social Security Employee			-8,678.98
CA - Withholding			-3,894.17
CA - Disability			-1,259.87
<b>Total Taxes Withheld</b>			<b>-26,519.76</b>
<b>Deductions from Net Pay</b>			
Miscellaneous Deduction			-185.27
Wage Garnishment			-796.14
<b>Total Deductions from Net Pay</b>			<b>-981.41</b>
<b>Net Pay</b>	<b>3,940.94</b>		<b>103,434.82</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			2,029.74
Social Security Company			8,678.98
<b>Total Employer Taxes and Contributions</b>			<b>10,708.72</b>

	Jun 30, 23	
	Debit	Credit
102.14 · CalPERS RESERVE - 7355	79,900.00	
102.13 · SEWER RESERVES-9592	132,994.43	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	97,010.82	
102.12 · WATER RESERVES- 8503	315,526.15	
102.001 · GL - 9122		78,515.69
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	892,993.12	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	97,463.86	
102.03 · CRP Sewer - 3745	107,780.12	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	28,727.90	
116 · DEFERRED OUTFLOW- PENSION	282,829.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	26,664.68	
130 · Const In Progress - Studies	716,524.99	
130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pil	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022	4,040.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	9,859.00	
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.	650,661.26	
115 · PRE-PAID INSURANCE	15,392.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	13,172.00	
138 · USDA Water Improvements	8,187,289.26	
128 · Sewer Infrstrcture & Rehab Proj	3,780,495.87	
121 · Wtr Dist & Wtr Storage Projects	277,266.74	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	143,307.20	
126 · Forcemain (phase 1) Cap. Imprv.	1,205,455.17	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	211,458.66	
127 · Water Plant:127.7 · Ozone System	12,785.71	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	357,521.21	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,926,858.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	30,477.31	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	901,459.76	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,146,777.14	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	83,302.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
124 · D/C System Cap Improvements:124.60 · Meters	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		10,382,491.00
200 · ACCOUNTS PAYABLE		1,054.26
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	



# Clearlake Oaks County Water District

## Trial Balance

As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
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		2,000.00
Annual Depreciation		249,035.55
224 · USDA Retainage		99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck		66,276.81
280 · Loan:280.15 · USDA Water Improvement Project		4,850,499.81
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		129,519.52
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,998,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	2,603.91	
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		383.04
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	17,111.90	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	0.00	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		17,713.15
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	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	11,913.51	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		6,641.72
223.90 · COMPENSATED EMPLOYEE BENEFITS		72,925.02
24000 · Payroll Liabilities	16,298.42	
295 · NET PWNSION LIABILITY		1,032,862.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	0.00	
281 · BOND PAYABLE	371,172.41	
302 · RETAINED EARNINGS		3,357,835.60

9:32 AM

Clearlake Oaks County Water District

07/13/23

Trial Balance

Accrual Basis

As of June 30, 2023

Jun 30, 23

Debit Credit

304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		13,878,799.63
Income:410 · Client Reg Pmt		2,462,531.18
Income:425 · CRP		1,028,741.81
Income:430 · Penalty & Interest		97,401.26
Income:430 · Penalty & Interest:430.2 · Bank Interest	2.19	
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements		1,974,852.13
Income:435 · Loans/Grants:435-8 · Intake Pump Extension		213,448.89
Income:440 · Misc Revenue		9,575.70
Income:450 · Other - Non S/W Rev		319,339.71
Loans/Grants:945 · Wastewater I and I Phase IV	3,636.25	
Loans/Grants:940 · TA Grant	22,232.88	
Loans/Grants:935 · Actiflo Pilot Program	293,712.17	
Loans/Grants:930 · Intake Pump Extension	37,736.02	
Loans/Grants:930 · Intake Pump Extension:930.1 · Source Capacity Study	71,790.25	
Salaries & EE Benefits:545 · CALPers 457		400.00
Salaries & EE Benefits:505 · Salaries & Wages	1,267,522.10	
Salaries & EE Benefits:520 · FICA - District Share	94,441.43	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	271,835.24	
Salaries & EE Benefits:540 · PERS - District Share	179,119.25	
Salaries & EE Benefits:560 · Workers Comp Ins	38,230.70	
Services & Supplies:610 · Bank Fees	36,285.64	
Services & Supplies:620 · Communications & Internet	32,648.95	
Services & Supplies:622 · Board Exp	4,831.18	
Services & Supplies:630 · Equip - Office	893.18	
Services & Supplies:640 · Fuel & Oil	49,654.71	
Services & Supplies:645 · Insurance	85,744.98	
Services & Supplies:650 · Interest	91,833.02	
Services & Supplies:657 · Lab	55,449.71	
Services & Supplies:660 · Memberships & Subscription	82,397.07	
Services & Supplies:670 · Postage & Shipping	19,866.66	
Services & Supplies:675 · Professional Services	73,544.56	
Services & Supplies:685 · Rents	13,440.88	
Services & Supplies:690 · Safety & Security	19,468.53	
Services & Supplies:700 · Tools & Instruments	7,501.56	
Services & Supplies:703 · Supplies - Clothing & Personal	1,099.45	
Services & Supplies:705 · Supplies - Office	8,585.10	
Services & Supplies:715 · Supplies-Chemicals-Operating	178,856.02	
Services & Supplies:720 · Supplies - Inventory - Other	37,053.63	
Services & Supplies:730 · Taxes - Licenses	2,538.89	
Services & Supplies:735 · Training/Classes/Certs/ClassB	4,477.79	
Services & Supplies:745 · Travel / Lodging	1,588.39	
Services & Supplies:750 · Utilities	351,514.37	
Services & Supplies:760 · Waste Disposal	54,530.57	
Services & Supplies:795 · Yolo Co	42,375.70	
Services & Supplies:798 · Customer Refund	25,361.21	
Services & Supplies:799 · Team Building:799.1 · Customer Refund - Acct closed	62.86	
Repairs & Replacement:810 · R&R Buildings & Grounds	13,553.23	
Repairs & Replacement:815 · R&R Damage Claim	2,246.50	
Repairs & Replacement:820 · R&R Lift Stations	1,120.36	
Repairs & Replacement:830 · R&R Equipment	80,070.95	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	1,551.78	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	37,618.53	
Repairs & Replacement:840 · R&R Vehicles	41,648.57	
66000 · Payroll Expenses	8,603.74	

TOTAL

43,880,412.94

43,880,412.94

## Account Payable Breakdown

Date: 7/17/2023

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$99,544.01	\$92,679.30	\$98,512.23
CRP Water - 6990	\$97,463.86	\$97,463.86	\$97,463.86
CRP Sewer - 3745	\$107,780.12	\$107,780.12	\$107,780.12
CRP PC - 6192	\$97,010.82	\$97,010.82	\$97,010.82
Water Reserve - 8503	\$212,449.73	\$212,449.73	\$212,449.73
Sewer Reserve - 9592	\$132,994.43	\$132,994.43	\$132,994.43
CalPers Reserve - 7355	\$79,900.00	\$72,851.17	\$72,851.17
LAIF Balance	\$1,081,993.12	\$1,081,933.12	\$1,081,993.12
Current A/P Aging	\$65,902.02		
Kansas State Bank-VacCon	\$7,421.47	7/15/2023	
Kansas State Bank-Water Truck	\$1,730.25	7/20/2023	
<b>TOTAL</b>	<b>\$75,053.74</b>		
<b>Paid On-line/Auto Out</b>			
6/2/2023 Cannon	\$871.52		
7/7/2023 PG&E	\$34,389.14		
6/22/2023 Credit Card	\$12,488.42		
7/7/2023 Verizon	\$1,466.42		
<b>TOTAL-Paid On-line/Auto Out</b>	<b>\$49,215.50</b>		

9:29 AM

07/17/23

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
**As of July 17, 2023**

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
ACWA/JPIA - W/C & Liab	0.00	31,680.50	0.00	0.00	0.00	31,680.50
Alpha Analytical Labs	970.00	0.00	0.00	0.00	0.00	970.00
AT&T 555 6	100.03	0.00	0.00	0.00	0.00	100.03
Badger Meter	0.00	0.00	0.00	-4,030.46	-1,011.90	-5,042.36
Clearlake Lava	268.13	0.00	0.00	0.00	0.00	268.13
Dean A Enderlin, P.G.	1,084.91	0.00	0.00	0.00	0.00	1,084.91
Hach	715.73	0.00	0.00	0.00	0.00	715.73
Hasa Inc	5,692.08	0.00	0.00	0.00	0.00	5,692.08
HC3	1,417.61	0.00	0.00	0.00	0.00	1,417.61
MC Engineering, Inc	4,313.77	0.00	0.00	0.00	0.00	4,313.77
Nave Law Office, P.C.	400.50	0.00	0.00	0.00	0.00	400.50
T & S Construction Co. Inc.	24,301.14	0.00	0.00	0.00	0.00	24,301.14
<b>TOTAL</b>	<b><u>39,263.90</u></b>	<b><u>31,680.50</u></b>	<b><u>0.00</u></b>	<b><u>-4,030.46</u></b>	<b><u>-1,011.90</u></b>	<b><u>65,902.04</u></b>

AA

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

Date: June 15, 2023

Time: 2:00 P.M.

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

**MINUTES**

**A. CALL TO ORDER**

- Pledge of Allegiance
- Roll Call

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

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

**B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**

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

**C. STAFF REPORTS**

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

**D. CONSENT ITEMS**

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

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

- a. May 2023 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 05/18/2023 (*Page 39*)

3. **Bills**

- a. T & S Construction invoice number 23, dated 5/31/23 in the amount of \$92,768.79 for the USDA Water Project *(Page 42)*

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

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

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

**NOES: NONE**

**ABSENT: NONE**

**E. OLD BUSINESS**

1. Discussion and consideration of the bulk water hydrant at 12655 E. Highway 20

**Action Taken: NO ACTION**

**F. NEW BUSINESS**

1. Donation Acknowledgement from Konocti Unified School District *(Page 43)*

**Action Taken: NO ACTION**

2. Discussion and consideration of NTU Technologies Purchase Orders for chemicals at the Water Treatment Plant in the amount of \$42,417.60, including tax and freight *(Page 44)*

**Action Taken: Motion to approve the NTU Technologies Purchase Orders, not to exceed \$42,417.60**

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

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

**NOES: NONE**

**ABSENT: NONE**

3. Discussion and approval of General Manager Job Description *(Page 47)*

**Action Taken: Motion to approve the General Manager's Job Description**

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

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

**NOES: NONE**

**ABSENT: NONE**

4. Discussion and approval of revising the General Manager's Contract *(Page 50)*

**Action Taken: Motion to approve the General Manager's Contract**

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

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

**NOES: NONE**

**ABSENT: NONE**

5. Discussion and approval of the 2023-2024 Annual Budget (*Page 51*)

**Action Taken: Motion to approve the 2023-2024 Annual Budget**  
**HERMAN/BOUCHER M/S/C**  
**AYES: ARCHACKI/BOUCHER/HERMAN/BURTON**  
**NOES: NONE**  
**ABSENT: NONE**

**G. CLOSED SESSION**

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

- a. Update on one case of pending litigation
- 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: In Closed Session, the Board discussed one case of pending litigation, a motion was made by Director Herman and seconded by Director Burton to ratify the one condition removed from the last presented proposal. The Board also evaluated both the Administrative Services Manager and General Manager and approved a 10.00% wage increase with a motion by Director Boucher and a second by Director Herman. No other items were discussed.**

**Open Session**

**Time: 3:38 PM**

**ADJOURNMENT**

**Time: 3:39 PM**

**SIGNED: \_\_\_\_\_ ATTESTED TO: \_\_\_\_\_**  
**Stanley Archacki, Vice President Olivia Mann, Board Secretary**

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

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

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

# ***CLEARLAKE OAKS COUNTY WATER DISTRICT***

## **NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS**

Date: July 13, 2023

Time: 2:00 PM

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

### **AGENDA**

#### **A. CALL TO ORDER**

- Pledge of Allegiance
- Roll Call

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

#### **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.

#### **CLOSED SESSION**

**Time: 2:01 PM**

1. Pending Litigation: One Case

**Action Taken: In Closed Session, the Board discussed one case of pending litigation, a motion was made by Director Burton and seconded by Director Herman to approve the settlement agreement recommended by legal counsel Scott Nave and Nancy Harris and give Director Archacki the authority to finalize and sign.**

#### **Open Session**

**Time: 2:22 PM**

#### **ADJOURNMENT**

**Time: 2:23 PM**

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.



# Contractor's Application for Payment No. #24

Application Period: 6/1/2023-6/30/2023	Application Date: 6/30/2023
From (Contractor): T & S Construction Co. Inc.	Via (Construction Manager): Jared Nelson
Contract: USDA CFDA No. 10.760	Engineer's Project No.: USDA CFDA No. 10.760
Contractor's Project No.: 20215	

### Application For Payment Change Order Summary

Approved Change Orders	Number	Additions	Deductions
	1	\$16,009.53	
	2	\$22,623.87	
	3	\$2,011.49	
	4	\$7,269.00	
	5	\$110,978.00	
	6	\$54,136.00	
	7	\$18,044.67	
	8	\$12,744.00	(\$99,095.00)
	9	\$7,410.00	
	10	\$14,203.00	
	11	\$11,467.75	
	12	\$217,003.00	
	13		
<b>TOTALS</b>			
NET CHANGE BY CHANGE ORDERS		\$394,805.31	

**Contractor's Certification**

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: *Anthony Escobedo* Date: 6/30/2023

138-USA W&E

1. ORIGINAL CONTRACT PRICE..... \$ 6,034,124.00
2. Net change by Change Orders..... \$ 394,805.31
3. Current Contract Price (Line 1 ± 2)..... \$ 6,428,929.31
4. TOTAL COMPLETED AND STORED TO DATE \$6,428,929.31
5. RETAINAGE:
  - a. 5% X \$6,428,929.31 Work Completed..... \$ 321,446.47
  - b. 5% X Stored Material..... \$ -
  - c. Total Retainage (Line 5a + Line 5b)..... \$ 321,446.47
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)..... \$ 6,107,482.84
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ 6,083,181.70
8. AMOUNT DUE THIS APPLICATION..... \$24,301.14
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above)..... \$321,446.47

Payment of: \$ \_\_\_\_\_ (Line 8 or other - attach explanation of the other amount)

is recommended by: *[Signature]* 7/6/23 (Date)  
Inspector

Payment of: \$ \_\_\_\_\_ (Line 8 of other - attach explanation of the other amount)

is recommended by: *[Signature]* 7/6/23 (Date)  
Engineer

is approved by: *[Signature]* 7/17/23 (Date)  
Owner

Approved by: \_\_\_\_\_ Funding Agency (if applicable) (Date)



MC Engineering, Inc.

9294 Madison Ave  
Orangevale, CA 95662

# Invoice

Date	Invoice #
7/6/2023	2418

**Bill To**

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

Job No.	Terms	Due Date	Project	
	Net 30	8/5/2023	USDA Meters and Water Tank PER	
Description		Qty	Rate	Amount
Project Engineer, Jared P. Nelson		11	130.00	1,430.00
Project Manager, Mark Carey, PE		3	165.00	495.00
234 mi @ \$0.655 / mi - Jared 06-20-23		234	0.655	153.27
Per Diem - Jared 06-20-23			28.00	28.00
<i>138 - 4/6</i>				
<i>USDA wtr comp.</i>				
<i>DM</i>				
<b>Total</b>				\$2,106.27
<b>Payments/Credits</b>				\$0.00
<b>Balance Due</b>				\$2,106.27

Phone #	Fax #	E-mail
916-546-7898	916-860-1863	mark.carey@mc-engineers.com

# CLEARLAKE OAKS COUNTY WATER DISTRICT

## RESOLUTION NO. 23-09

### A RESOLUTION BY THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT TO APPROVE THE REVISED SEWER SYSTEM MANAGEMENT PLAN

**WHEREAS**, the Board of Directors of Clearlake Oaks County Water District acknowledges that as per the State Water Resources Control Board Order WQ 2022-0103-DWQ Statewide Waste Discharge Requirements for publicly owned wastewater collection systems in excess of one mile of pipe are required to complete a Sewer System Management Plan (SSMP). This is to include but not be limited to goals, organizational structure, legal authority, operations and maintenance, public communications, rehabilitation and repairs, training, design standards, capital improvements, emergency response, FOG program and system capacity analysis; and

**WHEREAS**, the State CIWQS reporting must be completed by a “Legally Responsible Official”, Jeremy Backus, Chief of Collection System Operations, shall serve as LRO, with District General Manager and Selected District Staff designated as “Data Submitters”.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of Clearlake Oaks County Water District all goals, plans, and schedule for implementation of the Sewer System Management Plan (SSMP) are to be accepted as provided herein.

**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 July, 2023 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: \_\_\_\_\_  
Stanley Archacki, Board Vice President

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

# CLEARLAKE OAKS COUNTY WATER DISTRICT

## RESOLUTION NO. 23-10

### A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT EXPRESSING APPRECIATION TO MARY MARGARET MEDEIROS FOR HER OUTSTANDING CONTRIBUTIONS TO THE COMMUNITY AND BOARD OF DIRECTORS

**WHEREAS**, Mary Margaret Medeiros has served on the Board of Directors of Clearlake Oaks County Water District from September 28, 2015 to June 1, 2023; and

**WHEREAS**, Mrs. Medeiros has provided outstanding service to the District, its employees, and the community during her tenure; and

**WHEREAS**, Mrs. Medeiros has been a long-time resident of Clearlake Oaks and has made many significant contributions to the community and governmental affairs; and

**WHEREAS**, the District wishes to express its appreciation to Mrs. Medeiros for her distinguished service;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT** that Mary Margaret Medeiros is hereby recognized, honored, and thanked for her outstanding service on behalf of the community, for her untiring efforts to better the District and community, and for her many thoughtful contributions to the District.

**BE IT FURTHER RESOLVED** that a certified copy of this resolution be presented to Mrs. Medeiros by the Secretary along with an appropriate statement of the Board's heartfelt appreciation.

**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 20<sup>th</sup> day of July 2023, by the following vote:

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

\_\_\_\_\_  
Board Secretary  
(SEAL)

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



June 28, 2023

Clearlake Oak County Water District

Dear Clearlake Oak County Water District ,

We are pleased to confirm our understanding of the services we are to provide Clearlake Oak County Water District for the year-ended June 30, 2023 . Please read this letter carefully because it is important that you understand and accept the terms under which we have agreed to perform our services as well as management’s responsibilities under this agreement. We will audit the statement of financial position of Clearlake Oak County Water District for the year-ended June 30, 2023 and the related income statement, and cash flows where applicable.

Our audit will be conducted with the objective of our firm expressing an opinion on the financial statements. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the financial statements:

- SEFA

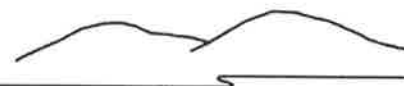
**Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended for information and use of the audit committee, management, specific legislative or





regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133.

Our audit will include tests of the accounting records of Clearlake Oak County Water District a determination of major programs(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express an opinion whether the financial statements prepared as part of this engagement are fairly presented, in all material respects, in conformity with generally accepted accounting principles. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or if we are unable to form an opinion, we may disclaim an opinion or not issue a report.

#### **Audit Procedures**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance regarding the detection of abuse. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, our audit will include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. We will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. In addition, we will inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will also include matters in the reports required for a Single Audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clearlake Oak County Water District 's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and, therefore, we will not express such an opinion. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors. Management maintains the responsibility for identifying and ensuring that Clearlake Oak County Water District complies with applicable laws, regulations, contracts, and other agreements.



Our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed for the purpose of expressing our opinion on the financial statements Clearlake Oak County Water District and on its compliance with requirements applicable to major programs. Tests of controls may be performed to test the effectiveness of certain controls that we consider, in our professional judgment, relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than what would be required to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Accounting Standards.

As required by OMB Circular A-133, we will perform tests of controls to evaluate the effectiveness of the design and operations of controls that in our professional opinion are relevant to preventing or detecting material noncompliance with the requirements applicable to each major federal award program. Our tests, however, will be less in scope than what would be required to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate internal control related matters to management and those charged with governance as required by the American Institute of Certified Public Accountants, the Government Auditing Standards, and OMB Circular A-133.

As stated in this letter under Management Responsibilities, compliance with laws, regulations, contracts, and grant agreements applicable to Clearlake Oak County Water District is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests Clearlake Oak County Water District 's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of those procedures will not be to provide an opinion of overall compliance of such provisions and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the client has complied with applicable laws and regulations and the provisions of contracts and agreements applicable to major programs. Our procedures will



consist of the applicable procedures described in the “OMB Circular A-133 Compliance Supplement” for the types of compliance requirements that could have a direct and material effect on each of Clearlake Oak County Water District’s major programs. The purpose of these procedures will be to express an opinion on Clearlake Oak County Water District’s compliance with requirements applicable to major programs in our report on compliance issued pursuant to OMB Circular A-133.

**Management Responsibilities**

Management is responsible for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management’s authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants.

We understand that you will make all financial records and related information available to us for our audit and that you are responsible for the accuracy and completeness of that information. The management of Clearlake Oak County Water District has the responsibility for the proper recording of transactions in the books of account, for establishing and maintaining effective internal controls, including monitoring ongoing activities, for the safeguarding of assets, for ensuring compliance with applicable laws and regulations, and for the preparation and substantial accuracy of the financial statements. Although we may advise you about appropriate accounting principles and their application, the selection and method of application are the sole responsibility of the Clearlake Oak County Water District’s management. As part of our engagement, we may also propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services performed as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for the services. In addition, management is responsible for adjusting the financial statements for all material adjustments and for confirming to us in the management representation letter that all uncorrected misstatements aggregated by us during the current audit engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is also responsible for identifying and ensuring that the entity complies with applicable laws and regulations applicable to its activities. Also, as required by OMB Circular A-133, it is management’s responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. We will ask to review the summary schedule of prior audit findings and the corrective action plan as part of our engagement.





By your signature below, you acknowledge that you are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government that involves management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government that have been received in communications from employees, former employees, regulators, grantors, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm to us in your management representation letter your understanding of your responsibilities as defined in this letter.

**Other**

We understand that your employees will type all confirmations we request and locate any documents we select for testing.

At the conclusion of our engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will also provide copies of our reports to required recipients; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine month after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

By your signature below, you acknowledge that the audit documentation in connection with this engagement is the property of Zach Pehling CPAs and constitutes confidential information. However, in accordance with applicable laws and regulations, we may be requested to make certain audit document available to and/or provide copies of selected audit documentation for purposes of quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Charlie Pehling is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Zach Pehling CPAs' services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



**Audit Administration, and Fees**

We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

We expect to begin our audit upon signing of this engagement letter and receiving a retainer from you. Our fee for these services will be at our standard hourly rate of \$140 per hour for my time plus out-of-pocket costs (such as report reproduction, work processing, postage, travel copies, telephone, etc.) Based on the information provided to us the fee will not exceed \$12,800. In accordance with our firm’s policies, \$6,400 will be due with the return of this engagement letter. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

We appreciate the opportunity to be of service to Clearlake Oak County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling, CPA, MBA

**RESPONSE:**

This letter correctly sets forth the understanding of Clearlake Oak County Water District .

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_