

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: November 20, 2025

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

- | | |
|---|---|
| <input type="checkbox"/> Mr. Stanley Archacki, President | <input type="checkbox"/> Mr. William McHugh, Director |
| <input type="checkbox"/> Mr. Michael Herman, Vice President | <input type="checkbox"/> Mr. A. Whittier, Director |
| <input type="checkbox"/> Mr. James Burton, Director | <input type="checkbox"/> Mrs. Dianna Mann – General Manager |
| <input type="checkbox"/> Mrs. Olivia Mann – Board Secretary | <input type="checkbox"/> Ms. Bailey Anderson – Office Manager |
| <input type="checkbox"/> Mr. Francisco Castro, Chief Wastewater | <input type="checkbox"/> Mr. Kurt Jensen, Chief Water |
| <input type="checkbox"/> Mr. Jeremy Backus, Chief 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 (Page 3)

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

D. COMMITTEE UPDATES

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 16)**
 - a. October 2025 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 the previous meeting for review and approval (Page 43)**

- a. Minutes of Regular Meeting 10/16/2025

F. NEW BUSINESS

- 1. Appointment of an Ad Hoc Committee for the Proposition 218 Study

Action Taken: _____

- 2. Discussion and consideration of completing an Equivalent Dwelling Unit (EDU) Analysis and Data Needs for the Wastewater Rate Study (Page 46)

Action Taken: _____

- 3. Discussion and consideration of Resolution 25-08, Adopting the Clearlake Oaks County Water District Administration Code (Page 48)

Action Taken: _____

- 4. Discussion and appointment of a District Finance Committee

Action Taken: _____

- 5. Discussion and consideration of appeal for 13223 Venus Village, dated October 16, 2025 (Page 84)

Action Taken: _____

- 6. Discussion and consideration of transferring \$25,000.00 from both Water and Sewer Reserves to the General Ledger

Action Taken: _____

ADJOURNMENT

Time: _____

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

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

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

Clearlake Oaks County Water District

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

November 17, 2025

Administration

Water Quality Complaints (WQC):

No complaints were received.

Consumer/Appeal Claims:

We received one appeal for 13223 Venus Village, please refer to the packet for the details.

Training:

Staff has scheduled training on December 17th for Trenching & Excavation in the morning and Fall Protection in the afternoon.

Dianna and I attended the CSDA Board Secretary training last month, which has prompted me to pursue additional education in District Governance and begin working toward our Transparency Certificate.

Billing:

Dianna and I met with RCAC last week to review the progress of the rate study. An EDU Analysis is on this month's agenda for approval, and we will provide more details during that discussion.

Grants/Awards:

The JPIA Risk Control Grant is currently in progress. I am waiting on final numbers from Francisco and Steve so I can complete the grant. The project will include installing power poles and either motion or flood lighting (still to be determined) around the WWTP to improve safety during nighttime operations and throughout the year. The drawings are large, but I'm happy to share them if you'd like to review them.

General:

We've hired for the OIT position at the Wastewater Plant. Dillon starts Monday, November 24th. VC3 is onsite this week getting his workstation set up, and the rest of the onboarding steps are moving forward.

The Administration Code is on this month's agenda for approval. While it is not fully complete, additional policies will be incorporated over time, it is ready to serve as an approved working document. We anticipate bringing it back for amendments in the coming months.

While we adjust to changes in the office, we're taking things day by day—assigning roles as needed and looking for easier, more efficient ways to get tasks done.

Olivia Mann
Administrative Services Manager

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

Donald Whittier
Director

Aged Accounts Receivable

As of 11/17/2025

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$106,733.13	\$49,256.96	\$50,615.36	\$18,359.63	\$328,252.56	\$553,217.64
No. of Accounts:	826	403	273	200	200	1902

These totals include all accounts on the Tax Roll

Water	\$180,369.25
Water Penalty	\$14,159.03
Sewer	\$175,021.23
Sewer Penalty	\$12,903.67
CRP Water	\$73,522.35
CRP Water Penalty	\$6,533.81
CRP Sewer	\$83,918.05
CRP Sewer Penalty	\$6,272.89
CRP PC	\$495.00
CRP PC Penalty	\$22.36

Total Balance: \$553,217.64

****October Statements are due November 17, 2025****



Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

(707) 998-3322 Phone (707) 998-1245 Fax

www.clocwd.org (Website)

Billing / Accounts Payable – November 13, 2025

Automatic Payments:

Currently, 512 customers are enrolled in automatic payments. Of these, 448 are using a credit or debit card, and 64 are enrolled via ACH.

Payment Arrangements:

Nine accounts are currently enrolled in payment arrangements.

Promise to Pay & Extensions:

Beginning in October, a new Promise to Pay/Extension form was implemented to reduce errors and miscommunication. Customers now receive a hard copy of the agreement outlining the amount due and the payment deadline. The rollout went smoothly and has already proven helpful in ensuring clarity for both customers and staff.

Door Hangers & Shutoffs:

Last month, 12 door hangers were issued, and three of those accounts were disconnected for delinquency.

Backflow Season:

To date, 899 of 962 backflow tests have been processed. Thirty-day reminder letters will be sent on December 1 to accounts that have not yet completed testing.

Work Orders:

In October, a total of 129 work orders were assigned. Of these, 115 have been closed, 9 remain open from the month, and 5 remain open with an "In Progress" status.

General:

We experienced an error last month when processing the Backflow 60-Day Notices, which resulted in some customers receiving letters indicating their tests were outstanding even though they had already completed them for the year. I am working closely with CUSI to identify the cause of the issue and ensure it is fully resolved before we issue the 30-Day Notices in December.

Accounts Payable has been slightly busier this month due to multiple membership and insurance renewals. Billing has continued to run smoothly, and Olivia has been a tremendous help whenever questions arise. Her support has greatly contributed to the ease of my transition into this role.

The office has experienced some changes, but the team is working collaboratively and adapting well as we navigate this new phase.

Bailey Anderson
Office Manager

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

Donald Whittier
Director



Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

(707) 998-3322 Phone (707) 998-1245 Fax

www.clocwd.org (Website)

November 17, 2025

RE: DC board letter for October and November,

Water distribution main, service lines and tank sites:

- *In the past 2 months we have replaced and repaired multiple corp stops and service lines.*



Sewer collections and Lift station sites:

- *We are still waiting on the pump for lift station 7 to get finished being rebuilt.*
- *Jesse is working on replacing the SCADA radios at Lift Station 3 & 8.*
- *The sewer was blocked with rags and grease where it crosses the Hwy from Big Oaks going into the Keys.*

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

u

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

- *All routine sample reports have come back absent for total Coliforms and E.Coli.*

DC staff updating:

- *Jeremy - Chief - OP 3, Class B license.*
- *Jesse - Operations Manager - OP 3, Class B license.*
- *Heaven - DC OP 2, (Out on leave)*
- *Josh - DC OP 2, Class B license*
- *Thomas - Utility technician 3. with Class B license.*
- *Dylan - Utility technician 1.*

Thomas and Dylan are now permanent employees of CLOCWD. They are both about to finish their distribution classes that are needed before taking the distribution certificate test to become operators.

Vehicles and equipment:

- *The district's yellow Vac-con is still being worked on in Sacramento.*
- *DC crew has been using the white Vaccon, however, the transmission is now stuck in neutral. Staff have been working on it in-house that will save the District repair costs.*

Jeremy Backus

Clearlake Oaks County Water District

Chief D/C OP.



Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

(707) 998-3322 Phone (707) 998-1245 Fax

www.clocwd.org (Website)

November 17, 2025

Nov 2025

Board Letter

- ◆ Sept-Oct raw water NTU from the pier intake is becoming stable, averaging 4-12 varying some after sunset. On 10-25-25 we switched over to the pier intake and filter 1. The NTU has been running under 5 Ntu with Ph similar to the extended intake. Ph has been falling from lower temps as far as 7.2, the average has been under 8.0.
- ◆ As of 11-12-25 the lake level is at 2.77, dropping .33 ft from last month.
- ◆ Water production for the month of Sept was 117.121 MG was slightly down from 2024 production of 18.739 MG. Raw water intake was 19.179 MG. The daily production average dropped from 621,000 GPD in Sept to 552,000 GPD for Oct.
- ◆ We are still having plant shutdowns the frequency should be increasing as cooler temperatures approach.
- ◆ 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.
- ◆ See the attached list of water samples taken.
- ◆ We are in process of constructing a metal carport / cover for the extended intake pump.

Treatment staff:

James Simons T4, D2 Operator Class B License

Kurt Jensen T3, D2 Chief Class B License

Helping treatment also

Jesse Seth T2 D3 operator

Thank you, *Kurt Jensen*

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	10/1/25			Oct
Bacti R (BW)	10/15/25			Oct
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)	10/2/25			Moniter
HAA5 (Q)	10/29/25			Moniter
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	10/15/25	upcoming		Oct
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)				
Specific Coductance(A)				
Sulfate(A)				

A = Annually
 Q = Quarterly
 M = Monthly
 W = Weekly

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

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					
Hexavalent Chromium	11/6/2025			Nov	
Gross Alpha					Every 9 years
VOC Paradise					
Combined Radium (-226 & -228)	9/17/2025				NEW
2,3,7,8-TCDD	9/17/2025				NEW
BENZO(A)PYRENE	9/17/2025				NEW
DI(2-ETHYLHEXYL) ADIPATE	9/17/2025				NEW
DI(2-ETHYLHEXYL) PHTHALATE	9/17/2025				NEW
GLYPHOSATE	9/17/2025				NEW
HEXACHLOROCYCLOPENTADIENE	9/17/2025				9 years



Clearlake Oaks County Water District

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

November 17, 2025

RE: August Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 8.840 MG (AVERAGE: 285,161 GPD)**
- ❖ **EFFLUENT: 7.547 MG (AVERAGE: 243,451 GPD/169 GPM)**
- ❖ **CLEARLAKE LEVEL: 2.93' RUMSEY GAUGE**

As noted above, flows continue to decrease due to the weather. Even though there was 1.3" of rainfall during the month, it continued to trend this way. The process at the waste plant is doing well currently. All sludge dried has been removed and disposed of at Woodland Landfill (see pic. 1). A total of 8 trucks were used to haul the processed sludge. As reported on last months board letter, Muniquip Company was out to work on the Bermad valves located in the effluent building. Pumping through the effluent line was shut down on the 20th. At this point some effluent was retained in the stabilization ponds and the rest was discharged into emergency pond 1. This allowed the draining of the entire effluent line. All three valves were taken apart. Noticeable damage and age to the diaphragm and (see pic. 2) was noted which had caused the failure of valve 2. There were also wear and tear on gaskets on all 3 valves (see pic 3). The diaphragm was replaced (see pic. 4) on all 3 valves and all O-rings and gaskets were replaced as well. There was unforeseen damage to part of the body and the seat on valve 2 (see pic. 5). Being unforeseen, these parts were not replaced. This will have to be addressed in the near future. Currently all 3 valves are working fine. The shut down lasted 'till the 23rd. By the afternoon the line was charged, and all 3 pumps were back online. Taking advantage of the shutdown, the sight glass on the surge tank was also replaced and isolation valves were installed as well (see pic. 6). It is in the work to replace all isolation valves. By doing so it allows us to perform projects like this without having to shut down our means of discharging through the effluent line.

Again, we thank the board and management for giving us the resources to achieve the necessary at the wastewater plant.

Francisco Castro
CPO/Waste Plant

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

PIC.1



PIC.2



PIC.3



Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

PIC.4



PIC.5



PIC.6



Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting November 20, 2025

General Manager's Update

Leaks and Repairs

Staff continue to identify and repair leaks throughout the system, including multiple corp stops and service lines. The District also experienced a sewer spill on Highway 20 near BSG caused by a buildup of grease and rags. I have directed Staff to increase the jetting schedule in that area to help prevent future occurrences.

Equipment

We are still awaiting a quote from MME for the repair of the yellow Vac-Con. In my opinion, this delay is unacceptable, and I will be following up this week. Additionally, our white Vac-Con is currently stuck in neutral, and Staff are working to resolve the issue in-house.

Grants

We received the official confirmation letter from the State awarding us the Expedited Grant. All required forms have been submitted, with the exception of the Admin Code—on this agenda for approval—which will be forwarded upon adoption.

We are also actively working on all environmental documents required for our wastewater grant.

Staff

Thomas and Dylan have both become permanent employees of the District. The Administrative Department has lost one staff member, leaving the office somewhat shorthanded; however, I do not plan to recruit for this position until after the first of the year.

Closing

As always, I extend my sincere appreciation to our staff for their dedication, professionalism, and outstanding work.

Respectfully Submitted,
Dianna Mann
General Manager

9:32 AM

11/07/25

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of October 31, 2025

	<u>Oct 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	1,133,954.46
Accounts Receivable	204,087.00
Other Current Assets	3,175,796.51
	<hr/>
Total Current Assets	4,513,837.97
Fixed Assets	22,971,370.93
	<hr/>
TOTAL ASSETS	27,485,208.90
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	278,702.71
Other Current Liabilities	8,160,107.39
	<hr/>
Total Current Liabilities	8,438,810.10
Long Term Liabilities	-1,092,168.21
	<hr/>
Total Liabilities	7,346,641.89
Equity	20,138,567.01
	<hr/>
TOTAL LIABILITIES & EQUITY	27,485,208.90
	<hr/> <hr/>

Clearlake Oaks County Water District

Balance Sheet

As of October 31, 2025

	<u>Oct 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	292,957.75
101.5 · CA CRP PC (California Class)	149,009.82
101.4 · CA CRP Sewer (California Class)	279,967.17
101.3 · CA CRP Water (California Class)	165,111.25
101.2 · CA Sewer Reserves (California Class)	63,714.31
101.1 · CA Water Reserves (California Class)	84,045.44
102.001 · GL - 9122 (Old Acct. # 053420019)	94,132.56
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - ...	-184,072.82
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	4,927.18
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BAN...	88.98
Total Checking/Savings	1,133,954.46
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard copies)	36,026.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for WWTP...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	13,571.00
Total Other Current Assets	3,175,796.51
Total Current Assets	4,513,837.97
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	33,420.00
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the ...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of w...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of...	394,932.77
131 · Waste Water Plant	
131.1 · Pumps/Equipment	192,764.29
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	422,823.79
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	-129,223.00

Clearlake Oaks County Water District

Balance Sheet

As of October 31, 2025

	Oct 31, 25
127.7 · Ozone System	38,629.36
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	396,250.39
127 · Water Plant - Other	239,426.30
Total 127 · Water Plant	582,280.48
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...)	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	54,364.30
120.90 · Vehicles/Generators/Trailers	982,782.79
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,083,180.28
122 · Bldgs/Grounds Cap Improvements	8,555,370.46
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - W...)	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER ...)	3,151,415.77
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...)	3,351,739.68
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	22,971,370.93
TOTAL ASSETS	27,485,208.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	278,702.71
Total Accounts Payable	278,702.71
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a feder...)	-3,928.96
280 · Loan	
280.20 · Crane Truck	-38,624.23
280.04 · 2021 Water Truck	21,994.62
280.15 · USDA Water Improvement Project (USDA Wtr Improveme...)	4,678,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,890,172.41
Total 280 · Loan	7,550,998.31
221 · Health Ins - EE Portion	20,193.74
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT -...)	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - L...)	25,223.32

Clearlake Oaks County Water District Balance Sheet As of October 31, 2025

	Oct 31, 25
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	1,001.39
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAYAB...	7,232.34
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - WA...	1,691.40
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYRO...	3,560.77
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TA...	1,849.17
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE...	698.90
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTIO...	-37,680.68
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABL...	10,734.01
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED E...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withhel...	-22,515.81
Total Other Current Liabilities	8,160,107.39
Total Current Liabilities	8,438,810.10
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	723,804.35
227 · FEMA Overpayment/Penalties	-2,167,963.15
295 · NET PENSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-1,092,168.21
Total Liabilities	7,346,641.89
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to this...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation -...	17,324,535.23
Net Income	64,200.22
Total Equity	20,138,567.01
TOTAL LIABILITIES & EQUITY	27,485,208.90

Clearlake Oaks County Water District
Profit and Loss
 July through October 2025

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	1,183.00	1,183.00	1,183.00
410 · Client Reg Pmt	0.00	393,096.24	536,945.62	930,041.86	930,041.86
430 · Penalty & Interest	0.00	9,983.14	11,461.51	21,444.65	21,444.65
440 · County Treasure/Tax Roll	0.00	65,336.98	65,336.99	130,673.97	130,673.97
450 · Non S/W Rev - ATT Cell Lease	0.00	11,136.79	11,155.23	22,292.02	22,292.02
Total Income	0.00	479,553.15	626,082.35	1,105,635.50	1,105,635.50
Total Income	0.00	479,553.15	626,082.35	1,105,635.50	1,105,635.50
Gross Profit	0.00	479,553.15	626,082.35	1,105,635.50	1,105,635.50
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	158,276.72	141,028.58	86,905.48	386,210.78	386,210.78
520 · FICA - District Share	11,984.40	10,599.71	6,581.26	29,165.37	29,165.37
530 · Med/Life Insurance- Dist Share	24,099.11	24,949.04	12,433.80	61,481.95	61,481.95
540 · PERS - District Share	49,019.84	10,156.00	4,164.30	63,340.14	63,340.14
550 · Unemployment	1,349.99	0.00	0.00	1,349.99	1,349.99
560 · Workers Comp Ins	1,659.19	4,870.51	5,110.31	11,640.01	11,640.01
Total Salaries & EE Benefits	246,389.25	191,603.84	115,195.15	553,188.24	553,188.24
Services & Supplies					
610 · Bank Fees	13,599.42	0.00	0.00	13,599.42	13,599.42
620 · Communications & Internet	2,447.22	3,550.16	5,835.92	11,833.30	11,833.30
640 · Fuel & Oil	0.00	1,880.02	1,880.08	3,760.10	3,760.10
645 · Insurance	0.00	53,176.02	53,176.03	106,352.05	106,352.05
657 · Lab	0.00	5,787.00	8,547.36	14,334.36	14,334.36
660 · Memberships & Subscription	13,198.85	11,645.88	11,751.23	36,595.96	36,595.96
670 · Postage & Shipping	5,686.50	0.00	0.00	5,686.50	5,686.50
675 · Professional Services	7,928.47	5,405.65	9,079.99	22,414.11	22,414.11
685 · Rents	4,977.81	0.00	0.00	4,977.81	4,977.81
690 · Safety & Security	359.47	1,424.03	1,734.11	3,517.61	3,517.61
700 · Tools & Instruments	0.00	671.65	45.83	717.48	717.48
703 · Supplies - Clothing & Personal	969.33	2,074.08	1,813.94	4,857.35	4,857.35
705 · Supplies - Office	800.86	262.42	153.74	1,217.02	1,217.02
715 · Supplies-Chemicals-Operating	0.00	20,231.88	82,782.87	103,014.75	103,014.75
720 · Supplies - Inventory - Other	0.00	3,403.92	590.68	3,994.60	3,994.60
735 · Training/Classes/Certs/ClassB	671.31	826.16	826.17	2,323.64	2,323.64
745 · Travel / Lodging	1,618.19	0.00	0.00	1,618.19	1,618.19
750 · Utilities	2,418.55	29,413.91	93,828.09	125,660.55	125,660.55
760 · Waste Disposal	202.63	6,037.07	1,222.18	7,461.88	7,461.88
795 · Yolo Co	0.00	0.00	12,118.39	12,118.39	12,118.39
799 · Team Building	714.81	0.00	0.00	714.81	714.81
Total Services & Supplies	55,593.42	145,789.85	285,386.61	486,769.88	486,769.88
Repairs & Replacement					
810 · R&R Buildings & Grounds	511.71	195.74	26.17	733.62	733.62
Total Repairs & Replacement	511.71	195.74	26.17	733.62	733.62
Total Expense	302,494.38	337,589.43	400,607.93	1,040,691.74	1,040,691.74
Net Ordinary Income	-302,494.38	141,963.72	225,474.42	64,943.76	64,943.76
Net Income	-302,494.38	141,963.72	225,474.42	64,943.76	64,943.76

**CLO Water and Wastewater District
PROJECTED BUDGET 2025-2026**

As of October 2025 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,431,320	477,107	626,083	44%	1,279,260	426,420	479,553	37%
Total Operating Expenses	1,441,392	480,464	551,852	38%	1,468,797	489,599	488,838	33%
Operating Balance (loss)	(10,072)	(3,357)	74,232		(189,537)	(63,179)	(9,285)	
420 Connection Fees	10,000	3,333	-	0%	10,000	3,333	-	0%
445 Bulk Water Sales	30,000		1,183					
450 Non S/W Rev - ATT Cell Lease	55,000	18,333	11,155		55,000	18,333	11,137	
440 Non S/W Rev - County Treasury	100,000	33,333	65,337	65%	165,000	55,000	65,337	40%
Reserves	50,000	16,667	-	0%	25,000	8,333		0%
Net Change In Net Position (loss)	134,928	34,976	150,724		15,463	5,154	67,190	

Current Revenue Notes:

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

Past Revenue Notes

General Ledger	\$160,768.22
District CRP	\$425,532.20
Paradise Cove CRP	\$150,556.67
Water Reserves	\$84,045.44
Sewer Reserves	\$63,714.31
CA Class Restricted Funds	\$292,957.75
LAIF Account	\$4,927.18
Total	\$1,021,733.55

As of October 2025 Operating Revenue	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,398,320	466,107	536,946	38%	1,242,960	414,320	393,096	32%
430 Penalty & Interest	33,000	11,000	11,462	35%	36,300	12,100	9,983	28%
	-	-	-	0%	-	-	-	0%
Total Revenue >	1,431,320	477,107	548,408	38%	1,279,260	426,420	403,079	32%

As of October 2025 Operating Expenses	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	% Spent	Annual	YTD	YTD	% Spent
505 Salaries & Wages	451,920	150,640	166,044	37%	592,647	197,549	220,168	37%
520 FICA - District Share	36,678	12,226	12,573	34%	49,284	16,428	16,592	34%
530 Medical Ins - District Share	70,778	23,593	24,484	35%	126,869	42,290	36,999	29%
540 CalPERS - District Share	89,500	29,833	28,674	32%	104,951	34,984	34,666	33%
550 Unemployment	5,000	1,667	675	14%	5,000	1,667	675	14%
560 Workmans Compensation	29,773	9,924	5,940	20%	31,908	10,636	5,701	18%
Salaries and Employee Benefits >	683,650	227,883	238,389	35%	910,659	303,553	314,800	35%

605 Advertising	200	67	-	0%	200	67	-	0%
610 Bank Fees	21,790	7,263	6,800	31%	21,780	7,260	6,800	31%
620 Communications & Internet	19,000	6,333	7,060	37%	19,000	6,333	4,774	25%
622 Board Exp	3,500	1,167	-	0%	3,500	1,167	-	0%
625 Equip - Field <\$4,000.00	2,500	833	-	0%	4,000	1,333	-	0%
630 Equip - Office	2,000	667	-	0%	2,500	833	-	0%
640 Fuel & Oil	18,408	6,136	1,880	10%	15,708	5,236	1,880	12%
645 Insurance	44,100	14,700	53,176	121%	44,000	14,667	53,176	121%
650 Interest	2,000	667	-	0%	2,000	667	-	0%
657 Lab	22,200	7,400	8,547	39%	20,500	6,833	5,787	28%

660	Memberships/Subscriptions/Lice	46,000	15,333	18,351	40%	56,000	18,667	18,246	33%
665	Mileage Reimb	500	167	-	0%	250	83	-	0%
670	Postage & Shipping	13,000	4,333	2,844	22%	13,000	4,333	2,844	22%
675	Professional Services	30,000	10,000	13,044	43%	25,000	8,333	9,370	37%
685	Rents	7,500	2,500	2,489	33%	7,500	2,500	2,489	33%
690	Safety & Security	5,250	1,750	1,914	36%	8,750	2,917	1,604	18%
700	Tools & Instruments	3,700	1,233	45	1%	2,500	833	672	27%
703	Apparel	3,600	1,200	2,299	64%	3,400	1,133	2,559	75%
705	Supplies - Office	4,000	1,333	555	14%	4,000	1,333	663	17%
715	Treatment Chemicals	125,250	41,750	82,783	66%	55,000	18,333	20,232	37%
720	Supplies - Operating - Other	5,000	1,667	591	12%	30,000	10,000	3,404	11%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	1,250	1,162	31%	2,750	917	1,162	42%
745	Travel	2,000	667	809	40%	1,750	583	809	46%
750	Utilities	285,394	95,131	95,037	33%	153,770	51,257	30,623	20%
760	Waste Disposal	15,350	5,117	1,324	9%	56,030	18,677	6,139	11%
795	Yolo Co	61,000	20,333	12,118	20%				
799	Misc	1,750	583	358	0%	1,750	583	358	0%
	Services and Supplies >	748,742	249,581	313,181	42%	554,638	184,879	173,586	31%
	Repairs & Replacement								
810	R&R Buildings & Grounds	6,000	2,000	282	5%	3,500	1,167	452	13%
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	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	3,000	1,000	-	0%	-	-	-	0%
	Repairs & Replacement >	9,000	3,000	282	3%	3,500	1,167	452	13%
	Total Expenses >	1,441,392	480,464	551,852	38%	1,468,797	489,599	488,838	33%

4 Administration Budget Variance Report July 1, 2025 through June 30, 2026 Target % > **33.3%** GL ADMIN

As of September 2025		2024-2025 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	440,484	146,828	158,277	35.9%	282,207
520	FICA - District Share	34,820	11,607	11,984	34.4%	22,836
530	Medical Ins - District Share	60,426	20,142	24,099	39.9%	36,327
540	CalPERS-Dist Share (Unfunded Liab \$116,616)	148,067	49,356	49,020	33.1%	99,047
550	Unemployment	10,000	3,333	1,350	13.5%	8,650
560	Workers Comp Ins	8,609	2,870	1,659	19.3%	6,950
Salaries and Employee Benefits >		702,407	234,136	246,389	35.1%	456,018
605	Advertising	400	133	-	0.0%	400
610	Bank Fees	43,560	14,520	13,599	31.2%	29,961
620	Communications & Internet	7,000	2,333	2,447	35.0%	4,553
622	Board	7,000	2,333		0.0%	7,000
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	3,000	1,000		0.0%	3,000
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/licenses	22,000	7,333	13,199	60.0%	8,801
670	Postage & Shipping	26,000	8,667	5,687	21.9%	20,313
675	Professional Services (Legal, IT)	40,000	13,333	7,928	19.8%	32,072
685	Rents	15,000	5,000	4,978	33.2%	10,022
690	Safety & Security	1,500	500	359	23.9%	1,141
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	1,200	400	969	80.8%	231
705	Supplies - Office	6,000	2,000	801	13.4%	5,199
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	3,500	1,167	671	19.2%	2,829
745	Travel	3,000	1,000	1,618	53.9%	1,382
750	Utilities	7,540	2,513	2,418	32.1%	5,122
760	Waste Disposal	700	233	203	29.0%	497
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	1,167	715	0.0%	2,785
Services and Supplies >		190,900	63,633	55,592	29.1%	135,308
Repairs & Replacement						
810	R&R Buildings & Grounds	2,000	667	512	25.6%	1,488
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	0	0		0.0%	0
Repairs & Replacement >		2,000	667	512	25.6%	1,488
Total Expenses >		895,307	298,436	302,493	33.8%	592,814

4 Wastewater Budget Variance Report July 1, 2025 through June 30, 2026		Target % > 33.3%		GL WASTEWATER		
As of September 2025		2024-2025 Budget		Actual	%	
Expenses		Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	372,405	124,135	141,029	37.9%	231,376
520	FICA - District Share	31,874	10,625	10,600	33.3%	21,274
530	Medical Ins - District Share	96,656	32,219	24,949	25.8%	71,707
540	CalPERS - District Share	30,918	10,306	10,156	32.8%	20,762
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	27,604	9,201	4,871	17.6%	22,733
Salaries and Employee Benefits >		559,456	186,485	191,605	34.2%	367,851
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	4,333	3,550	27.3%	9,450
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,500	500		0.0%	1,500
630	Equip - Office	1,000	333		0.0%	1,000
640	Fuel & Oil	7,500	2,500	1,880	25.1%	5,620
645	Insurance	44,000	14,667	53,176	120.9%	(9,176)
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	20,500	6,833	5,787	28.2%	14,713
660	Memberships/Subscriptions/Permits	45,000	15,000	11,646	25.9%	33,354
665	Mileage Reimb	250	83		0.0%	250
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	5,000	1,667	5,406	108.1%	(406)
685	Rents	0	0		0.0%	0
690	Safety & Security	8,000	2,667	1,424	17.8%	6,576
700	Tools & Instruments	2,500	833	672	26.9%	1,828
703	Apparel	2,800	933	2,074	74.1%	726
705	Supplies - Office	1,000	333	262	26.2%	738
715	Treatment Chemicals	55,000	18,333	20,232	36.8%	34,768
720	Supplies-Operating-Other-Titan Tubes	30,000	10,000	3,404	11.3%	26,596
730	Vacant	-	-			-
735	Training, Certifications	1,000	333	826	82.6%	174
745	Travel	250	83		0.0%	250
750	Utilities	150,000	50,000	29,414	19.6%	120,586
760	Waste Disposal	55,680	18,560	6,037	10.8%	49,643
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799.1 Team Building						
Services and Supplies >		443,980	147,993	145,790	32.8%	298,190
Repairs & Replacement						
810	R&R Buildings & Grounds	2,500	833	196	7.8%	2,304
815	R&R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	-	-		0.0%	-
Repairs & Replacement >		2,500	833	196	7.8%	2,304
Total Expenses >		1,005,936	335,312	337,591	33.6%	668,345

Expense Notes

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation

2A

4	Water Budget Variance Report July 1, 2025 through June 30, 2026 As of September 2025	2024-2025 Budget		Target % >	33.3%	GL WATER
	Expenses	Annual	YTD	Actual	%	Total
				YTD	Spent	Remaining
505	Salaries & Wages	231,678	77,226	86,905	37.5%	144,773
520	FICA - District Share	19,267	6,422	6,581	34.2%	12,686
530	Medical Ins - District Share	40,565	13,522	12,434	30.7%	28,131
540	CalPERS - District Share	15,467	5,156	4,164	26.9%	11,303
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	25,469	8,490	5,110	20.1%	20,359
	Salaries and Employee Benefits >	332,446	110,815	115,194	34.7%	217,252
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	4,333	5,836	44.9%	7,164
622	Board Exp	0	0		0.0%	0
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	500	167		0.0%	500
640	Fuel & Oil	10,200	3,400	1,880	18.4%	8,320
645	Insurance	44,100	14,700	53,176	120.6%	(9,076)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	22,200	7,400	8,547	38.5%	13,653
660	Memberships/Subscriptions/Permits	35,000	11,667	11,751	33.6%	23,249
665	Mileage Reimb	500	167		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	3,333	9,080	90.8%	920
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	1,500	1,734	38.5%	2,766
700	Tools & Instruments	3,700	1,233	45	1.2%	3,655
703	Apparel	3,000	1,000	1,814	60.5%	1,186
705	Supplies - Office	1,000	333	154	15.4%	846
715	Treatment Chemicals	125,250	41,750	82,783	66.1%	42,467
720	Supplies - Operating - Other	5,000	1,667	591	11.8%	4,409
730	Vacant	0	0		0.0%	0
735	Training, Certifications	2,000	667	826	41.3%	1,174
745	Travel	500	167		0.0%	500
750	Utilities	281,624	93,875	93,828	33.3%	187,796
760	Waste Disposal	15,000	5,000	1,222	8.1%	13,778
795	Yolo Co	61,000	20,333	12,118	19.9%	48,882
798	Customer Refund					
799	Team Building	0	0		0.0%	0
	Services and Supplies >	638,074	212,691	285,385	44.7%	352,689
	Repairs & Replacement					
810	R&R Buildings & Grounds	5,000	1,667	26	0.5%	4,974
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	1,000		0.0%	3,000
		-	-			-
	Repairs & Replacement >	8,000	2,667	26	0.3%	7,974
	Total Expenses >	978,521	326,174	400,605	40.9%	577,916

505 PTO Cash out

674 CCCP cost that will be reimbursed by MC through grant

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation

9:07 AM

11/07/25

Accrual Basis

Clearlake Oaks County Water District CRP/CIP Profit and Loss July through October 2025

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	6,507.60	156,629.93	184,023.53	347,161.06	347,161.06
430 · Penalty & Interest	159.70	4,303.62	5,151.44	9,614.76	9,614.76
450 · Non S/W Rev - ATT Cell Lease	0.00	7.50	7.50	15.00	15.00
Total Income	<u>6,667.30</u>	<u>160,941.05</u>	<u>189,182.47</u>	<u>356,790.82</u>	<u>356,790.82</u>
Total Income	<u>6,667.30</u>	<u>160,941.05</u>	<u>189,182.47</u>	<u>356,790.82</u>	<u>356,790.82</u>
Gross Profit	6,667.30	160,941.05	189,182.47	356,790.82	356,790.82
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	97,184.66	61,097.81	158,282.47	158,282.47
520 · FICA - District Share	0.00	7,408.35	4,662.29	12,070.64	12,070.64
530 · Med/Life Insurance- Dist Share	0.00	10,359.56	4,432.36	14,791.92	14,791.92
540 · PERS - District Share	0.00	3,913.59	2,889.11	6,802.70	6,802.70
560 · Workers Comp Ins	0.00	4,438.11	4,438.10	8,876.21	8,876.21
Total Salaries & EE Benefits	<u>0.00</u>	<u>123,304.27</u>	<u>77,519.67</u>	<u>200,823.94</u>	<u>200,823.94</u>
Services & Supplies					
640 · Fuel & Oil	0.00	7,131.06	7,131.05	14,262.11	14,262.11
650 · Interest	0.00	1,547.73	1,547.69	3,095.42	3,095.42
657 · Lab	0.00	1,200.00	0.00	1,200.00	1,200.00
690 · Safety & Security	0.00	1,913.20	1,996.70	3,909.90	3,909.90
700 · Tools & Instruments	0.00	666.84	624.32	1,291.16	1,291.16
703 · Supplies - Clothing & Personal	0.00	1,703.04	1,703.03	3,406.07	3,406.07
720 · Supplies - Inventory - Other	0.00	1,234.17	980.31	2,214.48	2,214.48
735 · Training/Classes/Certs/ClassB	0.00	665.00	665.00	1,330.00	1,330.00
745 · Travel / Lodging	0.00	36.97	36.96	73.93	73.93
Total Services & Supplies	<u>0.00</u>	<u>16,098.01</u>	<u>14,685.06</u>	<u>30,783.07</u>	<u>30,783.07</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	8.57	0.00	8.57	8.57
820 · R&R Lift Stations	0.00	0.00	73.99	73.99	73.99
830 · R&R Equipment					
830.1 · Hydrants	0.00	6,109.11	0.00	6,109.11	6,109.11
830 · R&R Equipment - Other	0.00	16,530.58	16,410.29	32,940.87	32,940.87
Total 830 · R&R Equipment	<u>0.00</u>	<u>22,639.69</u>	<u>16,410.29</u>	<u>39,049.98</u>	<u>39,049.98</u>
832 · R&R Mains and Sewer Lines	0.00	8,337.69	1,153.19	9,490.88	9,490.88
840 · R&R Vehicles	0.00	3,422.05	2,787.75	6,209.80	6,209.80
Total Repairs & Replacement	<u>0.00</u>	<u>34,408.00</u>	<u>20,425.22</u>	<u>54,833.22</u>	<u>54,833.22</u>
Total Expense	<u>0.00</u>	<u>173,810.28</u>	<u>112,629.95</u>	<u>286,440.23</u>	<u>286,440.23</u>
Net Ordinary Income	6,667.30	-12,869.23	76,552.52	70,350.59	70,350.59
Net Income	<u><u>6,667.30</u></u>	<u><u>-12,869.23</u></u>	<u><u>76,552.52</u></u>	<u><u>70,350.59</u></u>	<u><u>70,350.59</u></u>

211

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2025 through June 30, 2026

4

Target % > **33.3%** **CRP-PC**

As of September 2025

Summary	Budget	YTD		Actual YTD		Total
	Annual			Amount	%	
PC CRP Revenue	19,536	6,512	6,667	34.1%	0%	
PC CRP Expenses	0	0	-	0.0%	0%	
		2024-2025 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	Spent		Remaining
605 Advertising	-	-	-	0.0%		-
610 Bank Fees	-	-	-	0.0%		-
620 Communications & Internet	-	-	-	0.0%		-
622 Board	-	-	-	0.0%		-
625 Equip - Field <\$4,999.00	-	-	-	0.0%		-
630 Equip - Office	-	-	-	0.0%		-
640 Fuel & Oil	-	-	-	0.0%		-
645 Insurance	-	-	-	0.0%		-
650 Interest	-	-	-	0.0%		-
657 Outsource Lab / Internal Lab	-	-	-	0.0%		-
660 Memberships & Subscriptions	-	-	-	0.0%		-
665 Mileage Reimb	-	-	-	0.0%		-
670 Postage & Shipping	-	-	-	0.0%		-
675 Professional Services (SCADA)	-	-	-	0.0%		-
685 Rents	-	-	-	0.0%		-
690 Safety & Security	-	-	-	0.0%		-
700 Tools & Instruments	-	-	-	0.0%		-
703 Apparel	-	-	-	0.0%		-
705 Supplies - Office	-	-	-	0.0%		-
715 Treatment Chemicals	-	-	-	0.0%		-
720 Supplies - Operating - Other	-	-	-	0.0%		-
730 Vacant	-	-	-	0.0%		-
735 Training, Certifications	-	-	-	0.0%		-
745 Travel / Lodging	-	-	-	0.0%		-
750 Utilities	-	-	-	0.0%		-
760 Waste Disposal	-	-	-	0.0%		-
795 Yolo Co	-	-	-	0.0%		-
799 Team Building	0	0	-	0.0%		0
Services and Supplies >		0	0	-	0.0%	0
Repairs & Replacement						
810 R&R Buildings & Grounds	-	-	-	0.0%		-
815 R&R Damage Claims	0	0	-	0.0%		0
820 R&R Lift Stations	-	-	-	0.0%		-
830 R&R Equipment	-	-	-	0.0%		-
832 R&R Mains/Laterals	-	-	-	0.0%		-
840 R&R Vehicles	-	-	-	0.0%		-
Repairs & Replacement >		0	0	-	0.0%	0
Total Expenses >		0	0	-	0.0%	0

27

Budget Variance Report July 1, 2025 through June 30, 2026

As of September 2025 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		486,563	162,188	160,941	33.1%	0%
WATER CRP Expenses		483,872	161,291	173,812	35.9%	0%
Operating Balance		2,691	897	(12,871)		
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	237,898	79,299	97,185	40.9%	140,713
520	FICA - District Share	19,526	6,509	7,408	37.9%	12,118
530	Medical Ins - District Share	34,186	11,395	10,360	30.3%	23,826
540	CalPERS - District Share	16,298	5,433	3,914	24.0%	12,384
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	21,697	7,232	4,438	20.5%	17,259
Salaries and Employee Benefits >		329,606	109,869	123,305	37.4%	206,301
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	1,167	-	0.0%	3,500
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,250	417		0.0%	1,250
630	Equip - Office	-				
640	Fuel & Oil	16,416	5,472	7,131	43.4%	9,285
645	Insurance	0	0		0.0%	0
650	Interest	6,000	2,000	1,548	25.8%	4,452
657	Outsource Lab / Internal Lab	5,000	1,667	1,200	24.0%	3,800
660	Memberships/Subscriptions/Licenses	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 & Security	5,000	1,667	1,913	38.3%	3,087
700	Tools & Instruments	2,000	667	667	33.4%	1,333
703	Apparel	2,000	667	1,703	85.2%	297
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	6,600	2,200	1,234	18.7%	5,366
735	Training, Certifications	500	167	665	133.0%	(165)
745	Travel	-	-	37	0.0%	(37)
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
Services and Supplies >		48,266	16,089	16,098	33.4%	32,168
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	1,000	9	0.3%	2,991
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	11,667	16,531	47.2%	18,469
830.1	Hydrants	-		6,109		
832	R&R Mains/Service Lines/Tanks	50,000	16,667	8,338	16.7%	41,662
840	R&R Vehicles	18,000	6,000	3,422	19.0%	14,578
Repairs & Replacement >		106,000	35,333	34,409	32.5%	71,591
Total Expenses >		483,872	161,291	173,812	35.9%	310,060

505 PTO cash out

830 Intake Pp Repair was moved to 127.8 - Cap Exp

CRP-S = Tom, Heaven, Joshua Dylan

CRP-W= Jeremy, Jesse

Budget Variance Report July 1, 2025 through June 30, 2026

4 As of September 2025 Summary	SEWER-CRP			Target % > 33.3% CRP-SEWER	
	Budget	Actual YTD			
	Annual	YTD	Amount	%	
SEWER CRP Revenue	614,200	204,733	144,746	23.6%	0%
SEWER CRP Expenses	523,177	174,392	174,392	33.3%	0%

Operating Balance (loss) 91,023 30,341 (29,646)

Expenses		2020-2021 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	264,703	88,234	61,098	23.1%	203,605
520	FICA - District Share	21,833	7,278	4,662	21.4%	17,171
530	Medical Ins - District Share	68,372	22,791	4,432	6.5%	63,940
540	CalPERS - District Share	19,473	6,491	2,889	14.8%	16,584
550	Unemployment	-	-	-	0.0%	-
560	Workmans Compensation	24,631	8,210	4,438	18.0%	20,193
Salaries and Employee Benefits >		399,011	133,004	77,519	19.4%	321,492
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	1,667	-	0.0%	5,000
622	Board	0	0	-	0.0%	0
625	Equip - Field <\$4,999.00	1,250	417	-	0.0%	1,250
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	16,416	5,472	7,131	43.4%	9,285
645	Insurance	0	0	-	0.0%	0
650	Interest	6,000	2,000	1,548	25.8%	4,452
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships/Subscriptions/Licenses	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)	5,000	1,667	1,997	39.9%	3,003
700	Tools & Instruments	2,000	667	624	31.2%	1,376
703	Apparel	2,000	667	1,703	85.2%	297
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	3,000	1,000	980	32.7%	2,020
735	Training, Certification	500	167	665	0.0%	(165)
745	Travel	-	-	37	0.0%	(37)
750	Utilities	0	0	-	0.0%	0
760	Waste Disposal	0	0	-	0.0%	0
795	Yolo Co	0	0	-	0.0%	0
799	Team Building	0	0	-	0.0%	0
Services and Supplies >		41,166	13,722	14,685	35.7%	26,481
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	1,000	-	0.0%	3,000
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	6,667	74	0.4%	19,926
830	R&R Equipment	30,000	10,000	16,410	54.7%	13,590
832	R&R Mains/Laterals	20,000	6,667	1,153	5.8%	18,847
840	R&R Vehicles	10,000	3,333	2,788	27.9%	7,212
Repairs & Replacement >		83,000	27,667	20,425	24.6%	62,575
Total Expenses >		523,177	174,392	112,629	21.5%	410,548

CRP-S = Tom, Heaven, Joshua, Dylan

CRP-W= Jeremy, Jesse

Clearlake Oaks County Water District Capital Improvements As of October 31, 2025

Date	Name	Memo	Class	Paid Amount
130 · Const In Progress - Studies				
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
10/06/2025	Auma	Field Labor for Repai...	CRP:Sewer	7,784.75
10/24/2025	Muniquip, LLC	Dissamble Bermad ...	CRP:Sewer	6,880.00
Total 131.1 · Pumps/Equipment				14,664.75
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				14,664.75
Total 131 · Waste Water Plant				
				14,664.75
127 · Water Plant				
127.8 · Water Intake Pump Extension				
07/23/2025	Pac Machine Co., Inc.	Pump Repair-Leakin...	CRP:Water	11,044.64
Total 127.8 · Water Intake Pump Extension				11,044.64
127.7 · Ozone System				
Total 127.7 · Ozone System				
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				11,044.64
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
Total 120.75 · SCADA				
120.90 · Vehicles/Generators/Trailers				
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Water	23,950.33
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Sewer	23,950.32
Total 120.90 · Vehicles/Generators/Trailers				47,900.65
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				47,900.65
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				

Clearlake Oaks County Water District Capital Improvements As of October 31, 2025

Date	Name	Memo	Class	Paid Amount
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
09/18/2025	MC Engineering, Inc	CAD/GIS Mapping	CRP:Water	802.50
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				802.50
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				802.50
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.20 · Crane Truck				
07/15/2025	Financial Pacific Leasi...	Payment #9 Crane T...	CRP:Water	1,624.50
07/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,624.51
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Water	1,630.66
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Sewer	1,630.67
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Water	1,636.85
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Sewer	1,636.85
10/15/2025	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,643.05
10/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,643.06
Total 280.20 · Crane Truck				13,070.15
280.04 · 2021 Water Truck				
07/21/2025	Kansas State Bank - ...	Payment #44	CRP:Water	818.25
07/21/2025	Kansas State Bank - ...	3359488	CRP:Sewer	818.25
08/20/2025	Kansas State Bank - ...	Payment #44	CRP:Water	820.93
08/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	820.93
09/22/2025	Kansas State Bank - ...	Payment #46	CRP:Water	823.63
09/22/2025	Kansas State Bank - ...	3359488	CRP:Sewer	823.62
10/20/2025	Kansas State Bank - ...	Payment #47	CRP:Water	826.33
10/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	826.33
Total 280.04 · 2021 Water Truck				6,578.27
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
280.02 · KS State Bank - 2019 Vac-Con				
Total 280.02 · KS State Bank - 2019 Vac-Con				
280.12 · USDA Loan for Sewer Clarifier				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				19,648.42
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
08/21/2025	MC Engineering, Inc	Reviewed and set up...	Loan/Grant:...	5,974.17
09/18/2025	MC Engineering, Inc	Tech Memo & Grant ...	Loan/Grant:...	7,911.50
10/16/2025	MC Engineering, Inc	FAAST Application, ...	Loan/Grant:...	3,587.50
10/16/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant:...	530.00
Total 945 · Wastewater I and I Phase IV				18,003.17
Total Loans/Grants				18,003.17

9:36 AM
11/07/25
Cash Basis

Clearlake Oaks County Water District
Capital Improvements
As of October 31, 2025

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Paid Amount</u>
TOTAL				<u>112,064.13</u>



FDIC FDIC-Insured - Backed by the full faith and credit of the U.S. Government

Accounts

Transfer Settings

GENERAL LEDGER *9122 Quick Peek

Available Balance** \$170,719.12

Current Balance \$160,768.22

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

External Accounts



No External Accounts

Your Accounts are not eligible to be summarized

[Add External Accounts](#)

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





California CLASS will be closed on Thursday, November 27th, in observance of Thanksgiving Day. Our office will close at 12:00 pm on Wednesday, November 26th, as well as Friday, November 28th.



Clearlake Oaks County Water District (CA-01-0184)

OPEN A NEW CLEARLAKES COUNTY

Total Balance As Of 11/17/25: \$1,016,806.37

California CLASS

As of 11/17/25

\$1,016,806.37

[Detail →](#)

California CLASS Enhanced Cash

As of 11/14/25

\$0.00

[Detail →](#)

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$84,045.44	California CLASS
CA-01-0184-0002	Sewer Reserves	\$63,714.31	California CLASS
CA-01-0184-0003	CRP Water	\$151,783.29	California CLASS
CA-01-0184-0004	CRP Sewer	\$273,748.91	California CLASS
CA-01-0184-0005	CRP PC	\$150,556.67	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$292,957.75	California CLASS
CA-01-0184-E001	General Savings	\$0.00	California CLASS Enhanced Cash
CA-01-0184-E002	Water Reserves	\$0.00	California CLASS Enhanced Cash
CA-01-0184-E003	Sewer Reserves	\$0.00	California CLASS Enhanced Cash

[View →](#)



3A

California State Treasurer
Fiona Ma, CPA



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

November 17, 2025

[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

October 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/15/2025	10/14/2025	QRD	1784957	N/A	SYSTEM	53.24

Account Summary

Total Deposit:	53.24	Beginning Balance:	4,873.94
Total Withdrawal:	0.00	Ending Balance:	4,927.18

Clearlake Oaks County Water District
Payroll Summary
 October 2025

	<u>Hours</u>	<u>Rate</u>	<u>Oct 25</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-41.25	59.48	-2,649.91
CTO Used	3.95	39.65	143.86
Holiday	87.5	29.00	3,566.57
Holiday Worked (x2.5)	11.5	99.13	1,025.97
Overtime (x1.5)	118.5	43.50	7,801.68
PTO	262.3	48.22	10,792.08
Straight Board	3,412.5	29.00	141,917.31
Duty Pay			900.00
			8,075.00
Total Gross Pay	3,855		171,572.56
Deductions from Gross Pay			
ACWA (pre-tax)			-1,840.78
AFLAC (pre-tax)			-724.23
AFLAC (taxable) AFTER TAX			-295.92
CALPers 457			-1,500.00
CALPers EE (Pretax)			-10,657.60
Total Deductions from Gross Pay			-15,018.53
Adjusted Gross Pay	3,855		156,554.03
Taxes Withheld			
Federal Withholding			-14,223.50
Medicare Employee			-2,450.60
Social Security Employee			-10,478.46
CA - Withholding			-5,627.72
CA - Disability			-2,028.10
Total Taxes Withheld			-34,808.38
Deductions from Net Pay			
Miscellaneous Deduction			-276.96
Total Deductions from Net Pay			-276.96
Net Pay	3,855		121,468.69
Employer Taxes and Contributions			
Medicare Company			2,450.60
Social Security Company			10,478.46
Total Employer Taxes and Contributions			12,929.06

Clearlake Oaks County Water District

Trial Balance

11/07/25

As of October 31, 2025

Accrual Basis

	Oct 31, 25	
	Debit	Credit
101.7 · CA Restricted Funds	292,957.75	
101.5 · CA CRP PC	149,009.82	
101.4 · CA CRP Sewer	279,967.17	
101.3 · CA CRP Water	165,111.25	
101.2 · CA Sewer Reserves	63,714.31	
101.1 · CA Water Reserves	84,045.44	
102.05 · CRP WATER - 9385	0.00	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	0.00	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	0.00	
102.12 · WATER RESERVES- 8503	0.00	
102.001 · GL - 9122	94,132.56	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		184,072.82
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	0.00	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	36,026.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pil	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	33,420.00	
138 · USDA Water Improvements	8,461,059.57	
128 · Sewer Infrstructure & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	192,764.29	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		129,223.00
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	396,250.39	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	54,364.30	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	982,782.79	

Clearlake Oaks County Water District

Trial Balance

As of October 31, 2025

11/07/25

Accrual Basis

	Oct 31, 25	
	Debit	Credit
122 · Bldgs/Grounds Cap Improvements	8,555,370.46	
124 · D/C System Cap Improvements	3,151,415.77	
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	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Sta...	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		11,078,963.62
200 · ACCOUNTS PAYABLE		278,702.71
6748 · Umpqua Bank Commercial Card OPS:6748.4 · Francisco - 9264	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.5 · Jesse -9286	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.3 · Kurt - 8695	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.2 · Jeremy - 3530	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.1 · Dianna - 1172	0.00	
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.18 · WAB - Jesse - 9134	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 9149	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 5782	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.20 · Crane Truck	38,624.23	
280 · Loan:280.04 · 2021 Water Truck		21,994.62
280 · Loan:280.15 · USDA Water Improvement Project		4,678,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con	544.49	
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,890,172.41
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		20,193.74
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		20,551.59
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	24,087.17	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		25,223.32
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	

Clearlake Oaks County Water District

Trial Balance

11/07/25

As of October 31, 2025

Accrual Basis

	Oct 31, 25	
	Debit	Credit
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		7,232.34
223.50 · MEDICARE TAX PAYABLE		1,691.40
223.55 · FEDERAL PAYROLL TAX WITHHOLDING		3,560.77
223.60 · STATE PAYROLL TAX WITHHOLDING		1,849.17
223.65 · STATE DISABILITY PAYABLE		698.90
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	37,680.68	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		10,734.01
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	22,515.81	
228 · FEMA Interest on Overpaymnt/Pen		723,804.35
227 · FEMA Overpayment/Penalties	2,167,963.15	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,324,535.23
Income:445 · Bulk Water		1,183.00
Income:410 · Client Reg Pmt		929,843.15
Income:425 · CRP		347,161.06
Income:430 · Penalty & Interest		31,059.41
Income:430 · Penalty & Interest:430.2 · Bank Interest		16,529.81
Income:435 · Loans/Grants:435-11 · Wellness		544.00
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements		11,464.00
Income:440 · County Treasure/Tax Roll		130,673.97
Income:450 · Non S/W Rev - ATT Cell Lease		22,307.02
Loans/Grants:950 · Wellness	806.93	
Loans/Grants:945 · Wastewater I and I Phase IV	23,736.92	
Salaries & EE Benefits:545 · CALPers 457		500.00
Salaries & EE Benefits:505 · Salaries & Wages	544,493.25	
Salaries & EE Benefits:520 · FICA - District Share	41,236.01	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	76,273.87	
Salaries & EE Benefits:540 · PERS - District Share	70,142.84	
Salaries & EE Benefits:550 · Unemployment	8,549.92	
Salaries & EE Benefits:560 · Workers Comp Ins	20,516.22	
Services & Supplies:610 · Bank Fees	13,599.42	
Services & Supplies:620 · Communications & Internet	11,981.96	
Services & Supplies:640 · Fuel & Oil	19,127.52	
Services & Supplies:645 · Insurance	106,352.05	
Services & Supplies:650 · Interest	32,332.92	
Services & Supplies:657 · Lab	15,910.36	
Services & Supplies:660 · Memberships & Subscription	37,494.96	
Services & Supplies:670 · Postage & Shipping	7,532.59	
Services & Supplies:675 · Professional Services	23,365.05	
Services & Supplies:685 · Rents	4,977.81	
Services & Supplies:690 · Safety & Security	7,427.51	
Services & Supplies:700 · Tools & Instruments	2,008.64	
Services & Supplies:703 · Supplies - Clothing & Personal	8,263.42	
Services & Supplies:705 · Supplies - Office	1,217.02	
Services & Supplies:715 · Supplies-Chemicals-Operating	103,014.75	
Services & Supplies:720 · Supplies - Inventory - Other	6,763.41	
Services & Supplies:735 · Training/Classes/Certs/ClassB	3,653.64	
Services & Supplies:745 · Travel / Lodging	1,692.12	

9:41 AM

Clearlake Oaks County Water District

11/07/25

Trial Balance

Accrual Basis

As of October 31, 2025

	Oct 31, 25	
	Debit	Credit
Services & Supplies:750 · Utilities	154,656.61	
Services & Supplies:760 · Waste Disposal	7,461.88	
Services & Supplies:795 · Yolo Co	12,118.39	
Services & Supplies:799 · Team Building	714.81	
Repairs & Replacement:810 · R&R Buildings & Grounds	742.19	
Repairs & Replacement:820 · R&R Lift Stations	73.99	
Repairs & Replacement:830 · R&R Equipment	32,940.87	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	6,109.11	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	9,490.88	
Repairs & Replacement:840 · R&R Vehicles	6,209.80	
7130 · Sewer Ops - Emp Bens -holid	739.38	
66000 · Payroll Expenses	3,336.18	
TOTAL	44,079,287.44	44,079,287.44

Account Payable Breakdown

Date: 11/17/2025

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$153,652.42	\$170,719.12	\$160,768.22
Cal Class CRP Water	\$151,783.29	\$151,783.29	\$151,783.29
Cal Class CRP Sewer	\$273,748.91	\$273,748.91	\$273,748.91
Cal Class CRP PC	\$150,556.67	\$150,556.67	\$150,556.67
Cal Class Water Reserves	\$84,045.44	\$84,045.44	\$84,045.44
Cal Class Sewer Reserves	\$63,714.31	\$63,714.31	\$63,714.31
Cal Class Rest. Funds	\$292,957.75	\$292,957.75	\$292,957.75
LAIF Balance	\$4,927.18	\$4,927.18	\$4,927.18
Current A/P Aging	\$241,253.84	PG&E True-Up	
Kansas State Bank-Water Truck	\$1,730.25	11/20/2025	
ACWA Health Ins.	\$19,365.39	11/20/2025	
TOTAL	\$283,563.69		
Paid On-line/Auto Out			
10/15/2025 Umpqua-Crane Truck	\$3,955.71		
11/15/2025 Umpqua-Crane Truck	\$3,955.71		
11/13/2025 Amazon Amex Card	\$4,403.15		
11/4/2025 Scott Technology	\$578.34	New Printer Leasing	
11/6/2025 PG&E	\$40,908.87		
10/14/2025 Bluefin	\$58.55		
11/3/2025 Blue Street Capital	\$5,726.18	(Financing Group for IT)	
11/7/2025 Pitney Bowes, Inc.	\$1,063.20		
10/29/2025 Pitney Bowes, Inc.	\$502.03		
10/30/2025 VC3	\$4,035.51		
10/23/2025 Umpqua Credit Card	\$14,306.01		
10/20/2025 KSB-Wtr Truck	\$1,730.25		
TOTAL-Paid On-line/Auto Out	\$73,312.09		

Clearlake Oaks County Water District

A/P Aging Summary

As of November 17, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Aaron Burt	147.07	0.00	0.00	0.00	0.00	147.07
Acorn Environmental	0.00	2,342.50	0.00	0.00	0.00	2,342.50
ACWA/JPIA - W/C & Liab	0.00	0.00	89,022.79	0.00	0.00	89,022.79
Alpha Analytical Labs	1,542.00	0.00	0.00	0.00	0.00	1,542.00
American Water Works Association	0.00	539.00	0.00	0.00	0.00	539.00
Association of California Water Agencies	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Badger Meter	508.66	0.00	0.00	0.00	0.00	508.66
California Special Districts Asso	0.00	8,687.00	0.00	0.00	0.00	8,687.00
Case Excavating, Inc.	0.00	4,400.00	0.00	0.00	0.00	4,400.00
Clearlake Lava	326.04	0.00	0.00	0.00	0.00	326.04
CUSI	70.00	70.00	0.00	0.00	0.00	140.00
Dan Bogunovich ET AL	51.64	0.00	0.00	0.00	0.00	51.64
Dean A Enderlin, P.G.	950.94	0.00	0.00	0.00	0.00	950.94
Deeper Cleaning	550.00	0.00	0.00	0.00	0.00	550.00
EDD - Unemployment	7,199.93	0.00	0.00	0.00	0.00	7,199.93
Eureka Oxygen	1,227.37	0.00	0.00	0.00	0.00	1,227.37
Hasa Inc	0.00	6,063.41	0.00	0.00	0.00	6,063.41
Hayden Solar, LLC	0.00	4,910.42	0.00	0.00	0.00	4,910.42
HC3	1,846.09	0.00	0.00	0.00	0.00	1,846.09
MC Engineering, Inc	1,940.00	3,391.25	0.00	0.00	0.00	5,331.25
Mendo Mill	465.07	0.00	0.00	0.00	0.00	465.07
Muniquip, LLC	6,880.00	0.00	0.00	0.00	0.00	6,880.00
Napa Auto Parts	460.84	56.27	0.00	0.00	0.00	517.11
Nave Law Office, P.C.	990.00	0.00	0.00	0.00	0.00	990.00
NTU Technologies, Inc	35,707.20	0.00	0.00	0.00	0.00	35,707.20
Pace	0.00	0.00	-1,524.34	0.00	0.00	-1,524.34
PG&E	0.00	0.00	0.00	0.00	47,651.34	47,651.34
Redwood Coast Fuels	0.00	4,421.35	0.00	0.00	0.00	4,421.35
United States Post Office	0.00	360.00	0.00	0.00	0.00	360.00
TOTAL	60,862.85	45,241.20	87,498.45	0.00	47,651.34	241,253.84

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: October 16, 2025

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

X Mr. Stanley Archacki, President
X Mr. Michael Herman, Vice President
X Mr. James Burton, Director
X Mrs. Olivia Mann – Board Secretary
X Mr. Francisco Castro, Chief Wastewater
X Mr. Jeremy Backus, Chief Distribution

X Mr. William McHugh, Director
X Mr. A. Whittier, Director
X Mrs. Dianna Mann – General Manager
X Ms. Bailey Anderson – Office Manager
X Mr. Kurt Jensen, Chief Water

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 (Page 3)

1. Administration
2. Billing
3. Chief Distribution Operator - Unavailable
4. Chief Water Plant Operator
5. Chief Wastewater Plant Operator
6. General Manager

D. COMMITTEE UPDATES

E. CONSENT ITEMS (Page 16)

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. September 2025 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 the previous meeting for review and approval (Page 41)**

- a. Minutes of Regular Meeting 09/18/2025

3. **Bills (Page 43)**

- a. NTU Technologies, PO #5667 in the amount of \$36,512.00, not including tax or freight

Action Taken: Motion to approve the consent items

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

- 1. Discussion and consideration of site access license for UC Davis and consultants (Page 45)

Action Taken: Motion to approve the license agreement between CLOCWD and UC Davis

HERMAN/WHITTIER M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

- 2. Discussion and appointment of the JPIA Director

Action Taken: Motion to appoint President, Stan Archacki as the JPIA Director

MCHUGH/BURTON M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

- 3. Discussion and acceptance of quote from Flo-Line Technology, Inc. in the amount of \$11,561.00 plus tax and freight for repair of LS 7 pump SN# 300282786 (Page 51)

Action Taken: Motion to approve the quote from Flo-Line Technology, Inc. in the amount of \$11,561.00 plus tax and freight for repair of LS 7 pump SN# 300282786

HERMAN/WHITTIER M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

4. Discussion and consideration of Resolution 25-03, Amending the Clearlake Oaks County Water District 'Water' Code *(Page 54)*

Action Taken: Motion to approve Resolution 25-03, Amending the Clearlake Oaks County Water District 'Water' Code

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 2:34 PM

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

Where appropriate or deemed necessary, the Board may act 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.



Corporate Office:
3120 Freeboard Drive, Suite 201
West Sacramento, CA 95691
(916) 447-2854 • Fax (916) 447-2878

To: Board of Directors, Clearlake Oaks County Water District
From: Vida Lopez, Rural Community Assistance Corporation (RCAC)
Date: November 5, 2025
Subject: Equivalent Dwelling Unit (EDU) Analysis and Data Needs for Wastewater Rate Study

Purpose

Rural Community Assistance Corporation (RCAC) is assisting Clearlake Oaks County Water District with the preparation of a Wastewater Rate Study to evaluate and update the District's wastewater service charges.

A key component of this study is the completion of an Equivalent Dwelling Unit (EDU) analysis, which establishes an equitable basis for comparing wastewater system usage among different customer classes.

Overview of the EDU Analysis

An Equivalent Dwelling Unit (EDU) represents the average wastewater flow and strength contributed by a typical single-family residential dwelling. EDUs serve as a standardized unit of measure that allows all other customer types (e.g., multi-family, commercial, institutional, and industrial) to be compared consistently.

Conducting an EDU analysis helps ensure that:

- Each customer class pays its fair and proportionate share of wastewater system costs.
- The resulting rate structure complies with Proposition 218 requirements for cost-based and equitable service charges; and
- The District's wastewater rates remain transparent, defensible, and aligned with actual system usage patterns.

There are two types of EDU analysis.

- **Standardized EDU Method** - uses published average per capita or per unit wastewater generation rates, using sources such as the State Water Resources Control Board Revenue Program Guidelines Appendix G.
- **Flow-Based Analysis** – uses actual metered water consumption to calculate wastewater contribution to convert to EDUs.

RCAC recommends that CLOCWD move forward with the Standardized EDU Method to assign wastewater service charges. This method is based on documented industry and utility standards and reasonably reflects the cost of service for each customer category. A flow-based analysis, which could further refine EDUs based on actual water usage, is currently outside the scope of this project due to needed billing system improvement. CLOCWD may consider performing a flow-based analysis in the future to improve precision and equitability. All proposed rates and charges will be subject to Proposition 218 notice, public hearing, and protest procedures to ensure transparency and compliance with statutory requirements.

Key Components of the EDU Analysis

The EDU analysis involves several important steps:

1. **Customer Classification** – Review and confirm wastewater customer categories such as single-family residential, multi-family, commercial, and public/institutional.



Corporate Office:
3120 Freeboard Drive, Suite 201
West Sacramento, CA 95691
(916) 447-2854 • Fax (916) 447-2878

2. **EDU Assignment** – Assign EDU factors for each customer class based on the EPA’s EDU table to represent their relative contribution to total system demand.

Data Required from the District

To perform the EDU analysis and continue progress on the wastewater rate study, RCAC requests the following data and information from the District so that we improve equitability by using more detailed information about each customer class:

Category	Data Needed
Multi-Housing Development	Are units mainly 1 bedroom, 2 bedrooms, 3 bedrooms, etc.
School	Number of staff and pupils
RV/Campsite	Are any of the customers group campsites
Hotel/Motel	Total capacity or number of rooms
Church	Number of seats
Gas Station	Number of pumps
Beauty/Barbershop	Number of employees and sinks
Restaurants/Bars	Total capacity or number of seats
Service Clubs	More detail on types of service clubs and the capacity
Commercial Office Space	Number of employees
Community Beach	Beach Capacity
Fire Protection	Are there any fire protection accounts? Are these fire services for properties or a fire department building? May need more info based on above responses

Next Steps

Upon receipt of the requested data, RCAC will:

1. Review and validate all data for completeness and accuracy.
2. Develop preliminary EDU factors for each customer class.
3. Review the preliminary results with District staff to ensure alignment with local conditions; and
4. Incorporate the final EDU factors into the overall cost-of-service and rate design analysis.

The results of the EDU analysis will be presented to the Board as part of the rate study’s findings and recommendations. Timely provision of the requested data will help RCAC maintain the project schedule and ensure a thorough, defensible analysis.

Please contact Vida Lopez, Small Utility Project Manager I at Vida.Lopez@rcac.org or (916) 995-7321 with any questions or for assistance in compiling the requested information.

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 25-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT ADOPTING AN ADMINISTRATIVE CODE AND SUPERSEDING ALL PRIOR RELATED CODES AND RESOLUTIONS

WHEREAS, Clearlake Oaks County Water District (the "District") is a county water district duly organized and existing under and by virtue of the County Water District Law (California Water Code Section 30000 et seq.); and

WHEREAS, the Board of Directors of the District (the "Board") is vested with the authority to adopt rules and regulations for the administration and operation of the District pursuant to California Water Code Section 30500; and

WHEREAS, the District has previously adopted various resolutions, policies, codes, and regulations governing the administrative operations of the District; and

WHEREAS, the Board desires to consolidate, update, and supersede all prior administrative codes, rules, regulations, and resolutions into a single comprehensive Administrative Code to provide clarity, consistency, and efficient administration of District operations; and

WHEREAS, the proposed Administrative Code has been reviewed by District staff and legal counsel and is recommended for adoption; and

WHEREAS, the Board finds that adoption of the Administrative Code will promote the efficient and effective operation of the District and will serve the best interests of the District and its ratepayers; and

WHEREAS, the Board has had adequate opportunity to review and consider the Administrative Code and desires to adopt said Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clearlake Oaks County Water District as follows:

Section 1. Findings and Determinations.

The Board hereby finds and determines that:

- (a) The recitals set forth above are true and correct and are incorporated herein by this reference.
- (b) The Administrative Code is consistent with applicable federal, state, and local laws and regulations.

- (c) The adoption of the Administrative Code will facilitate the efficient and effective administration of District operations and serve the public interest.
- (d) Adequate opportunity for public comment has been provided regarding the adoption of this Administrative Code consistent with the Brown Act.

Section 2. Adoption of Administrative Code.

The Board hereby adopts the "Clearlake Oaks County Water District Administrative Code," dated [Date], a copy of which is attached hereto as Exhibit "A" and incorporated herein by this reference (the "Administrative Code").

Section 3. Superseding Effect.

The Administrative Code adopted hereby shall supersede and replace all prior administrative codes, rules, regulations, policies, and resolutions of the District that are inconsistent with or duplicative of the provisions of the Administrative Code, including but not limited to:

- (a) Any prior administrative code or compilation of administrative policies;
- (b) Any prior resolutions adopting administrative policies or procedures that are addressed in the Administrative Code;
- (c) Any prior rules or regulations governing District operations that are addressed in the Administrative Code.
- (d) Notwithstanding the foregoing, this resolution shall not supersede:
- (e) Resolutions or policies specifically addressing rates, fees, and charges for District services, unless explicitly referenced in the Administrative Code;
- (f) Resolutions authorizing specific contracts, agreements, or transactions;
- (g) Resolutions relating to the acquisition, disposition, or financing of real property;
- (h) Resolutions adopting the District's annual budget;
- (i) Any other resolutions or policies not related to administrative operations and procedures.

Section 4. Amendment and Interpretation.

- (a) The Administrative Code may be amended from time to time by resolution of the Board.
- (b) The General Manager, in consultation with legal counsel, is authorized to make non-substantive technical corrections, formatting changes, and updates to reflect changes in law, without further Board action.
- (c) In the event of any conflict between the provisions of the Administrative Code and applicable state or federal law, such law shall control.
- (d) The General Manager is authorized to interpret and implement the provisions of the Administrative Code, subject to the direction of the Board.

Section 5. Effective Date.

The Administrative Code shall become effective on November 20, 2025, except as otherwise specified therein.

Section 6. Severability.

If any provision of this Resolution or the Administrative Code is held to be invalid, void, or unenforceable, the remaining provisions shall continue in full force and effect.

Section 7. Certification.

The Secretary of the Board is hereby directed to certify the adoption of this Resolution and to maintain a certified copy of the Administrative Code in the official records of the District.

PASSED AND ADOPTED by the Board of Directors of Clearlake Oaks County Water District, State of California, this 20th day of November, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

Approved as to form: _____
District Counsel

Clearlake Oaks County Water District

ADMINISTRATION CODE



TABLE OF CONTENTS

Title 1 – General Provisions	4
Chapter 1 – Adoption of Code	4
Chapter 2 – Rules of Construction	5
Title 2 – Administration	7
Chapter 1 – Other Officers and Certain Employees	7
Chapter 2 – Employees	9
Article 1 – Wages, Hours Conditions & Specific Policies	9
Chapter 3 – Finance	10
Article 1 – Checks	10
Article 2 – Claims	10
Article 3 – Purchasing	12
Article 4 – Investment	15
Article 5 – Depreciation	23
Chapter 4 – District Policies	23
Article 1 – Services	23
Article 2 – Rates & Charges	24
Article 3 – Records Inspection	25
Article 4 – Retention of Records	28
Title 3 – Conflict of Interest	31
Chapter 1 – Conflict of Interest	31
Article 1 – Disclosure Categories	33

PURPOSE

The Clearlake Oaks County Water District was formed and exists to provide water and sewer services under the provisions of the County Water District Law, California Water Code, Division 12, section 30000, et seq. The purpose of this Code is to state the rules and regulations for the administrative functioning of the District.

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

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

This 'Code' requires no expiration date and is in full effect until amended, rescinded or superseded.

TITLE 1 - GENERAL PROVISIONS

CHAPTER 1 - ADOPTION OF CODE

1-1.101 Title

This Code shall be known as the “Clearlake Oaks County Water District Administrative Code.” Except as otherwise provided herein, this Code consists of regulatory, penal, and administrative rules related to the receipt of water service from Clearlake Oaks County Water District pursuant to the authority set forth in the County Water District Law, California Water Code, Division 12, section 30000, et seq, and other applicable law.

1-1.102 Effective Code On Past Actions And Obligations

Neither the adoption of this Code, nor the repeal of any ordinance or resolution of the District by this Code, shall in any manner affect the prosecution for violations of ordinances or resolutions, which violations were committed prior to the effective date of this Code, nor be construed as a waiver of any fee or penalty on such effective date due and unpaid under such ordinances or resolutions, nor be construed as affecting any of the provisions of such ordinances or resolutions relating to the collection of any such fees or penalties or the penal provisions applicable to the violation of such ordinances or resolutions, nor to effect the validity of any bond or cash deposit required to be posted, filed, or deposited pursuant to any ordinance or resolution, and all vested rights and obligations pertaining to such ordinances or resolutions shall continue in full force and effect.

1-1.103 References to Specific Ordinances

The provisions of this Code shall not in any manner affect deposits or other matters of record which refer to, or are otherwise connected with, ordinances or resolutions which are specifically designated by number or otherwise and which are included within this Code, but such references shall apply to the corresponding provisions set forth in this Code.

1-1.104 Maintenance of Code

At least one copy of this Code, duly certified by the Secretary, shall be maintained on file in the District offices as the official copy of this Code. Additional copies of this Code shall be distributed to the departments of the District as directed by the General Manager.

A duly certified copy of each ordinance or resolution making a change in this Code shall be filed in the office of the Secretary in books for such purpose, properly indexed for ready reference.

At least quarterly, the Secretary shall review the loose-leaf pages of this Code in which changes have been made to be reproduced, including a notation as to the ordinance or resolution number and date on which such change is adopted, and distributed so that the loose-leaf copies of this Code, prepared for the use and convenience of the officers and employees of the District and the general public may be brought up to date.

CHAPTER 2 - RULES OF CONSTRUCTION

1-2.101 Scope

Unless the provisions of this Code otherwise specifically provide, or the context of this Code indicates to the contrary, the general provisions, rules of construction, and definitions set forth in this chapter shall govern the construction of this Code. The provisions of this Code and all proceedings under it are to be construed with a view to affect its object and to promoting justice.

1-2.102 Statement and Continuations

The provisions of this Code insofar as they are substantially the same as existing ordinances or resolutions relating to the same subject matter, shall be construed as restatements and continuations and not as new enactments; provided, the provisions of this Code shall govern any differences between an ordinance or resolution existing at the time of adoption of this Code.

1-2.103 Effect of Headings

Title, Chapter, Article, and Section headings contained in this Code shall not be deemed to govern, limit, modify, or in any manner affect the scope, meaning, or intent of the provisions of any Title, Chapter, Article, or Section of this Code.

1-2.104 References to Acts or Omissions Within the District

The provisions of this Code refer only to the omission or commission of acts within the territorial limits of the District and to the territory outside the District over which the District has jurisdiction or control by virtue of the Constitution of the State or any law, or by reason of ownership or control of property.

1-2.105 References to Ordinances Or Resolutions

Whenever any reference in this Code is made to an ordinance or resolution, the reference shall apply to such ordinance or resolution of the District unless this Code expressly provides otherwise. Whenever any reference is made to any portion of this Code, or to any ordinance or resolution of the District, the reference shall apply to all amendments and additions made to this Code.

1-2.106 Notices

Whenever a notice is required to be given pursuant to the provisions of this Code, unless different provisions are otherwise specifically set forth in the text of this Code, such notice may be given either by personal delivery thereof to the person to be notified or by deposit in the United States Mail in a sealed envelope, postage prepaid, addressed to such person to be notified at his last known business or residence address as the same appears in the public records of the District or other records pertaining to the matter to which the notice is directed. Service by mail should be deemed to have been completed at the time the notice is deposited in the Post Office.

1-2.107 Severability

If any part of this Code is, for any reason, held to be invalid or unconstitutional, such decisions shall not affect the validity of the remaining portions of the Code. The Board hereby declares that it would have passed this Code by section, sub-section, sentence, clause, and phrase thereof, irrespective of the fact that any one or more other sections, sub-sections, sentences, clauses, or phrases are declared invalid or unconstitutional.

1-2.108 Statute of Limitations

Whenever a limitation or a period prescribed in any existing ordinance, resolution, or statute for acquiring a right or buying a remedy, or for any other purpose, has begun to run before this Code goes into effect, the time which has already run shall be deemed a part of the time prescribed as such limitation.

1-2.112 Definitions

For the purposes of this Code, unless otherwise apparent from context, certain words and phrases used in this Code are defined as follows:

- (a) “Board” refers to the Board of Directors of the District.
- (b) “Customer” refers to the property owner of record as verified by the Assessor’s office of the County of Lake
- (c) “Director” refers to a member of the Board.
- (d) “District” refers to Clearlake Oaks County Water District.
- (e) “Employee” refers to a District employee.
- (f) “General Manager” refers to the General Manager of the District.
- (g) “Person” refers to any individual, firm, corporation, or other entity.
- (h) “President” refers to the President of the Board.
- (i) “Vice President” refers to the Vice President of the Board.
- (j) “Secretary” refers to the Secretary of the Board.
- (k) “State” shall mean the State of California.
- (l) “Section” shall mean a section of this code unless other source is specifically mentioned.

TITLE 2 - ADMINISTRATION

**CHAPTER 1 – OTHER OFFICERS AND CERTAIN
EMPLOYEES**

2-1.101 Purpose

This Article deals with officers who report to the Board.

2-1.102 General

The General Manager, Secretary, and General Counsel report to the Board. The General Counsel shall deal with the Board through the General Manager.

Directors shall not deal with other employees except for brief inquiry or as authorized by the General Manager and consensus of the Board.

2-1.103 General Manager

General Manager: The General Manager shall be appointed by and shall report directly to the Board. They shall have full control of the planning, design, construction, operation and maintenance of the water facilities, wastewater facilities, and the administration of the business affairs of the District within the program and policies established by the Board.

Planning and Design: The General Manager is responsible to ensure the planning and design of all District water and wastewater systems and facilities are adequate to meet anticipated needs. The use of consulting engineers will be recommended by the General Manager to the Board, as required.

Construction, Operation and Maintenance: The General Manager is responsible for the construction, operation and maintenance of water and wastewater facilities to ensure conformance with the programs and policies approved by the Board.

Administration of Business Affairs of the District: The General Manager shall have full power and authority to administer the business affairs of the District within the programs and policies established by the Board, including: purchasing; customer service (billing and collection); accounting; employing, hiring promoting, demoting, transferring and discharging employees, and fixing their compensation in accordance with the salary policies and schedules approved by the Board.

Emergency Powers: If an emergency arises which would ordinarily be brought to the attention of the Board but insufficient time exists within which to give notice as required by law, the General Manager is authorized, in their discretion, to take emergency action as deemed appropriate and reasonable and in compliance with the law.

2-1.105 Secretary

The Secretary shall be appointed by the Board and is responsible for the accuracy and availability of the records of the District.

2-1.106 General Counsel

General Counsel shall be appointed by the Board and is responsible to the Board. Counsel shall provide legal advice as requested by the Board and shall assist the General Manager on legal problems arising in the administration of their respective duties. Counsel will recommend the appointment of special counsel for litigation as required.

2-1.107 Consultants

The General Manager may engage consultants as from time to time necessary, in accordance with purchasing procedures.

An independent auditor, also known as an “outside” auditor, shall be appointed by the Board to perform an independent annual audit of the District’s financial statements.



CHAPTER 2 – EMPLOYEES

Article 1 - Wages, Hours, Conditions of Employment & Specific Policies

2-2.101 Position Authorized

The Board shall, as part of the annual budget approval/adoption process, and from time to time, approve positions necessary to provide for the performance of the District's work.

2-2.102 Wages

The Board will approve an annual salary schedule as part of the budgeting process, and the General Manager will approve the wages for each authorized position, as well as any adjustments needed from time to time.

2-2.103 Conditions of Employment

Employment terms are defined in the Employee Handbook as approved by the Board. For positions or offices not covered by the handbook, terms of employment shall be detailed in contracts approved by the Board.

2-2.104 Whistle Blower

No employee will be retaliated or discriminated against for filing a written complaint with the District. No disciplinary action shall be imposed against an employee for filing such a complaint.

The General Manager shall promulgate workplace regulations, consistent with State and Federal law, to protect the rights of whistleblowers.

CHAPTER 3 - FINANCE

Article 1 – Checks

2-3.101 Check Register

A check register showing the check number, payee, amount, the fund upon which it is drawn and the purpose of each check, prepared by Accounts Payable, will be ready for Board signature the day of the current month's Regular Board Meeting. All checks will be reviewed and approved by the General Manager prior to submission to the Board. An additional check run will be ready on or about the first week of the month, at the direction of the General Manager.

Article 2 - Claims

2-3.201 General

This Article applies to claims filed against this District for money or damages not exempted by Government Code Section 905 and which are not governed by other statutes or regulations.

2-3.202 Filing Required

A claim not covered by Government Claims Act as set forth in the Government Code shall be presented in accordance with this Article, including employee wage and hour claims.

2-3.203 Presentation

A claim, or amendment thereto, shall be presented to the District by delivering it to the Secretary or by mailing it to the Secretary at the District's offices.

2-3.204 Contents

A claim presented pursuant to this Article shall be presented by the claimant or by a person acting on their behalf and shall show:

- (a) The name and post office address of the claimant;
- (b) Post office address to which the person presenting the claim desires notice to be sent, such as the claimant's attorney or representative;

- (c) The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted;
- (d) The general description of the indebtedness, obligation, injury, damage, or loss incurred so far as may be known at the time of presentation of the claim;
- (e) The name or names of the public employee or employees causing the injury, damage, or loss if known;
- (f) The amount claimed as of the date of presentation of the claim, including the estimated amount of any prospective injury, damage, or loss insofar as it maybe known at the time of presentation of the claim, together with the basis of computation of the amount claimed; and
- (g) The signature of the claimant or some person on his or her behalf.

2-3.205 Deadline

A claim filed pursuant to this Article relating to a cause of action for death or for injury to person or to personal property or growing crop shall be presented not later than six months after accrual of cause of action. A claim relating to any other cause of action shall be presented not later than one year after the accrual of the cause of action.

2-3.206 Board Action

The Board shall act on the claim or application to file late claim within 45 days after the claim or application has been presented to the District.

2-3.207 Notice of Rejection

Written notice of action taken pursuant to this Article rejecting an application or a claim in whole or in part shall be given to the person identified in the claim.

2-3.208 Claim as a Prerequisite to Suit

(a) No suit for money or damages may be brought against the District on a cause of action for which a claim is required until the written claim therefore has been presented to the District and has been acted upon by the Board.

(b) No suit may be brought against the District on any cause of action for which a claim is required unless such a suit is commenced within six months after the date the claim is acted upon by the Board, or is deemed to have been rejected by the Board.

2-3.209 Small Claims Court Actions

The General Manager may commence actions within the jurisdiction of the small claims court to recover damages for injury to the District.

The General Manager may defend small claims court actions on behalf of the District.

Article 3 - Purchasing

2-3.301 Purpose and Scope

This Article provides direction regarding the procurement of supplies, equipment, works of improvement, professional services, and other goods and services to ensure the District will receive high quality goods and services at a fair price. The following terms are defined for the purposes of this Article:

“Formal bidding” means the solicitation of bids with written specifications and pursuant to publication of a Notice Inviting Bids at least once a week for two successive weeks in a newspaper of general circulation, the last publication to be made not less than two weeks nor more than six weeks prior to the opening of bids.

“Informal bidding” means the solicitation of at least three quotations, after approval of specifications by the General Manager, pursuant to a notice to potential bidders as determined by the General Manager.

“Request for proposals” means the solicitation of a written scope, schedule and cost of the work to be accomplished by a service provider.

“Goods” means a tangible product, not including a work of improvement.

“Service” means an intangible product.

“Work of improvement” means the construction of works, structures, and equipment, the furnishing of labor, and the acquisition of real or personal property for works.

12

“Designated qualified vendor” means a vendor selected for the purchase of certain items or classes of items because of a formal or informal bid process to fulfill an on-going need.

“Emergency” means procurement of goods or services that are estimated to cost \$50,000 or more for the repair of public facilities caused by a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property or essential public services.

“Urgent” means a procurement of works of improvement, professional services, or goods and services that are estimated to cost between \$8,000.01 and \$49,999.99 and for the repair of public facilities of the District, damaged by unanticipated calamity where expeditious action is required to prevent potential interruption of service, restore required redundancy or avoid additional damages.

2-3.302 Emergencies

Emergency purchases of \$50,000 or more may be made without formal bids, informal bids, or requests for proposals, if this Section is followed.

When a meeting of the Board can commence in a timely manner to authorize emergency action, by majority vote, the Board shall be requested to authorize procurement of works of improvement, professional services, or goods and services without formal bids, informal bids, or requests for proposal. Such authorization shall be based on substantial evidence set forth in the minutes of the meeting that the emergency will not permit delay, and action is required to respond to the emergency. Until the emergency subsides, or the work is complete, at each subsequent regular meeting the board shall determine by majority vote whether to continue or terminate the authorization for the emergency.

When a meeting of the Board cannot be commenced in a timely manner to authorize emergency action, the General Manager may authorize procurement of works of improvement, professional services, or goods or services without formal bids, informal bids, or requests for proposal. The General Manager shall report to the board within 7 days of the emergency or at the next regular meeting, whichever comes first. The report shall describe the emergency and present evidence that the emergency did not permit delay, and action was necessary to respond to the emergency. Until the emergency subsides, or the work is complete, at each subsequent regular meeting following the General Manager's action, the Board shall determine by majority vote whether the need for emergency action continues. Urgent purchases under \$50,000 may be made without informal bids or requests for proposals following procedures established by the General Manager.

2-3.303 Works of Improvement

The District shall procure works of improvement in accordance with Public Contract Code, Section § 20640, et seq.

Public works contracts shall be awarded to the bidder whose bid is in the best interest of the District considering factors such as cost, experience, and availability.

1. Public works contracts valued at \$50,000 or less may be awarded by the General Manager.
2. The General Manager shall require at least two bids for public works contracts valued between \$50,000 - \$200,000, and may award the contract to the party submitting the bid in the best interest of the District.
3. Public works that cost \$200,000 or more shall be left for public bid and awarded by the Board, unless otherwise determined by the Board.

Contracts shall include provisions regarding prevailing wages, working conditions, subcontractors, insurance, and other customary provisions. Contracts of \$25,000 or more shall require a payment bond for 100% of the contract amount, and a performance bond as stated in the bid documents. Bids shall include a bid bond in an amount set by the District.

2-3.304 Services

The District shall procure professional services, such as legal, medical, financial, human resources, labor relations, and educational in accordance with the procedures recommended by the ethics of the discipline involved as is in the best interests of the District.

Architect, engineering, surveying, environmental, and construction management services shall be competitively selected in accordance with law.

The District shall procure contractual services, such as those for custodial work and landscaping, in accordance with procedures that allow for consideration of the quality of work, warranty and establishment of performance standards in addition to price in the best interests of the District.

If the service is estimated to cost less than \$35,000, the General Manager may informally solicit proposals.

If the service is estimated to cost \$35,000 or more, and is included in the current year budget, the General Manager may solicit formal proposals without Board approval. Formal proposals are solicited with a written request for proposals made publicly available on the District's website for at least 2 weeks. If the service is not

64

in the current year budget, the General Manager may solicit proposals and enter into contracts only with prior Board approval.

2-3.305 Goods

The District shall procure goods, other than works of improvement and services, in accordance with this Section.

Purchases of goods included in the current year's budget estimated to cost less than \$8,000 may be made without further Board action, following informal bidding procedures.

Purchases of goods or services not included in the current year's budget estimated to cost \$8,000 or more shall require Board approval.

All contracts with a total value of \$50,000 or more must be approved by the Board.

2-3.306 Surplus

The General Manager may identify supplies, materials, or equipment as surplus, obsolete, or no longer in use and shall present these items to the Board for approval prior to disposal. The General Manager will establish and implement procedures to ensure the District receives fair value for all surplus items.

All bids for surplus items will be opened in the presence of at least two District employees to ensure transparency. The winning bids will be formally documented and logged, after which the General Manager will notify the successful bidder, arrange for payment, and coordinate the pick-up of the equipment. Revenue generated from the sale of the surplus item(s) will be recorded under account code 450 – *Other: Non S/W Revenue*.

Article 4 - Investment

2-3.401 Purpose

This Article outlines the District's policy for investing public funds in a way that ensures maximum security of principal and the best possible return, while also meeting the District's daily cash flow needs and complying with all applicable laws governing public investments. It applies to all of the District's financial activities, including budgeting, accounting, investments, reserves, debt management, and financial reporting.

2-3.402 General Finance

Establishment of Budget

- a. The General Manager shall present a proposed budget to the Board prior to June 1 of each year.
- b. The Board shall approve a budget by July 1 of each year.
- c. The General Manager shall recommend modifications of the budget to the Board if the approved budget is inadequate due to events occurring subsequent to the approval of the budget.
- d. The General Manager shall implement the approved or revised budget. Expenditures shall be made in accordance with applicable law and District policy.

Financial Reports

- a. The District shall establish an appropriations limit by July 1 of each year.
- b. The District shall establish an operating and capital budget by July 1 of each year.
- c. The District shall request the board of supervisors and county auditor to levy and collect *ad valorem* taxes, other taxes and assessments by the third Monday in August of each year.
- d. An annual or biannual audit shall be filed with the board of supervisors by September 1 of each year.
- e. An annual financial statement shall be filed with the State Controller by September 1 of each year.
- f. Voter approved indebtedness shall be reported to the State Controller by October 1 of each year.

Taxes

The District shall not levy general taxes. The District may levy special taxes in accordance with law.

General Assessments

District may levy assessments for operation and maintenance or to pay for capital improvements in accordance with the law.

uu

2-3.403 Investments

General

The District may invest or deposit monies only as set forth in this Article. Investments shall be approved by the Board in accordance with the District Law and Government Code.

Basic Policy and Statement of Objectives

In order of importance, the following criteria shall be followed in the investment program:

- a. Safety: Investments shall be made in a manner that ensures the preservation of principal and accrued interest. Diversification in types of investments is required to meet this goal.
- b. Return on Investment: Investments shall be made to produce an acceptable rate of return after first considering safety and liquidity.
- c. Liquidity: Investments shall be made whose maturity date is compatible with cash flow requirements to permit rapid conversion into cash without a substantial loss of value.

Prudent Person

Investments shall be made as if by a prudent person using the same discretion and intelligence a person would use in managing personal affairs and certainly not for speculation.

Auditor

An independent auditor shall perform an annual audit of the District's financial statements.

Permitted Investments

Permitted investments shall include:

- a. U.S. Treasuries: These investments are direct obligations of the United States of America and securities which are fully and unconditionally guaranteed as to the timely payment of principal and interest by the full faith and credit of the United States of America.

U.S. Government securities include:

- 1) Treasury Bills: U.S. government Securities issued and traded at a discount.
- 2) Treasury Notes and Bonds: Interest bearing debt obligations of the U.S. government which guarantees interest and principal payments.
- 3) Treasury STRIPS: U.S. Treasury securities that have been separated into their

47

component parts of principal and interest payments and recorded as such in the Federal Reserve book- entry record-keeping system.

4) Treasury Inflation Protected (TIPs) securities: Special Treasury notes or bonds that offer protection from inflation. Coupon payments and underlying principal are automatically increased to compensate for inflation as measured by the consumer price index (CPI).

U. S. Treasury coupon and principal STRIPS as well as TIPs are not considered to be derivatives for the purpose of this Investment Policy and are, therefore, permitted investments pursuant to the Investment Policy.

Maximum term: Five Years

b. Federal Agencies and U.S. Government Sponsored Enterprises: These investments represent obligations, participations, or other instruments of, or issued by, a federal agency or a United States government sponsored enterprise, including those issued by, or fully guaranteed as to principal and interest by, the issuers. These are U.S. Government related organizations, the largest of which are government financial intermediaries assisting specific credit markets (housing, agriculture). Often simply referred to as "Agencies," the following are specifically allowed:

- Federal Home Loan Banks (FHLB)
- Federal Home Loan Mortgage Corporation (FHLMC)
- Federal National Mortgage Association (FNMA)
- Federal Farm Credit Banks (FFCB)
- Government National Mortgage Association (GNMA)
- Small Business Administration (SBA)
- Export-Import Bank of the United States
- U.S. Maritime Administration
- Washington Metro Area Transit
- U.S. Department of Housing & Urban Development
- Tennessee Valley Authority
- Federal Agricultural Mortgage Company (FAMC)
- Temporary Liquidity Guarantee (TLG) Program securities
- Temporary Corporate Credit Union Liquidity Guarantee Program (TCCULGP) securities

Any Federal Agency and U.S. Government Sponsored Enterprise security not specifically mentioned above is not a permitted investment.

Maximum Term: Five years

c. Commercial Paper: Commercial paper (CP) is unsecured promissory notes issued by companies and government entities at a discount. Commercial paper is negotiable (marketable or transferable), although it is typically held to maturity. The maximum maturity is 270 days, with most CP issued for terms of less than 30 days. Commercial paper must meet the following criteria:

- Rated P-1 by Moody's and A-1 or better by Standard & Poor's, and
- Have an A or higher rating for the issuer's debt, other than commercial paper, if any, as provided by for Moody's and Standard & Poor's, and
- Issued by corporations organized and operating withing the United States and having total assets in excess of five hundred dollars (\$500,000,000), and
- May not represent more than ten percent (10%) of the outstanding commercial paper of the issuing.

Maximum Term: 270 days

d. Negotiable Certificates of Deposit: A negotiable (marketable or transferable) receipt for a time deposit at a bank or other financial institution for a fixed time and interest rate. Negotiable Certificates of Deposit must be issued by a nationally or state-chartered bank or state or federal association or by a state licensed branch of a foreign bank, which have been rated F1 or better by Fitch Ratings, or are rated A-1 for short-term deposits by Standard & Poor's and P-1 for short-term deposits by Moody's, or are comparably rated by a nationally recognized rating agency. Principal amounts and accrued interest shall not exceed the FDIC Insurance maximum amount at the time of purchase.

Maximum Term: Five years

e. Money Market Funds: Shares of beneficial interest issues by diversified management companies (commonly called money market funds):

- Which are rated AA (or equivalent highest ranking) by two of the three largest nationally recognized rating services, and
- Such investment may not represent more than five percent (5%) of the money market fund's assets.

f. Local Agency Investment Fund (LAIF): The Local Agency Investment Fund ("LAIF") is a voluntary program created by statute (Section 16429.1 et seq.) as an investment alternative for California's local governments and special districts managed by the State Treasurer. This program offers local agencies the opportunity to participate in a major portfolio, which invests hundreds of millions of dollars, using the investment expertise of the State Treasurer's Office investment staff at no additional cost to the taxpayer. All securities are purchased under the authority of Government Code section 16430 and 16480.4. The State Treasurer's Office takes delivery of all securities purchased on a delivery versus payment basis using a third-party custodian.

All investments are purchased at market rate and a market valuation is conducted monthly. The investment objective of LAIF mirrors those of KVHD with preservation of capital being the primary objective and liquidity second. Any agency with funds on deposit with LAIF can withdraw those funds within 24 hours' notice.

Maximum Term: Five Years

g. **Corporate Debt Securities:** Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States as follows:

- For the purposes of this Investment Policy, corporate securities that are rated A or better by both Moody's and Standard & Poor's, or by one of either Moody's or Standard & Poor's and with a comparable rating by a nationally recognized rating service on longer term debt.
- Are issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state operating within the United States and have total assets in excess of five hundred million dollars (\$500,000,000), and
- May not represent more than five percent (5%) of the issue in the case of a specific public offering. This limitation does not apply to debt that is "continuously offered" in a mode similar to commercial paper, i.e., medium term notes ("MTNs"). Under no circumstances can the MTNs or any other corporate security of any one corporate issuer represent more than 5% of the portfolio.

Maximum Term: Five years

Investment Procedure

a. In making investments the District shall observe the limitations contained in the Government Code, including section 53601, and stated herein.

b. The Board is responsible for selecting the proper mix of investments taking into account limits imposed by law and the need for liquidity. When deposits or investments owned by the District mature or when other monies are available for investment or deposit, the monies may be deposited or invested in the Local Agency Investment Fund or other permitted investments.

c. Investments shall be held in the name of the District. Investment documents shall be held for safekeeping in the District's locked files or in a depository approved by the Board. The Board shall execute such documents necessary to provide evidence of the Treasurer's trading authority as set forth herein.

Reports

a. The General Manager shall present annual reports on investments to the Board. The report shall show: the type of investment, how title is held, institution, date of

maturity, amount of deposit, current market value for all securities with a maturity of more than 12 months, rate of interest, the relationship of each investment to this investment policy, information showing that expenditure requirements can be met in the following quarter and specify investments made pursuant to Government Code sections 53601(i), 53601.1 and 53635(i).

b. The finance committee shall review investments held by the District annually. The Treasurer shall make an annual report and recommendation to the Board concerning implementation or changes in this policy.

c. This investment policy shall be reviewed annually or more often, if necessary.

2-3.404 Accounts

Deposits

The District shall establish one or more deposit accounts with State or national banks or savings associations upon such terms and conditions as may be agreed upon. The General Manager shall establish such accounts in the name of the District for general fund and bond interest and redemption fund expenditures.

Upon maturity, investments will be deposited into the District's checking or savings accounts, subject to approval by either the Board.

Safe Deposit Boxes

The General Manager may obtain safe deposit boxes at state or national banks or savings associations for use of the District. Two of the following must authorize access: General Manager, Office Manager, and a Director.

Petty Cash Account

The General Manager shall create, and the District shall maintain, one or more imprest funds, known as the petty cash accounts, in amounts reasonable for the purpose and not to exceed \$1,000. Disbursements shall be accompanied by paid receipts. The General Manager shall report to the Board on disbursements from the petty cash accounts as part of the normal monthly financial reporting.

Accounting Practices

a. The District shall maintain books of account in accordance with generally accepted accounting practices as promulgated by governmental accounting standards board showing the status of monies received and disbursed.

b. Funds and accounts shall be maintained as necessary to accomplish this purpose, as follows:

1. General (may be used for any lawful purpose):
 - a. Checking
 - b. Payroll
 - c. Savings

2. Special (may be used only for specified purposes):
 - a. Bond proceeds
 - b. Tax proceeds
 - c. Funded Depreciation
 - d. Operating Reserve

Check Register

a. A check register showing the check number, payee, amount, the fund upon which it is drawn and the purpose of each check, shall be prepared by the General Manager, and made available to the Finance Committee at regular meetings. Invoices and other supporting documents will be available for inspection by any Director. The General Manager is authorized to disburse checks in the normal course of business, provided the check register is made available to the Finance Committee at its next regular meeting.

b. Checks to pay utility bills, postage, emergencies, and invoices subject to discount may be disbursed prior to the Finance Committee review. Such items shall be set forth on a supplemental check register or included on the next regular check register and presented to the Board dependent on timing of actual check delivery.

c. Checks drawn to pay demands that have been approved by the Board shall be signed by the General Manager or members of the Board. Two signatures are required on every check drawn.

Other

a. Transactions described herein, including opening or closing checking accounts, shall be accomplished by the designated officer in the name of the District. Action by the Board is required for each transaction unless otherwise indicated herein. Withdrawals shall be supported by receipts indicating the purpose of the withdrawal, the amount and the employee responsible for the withdrawal.

b. An officer may receive non-negotiable instruments on behalf of the District, but such instruments shall be forthwith remitted to the General Manager for handling.

2-3.405 Review and Amendment

The Board of Directors shall annually review this code. The Board must approve amendments to ensure continued compliance with state law and best financial practices.

2-3.406 Authorities

The District shall comply with the following California laws and regulations:

Government Code § 53600-53686 (Investment of Public Funds)
Government Code § 53891 (Financial Transactions Report)
California Public Records Act (Gov. Code § 6250 et seq.)
Provisions of the State Controller’s Office regarding financial reporting

Article 5 – Depreciation

Capital assets purchased or acquired are recorded at historical cost or, if the historical cost is not available, at estimated historical cost. Contributed assets are recorded at their fair market value as of the date received.

Additions, improvements, or other capital expenditures that significantly extend the useful life of an asset are capitalized. Routine repairs and maintenance costs are expensed as incurred.

2-3.501 Capitalization Threshold

General Capital Assets — \$5,000 and/or a useful life greater than five (5) years

2-3.502 Depreciation

Depreciation is calculated on a straight-line basis over the estimated useful life of each asset category, as follows:

Buildings/Projects — 40 years Equipment — 5 to 20 years

CHAPTER 4 - DISTRICT POLICIES

Article 1 - Services

2-4.101 Distribution and Sale of Water

The Board fixes the rates at which water shall be sold, and the regulations governing classes of service and the conditions of service. All water rates and regulations are set forth in the Water Code.

The District shall encourage water conservation to the maximum extent feasible.

2-4.102 Collection and Treatment of Sewage

The Board has determined the necessity of constructing and operating facilities for the collection, treatment and disposal of sewage. Sewer rates and regulations covering sewage treatment are set forth in the Sewer Code.

Article 2 - Rates and Charges

In accordance with Proposition 218, also known as the “Right to Vote on Taxes Act,” the District is required to provide property owners with notice and the opportunity to protest proposed increases to service charges, including water and sewer rates. A public hearing must be held at least 45 days after mailing written notice of the proposed rate changes to affected property owners.

If written protests are received from a majority (50% + 1) of property owners or customers of record subject to the proposed rate, the rate increase cannot be adopted.

Absent a majority protest, the Board of Directors retains full discretion and authority to adopt, modify, or reject the proposed rates following the public hearing. The final decision on rate adjustments lies solely with the Board, taking into account public input, operational needs, and long-term financial sustainability of the District.

2-4.201 General

At least annually, the Board shall review and amend or confirm the rates, fees and charges for potable water service and sewer service. Adoption of the annual budget with rate assumptions included therein may constitute such review.

2-4.202 Operating Costs

As near as practicable, the Board shall establish service charges at a level sufficient to recover the cost of operating and maintaining the service.

2-4.203 Capital Improvement Costs

As near as practicable, the Board shall establish connection and facilities charges sufficient to recover the cost of constructing capital improvements required to provide service.

74

Article 4 - Records Inspection

2-4.401 Definitions

As used in this Article:

“Public Records” includes any writing containing information relating to the conduct of District’s business prepared, owned, used, or retained by the District regardless of physical form or characteristics.

“Writing” means any handwriting, typewriting, printing, copying, photographing, and every other means of recording upon any form of communication or representation, including letters, words, pictures, sounds or symbols, or combinations thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, or other documents.

2-4.402 General

In accordance with the California Public Records Act (Government Code § 7921.000 et seq.), District records are available for public inspection during regular business hours, except for those records exempt from disclosure under state or federal law. Every person has the right to inspect or request copies of District records, subject to reasonable conditions and any applicable exemptions as provided by law.

2-4.403 Exceptions

Nothing in this Article shall be construed to require disclosure of records that are:

Preliminary drafts, notes, or intra or inter agency memoranda which are not retained by the District in the ordinary course of business, provided, that the public interest in withholding such records clearly outweighs the public interest in disclosure.

Records pertaining to pending litigation to which the District is a party or to claims made pursuant to Division 3.6 (commencing with Section 810) of Title 1 of the Government Code, until such litigation or claim has been finally adjudicated or otherwise settled;

Personnel, medical or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy;

Geological and geophysical data, plant production data and similar information relating to utility systems development which are obtained in confidence from any person;

Test questions, scoring keys, and other examination data used to administer examinations for employment.

The contents of real estate appraisals, engineering or feasibility estimates and evaluations made for or by the District relative to the acquisition of property, or to prospective supply and construction contracts, until such time as all property has been acquired or all of the contract agreement obtained, provided, however, the law of eminent domain shall not be affected by this provision;

Records the disclosure of which is exempted or prohibited pursuant to provisions of Federal or State Law, including, but not limited to, provisions of the Evidence Code relating to privilege.

Other records the disclosure of which is not required by law.

2-4.404 Additional Public Records

Notwithstanding the foregoing:

Every employment contract between the District and any public official or public employee is a public record.

An itemized statement of the total expenditures and disbursements of the District provided for in Article VI of the California Constitution shall be open for inspection.

2-4.405 Justification for Withholding Records

The District shall justify withholding any records by demonstrating that the record in question is exempt under the express provisions of this Article, or that on the facts of the case the public interest served by not making the record public, clearly outweighs the public interest served by disclosure of the record.

2-4.406 Copies of Records

A person may receive a copy of any identifiable District record. Upon request, an exact copy shall be provided in a form determined by the District. Officers, agents and employees of the District are not required to comply with this section when acting within the course and scope of District employment or office holding.

A request for a copy of an identifiable public record or information produced there from shall be accompanied by payment of a fee in the amount of \$.20 per page, or in the case of blue line records, the amount of \$3.00 for the first sheet and \$1.50 for each additional sheet of the same project. A certified copy of such a record shall require an additional fee of \$2.00.

The General Manager may require any person who desires to obtain a copy of a District record to deposit an amount equal to the estimated fees for copying.

2-4.407 Public Counter Files

The General Manager shall maintain a duplicate copy of all approved minutes, the agenda for the next scheduled Board meeting and any written material distributed to members of the Board for discussion or consideration at the next scheduled Board meeting, at the public counter located in the District's offices, provided, any writing exempt from public exposure pursuant to the Public Record Act shall not be maintained at the public counter, provided, further, writings which are public records and which are discussed during a public meeting but which were not previously available shall be made available prior to the commencement of, and during, their discussion at such meeting and shall be made available for public inspection immediately or as soon thereafter as practicable.

No fee will be charged for viewing the records described in this section. However, if copies are requested, the applicable fees outlined herein will apply. The General Manager shall also keep a record of all public inspection requests that are denied, along with the reasons for each denial as specified in this Article.

2-4.408 Inspection by Directors

Notwithstanding any other provision in this Article to the contrary, all records of the District, including records excluded from public inspection by virtue of the provisions hereof, shall be made available for inspection by any member of the Board of Directors at all reasonable times. No fee or charge shall be imposed upon any member of the Board of Directors for obtaining a copy of such record or for any search relating to the location of such record.

Article 5 - Retention of Records

2-4.501 General

District records are open to inspection during office hours, and every person has a right to inspect the records, except as otherwise provided by law.

2-4.502 Definitions

“Public Records” includes writing containing information relating to the conduct of District's business prepared, owned, used, or retained by the District regardless of physical form or characteristics.

“Writing” means handwriting, typewriting, printing, photocopying, photographing, and other means of recording upon any form of communication or representation, including letters, words, pictures, sounds or symbols, or combinations thereof, and papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, or other documents. Writing does not include compilations of writings not created in the normal course of business.

2-4.504 Additional Public Records

Notwithstanding the foregoing:

Every employment contract between the District and a public official or public employee is a public record.

An itemized statement of the total expenditures and disbursements of the District provided for in Article VI of the California Constitution shall be open for inspection.

2-4.508 Retention

The following original records shall be maintained in perpetuity in the District's files:

- (a) The Certificate of Incorporation of the District;
- (b) Certifications of annexation proceedings;
- (c) Certificates of the Secretary of State reciting the filing of annexation papers by the District in his office;
- (d) Certifications by the Secretary of State that detachment papers have been received and area is excluded from the District;
- (e) Resolutions;

- (f) Minutes of meetings of the Board;
- (g) Certificates of Assessed Valuation prepared by the Auditor of each County in which property taxable by the District lies;
- (h) Documents received from the Tax Assessor detailing District taxes collected;
- (i) Ballot arguments pro or contra on bond issues;
- (j) Results of bond propositions received from the canvassing bodies;
- (k) Results of elections for the directors received from the canvassing body;
- (l) Records of securities acquired with surplus moneys;
- (m) Receipts for securities from banks;
- (n) Documents received relating to claims against the District;
- (o) Documents received pursuant to eminent domain proceedings by the District;
- (p) Records affecting title to land or rights of way owned by the District or liens thereon;
- (q) Records determined by the Board to be of significant and lasting historical, administrative, legal, fiscal or research value; and
- (r) Any other records required by law to be filed and preserved.

2-4.509 Retention of Duplicate Original Records

The following original records may be destroyed if a copy is maintained in perpetuity:

- (a) Financial records summarizing the financial status of the District other than reports prepared pursuant to Article 9 (commencing with section 53891) of Part 1 of Division 2 of the Government Code;
- (b) Oaths of Office and related materials depicting the authenticity of the appointment of director or officer;
- (c) Paid vouchers with attached documents, summary of collections, registers of demands issued, and journals of warrants paid, if the original is maintained in the District's files for a period of five years;
- (d) Reports of the District in correspondence not covered in another Section of this Policy; and

- (e) Records received pursuant to State statute not expressly required by law to be filed and preserved.

2-4.510 Retention

Except as otherwise required by law, the following records may be destroyed after the passage of time, without maintenance of a copy:

- (a) Unaccepted bids or proposals for construction may be destroyed after two years;
- (b) Work orders or in-house records of time spent on work assignments may be destroyed after two years;
- (c) Records created for a specific event or action may be destroyed after five years following the end of the fiscal year in which the event or action was completed;
- (d) Canceled checks for the payment of bond interest and redemption may be destroyed after ten years; and
- (f) Any record, paper or document more than two years old and prepared or received in a manner other than pursuant to State statute.

2-4.511 Other Records

The following records may be destroyed at any time, without maintenance of a copy:

- (a) Duplicates, the original or a permanent photographic record of which is on file;
- (b) Rough drafts, notes and working papers accumulated in the preparation of a communication, study or other document, unless of a formal nature contributing significantly to the preparation of the document representing the work of any employee;
- (c) Cards, listings, non-permanent indices, other papers used for controlling work and transitory files including letters of transmittal, suspense letters, and tracer letters;
- (d) Canceled coupon sheets from registered bonds; and
- (e) Shorthand notebooks, telephone messages and inter departmental notes.

2-4.512 Recordings

An audio or video recording of a meeting of the Board or a Board committee made by the District may be erased or destroyed after three (3) months or upon approval of the recorded minutes. Members of the public may inspect or copy a recording prior to it being erased or destroyed.

TITLE 3 – CONFLICT OF INTEREST

CHAPTER 1 – CONFLICT OF INTEREST

3-1.101 Purpose and Authority

This Policy establishes the District’s Conflict of Interest Code pursuant to the California Political Reform Act (Government Code §§ 81000 et seq.). The Fair Political Practices Commission’s regulation 2 CCR § 18730, together with the appendices to this Policy, is incorporated by reference and constitutes the District’s Conflict of Interest Code.

3-1.102 Adoption of Model Code (2 CCR § 18730)

The provisions of 2 CCR § 18730, and any amendments duly adopted by the Fair Political Practices Commission, are hereby adopted and shall govern disclosure by the District’s designated positions withing this code.

3-1.103 Designated Position

Individuals holding the positions listed in this chapter make or participate in making governmental decisions for the District and are designated filers who must disclose economic interests pursuant to the disclosure categories assigned to their positions.

3-1.104 Disclosure Categories

Disclosure categories are defined in this chapter. Each designated position is assigned one or more disclosure categories specifying the types of economic interests required to be reported on the Statement of Economic Interests (FPPC Form 700).

3-1.105 Filing

Unless otherwise, original Form 700 statements for District officials and designated employees shall be filed with the Clerk of the Lake County Board of Supervisors, who shall act as the filing officer for purposes of collection, retention, and public access.

3-1.106 Statement Types and Deadlines

Designated employees and officials must file Form 700 statements as follows:

- Initial Statement: Within 30 days of the effective date of this Policy for the position, or within 30 days of the position being newly designated.
- Assuming Office Statement: Within 30 days of assuming a designated position.
- Annual Statement: Due no later than April 1 of each year.
- Leaving Office Statement: Within 30 days after leaving a designated position.

3-1.107 Consultants

Consultants, as defined by 2 CCR § 18700.3, are designated positions to the extent they make or participate in making governmental decisions. The District may determine in writing that a specific consultant performs a limited range of duties and, thus, shall disclose only certain interests. Absent such written determination, consultants shall disclose under the broadest disclosure category.

3-1.108 Biennial Review

In even-numbered years, or more frequently as needed, the District shall review this code. Amendments to designated positions or disclosure categories shall be adopted by the District.

3-1.109 Public Records

Statements of Economic Interests (Form 700) are public records and shall be made available for inspection and reproduction in accordance with the Political Reform Act and applicable public records laws.

Article 1 – Designated Positions

The positions listed below are designated positions. The disclosure category assigned to each position is set forth in this article

Designated Position	Disclosure Category(ies)	Filing Officer (if different)
Director / Board Member	1	Clerk of the Board
General Manager	1	Clerk of the Board
Administrative Services Manager	1, 2	Clerk of the Board
Engineer / Project Manager	2, 3	Clerk of the Board
Consultants*	As determined (see § 3-1.107)	Clerk of the Board



* Consultants: The General Manager or Board may determine the appropriate disclosure category based on the consultant’s duties.

Article 2 – Disclosure Categories

3-1.201 Category 1: Full Disclosure

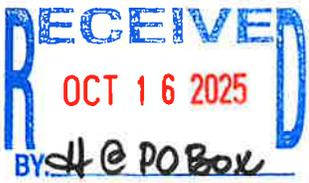
All investments, business positions, and interests in real property located in, or within two miles of, the District; and all sources of income (including gifts, loans, and travel payments).

3-1.202 Category 2: Contracts -Finance

Investments, business positions, and income (including gifts) from any source of the type that provides, supplies, or contracts for goods, services, materials, equipment, or financing utilized by the District.

3-1.203 Category 3: Land – Permits – Capital Projects

Interests in real property and income (including gifts) from any source of the type engaged in land development, construction, engineering, planning, or permitting within the District.



Clearlake Oaks County Water District

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

Name: Jim Fnye

Mailing Address: 350 Pacific Heights Dr.
Santa Rosa CA 95403

Property Address

(If different than above): 13223 Venus Village, Clearlake Oaks
CA 95423

APPEAL

Please select the charge that you are appealing:

Misc. Charge Late Fee Waiver High Usage / Bill

Other: Penalty (\$12.89) (Misc. \$350)

Date of the charge that you are appealing: 8/27/2025

Please describe below in detail the reason for your appeal: I am writing to formally appeal the recent charges added to our account for the property located at 13223 Venus village, Clearlake Oaks CA. We never recieved any notification that a backflow device was being installed or that testing was required. The property is a second home and is only used 2-3 weekends out of the year, and we have always paid our bills promptly. As far as I am aware, the backflow device was installed by Oaks Water. At some point our meeter was shut off and removed without and prior notice or explanation. I was not informed of any issue regarding to backflow testing or compliance. In order to have water service restored, we were required to hire a certified testing company to rebuild the backflow device so it could pass inspection which was an additional \$300 out of pocket. Following that, additional charges were added including a penalty of (\$12.89) and misc. charge of \$350.

I am requesting that these charges be reviewed and reversed as we were never notified of any required testing or maintenance prior to the meeter being removed.

Given the lack of communication and additional expense we incurred to bring system into compliance I believe these charges or less fair. Thank you for your attention in this matter. I would appreciate written confirmation once these charges have been reviewed.

[Signature]
Signature

10/10/2025
Date

Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20
Clearlake Oaks, CA 95423
Office: (707) 998-3322 Fax: (707) 998-1245
www.clocwd.org d.mann@clocwd.org

Notification to Customer

March 3, 2021

Dear Valued CLOCWD Customer,

In May 2011, the District received notice that the State of California Division of Drinking Water is requiring all homeowners with at risk properties to install backflow protection devices on their potable service laterals. Premises having access to an **auxiliary** water supply must have an approved backflow device according to both health standards being enforced by the State of California as well as Resolution 20-17, Clearlake Oaks County Water District 'Water' Code (Available for a full reading at www.clocwd.org).

In response to recent mandates from the State, and in an effort to provide continued service to all customers, the CLOCWD has been actively pursuing remedies aimed at assisting our customers with complying with the above standards while minimizing financial impacts to our ratepayers. We are pleased to inform you that the District has recently received grant funding from the USDA to assist in this effort and is in the process of completing related contract documents to facilitate the installation of the required backflow devices on your behalf.

The proposed installation will be performed within the District right-of-way. The installation includes a Watts double detector check valve assembly in a small FRP plastic box for each affected property.

Each property owner is required to conduct a backflow test on the new device on an annual basis and submit the results to the State as part of our annual reporting requirements. The District sends out annual reminders to everyone required to have their backflow tested and included in that letter will be multiple contractors you can call to perform this test.

In addition to the new backflow devices, the CLOCWD will be installing new water meters at select locations and new radio read capabilities on all meters throughout the District. Construction is scheduled to commence on the meter and backflow device project in March of 2021.

We look forward to providing continued service to all our customers and value your feedback.

Respectfully,



Dianna Mann
General Manager

JIMMY FRYE
APN: 035-803-15
350 PACIFIC HEIGHTS DRIVE
SANTA ROSA, CA 95403

Board of Directors

Margaret Medeiros
President

Stanley Archacki
Vice President

Samuel Boucher
Director

Michael Herman
Director

James Burton
Director



BACKFLOW DEVICE TEST REPORT FORM

Date: 5-5-22

Account Name/Business Name: T&S Construction

Account Address: _____

Account Number: _____ Meter Number: _____

Device Name: _____ Model Number: _____

Serial Number: 171729 Size: 3/4

Device Location: 13223 VENUS

Tested by (PRINT): Daniel Headley

	Check No. 1	Check No. 2	Air-Inlet Valve or Relief Valve	#1 Gate or Ball (Circle One)	#2 Gate or Ball (Circle One)
Test Before Repairs	(Mark Leaked _____ One) Closed Tight <u>✓</u>	(Mark Leaked _____ One) Closed Tight <u>✓</u>	Opened at _____ lbs. Differential Pressure	(Mark One) Leaked _____ Closed Tight _____	(Mark One) Leaked _____ Closed Tight _____
	Diff Press <u>2.6</u>	Diff Press <u>2.8</u>			
Repairs New Materials	<u>Pass</u>				
Test After Repairs	(Mark Leaked _____ One) Closed Tight _____	(Mark Leaked _____ One) Closed Tight _____	Opened at _____ lbs. Differential Pressure	(Mark One) Leaked _____ Closed Tight _____	(Mark One) Leaked _____ Closed Tight _____
	Diff Press _____	Diff Press _____			

Above data certified to be correct.

Tester Signature: [Signature] Certification Number: 18566

Company Name: T&S Construction Company Telephone Number: (916) 381-3052

Category: General _____ Limited _____ Inspector Tester

Method of Testing: DIE GAUGE Test Kit Used: MID-WEST 845

11210393

Comments: _____

Acct: 3473

Loc: 09305

APN: 035-803-15

ENTERED
06/08/2022



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

RECEIVED
3-14-23

March 14, 2023

JIMMY FRYE
350 PACIFIC HEIGHTS DRIVE
SANTA ROSA, CA 95403

RE: Annual Inspection of Backflow Prevention Device 035-803-15 13223 VENUS VILLAGE

Our records indicate that a backflow-prevention assembly is installed on your premises, for the purpose of protecting the potable water supply. Our records also show that the testing of the assembly at the referenced location is due. The customer is responsible for scheduling and paying for this annual testing. As a courtesy to you, a thirty (30) day period from the mailing date of this notice has been set to give you an opportunity to comply with the request to have your assembly tested. Please allow time for your contractor to complete the Inspection Report and forward it to this office.

Our request is in compliance with state and local laws, and is required under Clearlake Oaks County Water District's Water Code and Title 17 of the California Health and Safety Code, which states backflow prevention assemblies must be tested ANNUALLY by a licensed American Water Works Association (AWWA) tester. Your backflow assembly is a mechanical device that needs maintenance just like a car. The annual test indicates if the internal check valves and mechanics are working properly and protecting the water quality of the public water system.

Thank you for your continued cooperation in protecting the public water system. If you have any questions, please don't hesitate to contact our office at 707-998-3322.

Below is a partial list of AWWA certified Backflow Prevention testers who can assist you in the testing process.

Ronald Peavy (707) 900-1350 | Frank Haas (707) 489-8052 | Mathew Lucas (707) 245-8113

John (Jack) Wise (415) 497-3602 | Chris Monroe (707) 530-5053

Sincerely,

Clearlake Oaks County Water District

Clearlake Oaks County Water District

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

Notification to Customer

September 25, 2023

Dear Customer,

On or about March 3, 2021, Clearlake Oaks County Water District notified customers of grant funding received from the United States Department of Agriculture in an effort to facilitate the installation of the required backflow devices on your behalf. The installation of backflow devices concluded in October 2022.

Each property owner is required to conduct a backflow test on the device annually and submit the results to the District upon completion. The District processes and maintains these records as required by the State of California and the State Water Resources Control Board. The District will send out annual reminders to have their backflow tested, included in that letter will be a list on AWWA Certified Backflow Testers that can perform this test. This test is to be performed at the property owner's expense.

*This letter is intended to notify you that as of **October 23, 2023**, the installed backflow devices are no longer under warranty by Clearlake Oaks County Water District and are solely the customer's responsibility to maintain, test, repair and/or replace.*

We look forward to providing continued service to all of our customers and value your feedback. If there are any questions or you feel you have received this notice in error, please contact our office at (707) 998-3322.

Thank you,



Dianna Mann
General Manager

JIMMY JON FRYE
350 PACIFIC HEIGHTS DRIVE
SANTA ROSA, CA 95403

035-803-150 Loc# 09305 Acct # 3473

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

88

Clearlake Oaks County Water District

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

MAILED 08/06/25 HJ

August 6, 2025

Jimmy Frye
350 Pacific Heights Drive
Santa Rosa, CA 95403

Re: Mis-Use of the District Valve at 13223 Venus Village, Clearlake Oaks

Dear Customer,

On or around July 29, 2025, the District dispatched an operator to conduct a routine maintenance check and inspect the service status at your property. During this inspection, it was discovered that the District's meter—located inside the meter box—had been turned on.

Please be advised that customers are not authorized at any time to operate District-owned infrastructure, including water valves or meter locks. This includes turning service on or off, or cutting any locks. Such actions are considered unauthorized use of District equipment and are classified as illegal tampering.

Both the meter and associated valve are the exclusive property of the District and may only be accessed or operated by authorized District personnel. Unauthorized access, tampering, or modification of District infrastructure is strictly prohibited and subject to enforcement. Violations may result in immediate service termination and the imposition of applicable fees.

In accordance with District policy, a **tampering fee of \$350.00** has been applied to your account and will appear on your next regularly scheduled bill. For a full list of fees and charges, please visit www.clocwd.org.

Additionally, please be aware that tampering with or damaging District property is a criminal offense under **California Penal Code Section 594**. If the damage exceeds \$400.00, the offense is classified as a felony; otherwise, it is a misdemeanor. Any future incidents involving unauthorized use of District property will be referred to the **Lake County Sheriff's Department** for legal action.

If you have any questions, please contact our office at (707) 998-3322.

Thank you,

Olivia Mann

Olivia Mann
Administrative Services Manager

Cc: Account File – 035-803-15

Board of Directors

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

Donald Whittier
Director



CLEARLAKE OAKS COUNTY WATER DISTR

Account History Summary

Sorted by: Customer No.

From: 1/1/2025 Through: 8/6/2025

Customer Information

Account No. 3473
JIMMY FRYE
350 PACIFIC HEIGHTS DRIVE
SANTA ROSA, CA 95403

Location Information

Location No. 9305
13223 VENUS VILLAGE
CLEARLAKE OAKS, CA 95423

Table with 6 columns: Trans. Date, Trans. Type, Reference, Type / Reason, Amount, Balance. Rows include transactions from 8/6/2025 to 1/7/2025 with various types like Misc Chrg., Payment, Charge, Delinquency, and Adjustments.

90