

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: January 18, 2024

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

- Mr. Stanley Archacki, President Mr. Michael Herman, Vice President Mr. Samuel Boucher, Director
- Mr. James Burton, Director Mr. William McHugh, Director Mrs. Dianna Mann – General Manager
- Mrs. Olivia Mann – Board Secretary
- Mr. Francisco Castro, Wastewater Mr. Kurt Jensen, Water Mr. Jeremy Backus, Distribution

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 13)**
 - a. December 2023 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

2. **Minutes of previous meeting for review and approval (Page 39)**

- a. Minutes of Regular Meeting 12/21/2023

3. **Bills (Page 41)**

- a. Case Excavating Invoice number 1457, in the amount of \$8,311.82 for emergency repair on Hwy. 20, to be paid out of water reserves.

Action Taken: _____

F. NEW BUSINESS

- 1. Discussion and consideration of customer appeal at 13213 2nd Street, Clearlake Oaks
(Confidential Documentation)

Action Taken: _____

- 2. Consideration and approval of designating the LAIF Account for both the USDA Water and Sewer Projects per USDA requirements

Action Taken: _____

- 3. Discussion and consideration of Humberto's Roofing Bid(s) in the amount of \$24,997.00 to replace the roofing at the Water Treatment Plant *(Page 42)*

Action Taken: _____

- 4. Discussion of Vacant Lots

Action Taken: _____

- 5. Discussion and consideration of adding Director McHugh to the WestAmerica Bank Signature Card for all accounts, alongside the removal of Ex-Director Medeiros

Action Taken: _____

- 6. Discussion and consideration of transferring the CRP Water Account from Savings to Checking

Action Taken: _____

- 7. Discussion and consideration of Resolution 24-01, Amending the Employee Handbook *(Page 47)*

Action Taken: _____

- 8. Consideration and approval of MC Engineering contract number 24-101, in the amount of \$25,229.00 to identify future pipeline projects to be coincided with the technical assistance work plan approved by SWRCB. *(Page 104)*

Action Taken: _____

9. Discussion and consideration of the Final Report - Clearlake Oaks County Water District, Proposition 1 Grant Audit (*Page 111*)

Action Taken: _____

10. Discussion and consideration of Consumer Claim for 11697 Widgeon Way (*Page 125*)

Action Taken: _____

11. Discussion and consideration of Transferring \$50,000.00 from Water Reserve to General Ledger, to be paid back when funding from the Lake County Tax Roll or Arrearage Program arrives

Action Taken: _____

ADJOURNMENT

Time:

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

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

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

Clearlake Oaks County Water District

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

January 12, 2024

Administration

- ∂ We received 0 water quality complaints (WQC).
- ∂ We received 1 consumer/appeal claim(s)
 - The consumer claim is on the Agenda this month for discussion
- ∂ There are 14 accounts on payment arrangements.
- ∂ We just learned this week that LIHWAP has funding again for Lake County
 - They have approved one application already wherein we are awaiting a payment of \$1125.00
 - Another application was submitted on January 12th, I'm not sure of that application status as of yet.
- ∂ BPA testing concluded on December 31, 2023, 74 customers were given a door hanger on January 9, 2024 as a notice of intent to shut off service on January 16, 2024.
- ∂ The California Water & Wastewater Arrearage Program application was submitted on December 26, 2023, below is a breakdown of the submission:
 - Water: \$55,986.30
 - Wastewater: \$138,500.13
 - Administration Recovery: \$5,834.60
 - Total: \$200,321.03
 - I have not heard anything to date regarding the status of the application, I will keep you updated as I hear.
- ∂ The Water Code is unfortunately not on the agenda for approval this month due to the pending drawings. With the holidays, the engineers are just not underway with progress. The rest of the water code however is ready for approval.
- ∂ The Employee Handbook is on the agenda for approval with many changes in grammar and formatting as well as overall updates
- ∂ 2023 4th Quarter Payroll Reporting will be submitted this week along with the W2's
- ∂ There are many projects happening right now, here's an idea of what irons are in the fire:
 - Board By Laws
 - Water Code
 - Sewer Code
 - Admin Code

Olivia Mann
Administrative Services Manager
Board Secretary

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

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Aged Accounts Receivable
As of 01/16/2024 (AM)

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$148,928.89	\$60,845.15	\$28,595.78	\$24,417.56	\$312,469.86	\$575,257.24
No. of Accounts:	1100	366	238	167	269	2140

These totals include all accounts on the Tax Roll

Water	\$181,571.69
Water Penalty	\$13,712.23
Sewer	\$193,025.58
Sewer Penalty	\$13,712.23
CRP Water	\$72,541.37
CRP Water Penalty	\$5,704.70
CRP Sewer	\$87,907.06
CRP Sewer Penalty	\$6,164.51
CRP PC	\$874.47
CRP PC Penalty	\$43.40

Total Balance: \$575,257.24

****December Statements are due January 16, 2024****

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January 11, 2024

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had about 8 service line repairs, with the one on Apple Lane being the hardest to locate. The most unique service line repair was the one on Lee Ct. that just started breaking apart, like it just gave up.
- There was a corp-stop on Widgeon that was leaking where it was threaded into the main.
- Then there was the 4" slip connection that slipped halfway off.



Service on Lee Ct.



Corp-stop on Widgeon Way



The slip on Lee Ct.

Sewer collections and Lift station sites:

- The issue with pump 2 at lift station 2 was that the check valve had lost its bolt and keyway that held the flap in place. Jesse was able to fix it and we ended up installing it and putting it back on line. We will be ordering a backup check valve.

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

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- We had to take samples for the main repair on Lee Ct. and Widgeon Way. We expect to hear back about the results by the time we have the board meeting.

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

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DC staff updating:

- Jeremy - Chief - OP 3, Class B license.
- Jesse - Lead - OP 3, Class B license.
- Heaven - DC OP 2, Class B License, Safety coordinator.
- Chris - Utility Tech. "Permanent hand"
- Mike - Utility Tech. "Temporary status" Jan. 8th was his first day. He seems like he will fit in well here.

In my option, I think we are starting this year off with a pretty good team.

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

Clearlake Oaks County Water District

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January 16, 2024

January 2024 Board Letter

- ◆ December raw water NTU from the pier intake was fairly stable averaging 3-5. The PH level has been in the range 7.8 – 8.01 allowing for less coagulant use. Charge analyzer and jar testing are being done regularly; adjustments are being made and monitored to keep up with PH changes. Currently still running off the pier intake. With the exception of some wind events the Ntu has been consistent, during the events Ntu have reached up to 15.
- ◆ The lake is currently at 3.32 as of 1-10-24 and expected to go up with forecasted rain.
- ◆ Water production for the month of December 2023 was 17.907 MG. Raw water intake was 22.076 MG. Up from 2022 production of 15.052 MG. Production has stayed the same as last month averaging 577,000 GPD production is expected to continue down as the weather gets cooler.
- ◆ We are continuing to have plant shut downs due to lower water demands.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area.
- ◆ Filter 1 is still online with the pier intake.
- ◆ Water sample list is attached
- ◆ A sludge blow down valve on clarifier 1 failed. New valve has been installed and the old one sent in for possible warranty coverage.

Treatment staff:

James Simons T3, D2 Operator Class B License
Kurt Jensen T3, D2 Chief Class B License
Helping treatment also
Jesse Seth T2 D3 Operator

Thank you,

Kurt Jensen

WTP Chief Plant Operator
k.jensen@clocwd.org

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	1/3/24			Jan
Bacti R (BW)	12/20/23	1/10/24		Dec -Jan
Bacti Tank Farm (once)				
R & CW TCP123 (BA)				
Color / Odor (A)				
Cyano Toxin(W)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)				
HAA5 (Q)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	12/20/23			Dec
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)	01/10/24			Jan
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				

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

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

Sulfate(A)					
Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)					
MTBE(A)					
Color / Odor					
Asbestos					Semi Annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor					Every 9 Years
Heptachlor Epoxide					Every 9 Years
BHC-Gamma					Every 9 Years
Methoxychlor					Every 9 Years
Toxaphene					Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Bacti clearwell					
Regulated SOC 504					
Thiobencarb					



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January 16, 2024

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

RE: December Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 10.757 MG (AVERAGE: 347,000 GPD)**
- ❖ **EFFLUENT: 9.126 MG (AVERAGE: 294,000 GPD/204 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 2.38' RUMSEY GAUGE**

After flows dropping in the previous months, now an incline is happening. There was about 500,000 gallons more coming into the plant than the previous month. This correlates with the rise in Clearlake. This of course also reflects the 6.15" of rain during the month. About this time of season we begin to see the process in the best of shape. Our 30min settling test in down to 600ml/l when as compared to the summer time not settling under 980ml/l when sample is only 1000ml/l. This lack of settling is caused from algae the plant receives from the lake. Solids concentration has also reduced as compared to summer. Again the process is doing great at this time.

The last update received on our new chlorine tank is as follows: was loaded Wednesday of this week onto a truck which means the tank should arrive next week given the fact its shipping from Nebraska. If so, details and pictures will be submitted on next board letter. As for the air valves ordered, there has been a delay on these units. Last email received was shipping in set for February 1st of this year. As soon as these valves arrive installation will begin.

All maintenance and testing have been completed for the month. Again great thanks to management, staff and board for all the support.

Francisco Castro
CPO/Wastewater Plant

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting January 18, 2023

Board of Directors,

Our fiscal year is now half over already, and I will be asking for an ad hoc committee in Feb. to start on the budget for next year.

The District should be receiving the bi-annual check from County in the next month or two. In addition, we should be receiving a substantial payment from State to help with all the delinquent accounts that the District is suffering.

After numerous of letters being sent on backflow testing, the District still had over 70 door hangers warning water shut offs on Jan. 16th. The Office received many phone calls from irate customers demanding more time, however, it was clearly pointed out that they had all of 2023, and would not be receiving extensions. I am hoping that everyone complies therefore preventing shut offs.

The final report from the California Department of Finance, Office of State Audits and Evaluations, along with responses have been released and are included in this packet.

Just a reminder that our auditor, Zach, will be in District January 22nd and 23rd. Along with Zach on the 23rd, Reef will be making a site visit with me to the Waste Plant, performing his inspection of our Clarifier that was funded by USDA. These inspections are performed every three years on all USDA Projects.

We have now filled two positions in D/C.

Admin will be transferring our accounting software, QuickBooks, onto the Cloud to ensure better security.

I hope everyone had a great holiday season and, like me, is looking forward to the New Year.

As always, I to thank the team for a job well done

Respectfully Submitted,
Dianna Mann
General Manager

1:07 PM

01/12/24

Accrual Basis

Clearlake Oaks County Water District

Summary Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	962,604.36
Accounts Receivable	204,087.00
Other Current Assets	<u>2,953,702.62</u>
Total Current Assets	4,120,393.98
Fixed Assets	<u>23,292,524.11</u>
TOTAL ASSETS	<u>27,412,918.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	58,644.84
Credit Cards	12,612.20
Other Current Liabilities	<u>8,439,888.83</u>
Total Current Liabilities	8,511,145.87
Long Term Liabilities	<u>-539,066.91</u>
Total Liabilities	7,972,078.96
Equity	<u>19,440,839.13</u>
TOTAL LIABILITIES & EQUITY	<u>27,412,918.09</u>

Clearlake Oaks County Water District
Balance Sheet
As of December 31, 2023

Dec 31, 23

ASSETS**Current Assets****Checking/Savings**

102.14 · CalPERS RESERVE - 7355	8,351.17
102.13 · SEWER RESERVES-9592	42,994.43
102.10 · CRP PC - 6192	105,264.90
102.12 · WATER RESERVES- 8503	292,250.91
102.001 · GL - 9122 (Old Acct. # 053420019)	82,061.77
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	94,266.05

Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) 283,266.05

102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK ...	88.98
102.02 · CRP Water - 6990	29,662.54
102.03 · CRP Sewer - 3745	118,663.61

Total Checking/Savings 962,604.36

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)	29,950.90
116 · DEFERRED OUTFLOW- PENSION	282,829.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	26,664.68
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 fo...)	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	688,182.94

Total 130 · Const In Progress - Studies 715,238.19

132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200) 983,511.67

135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100) 249,148.33

114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010) 650,661.26

115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840) 15,392.00

Total Other Current Assets 2,953,702.62

Total Current Assets 4,120,393.98

Fixed Assets

136 · CUSI Software (All expenses related to billing software)	13,172.00
138 · USDA Water Improvements	8,199,583.97
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the For...)	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water di...)	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water...)	279,432.11

Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of w... 394,932.77

131 · Waste Water Plant

131.1 · Pumps/Equipment	143,307.20
131 · Waste Water Plant - Other	230,059.50

Total 131 · Waste Water Plant 373,366.70

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

127.7 · Ozone System	12,785.71
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Clearlake Oaks County Water District
Balance Sheet
As of December 31, 2023

	Dec 31, 23
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	357,521.21
127 · Water Plant - Other	213,429.30
Total 127 · Water Plant	620,933.65
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WA...	1,926,858.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	34,996.31
120.90 · Vehicles/Generators/Trailers	901,459.76
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	2,986,529.26
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	83,302.80
Total 124.30 · Lift Stations	149,345.03
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 - W...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	3,373,640.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-10,382,491.00
Total Fixed Assets	23,292,524.11
TOTAL ASSETS	27,412,918.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	58,644.84
Total Accounts Payable	58,644.84
Credit Cards	
211 · WAB Credit Card	
211.17 · WAB - Kurt - 0390	251.98
211.16 · WAB - Francisco - 5312	695.87
211.14 · WAB - Dianna - 3226 (211.14: - WAB - Dianna - 3226)	9,394.49
211.13 · WAB - Jeremy - 2499	2,269.86
Total 211 · WAB Credit Card	12,612.20
Total Credit Cards	12,612.20
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal t...	-3,928.96
280 · Loan	
280.04 · 2021 Water Truck	57,130.80
280.15 · USDA Water Improvement Project (USDA Wtr Improvement ...	4,881,000.00
280.02 · KS State Bank - 2019 Vac-Con	86,897.38

Clearlake Oaks County Water District
Balance Sheet
As of December 31, 2023

	Dec 31, 23
280.12 · USDA Loan for Sewer Clarifier	2,998,172.41
Total 280 · Loan	8,023,200.59
221 · Health Ins - EE Portion	-62.88
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	383.04
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT - C...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAK...	19,852.75
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-18,851.36
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	866.63
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL ...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - ...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION ...	-14,301.96
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE -...	8,294.85
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMP...	72,925.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld ...	-23,074.37
Total Other Current Liabilities	8,439,888.83
Total Current Liabilities	8,511,145.87
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	-25,893.75
227 · FEMA Overpayment/Penalties	-1,174,862.75
295 · NET PENSION LIABILITY	1,032,862.00
281 · BOND PAYABLE (GE LOAN - BOND PAYABLE 1975 WATER GEN. - W...	-371,172.41
Total Long Term Liabilities	-539,066.91
Total Liabilities	7,972,078.96
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,357,835.60
304 · Opening Balance Equity (Opening balances during setup post to this ac...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - E...	16,303,878.16
Net Income	363,408.61
Total Equity	19,440,839.13
TOTAL LIABILITIES & EQUITY	27,412,918.09

Clearlake Oaks County Water District

Profit and Loss

01/11/24

July through December 2023

Accrual Basis

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	40,681.60	40,681.60	40,681.60
410 · Client Reg Pmt	0.00	542,146.16	731,644.87	1,273,791.03	1,273,791.03
430 · Penalty & Interest	0.00	17,551.86	21,221.46	38,773.32	38,773.32
450 · Other - Non S/W Rev	0.00	48,976.68	54,013.91	102,990.59	102,990.59
Total Income	<u>0.00</u>	<u>608,674.70</u>	<u>847,561.84</u>	<u>1,456,236.54</u>	<u>1,456,236.54</u>
Total Income	0.00	608,674.70	847,561.84	1,456,236.54	1,456,236.54
Gross Profit	0.00	608,674.70	847,561.84	1,456,236.54	1,456,236.54
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	260,078.96	175,610.13	105,892.77	541,581.86	541,581.86
520 · FICA - District Share	19,454.29	12,992.84	7,901.87	40,349.00	40,349.00
530 · Med/Life Insurance- Dist S...	45,769.51	40,300.33	12,692.40	98,762.24	98,762.24
540 · PERS - District Share	63,979.36	11,658.24	6,158.37	81,795.97	81,795.97
560 · Workers Comp Ins	2,646.44	6,496.82	5,565.06	14,708.32	14,708.32
Total Salaries & EE Benefits	<u>391,928.56</u>	<u>247,058.36</u>	<u>138,210.47</u>	<u>777,197.39</u>	<u>777,197.39</u>
Services & Supplies					
610 · Bank Fees	20,544.68	0.00	0.00	20,544.68	20,544.68
620 · Communications & Internet	4,412.70	5,356.76	5,579.68	15,349.14	15,349.14
622 · Board Exp	4,049.49	0.00	0.00	4,049.49	4,049.49
630 · Equip - Office	1,689.29	112.24	112.24	1,913.77	1,913.77
640 · Fuel & Oil	0.00	2,870.98	5,085.52	7,956.50	7,956.50
645 · Insurance	0.00	43,780.75	43,780.75	87,561.50	87,561.50
657 · Lab	0.00	11,909.76	12,195.49	24,105.25	24,105.25
660 · Memberships & Subscripti...	12,600.39	41,711.61	29,362.06	83,674.06	83,674.06
670 · Postage & Shipping	9,230.34	0.00	0.00	9,230.34	9,230.34
675 · Professional Services	30,875.57	2,467.65	4,637.93	37,981.15	37,981.15
685 · Rents	9,523.67	0.00	0.00	9,523.67	9,523.67
690 · Safety & Security	526.03	4,682.02	5,216.06	10,424.11	10,424.11
700 · Tools & Instruments	0.00	1,546.95	1,557.11	3,104.06	3,104.06
703 · Supplies - Clothing & Pers...	0.00	1,922.73	750.34	2,673.07	2,673.07
705 · Supplies - Office	3,071.39	1,016.32	480.71	4,568.42	4,568.42
715 · Supplies-Chemicals-Opera...	0.00	25,530.09	38,095.94	63,626.03	63,626.03
720 · Supplies - Inventory - Other	0.00	3,787.81	2,560.92	6,348.73	6,348.73
735 · Training/Classes/Certs/Cla...	0.00	649.00	633.99	1,282.99	1,282.99
745 · Travel / Lodging	7.00	209.32	0.00	216.32	216.32
750 · Utilities	4,299.33	53,893.48	161,947.03	220,139.84	220,139.84
760 · Waste Disposal	376.81	32,106.30	10,496.81	42,979.92	42,979.92
795 · Yolo Co	0.00	0.00	16,779.62	16,779.62	16,779.62
798 · Customer Refund (Discrep...	0.00	0.00	4,351.05	4,351.05	4,351.05
799 · Team Building	291.93	0.00	0.00	291.93	291.93
Total Services & Supplies	<u>101,498.62</u>	<u>233,553.77</u>	<u>343,623.25</u>	<u>678,675.64</u>	<u>678,675.64</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	638.31	1,131.61	354.90	2,124.82	2,124.82
815 · R&R Damage Claim (Cost t...	1,666.46	0.00	0.00	1,666.46	1,666.46
840 · R&R Vehicles	0.00	66.28	0.00	66.28	66.28
Total Repairs & Replacement	<u>2,304.77</u>	<u>1,197.89</u>	<u>354.90</u>	<u>3,857.56</u>	<u>3,857.56</u>
Total Expense	<u>495,731.95</u>	<u>481,810.02</u>	<u>482,188.62</u>	<u>1,459,730.59</u>	<u>1,459,730.59</u>
Net Ordinary Income	<u>-495,731.95</u>	<u>126,864.68</u>	<u>365,373.22</u>	<u>-3,494.05</u>	<u>-3,494.05</u>
Net Income	<u>-495,731.95</u>	<u>126,864.68</u>	<u>365,373.22</u>	<u>-3,494.05</u>	<u>-3,494.05</u>

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

As of December 2023 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,336,960	668,480	807,562	60%	1,199,990	599,995	608,675	51%
Total Operating Expenses	1,316,662	658,331	725,703	55%	1,305,027	652,514	728,842	56%
Operating Balance (loss)	20,298	10,149	81,859		(105,037)	(52,519)	(120,167)	
420 Connection Fees	20,000	10,000	-	0%	20,000	10,000	-	0%
445 Bulk Water Sales	50,000		40,682					
450 Non S/W Rev - ATT Cell Lease	6,500	3,250	9,606		6,500	3,250	9,606	
450 Non S/W Rev - County Treasury	130,000	65,000	4,408	3%	130,000	65,000	39,371	30%
Reserves	150,000	75,000	12,500	0%	50,000	25,000	5,000	0%
Net Change In Net Position (loss)		13,399	73,767		1,463	731	(76,190)	

Current Revenue Notes:

450 - Other - Non S/W Rev: ATT Lease and Tax Roll: 19,212.52 Att	
58,184.61 tax roll	
450 - Other - Non S/W Rev: \$19,062. Reimb for fraudulent check spilt 50/50 w/s	
\$5,208. Reim for fire hydrant damage	
\$16,736.86 reimbursed for water plant fence damage	
\$4,898.03 from JPIA for hit & run 4/20/2022 at WTP	

General Ledger	\$92,090.41
District CRP	\$148,326.15
Paradise Cove CRP	\$105,264.90
Water Reserve	\$292,250.91
Sewer Reserve	\$42,994.43
CalPERS Reserve	\$8,351.17
LAIF Account	\$283,266.05
Total	\$880,453.61

As of December 2023 Operating Revenue	<u>WATER</u>				<u>SEWER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,306,960	653,480	731,645	56%	1,166,990	583,495	542,146	46%
430 Penalty & Interest	30,000	15,000	21,221	71%	33,000	16,500	17,552	53%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,336,960	668,480	752,866	56%	1,199,990	599,995	559,698	47%

As of December 2023 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	YTD	%	YTD	Spent
505 Salaries & Wages	442,680	221,340	235,933	53%	569,912	284,956	305,650	54%
520 FICA - District Share	36,806	18,403	17,629	48%	47,735	23,868	22,720	48%
530 Medical Ins - District Share	73,742	36,871	35,577	48%	115,507	57,754	63,185	55%
540 PERS - District Share	77,241	38,620	38,148	49%	91,971	45,985	43,648	47%
550 Unemployment	2,500	1,250	-	0%	2,500	1,250	-	0%
560 Workers Comp Ins	8,963	4,482	6,888	77%	10,284	5,142	7,820	76%
Salaries and Employee Benefits >	641,933	320,966	334,174	52%	837,908	418,954	443,022	53%
605 Advertising	200	100	-	0%	200	100	-	0%
610 Bank Fees	16,510	8,255	10,273	62%	16,500	8,250	10,273	62%
620 Communications & Internet	19,000	9,500	7,787	41%	19,000	9,500	7,564	40%
622 Board Exp	3,500	1,750	2,025	58%	3,500	1,750	2,025	58%
625 Equip - Field (\$300-\$4999)	2,500	1,250	-	0%	4,000	2,000	-	0%
630 Equip - Office	1,500	750	957	64%	2,000	1,000	957	48%
640 Fuel & Oil	15,200	7,600	5,086	33%	12,500	6,250	2,871	23%
645 Insurance	42,000	21,000	43,781	104%	42,000	21,000	43,781	104%

650	Interest	3,000	1,500	-	0%	3,000	1,500	-	0%
657	Lab	20,000	10,000	12,195	61%	13,500	6,750	11,910	88%
660	Memberships & Subscriptions	40,250	20,125	35,662	89%	41,250	20,625	48,012	116%
665	Mileage Reimb	750	375	-	0%	500	250	-	0%
670	Postage & Shipping	13,000	6,500	4,615	35%	13,000	6,500	4,615	35%
675	Professional Services	30,000	15,000	20,076	67%	25,000	12,500	17,906	72%
685	Rents	7,250	3,625	4,762	66%	7,250	3,625	4,762	66%
690	Safety & Security	5,250	2,625	5,479	104%	8,750	4,375	4,945	57%
700	Tools & Instruments	3,700	1,850	1,557	42%	2,500	1,250	1,547	62%
703	Supplies - Clothing & Personal	2,800	1,400	750	27%	3,100	1,550	1,923	62%
705	Supplies - Office	3,500	1,750	2,017	58%	3,500	1,750	2,552	73%
715	Treatment Chemicals	125,250	62,625	38,096	30%	55,000	27,500	25,530	46%
720	Supplies - Operating - Other	5,000	2,500	2,561	51%	25,000	12,500	3,788	15%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	2,250	1,125	634	28%	1,250	625	649	52%
745	Travel	1,000	500	4	0%	500	250	213	43%
750	Utilities	191,250	95,625	164,097	86%	108,250	54,125	56,043	52%
760	Waste Disposal	48,319	24,160	10,686	22%	48,319	24,160	32,295	67%
795	Yolo Co	61,000	30,500	16,780	28%				
799	Misc	1,750	875	146	0%	1,750	875	146	0%
Services and Supplies >		665,729	332,865	390,022	59%	461,119	230,560	284,303	62%
810	R&R Buildings & Grounds	6,000	3,000	674	11%	3,500	1,750	1,451	41%
815	R & R Damage Claims	0	0	833	8330000%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles (\$2k/vehicle)	3,000	1,500	-	0%	2,500	1,250	66	3%
850	Maintenance Reserve Account	-	-	-	-	-	-	-	-
Repairs & Replacement >		9,000	4,500	1,507	17%	6,000	3,000	1,517	25%
Total Expenses >		1,316,662	658,331	725,703	55%	1,305,027	652,514	728,842	56%

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

Target % >

50.0%

GL ADMIN

As of December 2023

Expenses		2023-2024 Budget		Actual	%	Total
		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	482,771	241,386	260,079	53.9%	222,692
520	FICA - District Share	40,446	20,223	19,454	48.1%	20,992
530	Medical Ins - District Share	79,552	39,776	45,770	57.5%	33,782
540	PERS-District Share (incl unfunded Liab, 78,867.)	129,630	64,815	63,979	49.4%	65,651
550	Unemployment	5,000	2,500		0.0%	5,000
560	Workers Comp Ins	3,348	1,674	2,646	79.0%	702
Salaries and Employee Benefits >		740,746	370,373	391,928	52.9%	348,818
605	Advertising	400	200	-	0.0%	400
610	Bank Fees	33,000	16,500	20,545	62.3%	12,455
620	Communications & Internet	7,000	3,500	4,413	63.0%	2,587
622	Board Exp	7,000	3,500	4,049	57.8%	2,951
625	Equip - Field (up to \$4999)	0	0		0.0%	0
630	Equip - Office	2,000	1,000	1,689	84.5%	311
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships & Subscriptions	4,500	2,250	12,600	280.0%	(8,100)
665	Mileage Reimb	500	250		0.0%	500
670	Postage & Shipping	26,000	13,000	9,230	35.5%	16,770
675	Professional Services (Legal, IT, CUSI annual)	40,000	20,000	30,876	77.2%	9,124
685	Rents	14,500	7,250	9,524	65.7%	4,976
690	Safety & Security (boots)	1,500	750	526	35.1%	974
700	Tools & Instruments	0	0		0.0%	0
703	Supplies - Clothing & Personal	600	300		0.0%	600
705	Supplies - Office	5,000	2,500	3,071	61.4%	1,929
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (Classes, books)	500	250		0.0%	500
745	Travel / Lodging	1,000	500	7	0.7%	993
750	Utilities	6,500	3,250	4,299	66.1%	2,201
760	Waste Disposal	638	319	377	59.1%	261
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799	Team Building	3,500	1,750	292	0.0%	3,208
Services and Supplies >		154,138	77,069	101,498	65.8%	52,640
810	R&R Buildings & Grounds	2,000	1,000	638	31.9%	1,362
815	R & R Damage Claims	0	0	1,666	0.0%	(1,666)
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles (\$2k/vehicle)	0	0		0.0%	0
Repairs & Replacement >		2,000	1,000	2,304	115.2%	(304)
Total Expenses >		896,884	448,442	495,730	55.3%	401,154

660-Cusi - \$5,313, Two yr docufree \$4,500

815 Repair of Susie's car that was a hit and run in the Admin parking lot

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

Target % >

50.0%

GL WASTEWATER

As of December 2023

2023-2024 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

505	Salaries & Wages	328,526	164,263	175,610	53.5%	152,916
520	FICA - District Share	27,512	13,756	12,993	47.2%	14,519
530	Medical Ins - District Share	75,731	37,866	40,300	53.2%	35,431
540	PERS - District Share (\$14.5K Unfunded)	27,156	13,578	11,658	42.9%	15,498
550	Unemployment	0	0	0	0.0%	0
560	Workers Comp Ins	8,610	4,305	6,497	75.5%	2,113
	Salaries and Employee Benefits >	467,535	233,768	247,058	52.8%	220,477
605	Advertising	0	0	0	0.0%	0
610	Bank Fees	0	0	0	0.0%	0
620	Communications & Internet	13,000	6,500	5,357	41.2%	7,643
622	Board Exp	0	0	0	0.0%	0
625	Equip - Field (up to \$4999)	1,500	750	0	0.0%	1,500
630	Equip - Office	1,000	500	112	11.2%	888
640	Fuel & Oil (Schaeffers)	7,500	3,750	2,871	38.3%	4,629
645	Insurance	42,000	21,000	43,781	104.2%	(1,781)
650	Interest	0	0	0	0.0%	0
657	Outsource Lab / Internal Lab	13,500	6,750	11,910	88.2%	1,590
660	Memberships/Subscriptions/Permits	39,000	19,500	41,712	107.0%	(2,712)
665	Mileage Reimb	250	125	0	0.0%	250
670	Postage & Shipping	0	0	0	0.0%	0
675	Professional Services (SCADA)	5,000	2,500	2,468	49.4%	2,532
685	Rents	0	0	0	0.0%	0
690	Safety & Security (includes boots)	8,000	4,000	4,682	58.5%	3,318
700	Tools & Instruments	2,500	1,250	1,547	61.9%	953
703	Supplies - Clothing & Personal	2,800	1,400	1,923	68.7%	877
705	Supplies - Office	1,000	500	1,016	101.6%	(16)
715	Treatment Chemicals	55,000	27,500	25,530	46.4%	29,470
720	Supplies-Operating-Other-Titan Tubes	25,000	12,500	3,788	15.2%	21,212
730	Taxes - Licenses	-	-	-	-	-
735	Training, Certs (classes, books)	1,000	500	649	64.9%	351
745	Travel / Lodging	-	-	209	0.0%	(209)
750	Utilities	105,000	52,500	53,893	51.3%	51,107
760	Waste Disposal	48,000	24,000	32,106	66.9%	15,894
795	Yolo Co	0	0	0	0.0%	0
798	Customer Refund					
799	Misc	0	0	0	0.0%	0
799.1	Team Building					
	Services and Supplies >	371,050	185,525	233,554	62.9%	137,496
810	R&R Buildings & Grounds	2,500	1,250	1,132	45.3%	1,368
815	R & R Damage Claims	0	0	0	0.0%	0
820	R&R Lift Stations	0	0	0	0.0%	0
830	R&R Equipment	0	0	0	0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	2,500	1,250	66	2.6%	2,434
		-	-	0	0.0%	-
	Repairs & Replacement >	5,000	2,500	1,198	24.0%	3,802
	Total Expenses >	843,585	421,793	481,810	57.1%	361,775
	Expense Notes					

6	Water Budget Variance Report July 1, 2023 through June 30, 2024			Target % >	50.0%	GL WATER
	As of December 2023	2023-2024 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	201,295	100,647	105,893	52.6%	95,402
520	FICA - District Share	16,583	8,292	7,902	47.7%	8,681
530	Medical Ins - District Share	33,966	16,983	12,692	37.4%	21,274
540	PERS - District Share	12,426	6,213	6,158	49.6%	6,268
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	7,289	3,645	5,565	76.3%	1,724
	Salaries and Employee Benefits >	271,560	135,780	138,210	50.9%	133,350
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	6,500	5,580	42.9%	7,420
622	Board Exp	0	0		0.0%	0
625	Equip - Field (\$300 - \$4999)	0	0		0.0%	0
630	Equip - Office	500	250	112	22.4%	388
640	Fuel & Oil	10,200	5,100	5,086	49.9%	5,114
645	Insurance	42,000	21,000	43,781	104.2%	(1,781)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	20,000	10,000	12,195	61.0%	7,805
660	Memberships/Subscriptions/Permits	38,000	19,000	29,362	77.3%	8,638
665	Mileage Reimb	500	250		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	5,000	4,638	46.4%	5,362
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	2,250	5,216	115.9%	(716)
700	Tools & Instruments	3,700	1,850	1,557	42.1%	2,143
703	Supplies - Clothing & Personal	2,500	1,250	750	30.0%	1,750
705	Supplies - Office	1,000	500	481	48.1%	519
715	Treatment Chemicals	125,250	62,625	38,096	30.4%	87,154
720	Supplies - Operating - Other	5,000	2,500	2,561	51.2%	2,439
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	2,000	1,000	634	31.7%	1,366
745	Travel / Lodging	500	250		0.0%	500
750	Utilities	188,000	94,000	161,947	86.1%	26,053
760	Waste Disposal	48,000	24,000	10,497	21.9%	37,503
795	Yolo Co	61,000	30,500	16,780	27.5%	44,220
798	Customer Refund			4,351		
799	Team Building	0	0		0.0%	0
	Services and Supplies >	575,650	287,825	343,624	59.7%	232,026
810	R&R Buildings & Grounds	5,000	2,500	355	7.1%	4,645
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	1,500		0.0%	3,000
	Repairs & Replacement >	8,000	4,000	355	4.4%	7,645
	Total Expenses >	855,210	427,605	482,189	56.4%	373,021

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Clearlake Oaks County Water District

CRP/CIP Profit and Loss

01/11/24

Accrual Basis

July through December 2023

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment ...	9,674.16	218,586.47	252,619.95	480,880.58	480,880.58
430 · Penalty & Interest	148.96	4,978.61	5,718.37	10,845.94	10,845.94
450 · Other - Non S/W Rev	0.00	21,634.89	0.00	21,634.89	21,634.89
Total Income	<u>9,823.12</u>	<u>245,199.97</u>	<u>258,338.32</u>	<u>513,361.41</u>	<u>513,361.41</u>
Total Income	<u>9,823.12</u>	<u>245,199.97</u>	<u>258,338.32</u>	<u>513,361.41</u>	<u>513,361.41</u>
Gross Profit	<u>9,823.12</u>	<u>245,199.97</u>	<u>258,338.32</u>	<u>513,361.41</u>	<u>513,361.41</u>
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	104,378.80	87,337.23	191,716.03	191,716.03
520 · FICA - District Share	0.00	7,750.90	6,507.46	14,258.36	14,258.36
530 · Med/Life Insurance- Dist S...	0.00	13,067.11	14,510.41	27,577.52	27,577.52
540 · PERS - District Share	0.00	6,595.68	6,385.72	12,981.40	12,981.40
560 · Workers Comp Ins	0.00	5,352.41	5,352.41	10,704.82	10,704.82
Total Salaries & EE Benefits	<u>0.00</u>	<u>137,144.90</u>	<u>120,093.23</u>	<u>257,238.13</u>	<u>257,238.13</u>
Services & Supplies					
620 · Communications & Internet	0.00	427.81	427.79	855.60	855.60
640 · Fuel & Oil	0.00	7,483.07	7,483.08	14,966.15	14,966.15
650 · Interest	0.00	1,571.13	1,571.04	3,142.17	3,142.17
657 · Lab	0.00	2,050.00	0.00	2,050.00	2,050.00
690 · Safety & Security	0.00	1,416.04	146.67	1,562.71	1,562.71
700 · Tools & Instruments	0.00	499.50	499.50	999.00	999.00
703 · Supplies - Clothing & Per...	0.00	622.08	886.96	1,509.04	1,509.04
720 · Supplies - Inventory - Other	0.00	129.56	129.56	259.12	259.12
Total Services & Supplies	<u>0.00</u>	<u>14,199.19</u>	<u>11,144.60</u>	<u>25,343.79</u>	<u>25,343.79</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	16,760.77	44.65	16,805.42	16,805.42
820 · R&R Lift Stations	0.00	0.00	3,510.36	3,510.36	3,510.36
830 · R&R Equipment					
830.1 · Hydrants	0.00	4,349.98	0.00	4,349.98	4,349.98
830 · R&R Equipment - Other	0.00	13,298.46	12,077.50	25,375.96	25,375.96
Total 830 · R&R Equipment	<u>0.00</u>	<u>17,648.44</u>	<u>12,077.50</u>	<u>29,725.94</u>	<u>29,725.94</u>
832 · R&R Mains and Sewer Lin...	0.00	17,813.01	2,608.31	20,421.32	20,421.32
840 · R&R Vehicles	0.00	10,614.09	9,873.16	20,487.25	20,487.25
Total Repairs & Replacement	<u>0.00</u>	<u>62,836.31</u>	<u>28,113.98</u>	<u>90,950.29</u>	<u>90,950.29</u>
Total Expense	<u>0.00</u>	<u>214,180.40</u>	<u>159,351.81</u>	<u>373,532.21</u>	<u>373,532.21</u>
Net Ordinary Income	<u>9,823.12</u>	<u>31,019.57</u>	<u>98,986.51</u>	<u>139,829.20</u>	<u>139,829.20</u>
Net Income	<u>9,823.12</u>	<u>31,019.57</u>	<u>98,986.51</u>	<u>139,829.20</u>	<u>139,829.20</u>

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

6

Target % > **50.0%** **CRP-PC**

As of December 2023

Summary	Budget Annual	YTD	Actual YTD		%	
PC CRP Revenue	19,536	9,768	9,823	50.3%	0%	
PC CRP Expenses	0	0	-	0.0%	0%	
		2023-2024 Budget	Actual	%	Total	
Expenses	Annual	YTD	YTD	Spent	Remaining	
605 Advertising	-	-	-	0.0%	-	
610 Bank Fees	-	-	-	0.0%	-	
620 Communications & Internet	-	-	-	0.0%	-	
622 Board Exp	-	-	-	0.0%	-	
625 Equip - Field (up to \$4999)	-	-	-	0.0%	-	
630 Equip - Office	-	-	-	0.0%	-	
640 Fuel & Oil	-	-	-	0.0%	-	
645 Insurance	-	-	-	0.0%	-	
650 Interest	-	-	-	0.0%	-	
657 Outsource Lab / Internal Lab	-	-	-	0.0%	-	
660 Memberships & Subscriptions	-	-	-	0.0%	-	
665 Mileage Reimb	-	-	-	0.0%	-	
670 Postage & Shipping	-	-	-	0.0%	-	
675 Professional Services (SCADA)	-	-	-	0.0%	-	
685 Rents	-	-	-	0.0%	-	
690 Safety & Security (includes boots	-	-	-	0.0%	-	
700 Tools & Instruments	-	-	-	0.0%	-	
703 Supplies - Clothing & Personal	-	-	-	0.0%	-	
705 Supplies - Office	-	-	-	0.0%	-	
715 Treatment Chemicals	-	-	-	0.0%	-	
720 Supplies - Operating - Other	-	-	-	0.0%	-	
730 Taxes - Licenses	-	-	-	0.0%	-	
735 Training, Certs (classes, books)	-	-	-	0.0%	-	
745 Travel / Lodging	-	-	-	0.0%	-	
750 Utilities	-	-	-	0.0%	-	
760 Waste Disposal	-	-	-	0.0%	-	
795 Yolo Co	-	-	-	0.0%	-	
799 Team Building	0	0	-	0.0%	0	
Services and Supplies >		0	0	-	0.0%	0
810 R&R Buildings & Grounds	-	-	-	0.0%	-	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	-	-	-	0.0%	-	
830 R&R Equipment	-	-	-	0.0%	-	
832 R&R Mains/Laterals	-	-	-	0.0%	-	
840 R&R Vehicles	-	-	-	0.0%	-	
Repairs & Replacement >		0	0	-	0.0%	0
Total Expenses >		0	0	-	0.0%	0

2A

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

6

Target % > 50.0% CRP-WATER

As of December 2023 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		461,460	230,730	245,200	53.1%	0%
WATER CRP Expenses		411,094	205,547	214,181	52.1%	0%
Operating Balance		50,366	25,183	31,019		
Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	204,827	102,413	104,379	51.0%	100,448
520	FICA - District Share	17,051	8,525	7,751	45.5%	9,300
530	Medical Ins - District Share	28,192	14,096	13,067	46.4%	15,125
540	PERS - District Share	13,350	6,675	6,596	49.4%	6,754
550	Unemployment	0	0		0.0%	0
560	Workers Comp Ins	6,525	3,262	5,352	82.0%	1,173
Salaries and Employee Benefits >		269,944	134,972	137,145	50.8%	132,799
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	1,750	428	12.2%	3,072
622	Board Exp	0	0		0.0%	0
625	Equip - Field (up to \$4999)	1,250	625		0.0%	1,250
630	Equip - Office	-				
640	Fuel & Oil	14,400	7,200	7,483	52.0%	6,917
645	Insurance	0	0		0.0%	0
650	Interest	6,000	3,000	1,571	0.0%	4,429
657	Outsource Lab / Internal Lab	3,000	1,500	2,050	0.0%	950
660	Memberships & Subscriptions	0	0		0.0%	0
665	Mileage Reimb	0	0		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Sec (includes boots)	-	-	1,416	0.0%	(1,416)
700	Tools & Instruments	2,000	1,000	500	0.0%	1,500
703	Supplies - Clothing & Personal	1,500	750	622	0.0%	878
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	3,000	1,500	130	0.0%	2,870
730	Taxes - Licenses	0	0		0.0%	0
735	Training, Certs (classes, books)	500	250		0.0%	500
745	Travel / Lodging	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
Services and Supplies >		35,150	17,575	14,200	40.4%	20,950
810	R&R Buildings & Grounds	3,000	1,500	16,761	558.7%	(13,761)
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	17,500	13,298	38.0%	21,702
830.1	Hydrants	-		4,350		
832	R&R Mains/Service Lines/Tanks	50,000	25,000	17,813	35.6%	32,187
840	R&R Vehicles	18,000	9,000	10,614	59.0%	7,386
Repairs & Replacement >		106,000	53,000	62,836	59.3%	43,164
Total Expenses >		411,094	205,547	214,181	52.1%	196,913
840: Repr of Dump Tr						
810: Repair of fence was reimb by insurance						

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

6

SEWER-CRP

Target % > 50.0% CRP-SEWER

As of December 2023

Summary	Budget		Actual YTD		
	Annual	YTD	Amount	%	
SEWER CRP Revenue	539,542	269,771	258,338	47.9%	0%
SEWER CRP Expenses	533,029	266,514	159,352	29.9%	0%

Operating Balance (loss) 6,513 3,257 98,986

Expenses	2020-2021 Budget		Actual YTD	% Spent	Total Remaining	
	Annual	YTD				
505 Salaries & Wages	285,408	142,704	87,337	30.6%	198,071	
520 FICA - District Share	23,543	11,772	6,507	27.6%	17,036	
530 Medical Ins - District Share	69,210	34,605	14,510	21.0%	54,700	
540 PERS - District Share	19,116	9,558	6,386	33.4%	12,730	
550 Unemployment	-	-	-	0.0%	-	
560 Workers Comp Ins	9,101	4,550	5,352	58.8%	3,749	
Salaries and Employee Benefits >	406,379	203,189	120,092	29.6%	286,287	
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0	-	0.0%	0	
620 Communications & Internet	5,000	2,500	428	8.6%	4,572	
622 Board Exp	0	0	-	0.0%	0	
625 Equip - Field (up to \$4999)	1,250	625	-	0.0%	1,250	
630 Equip - Office	-	-	-	0.0%	-	
640 Fuel & Oil	14,400	7,200	7,483	52.0%	6,917	
645 Insurance	0	0	-	0.0%	0	
650 Interest	6,000	3,000	1,571	0.0%	4,429	
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0	
660 Memberships & Subscriptions	0	0	-	0.0%	0	
665 Mileage Reimb	0	-	-	0.0%	0	
670 Postage & Shipping	0	0	-	0.0%	0	
675 Professional Services (SCADA)	0	0	-	0.0%	0	
685 Rents	-	-	-	0.0%	-	
690 Safety & Security (includes boots)	-	-	147	0.0%	(147)	
700 Tools & Instruments	2,000	1,000	500	0.0%	1,500	
703 Supplies - Clothing & Personal	1,500	750	887	0.0%	613	
705 Supplies - Office	-	-	-	0.0%	-	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	3,000	1,500	130	0.0%	2,870	
730 Taxes - Licenses	0	0	-	0.0%	0	
735 Training, Certs (classes, books)	500	250	-	0.0%	500	
745 Travel / Lodging	-	-	-	0.0%	-	
750 Utilities	0	0	-	0.0%	0	
760 Waste Disposal	0	0	-	0.0%	0	
795 Yolo Co	0	0	-	0.0%	0	
799 Team Building	0	0	-	0.0%	0	
Services and Supplies >	33,650	16,825	11,146	33.1%	22,504	
810 R&R Buildings & Grounds	3,000	1,500	45	1.5%	2,955	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	20,000	10,000	3,510	17.6%	16,490	
830 R&R Equipment	35,000	17,500	12,078	34.5%	22,922	
832 R&R Mains/Laterals	25,000	12,500	2,608	10.4%	22,392	
840 R&R Vehicles	10,000	5,000	9,873	98.7%	127	
	-	-	-	0.0%	-	
840: Rpr of Dump Tr	Repairs & Replacement >	93,000	46,500	28,114	30.2%	64,886
	Total Expenses >	533,029	266,514	159,352	29.9%	373,677

CRP-S = Heaven, Jerry, Hugo

CRP-W= Jeremy, Jesse

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Clearlake Oaks County Water District Capital Improvements As of December 31, 2023

Date	Name	Memo	Class	Amount
130 · Const In Progress - Studies				
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
138 · USDA Water Improvements				
07/06/2023	MC Engineering, Inc	USDA Water Improv	Loan/Grant:...	2,106.27
07/12/2023		Deposit	Loan/Grant:...	-14,632.70
08/05/2023	MC Engineering, Inc	USDA Water Improv...	Loan/Grant:...	390.00
11/05/2023	MC Engineering, Inc	Punchlists	Loan/Grant:...	130.00
Total 138 · USDA Water Improvements				-12,006.43
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the Force Main)				
Total 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...				
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water distribution pipes)				
11/30/2023	T & S Construction Co...	Cerrito Redundacy P...	CRP:Water	2,165.37
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ...				2,165.37
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
Total 131.1 · Pumps/Equipment				
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				
127 · Water Plant				
127.7 · Ozone System				
Total 127.7 · Ozone System				
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.5 · A/C installation for Filter Rm				
Total 127.5 · A/C installation for Filter Rm				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
12/18/2023	T & S Construction Co...	Re Grade inside WT...	CRP:Water	1,970.64
Total 127 · Water Plant - Other				1,970.64
Total 127 · Water Plant				1,970.64
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				
07/12/2023	Southport Control Sol...	Programming to add...	CRP:Water	740.00
07/12/2023	Southport Control Sol...	Service call 7/6/2023...	CRP:Sewer	2,167.00
09/27/2023	Southport Control Sol...	9/15/2023 - Scada fa...	CRP:Water	1,612.00
Total 120.75 · SCADA				4,519.00
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				

Clearlake Oaks County Water District
Capital Improvements
As of December 31, 2023

Date	Name	Memo	Class	Amount
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)				4,519.00
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
11/05/2023	MC Engineering, Inc	Update map book	CRP:Water	81.25
11/05/2023	MC Engineering, Inc		CRP:Sewer	81.25
11/21/2023	T & S Construction Co...	AC Paving on High ...	CRP:Water	3,673.63
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				3,836.13
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				3,836.13
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.04 · 2021 Water Truck				
07/15/2023	Kansas State Bank - ...	Payment #20	CRP:Water	756.35
07/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	756.35
08/20/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
08/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
09/15/2023	Kansas State Bank - ...	Payment #21	CRP:Water	758.83
09/15/2023	Kansas State Bank - ...	3359488	CRP:Sewer	758.83
10/16/2023	Kansas State Bank - ...	Payment #23	CRP:Water	763.82
10/16/2023	Kansas State Bank - ...	3359488	CRP:Sewer	763.82
11/20/2023	Kansas State Bank - ...	Payment #24	CRP:Water	766.33
11/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	766.33
12/20/2023	Kansas State Bank - ...	Payment #25	CRP:Water	768.85
12/20/2023	Kansas State Bank - ...	3359488	CRP:Sewer	768.84
Total 280.04 · 2021 Water Truck				9,146.01
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				
07/15/2023	Kansas State Bank - ...	Pymt #43	CRP:Water	3,526.82
07/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,526.81
08/15/2023	Kansas State Bank - ...	Pymt #44	CRP:Water	3,536.79
08/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,536.79
09/15/2023	Kansas State Bank - ...	Pymt #45	CRP:Water	3,546.79
09/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,546.79
10/15/2023	Kansas State Bank - ...	Pymt #46	CRP:Water	3,556.82
10/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,556.83
11/15/2023	Kansas State Bank - ...	Pymt #47	CRP:Water	3,566.88
11/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,566.88
12/15/2023	Kansas State Bank - ...	Pymt #48	CRP:Water	3,576.97

1:08 PM

01/12/24

Accrual Basis

Clearlake Oaks County Water District
Capital Improvements
As of December 31, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
12/15/2023	Kansas State Bank - ...	3343293	CRP:Sewer	3,576.97
Total 280.02 · KS State Bank - 2019 Vac-Con				42,622.14
Total 280 · Loan				51,768.15
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
07/15/2023	AES - Analytical Envir...	WWTP Phase 4	Loan/Grant:...	344.00
07/31/2023	Acorn Environmental	Service thru July 2023	Loan/Grant:...	4,107.50
08/15/2023	AES - Analytical Envir...	L/S 1 & 11 - Search f...	Loan/Grant:...	600.00
Total 945 · Wastewater I and I Phase IV				5,051.50
940 · TA Grant				
07/06/2023	MC Engineering, Inc	SWRCB TA Grant	Loan/Grant:...	1,577.50
08/05/2023	MC Engineering, Inc	SWRCB Water TA ...	Loan/Grant:...	8,747.50
12/01/2023	MC Engineering, Inc	TA Grant Work- Pro...	Loan/Grant:...	627.00
Total 940 · TA Grant				10,952.00
Total Loans/Grants				16,003.50
TOTAL				68,256.36



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Pay your bills on one screen in seconds.

CRP PC *6192

Available	**\$105,264.90
Current	\$105,264.90

CRP SEWER *3745

Sign up for payments

Available	**\$118,663.61
Current	\$118,663.61

Get Help with Taxes



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GENERAL LEDGER *9122

Available	**\$92,090.41
Current	\$67,962.28

PUBLIC REGULAR CHK *8503

Available	**\$292,250.91
Current	\$292,250.91

PUBLIC REGULAR CHK *9592

Available	**\$42,994.43
Current	\$42,994.43

PUBLIC REGULAR CHK *7355

Available	**\$8,351.17
-----------	--------------

Money Management



Current \$8,351.17

CRP WATER *6990

Available **\$29,662.54

Current \$29,662.54

BALANCE TOTALS

Total Deposit Accounts \$665,149.84

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

Budgets made easy!

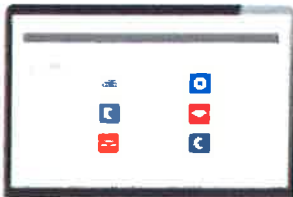


Every transaction is automatically categorized and put into a budget to help you stay on track.

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CHASE



Capital One

Bank of America

No outside accounts added.

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

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January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6



California State Treasurer
Fiona Ma, CPA



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

January 16, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

CLEARLAKE OAKS COUNTY WATER DISTRICT

AUDITOR/SECRETARY
P.O. BOX 709
12952 HIGHWAY 20
CLEARLAKE OAKS, CA 95423-0709

[Tran Type Definitions](#)

Account Number: 90-17-001

December 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	283,266.05
Total Withdrawal:	0.00	Ending Balance:	283,266.05

Clearlake Oaks County Water District Payroll Summary December 2023

	Hours	Rate	Dec 23
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-32	67.05	-1,869.46
CTO Used	26.19	30.02	877.14
Holiday	43	35.96	1,390.12
Hourly Sick	15	24.00	350.28
Overtime (x1.5)	104	67.05	5,843.12
PTO	544.59	44.70	21,720.14
Straight	2,088.5	44.70	80,091.59
Board			700.00
Duty Pay			5,555.00
Total Gross Pay	2,789.28		114,657.93
Deductions from Gross Pay			
ACWA (pre-tax)			-2,432.64
AFLAC (pre-tax)			-454.26
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-600.00
CALPers EE (Pretax)			-6,414.36
Total Deductions from Gross Pay			-10,055.34
Adjusted Gross Pay	2,789.28		104,602.59
Taxes Withheld			
Federal Withholding			-9,142.04
Medicare Employee			-1,620.69
Social Security Employee			-6,929.82
CA - Withholding			-3,859.32
CA - Disability			-1,005.94
Total Taxes Withheld			-22,557.81
Deductions from Net Pay			
Miscellaneous Deduction			-35.94
Wage Garnishment			-269.52
Total Deductions from Net Pay			-305.46
Net Pay	2,789.28		81,739.32
Employer Taxes and Contributions			
Medicare Company			1,620.69
Social Security Company			6,929.82
Total Employer Taxes and Contributions			8,550.51

1:09 PM

Clearlake Oaks County Water District

01/12/24

Trial Balance

Accrual Basis

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
102.14 · CalPERS RESERVE - 7355	8,351.17	
102.13 · SEWER RESERVES-9592	42,994.43	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	105,264.90	
102.12 · WATER RESERVES- 8503	292,250.91	
102.001 · GL - 9122	82,061.77	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK	94,266.05	
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	29,662.54	
102.03 · CRP Sewer - 3745	118,663.61	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	29,950.90	
116 · DEFERRED OUTFLOW- PENSION	282,829.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	26,664.68	
130 · Const In Progress - Studies	688,182.94	
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.	650,661.26	
115 · PRE-PAID INSURANCE	15,392.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	13,172.00	
138 · USDA Water Improvements	8,199,583.97	
128 · Sewer Infrstrcture & 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	143,307.20	
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	213,429.30	
127 · Water Plant:127.7 · Ozone System	12,785.71	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	357,521.21	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,926,858.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	34,996.31	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	901,459.76	
122 · Bldgs/Grounds Cap Improvements	8,547,329.06	
124 · D/C System Cap Improvements	3,150,613.27	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	83,302.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	

Clearlake Oaks County Water District

Trial Balance

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		10,382,491.00
200 · ACCOUNTS PAYABLE		58,644.84
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390		251.98
211 · WAB Credit Card:211.16 · WAB - Francisco - 5312		695.87
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 3226		9,394.49
211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499		2,269.86
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		99,265.05
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.04 · 2021 Water Truck		57,130.80
280 · Loan:280.15 · USDA Water Improvement Project		4,881,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con		86,897.38
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,998,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion	62.88	
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		383.04
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	18,851.36	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		19,852.75
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	0.00	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	14,301.96	
223.80 · GASB 68 Pension		26,313.00



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Clearlake Oaks County Water District

01/12/24

Trial Balance

Accrual Basis

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
223.85 · MISC DEDUCTIONS PAYABLE		8,294.85
223.90 · COMPENSATED EMPLOYEE BENEFITS		72,925.02
24000 · Payroll Liabilities	23,074.37	
228 · FEMA Interest on Overpaymnt/Pen	25,893.75	
227 · FEMA Overpayment/Penalties	1,174,862.75	
295 · NET PWNSION LIABILITY		1,032,862.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	0.00	
281 · BOND PAYABLE	371,172.41	
302 · RETAINED EARNINGS		3,357,835.60
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		16,303,878.16
Income:445 · Bulk Water		40,681.60
Income:410 · Client Reg Pmt		1,274,007.95
Income:425 · CRP		480,863.97
Income:430 · Penalty & Interest		49,619.26
Income:430 · Penalty & Interest:430.2 · Bank Interest		9.84
Income:435 · Loans/Grants:435-9 · Actiflo		303,711.04
Income:450 · Other - Non S/W Rev		124,625.48
Loans/Grants:945 · Wastewater I and I Phase IV	5,051.50	
Loans/Grants:940 · TA Grant	10,952.00	
Salaries & EE Benefits:545 · CALPers 457	262.50	
Salaries & EE Benefits:505 · Salaries & Wages	733,297.89	
Salaries & EE Benefits:520 · FICA - District Share	54,607.36	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	128,312.74	
Salaries & EE Benefits:540 · PERS - District Share	94,777.37	
Salaries & EE Benefits:560 · Workers Comp Ins	25,413.14	
Services & Supplies:610 · Bank Fees	20,544.68	
Services & Supplies:620 · Communications & Internet	16,204.74	
Services & Supplies:622 · Board Exp	4,049.49	
Services & Supplies:630 · Equip - Office	1,913.77	
Services & Supplies:640 · Fuel & Oil	22,922.65	
Services & Supplies:645 · Insurance	87,561.50	
Services & Supplies:650 · Interest	59,258.42	
Services & Supplies:657 · Lab	26,155.25	
Services & Supplies:660 · Memberships & Subscription	83,674.06	
Services & Supplies:670 · Postage & Shipping	9,230.34	
Services & Supplies:675 · Professional Services	37,981.15	
Services & Supplies:675 · Professional Services:675-7 · MC On Call Services/Pre Grant	2,492.50	
Services & Supplies:685 · Rents	9,523.67	
Services & Supplies:690 · Safety & Security	11,986.82	
Services & Supplies:700 · Tools & Instruments	4,103.06	
Services & Supplies:703 · Supplies - Clothing & Personal	4,182.11	
Services & Supplies:705 · Supplies - Office	4,568.42	
Services & Supplies:715 · Supplies-Chemicals-Operating	63,626.03	
Services & Supplies:720 · Supplies - Inventory - Other	6,607.85	
Services & Supplies:735 · Training/Classes/Certs/ClassB	1,282.99	
Services & Supplies:745 · Travel / Lodging	216.32	
Services & Supplies:750 · Utilities	220,139.84	
Services & Supplies:760 · Waste Disposal	42,979.92	
Services & Supplies:795 · Yolo Co	16,779.62	
Services & Supplies:798 · Customer Refund	4,351.05	
Services & Supplies:799 · Team Building	291.93	
Repairs & Replacement:810 · R&R Buildings & Grounds	18,930.24	
Repairs & Replacement:815 · R&R Damage Claim	1,666.46	
Repairs & Replacement:820 · R&R Lift Stations	3,510.36	
Repairs & Replacement:830 · R&R Equipment	25,375.96	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	4,349.98	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	20,421.32	
Repairs & Replacement:840 · R&R Vehicles	20,553.53	
TOTAL	42,446,956.79	42,446,956.79

30

Account Payable Breakdown

Date: 12/18/2023

	<u>QuickBooks</u>	<u>WAB Balance</u>	<u>WAB Available</u>
General Ledger - 9122	\$130,090.76	\$92,090.41	\$67,962.28
CRP Water - 6990	\$29,662.54	\$29,662.54	\$29,662.54
CRP Sewer - 3745	\$118,663.61	\$118,663.61	\$118,663.61
CRP PC - 6192	\$105,264.90	\$105,264.90	\$105,264.90
Water Reserve - 8503	\$292,250.91	\$292,250.91	\$292,250.91
Sewer Reserve - 9592	\$42,994.43	\$42,994.43	\$42,994.43
CalPers Reserve - 7355	\$8,351.17	\$8,351.17	\$8,351.17
LAIF Balance	\$283,266.05	\$283,266.05	\$283,266.05
Current A/P Aging	\$47,828.06		
Kansas State Bank-Water Truck	\$1,730.25	1/20/2024	
ACWA JPIA Health Ins.	\$21,666.21		
TOTAL	\$71,224.52		
Paid On-line/Auto Out			
1/3/2024 Canon	\$817.46		
1/8/2024 PG&E	\$21,508.69		
1/9/2024 Credit Card	\$12,612.20		
1/7/2024 Mediacom	\$331.94		
TOTAL-Paid On-line/Auto Out	\$35,270.29		

Clearlake Oaks County Water District
A/P Aging Summary
As of January 16, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Alpha Analytical Labs	3,795.00	0.00	0.00	0.00	0.00	3,795.00
Badger Meter	1,442.90	0.00	0.00	0.00	-4,197.86	-2,754.96
California State Disbursement Unit	269.52	0.00	0.00	0.00	0.00	269.52
Case Excavating, Inc.	13,868.36	0.00	0.00	0.00	0.00	13,868.36
Chemsearch	0.00	818.26	0.00	0.00	0.00	818.26
Deeper Cleaning	435.00	0.00	0.00	0.00	0.00	435.00
Grainger	0.00	253.83	0.00	0.00	0.00	253.83
Hayden Solar, LLC	2,220.84	0.00	0.00	0.00	0.00	2,220.84
HC3	1,491.58	0.00	0.00	0.00	0.00	1,491.58
High Country Security	47.29	0.00	0.00	0.00	0.00	47.29
Kelseyville Lumber	42.44	225.18	0.00	0.00	0.00	267.62
Lake County Waste Solutions	805.76	0.00	0.00	0.00	0.00	805.76
Leete Generators Inc	1,105.35	0.00	0.00	0.00	0.00	1,105.35
Mendo Mill	102.05	51.10	0.00	0.00	0.00	153.15
Napa Auto Parts	396.18	17.00	0.00	0.00	0.00	413.18
Nave Law Office, P.C.	517.50	0.00	0.00	0.00	0.00	517.50
Pace	0.00	56.36	0.00	0.00	0.00	56.36
PG&E	0.00	203.14	0.00	0.00	0.00	203.14
Pitney Bowes, Inc	0.00	1,063.20	0.00	0.00	0.00	1,063.20
Quill	0.00	312.12	0.00	0.00	0.00	312.12
Redwood Coast Fuels	0.00	1,705.90	0.00	0.00	0.00	1,705.90
Setrag Boyadjian	156.38	0.00	0.00	0.00	0.00	156.38
SWRCB- Wastewater Operator Certification	80.00	0.00	0.00	0.00	0.00	80.00
SWRCB - WD Accounting	16,614.40	0.00	0.00	0.00	0.00	16,614.40
Terminix	0.00	110.00	0.00	0.00	0.00	110.00
Yolo County Flood Control	0.00	3,819.28	0.00	0.00	0.00	3,819.28
TOTAL	43,390.55	8,635.37	0.00	0.00	-4,197.86	47,828.06

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: December 21, 2023

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

√ Mr. Stanley Archacki, President √ Mr. Michael Herman, Vice President √ Mr. Samuel Boucher, Director
√ Mr. James Burton, Director √ Mr. William McHugh, Director √ Mrs. Dianna Mann – General Manager
√ Mrs. Olivia Mann – Board Secretary
√ Mr. Francisco Castro, Wastewater Mr. Kurt Jensen, Water, *EXCUSED* √ Mr. Jeremy Backus,
Distribution

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

D. CONSENT ITEMS

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

1. **Financial Reports for review and approval**
 - a. November 2023 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary
 - e. Vendor aging report, accounts payable breakdown

2. **Minutes of previous meeting for review and approval**

a. Minutes of Regular Meeting 11/16/2023 (*Page 37*)

Action Taken: Motion to approve the consent items

BOUCHER/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

E. OLD BUSINESS

1. Discussion of Fire Protection

Action Taken: NO ACTION

F. NEW BUSINESS

1. Discussion and acceptance of the Engineers Certification Letter regarding the completion of the USDA Water Improvement Project (*Page 40*)

Action Taken: Motion to accept the Engineers Certification Letter for the completion of the USDA Water Improvements Project and release retention funds in the amount of \$321,446.47

BOUCHER/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

2. Nominations of Board President and Vice President

Action Taken: Motion to nominate Director Archacki as President and Director Herman as Vice President

BOUCHER/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/BOUCHER/BURTON/MCHUGH

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 2:46 PM

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

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

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

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

Case Excavating, Inc.

P.O. Box 2588
 Clearlake, CA 95422
 Lic. #895670
 707-994-6815ph

Invoice

Date	Invoice #
12/19/2023	1457

Bill To:
Clearlake Oaks County Water District PO Box 709 Clearlake Oaks, CA 95423

Terms	Location
Due on receipt	Multiple Hot Patches

Item	Quantity	Description	U/M	Rate	Service D...	Amount
		Multiple hot patch repairs Marked out patch sites.			2/9/2021	
Labor Brian	4	Brian		65.00		260.00
Labor Ken	4	Ken		50.00		200.00
Service Truck	4	Service Truck		45.00		180.00
Permit	1	Encroachment Permit from County of Lake Sawcut multiple patch sites.		220.00		220.00
					2/12/2021	
Labor Brian	8	Brian		65.00		520.00
Labor Ken	8	Ken		50.00		400.00
Labor John	8	John		32.00		256.00
GSW Concret...	8	Concrete/Asphalt Saw, Hourly		120.00		960.00
Service Truck	8	Service Truck		45.00		360.00
Water Truck ...	8	2000 gallon water truck - No operator		70.00		560.00
		Dig out and install hot mix at multiple sites.			2/25/2021	
Dump Truck	9	Hauling hot mix, transporting backhoe		140.00		1,260.00
Labor Jorge	8.5	Jorge		32.00		272.00
Labor John	8.5	John		32.00		272.00
Labor Ken	8.5	Ken		50.00		425.00
Backhoe	8	580 SL		125.00		1,000.00
Materials		Tack Oil		60.00		60.00
Materials		Hot Mix from Granite		1,106.82		1,106.82
		<i>Needs Board approval</i>				
Thank you for your business.				Total		\$8,311.82

SUBJECT TO A LATE PAYMENT CHARGE OF 1.5% PER MONTH OR A MINIMUM CHARGE OF \$5.00 WHICHEVER IS GREATER.

AI



Humberto's Roofing

Lic. 722040

(707)994-7643

We roof the best and fix the rest

PO BOX 1543
 LOWERLAKE, CA 95457
 PHONE: 707-994-7643 FAX: 707-994-5861
 EMAIL: humbertos.roofing@gmail.com
 CONSTRUCTION CONTRACT
 (HOME IMPROVEMENT)

Estimate

Date	Estimate #
12/26/2023	512517
Customer	
KURT JENSEN 12545 ISLAND DR. CLEARLAKE OAKS CA 95423	

Item	Description	Total
0001.1	JOB LOCATION: WATER DEPARTMENT BUILDING - METAL ROOF SECTION	
0003.2	LABOR AND MATERIALS	15,982.00
0002.3	TEAR OFF EXISTING OLD ROOFING MATERIALS	0.00
	RE-ROOF WITH 24 GA., COMMERCIAL HEAVY DUTY GRADE PANEL COVERAGE 14" OR 16" SNAP SEAM DIRECT FASTENED METAL ROOF - https://www.metalsales.us.com/products/image-ii/	0.00
0010	INSTALL NEW UNDERLAYMENT, XFR OR MTS UNDERLAYMENT OR SIMILAR REQUIRED MINIMUM FOR METAL ROOF	0.00
	INSTALL END WALLS- AS NEEDED	
	INSTALL VALLEY METALS - AS NEEDED	
	INSTALL ANY EXTENDED EAVES - AS NEEDED	
	INSTALL RIVETS, HEAD SCREWS AND SUPPORTS	
01 Plans & Permits	Plans & Permits	610.00
0009	PLYWOOD REPAIR OR REPLACEMENT IS NOT INCLUDED AND IS CHARGED EXTRA AT \$105.00 PER SHEET - LABOR AND MATERIALS	0.00
0009.1	WOOD REPAIR OR REPLACEMENT (FASCIA BOARDS, OVERHANGS, TAILS, SIDING, ETC.) IS CHARGED EXTRA AT MATERIALS AND LABOR AT \$120 PER HOUR	0.00
009.3	3 YEARS LABOR WARRANTY FROM JOB COMPLETION DATE	0.00

Owner promises to pay or cause to be paid to contractor in consideration therefor the total sum of	Total
DOWN PAYMENT (10% OR \$1000, WHICHEVER IS LESS)	\$ _____
40 % When Job Is Started	\$ _____
50 % Upon Roof Completion	\$ _____
Total	\$ _____

THIS CONTRACTOR IS NOT RESPONSIBLE FOR ANY NATURE OR UNEXPECTED PHENOMENON

ACKNOWLEDGEMENT: OWNER ACKNOWLEDGES THAT HE/SHE HAS READ AND RECEIVED A LEGIBLE COPY OF THIS AGREEMENT INCLUDING ALL TERMS, STATE PROVISIONS AND NOTICES TO OWNER BEFORE ANY WORK HAS BEEN DONE AND THAT HE/SHE HAS READ AND RECEIVED A LEGIBLE COPY OF EVERY DOCUMENT THAT BUYER HAS SIGNED DURING THIS NEGOTIATION. I/WE HEREBY ACKNOWLEDGE UNDER PENALTY OF PERJURY THAT I/WE, AM/ARE THE LEGAL OWNER AND AUTHORIZED TO SIGN THIS CONTRACT AS AN AGENT OF THE LEGAL OWNER.

ACCEPTANCE: THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE SATISFACTORY AND ARE HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE WORK SPECIFIED. PAYMENTS WILL BE AS OUTLINED ABOVE.

"THREE-DAY RIGHT TO CANCEL"
 BUYER HAS THE RIGHT TO CANCEL THIS AGREEMENT WITHIN THREE WORKING DAYS OF DATE OF ACCEPTANCE. ALL PAYMENTS MADE AFTER THREE DAYS OF ACCEPTANCE WITHOUT CANCELLATION IS NON REFUNDABLE. (NOTE: GUTTERS AND DOWNSPOUTS ARE ALWAYS BILLED AS A SEPARATE ITEM FROM ANY ROOF CONTRACT). IF CREDIT CARD IS USED AN ADDITIONAL 3% WILL BE CHARGED.

"MECHANICS LIEN WARNING"
 WE PRESERVE OUR RIGHT TO RECORD A LIEN AGAINST YOUR PROPERTY FOR NON-PAYMENT WITH COMPLIANCE TO THE '20-DAY PRELIMINARY NOTICE' RULE.

CONTRACTOR _____ HOMEOWNER _____

Page 1 ACCEPTANCE DATE _____
 ACCEPTANCE DATE _____

12



Humberto's Roofing

(707)994-7643

We roof the best and fix the rest

PO BOX 1543
 LOWERLAKE, CA 95457
 PHONE: 707-994-7643 FAX: 707-994-5861
 EMAIL: humbertos.roofing@gmail.com
 CONSTRUCTION CONTRACT
 (HOME IMPROVEMENT)



<i>Estimate</i>	
Date	Estimate #
12/26/2023	512517
Customer	
KURT JENSEN 12545 ISLAND DR. CLEARLAKE OAKS CA 95423	

Item	Description	Total
010	NOTE: HUMBERTO'S ROOFING IS NOT RESPONSIBLE FOR THE RELOCATION OF SATELLITE DISHES OR INTERNET SERVICES. YOU MUST CONTACT YOUR SATELLITE DEALER OR INTERNET COMPANY TO MAKE ARRANGEMENTS.	0.00
007.2	CLEANUP AND REMOVE WASTE	0.00
007.3	HIDDEN DAMAGES EXTRA	0.00
009.1	WE APPRECIATE YOUR BUSINESS	0.00
009.5	ESTIMATE COMPLETED BY JOSE 707-350-1032	0.00
00001	ESTIMATE IS GOOD FOR 30 DAYS ONLY	0.00

Owner promises to pay or cause to be paid to contractor in consideration therefor the total sum of	Total \$16,592.00
DOWN PAYMENT (10% OR \$1000, WHICHEVER IS LESS)	\$ _____
40 % When Job Is Started	\$ _____
50 % Upon Roof Completion	\$ _____
Total	\$ _____

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CONTRACTOR _____ HOMEOWNER _____

Page 2 ACCEPTANCE DATE

ACCEPTANCE DATE _____

43



Humberto's Roofing

Lic. 722040

(707)994-7643

We roof the best and fix the rest

PO BOX 1543
 LOWERLAKE, CA 95457
 PHONE: 707-994-7643 FAX: 707-994-5861
 EMAIL: humbertos.roofing@gmail.com
**CONSTRUCTION CONTRACT
 (HOME IMPROVEMENT)**



<i>Estimate</i>	
Date	Estimate #
12/26/2023	512515
Customer	
KURT JENSEN 12545 ISLAND DR. CLEARLAKE OAKS CA 95423	

Item	Description	Total
	JOB LOCATION: WATER DEPARTMENT BUILDING - SHINGLES ROOF SECTIONS (TWO SECTIONS)	
00001	ESTIMATE IS GOOD FOR 30 DAYS ONLY	0.00
0001.1	LABOR AND MATERIALS	7,995.00
0003.2	TEAR OFF EXISTING LAYERS OLD ROOFING MATERIALS	0.00
0002	REROOF WITH 30 YEAR DIMENSIONAL PABCO PREMIER SHINGLES - https://www.pabcoroofing.com/architectural/pabco-premier	0.00
0010.1	INSTALL NEW UNDERLAYMENT, ICE AND WATER SHIELD	0.00
0008.1	INSTALL RIDGE SHADOW CAP - FLAT STYLE	0.00
006	INSTALL JACKS - AS NEEDED	0.00
007	INSTALL O'HAGIN VENTS - AS NEEDED	0.00
007.1	INSTALL 2X2 DRIP EDGE	0.00
01 Plans & Permits	Plans & Permits	410.00
009.3	3 YEARS LABOR WARRANTY FROM JOB COMPLETION DATE	0.00
0009	PLYWOOD REPAIR OR REPLACEMENT IS NOT INCLUDED AND IS CHARGED EXTRA AT \$105.00 PER SHEET - LABOR AND MATERIALS	0.00
0009.1	WOOD REPAIR OR REPLACEMENT (FASCIA BOARDS, OVERHANGS, TAILS, SIDING, ETC.) IS CHARGED EXTRA AT MATERIALS AND LABOR AT \$120 PER HOUR	0.00

Owner promises to pay or cause to be paid to contractor in consideration therefor the total sum of	Total
DOWN PAYMENT (10% OR \$1000, WHICHEVER IS LESS)	\$ _____
40 % When Job Is Started	\$ _____
50 % Upon Roof Completion	\$ _____
Total	\$ _____

THIS CONTRACTOR IS NOT RESPONSIBLE FOR ANY NATURE OR UNEXPECTED PHENOMENON

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ACCEPTANCE DATE _____ Page 1 ACCEPTANCE DATE _____

AA



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 CONSTRUCTION CONTRACT
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<h2>Estimate</h2>	
Date	Estimate #
12/26/2023	512515
Customer	
KURT JENSEN 12545 ISLAND DR. CLEARLAKE OAKS CA 95423	

Item	Description	Total
010	NOTE: HUMBERTO'S ROOFING IS NOT RESPONSIBLE FOR THE RELOCATION OF SATELLITE DISHES OR INTERNET SERVICES. YOU MUST CONTACT YOUR SATELLITE DEALER OR INTERNET COMPANY TO MAKE ARRANGEMENTS.	0.00
007.3	HIDDEN DAMAGES EXTRA	0.00
007.2	CLEANUP AND REMOVE WASTE	0.00
009.1	WE APPRECIATE YOUR BUSINESS	0.00
009.5	ESTIMATE COMPLETED BY JOSE 707-350-1032	0.00

Owner promises to pay or cause to be paid to contractor in consideration therefor the total sum of	Total \$8,405.00
DOWN PAYMENT (10% OR \$1000, WHICHEVER IS LESS)	\$ _____
40 % When Job Is Started	\$ _____
50 % Upon Roof Completion	\$ _____
Total	\$ _____

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Page 2 ACCEPTANCE DATE

ACCEPTANCE DATE _____



Roofers called

Lucerne roofing called 1-9-24 - Does not do metal roofing

Imrie Roofing called 1-9-24 – Does not do commercial

Mikes Roofing called 1-9-24 left message called back says no metal roofing

Yanez roofing called 1-9-21 – left message they called back set appt for 1-10-24 – 1-11-24. 1-11-24 1pm showed up measuring. Should get bid soon. 1-16-24 no bid as of 6 AM.

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 24-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT

TO AMEND THE EMPLOYEE HANDBOOK

WHEREAS, Clearlake Oaks County Water District Board of Directors accepts all changes and modifications to the District Employee Handbook as provided herein.

NOW, THEREFORE, BE IT RESOLVED, the Clearlake Oaks County Water District Board of Directors do hereby approve the provisions of the herein Employee Handbook

1. The amendments to the Employee Handbook specified in Exhibit 1, attached hereto and incorporated herein by reference, are hereby approved.
2. These amendment to the Employee Handbook shall be effective as of January 18, 2024

BE IT FURTHER RESOLVED that except as expressly set forth herein, the Employee Handbook is reaffirmed and readopted.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 18th day of January 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

CLEARLAKE OAKS COUNTY WATER DISTRICT



EMPLOYEYEE HANDBOOK

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SECTION I. INTERPRETATION AND INTRODUCTION

This Handbook is intended to provide you with a general understanding of the CLO Water and Wastewater District (District) human resource policies, benefits and rules. It is intended to familiarize you with important information about the District as well as information regarding your own privileges and responsibilities. Nothing in this handbook should be construed as creating a contract for employment with the District. It is important that all employees read, understand, and follow the provisions of the Handbook.

This Handbook, however, cannot anticipate every situation or answer every question about employment, nor can it provide information that answers every possible question. Additionally, circumstances will undoubtedly require that guidelines, practices, and benefits described in this Handbook change. Accordingly, the District must reserve the right to modify, supplement, or rescind any provision of this Handbook from time to time, as it deems necessary. You will, of course, be advised of changes that occur.

The District is constantly striving to improve its operations, the services that it provides its members and its relations with its employees. You are encouraged to bring suggestions for improvements to the attention of your department head or the General Manager. Additionally, if you have any questions or seek clarification, you should see your supervisor.

By working together, the District believes that it will share with its employees a sincere pride in the work place and the services that they are here to provide.

A. District Mission Statement

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

B. District Rights and Responsibilities

The District retains, solely and exclusively, all the rights, powers and authority including, but not limited to, the following:

- To manage and direct its business and personnel in accordance with applicable laws and permit conditions;
- To manage, control, and determine the mission of its departments, building facilities, and operations;
- To create, change, combine or abolish jobs, to subcontract or discontinue work for economic or operational reasons;
- To direct the work force;
- To increase or decrease the work forces and determine the number of employees needed;
- To hire, transfer, promote and maintain the discipline and efficiency of its employees;
- To establish work standards, schedules of operation and reasonable workloads;
- To specify or assign work requirements and required overtime;
- To schedule working hours and shifts;
- To adopt District policies of conduct and penalties for violation thereof; and
- To determine the methods, processes, means and places of providing services and to take whatever action necessary to prepare for and operate in an emergency.

Nothing herein shall be construed to limit, amend, decrease, revoke or otherwise modify the rights vested in the District by any law regulating, authorizing or empowering the District to act or refrain from acting.

Equal Employment Policy-The Clearlake Oaks County District shall comply with all applicable State and Federal Regulations concerning equal employment practices.

C. Integration Clause, Right to Revise, and Severability

This Employee Handbook contains the employment policies and practices of the District in effect at the time of publication. All previously issued handbooks and any inconsistent policy statements or memoranda are superseded. This Handbook sets forth the entire agreement between you and the District as to the duration of employment and the circumstances under which employment may be terminated. No oral statements or representations can in any way change or alter the provisions of this Handbook.

The District reserves the right to revise, modify, delete or add to any and all policies, procedures, work rules or benefits stated in this Handbook. It may be changed from time to time by the District. You will be notified in writing of any amendments and additions to these policies and procedures. Keep this handbook, additions and revisions on file for your reference. Any and all changes to the Employee Handbook must be approved by the Board of Directors before the change takes effect. Written changes to this Handbook will be distributed to all employees so that you will be aware of the new policies or procedures.

Should any provision in this Employee Handbook be found to be unenforceable and invalid, such finding does not invalidate the entire Employee Handbook, but only the subject provision.

SECTION II. INTRODUCTION TO EMPLOYMENT

A. Open Door Policy

The District promotes an atmosphere in which you can talk freely with the management. You are encouraged to openly discuss with your Supervisor any problems so appropriate action may be taken. If they cannot be of assistance, the General Manager is available for consultation and guidance. The District is interested in all of its employees' success and happiness.

B. Equal Employment Opportunity

The District provides equal employment opportunities to all employees and applicants for employment and prohibits discrimination and harassment of any type without regard to race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state or local laws.

This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

All employee decisions will be based upon policies and practices that further the principles of equal employment opportunity.

Every member of management is held responsible for assuring non-discrimination in employment opportunities. In addition, all staff members, regardless of position, share in the responsibility of maintaining a discrimination-free work environment.

C. At Will Employment Status

The personnel policies and procedures contained in this Handbook are not a contract guaranteeing employment for any District employee for any specific duration. Employment at the District is employment at-will. Employment at-will may be terminated with or without cause and with or without notice at any time by the employee or the District. Although we hope that your relationship with us will be long-term, either you or the District may terminate this relationship at any time, for any reason, with or without cause or notice.

Nothing in this Handbook or in any document or statement shall limit the right to terminate employment at-will, and nothing in this Handbook or in any other personnel document, creates or is intended to create a promise or representation of continued employment for any employee. No supervisor, or any other employee of the District, has any authority to enter into an agreement for employment for any specified period of time or to make an agreement for employment other than at-will.

At the end of this handbook you will find a copy of an “at will” employment agreement. Please read this carefully, sign and return to the General Manager. An additional copy is provided for your records.

Any offer of employment will be conditioned upon a designation of “medically qualified” through a pre-employment physical exam and other conditions set forth in the offer letter.

D. Employment of Relatives

It is the policy of the district that nepotism is strictly prohibited, meaning an employee cannot supervise or use his or her influence of power to aid or hinder another in the employment setting because of a familial relationship. “Familial relationship” shall mean: a current spouse, domestic partner (opposite or same sex), natural and adopted children, parents, brothers, sisters, grandparents, grandchildren, fathers and mothers-in-laws, sons and daughters-in-law, uncles, aunts, nieces, nephews, and step family

E. New Employee Orientation

As a new employee, you will be provided a formal orientation that will include: an initial meeting with your manager; a tour of the facility; and a meeting with the Administrative Services Manager to review the benefits, office procedures and employee handbook; training as needed for your position (including basic training as outlined in the New Employee Orientation Checklist); and a meeting with each supervisor to learn about their specific departments.

F. Employee Classifications

- **Full-Time Regular Employee**

Defined as employees who are assigned a work schedule of at least 40 hours per week with employment continuing for an indefinite period of time. Part-time regular employees may be eligible for PTO, and holiday benefits as described later in this handbook.

- **Temporary Employees**

Defined as employees hired to perform a specific task, or to be employed for a temporary period of time. Temporary employees may be eligible for sick leave benefits as described later in this handbook.

In addition, employees are also classified as Non-Exempt/Hourly, Exempt/Administrative, and Exempt/Executive.

- **Non-Exempt/Hourly Employee**

Defined as an employee who is paid wages for each hour of work performed and who is eligible to receive overtime pay according to applicable State and Federal mandates.

- **Exempt: Administrative/Professional**

Defined as a second level manager, an advisory specialist or consultant who is paid on a salary basis for work performed with no overtime pay and is expected to work those hours necessary to complete their duties and responsibilities.

- **Exempt: Executive Employee**

Defined as a full-time supervisor. This management group is paid on a salary basis for work performed with no overtime pay. As salaried senior officials of the organization, executive personnel are expected to work those hours necessary to complete their duties and responsibilities.

G. Rehired Employees

Employees who are rehired following a break in service in excess of one (1) year, other than an approved leave of absence, are considered new employees from the effective date of their re-employment for all purposes, including the purposes of measuring benefits.

H. Hiring Procedures

When a vacancy occurs in a regular position, and the District is not able to promote a qualified person from within, the District shall prepare and post a job announcement. The job announcement shall specify the classification title, the nature of the work to be performed, the pay range for the position, the minimum or desirable qualifications, and the period of time for the filing of applications. The General Manager may include additional information as he/she deems necessary. Applications for employment shall be made on forms provided by the District.

The General Manager or his/her designee shall review all applications and other relevant supplemental application material, and shall select the candidate(s) possessing the best job-related qualifications for further consideration in an interview process. The interview process shall be consistently and impartially applied to all candidates. The interview process shall consist of a personal interview, and may also incorporate any of the following which are relevant for the position: a written test, an aptitude test, a performance test, a physical agility test, or work samples from prior employment.



I. Temporary Upgrades

Whenever temporary positions are available within the District or regular positions are filled on a temporary basis, it is the District's intent to give employees an opportunity to apply for such positions.

If management feels that none of the applying employees are fully qualified for the temporary position, he/she may recruit outside candidates with the qualifications necessary to fill the position. When the temporary positions end, it is the District's intent to give the employees who were temporarily advanced an opportunity to return to their former positions.

J. Conditions of Employment

Prior to employment commencing, all full-time, safety, or security sensitive employees will be required to pass a pre-employment physical exam and drug test to determine their fitness to carry out the duties of the position. Temporary employees may also be required to pass a pre-employment physical and drug test.

K. Work Hours

The standard work week begins at 12:01 a.m. Sunday and ends at 12 midnight the following Saturday. The normal work hours are Monday through Friday, 8:00 a.m. to 4:30 p.m., depending upon operational requirements. Normal work hours may change from time to time depending on business needs. As a general rule, departments are to be manned from 8:00 a.m. to 4:30 p.m. with the exception of the half hour (1/2 hr.) lunch period. If changes in your work schedule are required or desired, your supervisor will notify you or respond to your request at the earliest opportunity. You may be required to work overtime or hours other than those normally scheduled.

- 1. Time Worked.** You must record all time worked on your weekly time card and time sheet, including time worked over your normal schedule.
- 2. Shift Differential.** If for any reason an employee is asked to work a swing or graveyard shift, swing shift will receive a 2.5% increase of their regular pay and graveyard will receive a 5% increase.

L. Overtime

Overtime pay for non-exempt employees is calculated at one-and-one-half (1 ½) the regular rate of pay for all hours worked over forty (40) hours in one work week. Hours paid for hours not worked, such as PTO but not holidays, does not count toward hours worked for overtime computation purposes.

It is your responsibility to plan and carry out assigned duties within the work schedule assigned by your supervisor. If your assigned work cannot be accomplished within your scheduled work hours, you must inform your supervisor. Any additional hours of work required must be approved in advance by your supervisor or the General Manager. **Non-approved overtime will be paid, but may subject the employee to disciplinary procedures.**

If possible, supervisors **should** obtain advance approval from the General Manager before authorizing overtime. In situations where prior approval is not possible, supervisors may authorize

overtime, but must notify the General Manager of overtime worked as soon after as possible. Overtime pay is not reportable to CalPERS (retirement plan).

1. Holidays Worked

Time worked on a holiday and holiday observed will be paid at double time and one half (2 ½) the regular hourly rate.

3. Stand-by Duty

a. The “field stand-by” duty-period shall include the period of time during which no District field personnel are working at the District. The “plant stand-by-period” shall be the period of time no other plant personnel are working at the District.

b. The designated field stand-by employee shall respond and investigate reported problems, in the distribution and collection system, and where necessary perform corrective action within the scope of safe working practices and when necessary provide assistance to the designated plant stand-by duty person. The designated plant stand-by duty person shall respond and investigate reported problems at the water and wastewater plants, and where necessary perform corrective action within the scope of safe working practices, and when necessary provide assistance to the designated field stand-by duty person.

c. Response Time – The designated stand-by employees shall be required to remain within 60 minute response time to the District during their stand-by period.

d. The designated stand-by employee shall be compensated at the rate of \$45.00 dollars per day Monday through Thursday and \$85.00 per day Friday through Sunday and Holidays, by cash payment or compensatory time off. The payment per day is intended to fairly compensate employees for the stress relating to pursuit of personal endeavors while responding to emergency phone calls. Plant Duty personnel shall be compensated at two and one-half (2 ½) times the regular rate of pay for actual time worked on observed Holidays.

e. Duty Shift Pay is any hours worked on a regularly scheduled duty shift between the hours of 3:30 pm and 7:30 am Monday through Friday or anytime Saturday or Sunday. This work will be compensated at one and one-half (1 ½) times the employee’s regular rate for a 2 hour minimum or the actual time worked, whichever is greater. Plant duty work done on Saturday or Sunday will be a paid a minimum of two hours or their actual time worked, whichever is greater, at (1 ½) times the employee’s regular rate.

M. Attendance

The District relies on its employees to consistently provide “high quality, cost effective services to its customers.” All employees must routinely interact with other staff, vendors, and the general public to effectively meet these objectives. Good attendance is essential to achieving these objectives and is an indicator of effective employee performance.

It is recognized that employees will have periodic absences for illness or personal matters, but recurring and excessive absences and/or tardiness adversely affects productivity, morale, work flow

and service and directly impacts the District's ability to meet its goals. Unauthorized absenteeism and tardiness may result in disciplinary action.

The professionalism that you bring to your position and the District is valued and it is anticipated that you will manage your own good attendance. There are occasions, however, when attendance guidelines are beneficial and necessary to direct employees and managers.

The guidelines are intended to be straightforward and concise. They are subject to management discretion and allow for flexibility in addressing individual attendance situations. Your supervisor will consider applicable State and Federal laws, family and medical leave issues, the demands of different work units, the District's policy, your performance, your attendance history, and individual circumstances when assessing appropriate steps to correct attendance problems.

The District intends to maintain a positive environment that supports its goals while recognizing individual needs and circumstances. If attendance issues arise, please speak with your supervisor who can discuss the impact of your attendance on the District's goals and your individual performance. Please note that it is your responsibility, however, to understand the guidelines listed in item B of the Employee Relations section of this handbook.

If you fail to report to work for three consecutive workdays without notice or approval by your Supervisor the District will try and reach you with the contact information you provided to the District, however, the District may consider that you have abandoned your job and your employment may be terminated.

N. Rest and Break Time

You will be provided one-half hour for lunch. Your lunch will be scheduled by your supervisor at approximately the middle of a work shift to the extent possible. Lunch periods are not considered to be time worked, and you must clock-out when going to lunch and clock-in when returning to work. You are encouraged to also take two ten-minute paid rest periods each day which will generally be scheduled at 10:00 a.m. and 2:30 p.m., but the District may, in its sole discretion, choose to not offer rest periods under certain circumstances.

O. Compensation Plan

The foundation for the District's compensation is based on the following key principles:

- **Pay for Performance**—You earn your compensation. Superior performance equals superior compensation. If you create results, you will be rewarded.
- **Providing Opportunity**—Career opportunities are available, further education is promoted, and compensation levels are competitive.
- **Employees Have a Significant Stake in the District**—You have the biggest stake in the District. It is through collective performance that results are created. (The Board of Directors is looking for image, leadership, behavior, morale, and overall performance).

1. Wages and Salaries

For new hires, factors considered in establishing the base rate of pay are education, previous work experience, position, grade level and other relevant factors.

For existing employees, adjustments to your base rate of pay generally occur as a result of a performance appraisal, a promotion, or a significant increase or decrease in job responsibilities, as well as business circumstances and other relevant factors.

2. Compensation Review and Merit Increase

Reviews may occur annually. Your supervisor and the General Manager will evaluate the performances based on the outcome of the performance appraisal, the position of the salary within the range and job responsibilities.

Merit increases, *if any*, are given based on performance and in accord with current business circumstances of the District. All of these factors determine salary changes within the pay range. **There are no automatic pay increases.** It is the District's objective to adjust a salary level that best represents performance level and responsibilities in accord with current business circumstances.

Note: Any employee on a personal improvement plan (PIP), will be ineligible for merit pay increases and promotion.

3. Promotional Increase/Demotion

A promotion occurs when you accept a position that is in a higher level grade. A salary increase is generally given to recognize increased job responsibilities.

A demotion occurs when you accept a job at a lower level.

4. Administrative Increase/Decrease (Adjustment)

An administrative increase is an increase in the rate of pay within a salary range. It is given to recognize employees who accept a significant increase in responsibilities or have demonstrated significant "growth" in a position.

Current salary level, increased responsibilities and current business circumstances will be considered when determining a possible rate of pay increase.

An administrative decrease is a decrease in salary within a salary range if the value of the job has decreased.

5. Pay Increases

Minimum and maximum salary ranges have been established for each position. These ranges are reviewed and may be upgraded annually for inflation. An employee that is capped out on their salary range will still be eligible for a Cost of Living Adjustment (C.O.L.A.).

6. Annual Cost of Living Adjustment (C.O.L.A) Employees may receive a COLA adjustment based on the core rate used by Social Security, subject to Board approval with respect to budget considerations.

P. Performance Appraisals

The District evaluates employee job performance as a means of measuring the efficiency and effectiveness of operations and providing you with meaningful information about your work. Effective performance appraisals also aid in making personnel decisions related to such areas as training, promotion, job assignments, retention, and long range planning. The process is intended to be participatory in nature, involving you and your supervisor.

The process is designed to be as objective as possible, focusing on overall performance in relation to job responsibilities and take into account conduct, demeanor and record of attendance and tardiness. In addition, special written performance appraisals may be conducted by your Supervisor at any time to advise you of the existence of performance or disciplinary problems. The use of such a system does not waive either the District's or your right to terminate employment at any time with or without cause.

1. Overview

As a new employee, you will be evaluated at the end of your first 90 days of employment. It will provide you with an opportunity to become comfortable with your job position. Major objectives will be outlined by your supervisor at this appraisal.

Thereafter, you will be evaluated annually, in between the months of May and June. The evaluation will provide a rating to be used in any compensation changes. Job descriptions should be reviewed at each evaluation and updated accordingly.

A performance evaluation will be used to inform you of your performance and set new goals for the coming year. It will also be used to determine the appropriateness of a salary adjustment within the established guidelines for the current salary level and job classification.

Substandard ratings mean any rating below the rating level of "satisfactory". Employees receiving a substandard rating may have their employment conditions modified in any of, but not limited to, the following:

- Ineligibility for promotional consideration until the deficiency is corrected;
- Consideration of a performance based pay increase will not begin until the deficiency is corrected;
- Transfer to a comparable position or demotion for an indefinite period to a position in which competency can be reasonably expected; or
- Termination. If the employee's deficient performance has improved to an acceptable level or type of performance, while maintaining the satisfactory performance in all other respects, the rating management may recommend the use of a corresponding performance pay increase and restoration of promotional consideration.

Q. Access to Personnel Records

Employee files are confidential and are to be treated as such. Access to employee files is limited to the following:

1. Persons Other Than the Employee

Other employees of the District may have access to personnel files only if they have a "need to know." This means access is limited to:

- Administrative Department staff as they need access in the course of their normal duties;
- Management considering an employee for promotion or transfer into their departments; and
- Others only as specifically authorized by the General Manager.

Non-employees may not, except with specific authorization, have access to the files themselves. Generally, such access will be granted only upon advice of counsel. Access of outsiders to information in a file is governed by the District's policy and law. An employee's name and compensation are considered public information under California law, and must be disclosed pursuant to requests under the Public Records Act.

2. The Employee

You have a right to inspect documents in your personnel file in the presence of a District representative at a mutually convenient time. You may add your version of any disputed item to the file.

SECTION III. PAYROLL ADMINISTRATION

A. Time Sheets

You are required to keep an accurate record of your time on the forms provided by the District. The use of time sheets and time cards ensures proper cost accounting. Exempt employees do not fill out time sheets, non-exempt employees will fill out a timesheet provided by the Administration Office. You must submit signed time sheets on a bi-weekly basis. The time sheet should be completed in a neat and orderly manner (so that all entries are easily read) and submitted to payroll by 10 a.m. on the Monday following the end of the pay period.

PTO and holiday time must be entered on the time sheet. In addition, you must note time taken for lunch on your time sheet.

B. Paydays

You are paid every other Thursday for the two weeks prior. Pay checks are distributed by 3:30 p.m., however, you may elect direct deposit and funds will be available on that payday

C. Garnishments

A garnishment is a court order requiring the District to remit part of an employee's wages to a third party in payment of a just debt. Because garnishments involve the District in its employees' private financial affairs, it is requested that you handle your finances appropriately. The District will comply with all State and Federal orders of garnishment.

D. Payroll Deductions

State and Federal laws require the District to make proper deductions on its employees' behalf. Amounts withheld vary according to earnings, marital status, and number of exemptions claimed. Required deductions include but may not be limited to Federal Income Tax, FICA, State Income Tax, SDI, and CalPERS.

When you make any changes that affect the amount of money deducted from your paycheck, it is your responsibility to give a copy of the paperwork to the Accounting Department so that changes can be made to your paycheck

E. Direct Deposit

Direct deposit of your paycheck is available. To take advantage of this service, you need to complete the "Direct Deposit" form, attach a voided check, and return them to the payroll department.

F. Changing Your Employee Information

You are solely responsible to notify the Administrative Services Manager of changes in your personal status including, but not limited to:

- Name and/or marital status
- Address and/or telephone number
- Number of eligible family members
- Tax payroll deductions
- Emergency contact information
- Changes to deferred compensation

G. Deferred Compensation

The District has approved a 457 plan solely at employee cost. See the payroll department for more details if interested.

SECTION IV. EMPLOYEE BENEFITS

A. Introduction

The District has developed an employee benefit program. The District is continually investigating opportunities to improve its benefits as budget limitations permit.

These employee benefit programs consist of two categories: insured and uninsured. Insured benefits are those that the District pays for through an outside source. Examples of these benefits are Medical, Dental, and vision care.

Examples of uninsured benefits are PTO and holiday pay. These are benefits that are paid for directly by the District and are available to you with conditions and specifications summarized in the following pages.

B. Group Insurance Plans

The District provides group major medical, dental, vision, and Employee Assistance Program insurance at no cost to eligible employees and 75% of cost for eligible dependents. You will receive information during the new employee orientation from Human Resources. Eligible employees are regular full time employees. Eligible dependent is defined by our insurance carrier, state and federal laws.

For an eligible dependent to be eligible for coverage, a copy of a marriage license, State of California Declaration of Domestic Partnership form (NP/SF DP-1), birth certificate, or other identifying paperwork is required.

NOTE: It is the employee's responsibility to notify the District upon divorce, termination of Domestic Partnership, over-age dependent, or any event that changes the status of dependency. The following is a brief description of the plans available and is not meant to replace the actual wording of the policy, which makes the final determination of the benefits to be provided.

1. Medical Plan

- a. Persons Eligible: Employees who work 30+ hours and their eligible dependents.
- b. Waiting Period: First day of the month following sixty (60) days of continuous employment, plus any plan requirements.
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost of a standard plan for employees and 75% of the cost for eligible dependents.
- e. Providers: As determined by the District in its sole discretion.
- f. Benefits Provided: See information provided for details.
- g. Where to File Claims: As provided by carrier or see Human Resources.

2. Dental Plan with Delta Dental through ACWAJPIA

- a. Persons Eligible: Regular full-time employees and their eligible dependents.
- b. Waiting Period: Sixty (60) days of continuous employment from the date of employment.
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost for employee and eligible family members.
- e. Provider: As determined by the District in its sole discretion.
- f. Benefits Provided: See information provided for details.
- g. Where to File Claims: As provided by the carrier or see Human Resources.

3. Vision Plan with VSP through ACWAJPIA

- a. Persons Eligible: Regular full-time employees and their eligible dependents.
- b. Waiting Period. Sixty (60)days of continuous employment from date of employment.
- c. Employee Contribution: None.
- d. Employer Contribution: Total cost for employee and eligible dependents.
- e. Where to File Claims: As provided by the carrier or see Human Resources.

4. State Disability Insurance

a. Persons Eligible: Regular Full-time Employees

C. COBRA

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) was enacted to protect employees and their eligible family members by allowing them to continue their group health insurance under the employer's plan at affordable group rates. Employees are notified at hiring of their rights under this law and it is the employee's responsibility to notify the District (Administrative Services Manager) of any qualifying event (defined below) within 60 days of the event. Specifics of COBRA include:

1. Qualifications

Any employee/eligible family member who loses regular group eligibility because of a qualifying event is eligible for enrollment under COBRA.

2. Qualifying Event

Qualifying event is defined by COBRA regulations and includes loss of coverage due to: termination of employment; reduction of hours; death of employee; employee's Medicare entitlement; divorce or legal separation; child ceasing to be eligible; bankruptcy of employer. **It is the employee's or eligible family member's responsibility to inform the District (Human Resources) within 60 days when a qualifying event takes place.**

3. Selection Period

Human Resources will provide to the employee/eligible family member notice of their right to elect continued coverage, the election period, and premium payments.

4. Cost

The employee/eligible family member must pay a full monthly premium for each coverage selected plus a 2% administrative charge to the District by the 1st day of each month that the premium(s) are due. No bills or invoices are sent.

5. Coverage Available

At the time of the qualifying event, whichever health insurance the employee/dependent is enrolled in will be considered the coverage available.

6. Open Enrollment

Purpose: COBRA continues have the same rights under the plan as active employees. This includes rights during open enrollment periods. When an open enrollment period occurs, COBRA participants must be informed of their rights.

The Open Enrollment Notification should inform COBRA participants of the open enrollment period, the options available during the open enrollment period, and the monthly premium rates for those options.

It defines COBRA continuees as possible selectees. Possible selectees are individuals in the 60-day election period; selectees are individuals who have elected but have not yet paid; continuees are individuals who have elected and paid.

7. Special Note

There can be no interruption of coverage under COBRA.

8. Employee Notification

Will be handled by the District's Human Resource office.

D. Employee Assistance Program (EAP)

1. Persons Eligible:

Regular full-time employees.

2. Waiting period:

First of the month following date of employment.

3. Provider:

As determined by the District.

4. Benefits provided:

The Employee Assistance Program (EAP) provides confidential, professional assistance when personal problems affect an employee's life and work. The program provides information, consultation, and counseling for employees and their family members, as well as offering training and consultation to management.

The EAP encourages employees to use services early in the progression of a problem before situations significantly impact work. This is accomplished by promoting service for "normal problems in living" such as relationships, stress, legal and financial problems, career concerns, anxiety and depression. The EAP also services more serious concerns such as alcohol/marijuana and drug problems, family violence, and threats of suicide.

5. Employee Contribution: None

6. Employer Contribution:

Total cost for employee and eligible family members.

7. Who to contact:

Human Resources at 707-998-3322

E. Workers' Compensation Program

The District provides workers' compensation coverage. This coverage protects you if you are injured or disabled on the job. It also provides medical, surgical, and hospital treatment in addition to payment for loss of earnings that result from work related injuries. Compensation payments begin

from the first day of your hospitalization or after the third day following the injury if you are not hospitalized, or as otherwise required by law.

The cost of this coverage is completely paid for by the District. Accumulated PTO may be used for the three-day waiting period, and to bring the employee's compensation up to, but not greater than, the employee's regular gross pay, at the discretion of the General Manager. Employees needing follow-up medical appointments will be charged the time off from their accumulated PTO leave.

Any overpayment of benefits must be reimbursed to the District.

If you are injured while working, you must immediately report such injuries to your Supervisor, or another manager, regardless of how minor the injury might be. If you have any questions regarding this workers' compensation coverage, you should contact the General Manager or the Administrative Service Manager.

F. Workers' Compensation Disclaimer Notice

The District or its insurance carrier may not be liable for the payment of workers' compensation benefits for any injury which arises out of your voluntary participation in any off-duty recreational, social, or athletic activity which is not a part of your work-related duties.

G. Return-to-Work Program (RTW)

To minimize serious disability due to on-the-job and off-the-job injuries and illnesses and to reduce workers' compensation costs (if applicable), the District has developed a Return-to-Work program.

This policy is consistent with the District's responsibilities under the Americans with Disabilities Act to provide reasonable accommodations to persons with disabilities.

Supervisors will assist by directing the employee to appropriate care and assisting in proper reporting of the injury or illness while maintaining a positive and constant flow of communication with the injured worker. They will also assist in arranging work which meets "light duty" restrictions, as needed, to reduce lost time. The District management staff will work with the workers' compensation carrier (if applicable) and the physician to assist with the assessment of the employee's ability to return to work. Together they will actively encourage the treating physician to release the injured worker to work as soon as possible.

By this joint effort, the District will help the injured/ill worker recover at a more rapid rate, gain production for wages paid, minimize the employees' wage loss, and reduce workers' compensation costs.

H. Retirement

All employees are covered by Social Security. The District pays the employer share and deducts the employee's share from your paycheck. All regular full time employees are also covered by the Public Employees Retirement System. At the present time, the District pays both the employer and the employee's share if your date of hire was before July 19, 2012. All employees hired after July 19, 2012, shall pay the percentage set by CalPERS (usually around 6 to 7%) of regular bi-weekly

earnings (overtime earnings are not included.) This is a tax deferred contribution.

Employees nearing retirement are urged to avail themselves of the retirement pre-counseling and planning available to them by CalPERS. CalPERS requires at least a 90 day notice in advance of planned retirement (as does Social Security for any previous services). However, the District strongly urges employees anticipating retirement to make their inquiries at least six months to one year in advance to avoid any unnecessary delays.

The General Manager or Human Resources can provide you with names and phone numbers of personnel at CalPERS who can assist you in your retirement planning.

More detailed information may be obtained from the Administrative Service Manager.

I. Educational Assistance

1. The District provides funds for registration, tuition, books, meals, and lodging for work related education and training programs, with General Manager's approval for certain District required education. No employee shall receive overtime pay for attending a training or education seminar. Employees desiring educational assistance must complete District's tuition application form. Within 10 days after the training, the employee will be required to submit a report to the General Manager on the training they received and how they feel it will benefit the District. Employee is not required to repay District for the tuition unless Employee leaves the District voluntarily or is terminated for cause within 12 months of completion of the course(s), in which case Employee shall repay the District the full amount of the tuition, which may be deducted from Employee's final paycheck. If the amount owed to the District exceeds the amount of the final paycheck, Employee agrees to repay the District the difference in four equal monthly installments.

2. If an employee has been requested to attend educational training sessions on behalf of the district, travel pay shall not exceed actual travel time. If it is necessary, or if employee chooses to use their own vehicle for training the employee shall be compensated at the rate allowed by the I.R.S.

3. For District required certification(s), the District will, at the discretion of the General Manager, provide one (1) time certification review class per certification level. If the employee fails to pass the certification test, no other training expense will be borne by the District for that certification level.

J. Paid Time Off Policy

The District's policy allows eligible employees to earn time off in accordance with their employment status and length of service and to use such earned time to take time off with pay under the guidelines stated in this policy.

Please note, the District's fiscal year is utilized for tracking paid leave, Existing Vacation Time, and Sick Time are now all encompassed by Paid Time Off (PTO). Five days of PTO are for sick leave in accordance with California's sick leave law.

1. Paid Time Off (PTO)

All full-time employees are eligible for paid time off (PTO).

PTO benefits do not accrue during the first 90 days of employment. Beginning with the 91st calendar day of employment through your first four years of employment, you will accrue 6.77 hours of PTO for each full pay period of employment.

After the completion of an employee's fourth year of employment, the accrual rate will increase to 8.31 hours of PTO per pay period.

After the completion of an employee's tenth year of employment, the accrual rate will increase by 2.69 hours giving a maximum of 11 PTO hours for each full pay period. Employees hired before March 18, 2021, will cap out at 24.61 hours of PTO per pay period, with an accrual rate of 8.00 hours annually.

Consult the Administrative Service Manager for detailed information on how the dollar amount of your PTO pay is calculated and the amount you are entitled to receive.

To be eligible for paid PTO, you must work your last scheduled day before the PTO and the first scheduled day after the PTO, unless you receive prior approval from your immediate supervisor.

PTO time is given to employees so that they are better able to perform their jobs when they return.

2. PTO Cash Out Policy

Employees may carry a maximum PTO bank ("Max Bank") equal to 320 hours. Once an employee has reached his or her Max Bank, the employee will be required to cash out the amount of PTO that will be accrued the next quarter. (Ex.: 6.77 hours per pay period, 6 pay periods in a quarter, $6 \times 6.77 = 40.62$ hours) This amount will be adjusted accordingly due to two months having three pay periods.

PTO days can be used as vacation time, sick time or to take care of personal matters.

Submit PTO requests in writing at least two weeks in advance to your immediate supervisor. When possible, PTO requests are granted, taking in to account operating requirements. Length of employment may determine priority in scheduled PTO times.

Employees who are out on a leave of absence do not accrue PTO time while they are on their leave.

Exempt employees must take PTO in increments of no less than $\frac{1}{2}$ day. For non-exempt employees, the minimum PTO amount you can take is $\frac{1}{4}$ hour.

Upon termination, employees will be paid for accrued but unused PTO not to exceed 320 hours.

K. Utilization of Paid Time Off (PTO)

PTO scheduling for all employees shall be subject to the employee's immediate Supervisor's approval. PTO pay can only be used if the time off work had been previously scheduled and approved by the employee's immediate supervisor.

1. Employees shall give at least two (2) weeks' notice of a vacation request. Scheduling of vacations must be made with consideration of departmental workload, and approval by the General Manager or for exempt employees, the Board of Directors. The two weeks' notice may be waived by the General Manager or for exempt employees, Board of Directors.
2. Employees who separate from service shall be cashed out of their PTO at the employee's hourly rate at the time of separation from District service.
3. Employees may sell PTO time back to the District by filling out the proper form and returning to the Payroll Department.

L. Holiday Observances

All regularly scheduled full and part-time employees will receive a normal day's pay at their normal hourly rate for the following holidays, subject to the conditions below:

- New Year's Day — January 1
- Martin Luther King Day – 3rd Monday in January
- Presidents' Day — Third Monday in February
- Memorial Day — Last Monday in May
- Independence Day — July 4
- Labor Day — First Monday in September
- Columbus Day — Second Monday in October
- Veteran's Day — November 11
- Thanksgiving — Fourth Thursday and Friday in November
- Day before or day after Christmas Day
- Christmas Day — December 25
- One Floating Day / Birthday

Holiday Conditions:

- If the holiday falls on a Saturday, it will be observed on the preceding Friday. If it falls on a Sunday, it will be observed on the next Monday, unless otherwise noted.
- Employees on leave of absence for any reason at the time of the holiday observance will be ineligible for holiday pay.
- Employees with a release to return to work on a District observed holiday will be paid for the holiday.
- If a holiday falls during your approved vacation period, you will be paid for the holiday and will not be charged with a vacation day for the day the holiday is observed.
- When computing overtime pay, you do not receive credit for hours worked on holidays that are not actually worked.

- In order to be paid for a holiday, you must have worked both the day before and the day after a holiday, unless scheduled/planned time off was approved in advance (i.e., vacation). In the event of an emergency, (i.e., illness) please contact the General Manager.

M. Other Leave Policies

1. Bereavement Leave

In the event of a death in your immediate family, the District **may** grant up to 40 hours for non-exempt employees or five (5) days for exempt employees of paid time away from work if you are a regular full-time employee.

The intent of this benefit is to allow you to make arrangements for and/or to attend the funeral. Additional time off in the form of paid leave of absence (i.e. PTO) may be granted for special circumstances with the General Manager's approval. **"Immediate family"** for the purpose of bereavement leave is defined as a mother, father, wife, husband, natural or adopted child, brother, sister, grandparent, grandchild, domestic partner, in-laws, and current step-relatives.

2. Jury and Witness Duty

The District encourages employees to fulfill their civic duties related to jury service. Employees summoned to jury duty are entitled to paid time off for the first 10 working days of jury service. For any additional service days, time off will be unpaid. However, exempt employees who work any portion of a work week in which they also serve on jury duty will receive their full salary for that work week. Employees may opt to use available accrued PTO in place of unpaid leave.

If you receive a jury summons, you must inform your supervisor immediately to determine if arrangements can be made to accommodate your leave. If the District cannot accommodate the leave, we will ask that you request a deferral to a more convenient date.

The District reserves the right to require employees to provide proof of jury summons prior to service date to the extent authorized by law. The District also requires a daily attendance slip from the court of service, summons and attendance slips must be provided to the payroll department. Employees are expected to return to work if excused from jury duty during regular working hours or released earlier than expected.

If required by law to appear in court as a witness, you may be given paid time off up to a maximum of 16 hours for non-exempt (pro-rated for regular part-time) employees provided that you provide the District with reasonable advance notice and proof of such court order.

3. Military Leave

A military leave, in accordance with Federal law, will be granted to those employees of a reserve component of the Armed Forces of the United States or National Guard.

If regular, full-time employees are called to active military duty training as members of the Armed Forces, Reserves, or National Guard, they may be eligible for full pay for military

leaves for the first 30 days working days per calendar year provided that they are regular, full-time employees; ordered for purposes of military training, encampment, naval cruises, special exercises or like activity. Employees on military leave shall accrue PTO and seniority for the first 180 days of military duty, in accordance with applicable law. There is no accrual of PTO after the first 180 days unless expressly provided by District policy.

If regular, full-time employees are called to active duty during national or state emergencies, as members of the Armed Forces, Reserves, or National Guard, they shall be entitled to receive the difference between their regular rate of pay and their military rate of pay for the duration of their active duty call.

Military orders should be presented to your immediate manager and arrangements for leave made as early as possible before departure.

Should you either voluntarily or involuntarily leave your employment to serve in the armed services, you shall be entitled to reinstatement according to applicable State and Federal law in effect at the time of your release from active service. No one in this category should be denied re-employment without the District first consulting legal counsel.

4. Military Spouse Leave

Employees that work more than 20 hours per week and have a spouse in the Armed Forces, National Guard, or Reserves that have been deployed during a period of military conflict are eligible for up to 10 unpaid days off when their spouse is on leave from military deployment. Employees must request this leave in writing to the General Manager within two business days of receiving official notice that their spouse will be on leave. Employees requesting this leave are required to attach to the leave request written documentation certifying the spouse will be on leave from deployment.

5. Time Off To Vote

If your work hours do not allow sufficient time to vote in a California general, direct or presidential elections, the District will offer two (2) hours paid time off for you to vote. To receive time off for voting, you must notify your supervisor and present a valid voters' registration card. When you return from voting, it will be necessary to present the voters' receipt to your manager. Time taken for the purposes of voting must be either at the beginning or end of the normal work day.

6. Inclement Weather

In the event the General Manager deems it necessary to close operations due to inclement weather, supervisors will be notified and they will contact employees. You should make the effort to come in to the work place unless you are directed otherwise. If you are unable to do so, you need to inform your manager.

If the business is officially closed through a management decision, you will be paid for that day with no effect on your paid time off.

7. PTO includes Sick Leave

PTO includes Sick leave. There is no separate Sick Leave benefit. An employee receives five days of sick leave on January 1 of each year, other than during a 90-day wait period at the start of employment. Sick leave does not accrue. PTO may be used as a form of insurance that employees accumulate in order to minimize the economic hardships that may result from out of the ordinary, unexpected, or emergency need to take time off, such as short-term illness or injury to employees or their immediate family members. Immediate family for sick leave purposes is defined as a spouse, child, parent, or domestic partner. Time off for medical and dental appointments will be treated as PTO leave.

Abusive or excessive use of sick leave may result in disciplinary action, up to and including termination.

If you are unable to report to work due to unscheduled paid time off, you must contact your supervisor as soon as possible but no later than two hours after your normal starting time. If your supervisor is unavailable, you should contact any other available supervisor. If you become sick during the day, you must notify your supervisor, or if unavailable, any other supervisor before leaving the workplace.

A notification from a doctor, stating when your illness began and that you are able to return to work may be required for any absences due to illness or injury of longer than three (3) days.

A doctor's note may be required if you are on written warning, or exhibiting a pattern of excessive use of PTO.

If you have exhausted all paid time off credits and cannot report to work, you may be terminated at the discretion of the District.

PTO may be used for the three-day waiting period of a workers' compensation claim.

N. Unpaid Time Off

Several types of unpaid leaves of absence are available to eligible employees under the District's policies. The types of leaves that are available include personal, family (includes medical), and military.

1. Summary of Rules

A summary of the rules and restrictions applicable to leaves of absence is provided below:

- a. Unpaid status: All leaves of absence are provided on an unpaid basis.
- b. Returning From Leave of Absence: When you are placed on pregnancy disability, family or military leaves of absence, the District guarantees reinstatement to the same or similar job with the same or similar duties, pay, and location unless it would substantially undermine the District's authority to operate the business safely and efficiently.

- c. When you are placed on a personal leave of absence, an effort will be made to hold your position open for the period of the approved leave. However, the District will not guarantee reinstatement after a personal leave of absence.
- d. Additionally, the District will attempt to reasonably accommodate employees who are released for partial or modified duty by their treating physician.
- e. PTO Leave Benefits: The period that you are on a leave of absence is not considered time worked for purposes of determining eligibility for or the amount of certain benefits, such as PTO benefits.
- f. Holiday Benefits: If a paid holiday falls during the period you are on leave of absence, you will not be eligible for the holiday pay.
- g. Health Insurance: You will be required to pay for the entire cost of group health insurance for (1) the period of any family medical leave or other mandated leave of absence beyond the end of the third calendar month following the month in which the leave begins, and (2) for the entire period of any personal leave beyond the end of the calendar month in which the leave begins. This will be offered through COBRA and you are requested to notify the General Manager that you have arranged for all necessary payments with the payroll department before your leave commences.
- h. Misrepresentations: Misrepresenting reasons for applying for a leave of absence may result in disciplinary action, including possible termination.

2. Family Leave

The District will grant eligible employees, with at least one year of continuous service or a maximum of 16 weeks of unpaid leave in a 12-month period for family care responsibilities and for the employee's own serious medical condition in conjunction with Family and Medical Leave Act (FMLA) and California Family Relief Act (CFRA). The purpose of family leave is to allow you to take time off from work to bond with a child, to care for a family member or to recover from a serious illness without jeopardizing your job.

Requested leaves must be submitted before the leave begins. See the Administrative Service Manager for appropriate forms and specific information. When leaves are foreseeable, the eligible employee must provide at least 30 days advance notice. If the leave is not foreseeable, the employee must provide notice as soon as practical.

Leave may be taken for one or more of the following reasons:

- The birth of the employee's child, or placement of a child with the employee for adoption or foster care (FMLA/CFRA);
- To care for the employee's spouse, child or parent who has a serious health condition (FMLA/CFRA);
- To care for the employee's registered domestic partner (CFRA);
- For a serious health condition that makes the employee unable to perform his or her job (FMLA/CFRA);
- For any "qualifying exigency" (defined by federal regulation) because the employee is the spouse, son, daughter, or parent of an individual on active military duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation (FMLA); or



- An employee who is the spouse, son, daughter, parent or next of kin of a covered service member shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the service member (FMLA only).

a. Calculating the 12-month Period

The 12-month period is measured forward from the date the leave begins. Successive 12-month periods commence on the date of an employee's first use of such leave after the preceding 12-month period has ended.

Under most circumstances, leave under federal and state law will run at the same time and the eligible employee will be entitled to a total of 12 weeks of family and medical leave in the designated 12-month period.

For a qualifying exigency or leave to care for a covered service member, the 12-month period begins on the first day of the leave, regardless of how the 12-month period is calculated for other leaves. Leave to care for a covered service member is for a maximum of 26 workweeks during a 12-month period.

b. Pregnancy, Childbirth, or Related Conditions

However, leave because of the employee's disability for pregnancy, childbirth or related medical condition is not counted as time used under California law (The California Family Rights Act). Time off because of pregnancy disability, childbirth or related medical condition does count as family and medical leave under federal law (the Family and Medical Leave Act). Eligible employees who take time off for pregnancy disability and who are eligible for family and medical leave will also be placed on family and medical leave that runs at the same time as their pregnancy disability leave. Once the pregnant employee is no longer disabled, she may apply for leave under the California Family Rights Act, for purposes of baby bonding.

Any leave taken for the birth, adoption, or foster care placement of a child does not have to be taken in one continuous period of time. California Family Rights Act leave taken for the birth or placement of a child will be granted in minimum amounts of two weeks. However, the District will grant a request for a California Family Right Act leave (for birth/placement of a child) of less than two weeks' duration on any two occasions. Any leave taken must be concluded within one year of the birth or placement of the child with the employee.

c. Leave for Employee's Own Health Condition

The following procedure shall apply when an employee requests family leave:

Please contact the General Manager as soon as you realize the need for family/medical leave.

If the leave is based on the expected birth, placement for adoption or foster care, or planned medical treatment for a serious health condition of an eligible employee or a family member, the eligible employee must notify the District at least 30 days before leave is to begin. The eligible employee must consult with his or her supervisor regarding

scheduling of any planned medical treatment or supervision in order to minimize disruption to the operation of the District. Any such scheduling is subject to the approval of the health care provider of the employee or the health care provider of the employee's child, parent, or spouse. If the employee cannot provide 30 days' notice, the District must be informed as soon as is practical.

If the Family Medical Leave Act/California Family Rights Act request is made because of the employee's own serious health condition, the District may require, at its expense, a second opinion from a health care provider that the District chooses. The health care provider designated to give a second opinion will not be one who is employed on a regular basis by the District.

If the second opinion differs from the first opinion, the District may require, at its expense, the employee to obtain the opinion of a third health care provider designated or approved jointly by the employer and the employee. The opinion of the third health care provider shall be considered final and binding on the District and the employee.

The District requires the employee to provide certification within 15 days of any request for family and medical leave under state and federal law, unless it is not practical to do so. The District may require recertification from the health care provider if additional leave is required. (For example, if an employee needs two weeks of family and medical leave, but following the two weeks needs intermittent leave, a new medical certification will be requested and required.) If the employee does not provide medical certification in a timely manner to substantiate the need for family and medical leave, the District may delay approval of the leave, or continuation thereof, until certification is received. If certification is never received, the leave may not be considered family and medical leave.

d. Leave to Care for a Family Member

If the leave is needed to care for a sick child, spouse, or parent, the eligible employee must provide a certification from the health care provider stating:

- Date of commencement of the serious health condition;
- Probable duration of the condition;
- Estimated amount of time for care by the health care provider; and
- Confirmation that the serious health condition warrants the participation of the employee.

If an eligible employee cites his/her own serious health condition as a reason for leave, the employee must provide a certification for the health care provider stating;

- Date of commencement of the serious health condition;
- Probable duration of the condition, and
- Inability of the employee to work at all or perform any one or more of the essential functions of his/her position because of the serious health condition.

The District will require certification by the employee's health care provider that the employee is fit to return to his or her job.

Failure to provide certification by the health care provider of the employee's fitness to return to work will result in denial of reinstatement for the employee until the certificate is obtained.

e. Leave Related to Military Service

A leave taken due to a "qualifying exigency" related to military service must be supported by a certification of its necessity. A leave taken due to the need to care for a service member shall be supported by a certification by the service member's health care provider.

f. Health and Benefit Plans

The District will maintain coverage under any group health plan for the duration of the leave (maximum of 12 weeks) and under the conditions coverage would have been provided had you been employed continuously during the leave. If you fail to return to work at the end of the leave period, the District has the right to collect from you the cost of the health benefit premiums. An employee who returns to work for at least 30 days is considered to have "returned to work".

g. Substitution of Paid Leave

Paid leave may be substituted for unpaid leave in the following circumstances:

- PTO may be used for any family/medical leave qualifying event.
- PTO may be used for the care of a family member if mutually agreed upon by the District and the employee.
- PTO may be used for the birth or placement for adoption or foster care of a child if mutually agreed upon by the District and the employee

h. Reinstatement

Under most circumstances, upon return from family/medical leave, an employee will be reinstated to his/her original job or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions. However, an employee has no greater right to reinstatement than if he or she had been continuously employed rather than on leave. For example, if an employee on family/medical leave would have been laid off had he or she not gone on leave, or if the employee's job is eliminated during the leave and no equivalent or comparable job is available, then the employee would not be entitled to reinstatement. In addition, an employee's use of family/medical leave will not result in the loss of any employment benefit that the employee earned before using family/medical leave.

Reinstatement after family/medical leave may be denied to certain salaried "key" employees under the following conditions:

- An employee requesting reinstatement was among the highest-paid 10 percent of salaried employees employed within 75 miles of the work site at which the employee worked at the time of the leave request;
- The refusal to reinstate is necessary because reinstatement would cause substantial and grievous economic injury to the District's operations;

- The employee is notified of the District’s intent to refuse reinstatement at the time the District determines the refusal is necessary; and
- If leave has already begun, the District give the employee a reasonable opportunity to return to work following the notice described previously.

For additional information about eligibility for family/medical leave, contact the General Manager.

i. Time Accrual

Employees on Family and Medical Leave Act/California Family Right Act leave will not continue to accrue (PTO) during unpaid Family and Medical Leave Act/California Family Rights Act leave. If an employee is using accrued PTO, they will continue to accrue PTO.

j. Carryover

Leave granted under any of the reasons provided by state and federal law will be counted as family/medical leave and will be considered as part of the 12-workweek entitlement in a 12-month period. The 12-month period is measured forward from the date any employee’s first Family and Medical Leave Act leave begins. Successive 12-month periods commence on the date of an employee’s first use of such leave after the preceding 12-month period has ended. No carryover of unused leave from one 12-month period to the next 12-month period is permitted.

k. Intermittent Leave

Eligible employees may take Family and Medical Leave/California Family Rights Act leave intermittently (in blocks of time/minimum 15 minute increments, or by reducing their normal weekly or daily work schedule) if the leave is for the serious health condition of the employee’s child, parent, or spouse, or of the employee, and the reduced leave schedule is medically necessary as determined by the health care provider of the person with the serious health condition.

l. Fit-for-Duty Exam

Before an employee returns to work from family leave for the employee’s own serious health condition, the employee may be required to submit a fitness-for-duty certification from the health care provider stating the employee is able to resume work.

3. Personal Leaves of Absence

- a. General:** Employees who have been continuously employed with the District for at least one (1) year, may, due to special circumstances, and upon General Manger’s review and approval, request a personal leave of absence without pay, for a reasonable period of time up to one hundred and eighty (180) days. Requests for leaves of absence will be considered on the basis of length of service, performance, responsibility level, the reason for the request, whether other individuals are already out on leave, and the expected impact on the District.

- b. Requests:** A request must be submitted in writing and be approved in writing by the General Manager before a leave begins. A request for an extension of a leave of absence must be submitted in writing and approved in writing by the General Manager before the extended period begins. It is your responsibility to report to work at the end of the approved leave. If you fail to report to work on the day after your leave expires, you will be considered to have voluntarily resigned.
- c. Status of Employee Benefits during a Personal Leave:** The District does not pay for group insurance premiums during any portion of a non-mandated, unpaid leave of absence beyond the end of the month in which the leave begins. Accordingly, the premiums beyond that point for such coverage are your complete responsibility and offered through COBRA. In order to keep the insurance in force, premiums for the period of the leave must be paid according to the schedule outlined in the COBRA notification form.

4. **Pregnancy Disability Leave**

Any full or part-time eligible employee who is disabled by pregnancy, childbirth, or a related medical condition will, upon request, be granted a pregnancy disability leave (PDL) without pay not to exceed four months.

An eligible employee who is granted a PDL may utilize any accrued PTO during the period of her leave. Any portion of the leave that occurs after all PTO benefits have been exhausted shall be without pay.

Eligible employees who take time off for pregnancy disability leave and who are eligible for family and medical leave will also be placed on family and medical leave that runs at the same time as their pregnancy disability leave. Once the pregnant employee is no longer disabled, she may apply for leave under the California Family Rights Act (CFRA), for purposes of baby bonding. Written requests for CFRA Leave must be received by the General Manager prior to the expiration of the approved family leave or within three days of an absence. The District will try and contact the employee with the contact information you provided the District, however, if an employee cannot be reached and does not report for work at the end of an approved PDL will be considered to have voluntarily resigned.

Employees returning from a PDL shall be required to provide a physician's statement that indicates that they are medically able to return to work.

Group insurance benefits ordinarily provided by the District will remain in effect until the end of the month in which the leave terminates. You are expected to pay the full costs of these coverages thereafter. You are requested to notify the General Manager that arrangements have been made with the Administrative Services Manager to pay for the cost of such coverages before the leave begins.

If you require a PDL, you must notify your manager as soon as possible. The written notice should specify the commencement date of the leave, the expected duration of the leave and be accompanied by a signed physician's statement. The General Manager will provide appropriate paperwork that coincides with PDL, FMLA, and CFRA.



For employees on PDL, the District guarantees reinstatement to the same or similar job with the same or similar duties, pay, and location unless granting such a leave would substantially undermine the District's ability to operate the business safely and efficiently. Employees on PDL will be credited with all service prior to the commencement of their disability, but not for the period of their disability.

5. School Activity Leave

Any employee who is the parent or guardian of a child in kindergarten through grade 12 This time will be unpaid unless you choose to use PTO off for this purpose. You will be limited to no more than eight hours off for this purpose in any one calendar month. Upon request, the District reserves the right to require documentation from the school as proof that you participated in the school activity. This request must be made in writing with as much advance notice as possible.

SECTION V — EMPLOYEE RELATIONS

A. Standards of Conduct

District expects its employees to adhere to the highest standards of conduct at work. The following examples are given in order to provide you some guidance concerning unacceptable behavior. Employee engaging in unacceptable behavior may be subject to corrective action up to and including termination. Please note that it is impossible to provide an exhaustive list of behaviors that are not acceptable. The following is therefore intended to simply provide some examples:

- Poor performance.
- Using abusive or vulgar language, physical violence or causing disruption to the work place or to fellow employees or visitors.
- Unavailability for work, i.e. absenteeism or tardiness.
- Misuse of the District's monies or resources.
- Conducting non-business activities during working hours.
- Any action indicating a disrespect or disregard for the District, its vendors, suppliers or customers.
- Release of confidential information about the District employees or its customers.
- Falsification of forms, records, or reports including, but not limited to, time sheets, employment applications and employees records.
- Possessing or bringing firearms, weapons, open containers of alcohol/marijuana, illegal drugs or chemicals on or to the District's property.
- Insubordination, refusing to follow a manager's directions, or other disrespectful conduct toward a manager.
- Unauthorized possession or removal of property, records, or other materials.
- Smoking in restricted areas.
- Destroying or willfully damaging the District's, another employee's, or a customer's property, records, or other materials.
- Non-compliance with safety or health rules or practices or engaging in conduct that creates a safety or health hazard.
- Leaving the District's boundaries without approval prior to the end of a scheduled work day.

- Sexual harassment, unlawful harassment or discriminatory behavior to another employee.
- Giving false or misleading information during the application and/or selection process.
- Failure to report involvement in an accident occurring on the District's premises, or involving the District's equipment, or giving false information in accident or insurance reports.
- Willful failure to report to supervisor any significant omissions, errors or mistakes or accidental damage affecting work assignment, property or equipment.
- Unauthorized opening of, or tampering with, locks in desks, doors, cabinets, etc., or unauthorized use of or duplication of keys.
- Reporting to work under the influence of drugs and/or alcohol/marijuana.
- Threatening, intimidating or physical violence to other employees or supervisors.
- Behavior unbecoming a District employee; that behavior or action which would adversely prejudice public opinion of the District.
- Failure to immediately report the loss of a California driver's license or required certifications due to suspension, withdrawal, forfeiture or confiscation by any court of law or by the California Division of Motor Vehicles. This rule applies only to those employees who must maintain such a license as a condition of their employment.
- Installing unauthorized software on the District's computer system.
- Misuse of electronic systems (email, internet, fax).
- Inability to get along with co-workers, members' staff, vendors, and/or Board Members.
- Failure of or refusal to take a Drug/Alcohol/marijuana test.

This list of prohibited conduct does not alter the District's policy of at-will employment. Either you or the District remain free to terminate the employment relationship at any time, with or without reason or advance notice.

B. Attendance Policy

If the number of absences within the most recent 12 month period, regardless of the reason, is excessive, you may be subject to corrective action, at the discretion of the District, to make you aware of problems and to create an action plan to resolve issues. The attendance policy of the District will be followed only to the extent allowed by law and is not meant to circumvent or abrogate any existing provisions of the FEHA, ADA, ADEA, or other state or federal law and/or regulation.

C. Discretionary Use of the Corrective Process

The District may utilize a system of corrective action, at its sole discretion, in cases of misconduct or unacceptable performance, including absenteeism. The use of such a system does not waive either the District's or your right to terminate employment at any time with or without cause.

Summary discipline may be taken in cases involving criminal conduct, drunkenness or drug abuse on the job, insubordination and similar employee conduct which requires imposition of immediate discipline. Where summary discipline is not required, a system of progressive discipline may be implemented, at the sole discretion of the District, and may include any of the following steps: Oral Reprimand, Written Reprimand, Suspension without Pay or Discharge.

D. Issue Resolution

The District encourages employees that may be experiencing work performance problems, employee-supervisory concerns, peer disturbances or other concerns to bring them to the attention of your respective supervisors or to the General Manager if your supervisor is involved in the situation or does not respond to the complaint in a reasonable length of time.

This procedure cannot possibly result in every problem being resolved to your satisfaction. However, the District values your input and you should feel free to raise issues or concerns, in good faith, without the fear of retaliation.

E. Alcohol/Marijuana-Drug Free Workplace

The District recognizes that behavior resulting from the use of alcohol/marijuana and/or drugs may detrimentally affect the safety and work performance of its work force and can present a risk to the health and welfare of its employees and members.

In recognition of the District's responsibility to maintain a safe work environment and your responsibility to perform safely, the District will act to eliminate any substance abuse, which increases the risk of injuries, accidents, or substandard performance. For the purpose of this policy, substance abuse includes the use or possession of illegal drugs, alcohol/marijuana or, abuse of prescription drugs, which could impair your work performance and/or ability to perform your job safely. It is expected that:

- You shall not be at work, drive a vehicle on District business, or operate the District's equipment with any amount of alcohol/marijuana or illegal drugs in your system, you shall not use alcohol/marijuana, possess open containers of alcohol/marijuana, or use or possess illegal drugs while on duty; and shall not manufacture, distribute, dispense, sell or provide illegal drugs to any person while on duty.
- If the use of a prescription drug combined with the duties of the required job impairs your ability and/or creates an unsafe working condition, this fact shall be reported to your supervisor or General Manager prior to reporting to work. Employees whose job performance is so restricted may be subject to reassignment, medical examination, or other actions specified by applicable statutes and regulations.

Reasonable Suspicion Testing. Employees may be subject to drug and alcohol/ marijuana testing when there is reasonable suspicion that the employee has violated the rules expressed above. In addition, when any employee has previously been found in violation of these rules, or by the employee's own admission, the employee may be required to submit to periodic substance testing as a condition of remaining in or return to District employment.

F. Fitness-For-Duty & Return-To-Work Evaluations

The purpose of this policy is to determine an employee's ability to safely perform the essential job tasks of his/her job with or without reasonable accommodation. This policy is not designed or intended to supersede employer requirements under any state or federal law or regulation and will be utilized in accordance with the law.

General guidelines:

- Each employee is responsible for maintaining his/her health in such a way that the employee can perform the essential functions of his/her job with or without reasonable accommodations. If a supervisor has reason to question the ability of an employee to perform the essential job functions, a Fitness-for-Duty or Return-to-Work Evaluation may be requested.
- To determine the appropriateness of a Fitness-for-Duty or Return-to-Work Evaluation request, management must consult and receive approval from the General Manager or Administrative Services Manager.
- Time required by the employee to complete the Fitness-for-Duty / Return-to-Work Evaluation is considered work time and may require an administrative leave. Time off for prescribed treatment (after the evaluation), mandatory or otherwise, will be charged to accrued sick leave and/or compensatory time.
- Results of the evaluation will be maintained confidentially and separate from the employee's personnel record.
- If a Fitness-for-Duty / Return-to-Work evaluation is necessary, the employee will be required to be examined by a treating, personal physician or specialist selected by the District.
- Failure to attend a Fitness-for-Duty or Return-to-Work Evaluation may lead to disciplinary action, up to and including, termination.

G. Outside Relations/Media Contact

Employees are not authorized to speak on behalf of District unless expressly directed to do so by the General Manager. You are not permitted to give or report any confidential information about the members of the District, other employees, outside vendors, clients, or consultants to anyone outside of the District. You must forward any such requests for information, whether verbal or written, to the General Manager.

H. Prohibition of Discrimination

The District is committed to providing a work environment that is free of unlawful discrimination. In keeping with the commitment, the District strictly prohibits harassment of any employee on the basis of a state or federally recognized protected class. Discrimination of anyone in or from the District, on any of these bases, is strictly prohibited.

This policy prohibits discrimination in any form, including:

- Verbal harassment such as epithets, jokes, derogatory comments, or slurs based on the person's actual or perceived protected class, as defined by State or Federal law;
- Physical harassment such as assault, impeding or blocking movement, or any physical interference with normal work or movement when directed at an individual based on being part of a protected class; and
- Visual harassment such as derogatory posters, cartoons or drawings, based on the actual or perceived protected class as defined by State or Federal law. Also included are emails that may be inappropriate, offensive, harassing, and/or that create a hostile work environment.

If you believe you have been or are being subjected to this kind of discrimination, and are unable to resolve (or are uncomfortable attempting to address) the problem with the individual, you should promptly report it to your supervisor, any other supervisor or the General Manager. All such claims will be investigated in a manner designed to protect the privacy and confidentiality of all involved and appropriate action will be taken. When appropriate, the District may seek to resolve the matter informally. Any employee found to have discriminated against anyone in or from the District's work environment, will be disciplined in a manner based on the circumstances.

If you have any questions about this policy, or want more information about it, please contact Human Resources or the General Manager.

I. Policy Against Sexual Harassment

Sexual harassment is strictly prohibited. Sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, or other verbal, visual, or physical conduct of a sexual nature when:

- Submission to such conduct is made either expressly or by implication a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance; creating an intimidating, hostile, threatening or offensive working environment; or adversely affecting the employee's performance, appraisal, assigned duties, or any other condition of employment or career development.

Sexual harassment also includes any act of retaliation against an employee for reports of violation of this policy or for participating in the investigation of a sexual harassment complaint.

Other examples of sexual harassment include unwelcome sexual flirtations or propositions; verbal abuse of a sexual nature; graphic verbal comments about an individual's body; sexually degrading words used to describe an individual; emails that may be inappropriate, offensive, harassing, and/or creating a hostile work environment; and the display in the work environment of sexually suggestive objects or pictures, posters, jokes, cartoons, or calendar illustrations.

The General Manager shall review and approve all disciplinary actions involving suspensions, and only the General Manager has the authority to discharge or terminate employees

1. Guidelines for the Employee

If you think you are being sexually harassed:

- Say NO! Make it clear to the offender that the behavior is unacceptable to you. The harasser may not realize the advances or behavior are offensive. Sometimes a simple confrontation will end the situation.
- Don't let confusion and self-doubt stop you from speaking out.
- Keep a record of dates, times, places, witnesses and nature of the harassment. Such records will be very helpful if you find it necessary to pursue a formal grievance.

- If you feel that you have been or are being sexually harassed or are aware of or suspect the occurrence of sexual harassment, or you desire counseling on coping with sexual harassment, you should immediately contact your supervisor, any other supervisor or the General Manager.
- In addition to notifying the District about harassment or retaliation complaints, affected employees may also direct their complaints to the California Department of Fair Employment and Housing ("DFEH"), which has the authority to conduct investigations of the facts, DFEH may seek an administrative hearing before the California Fair Employment and. The deadline for filing complaints with the DFEH is one year from the date of the alleged unlawful conduct. If the DFEH believes that a complaint is valid and attempts to resolve the dispute fail, the Housing Commission ("FEHC") or file a lawsuit in court. Both the FEHC and the courts have the authority to award monetary and nonmonetary relief in meritorious cases. Employees can contact the nearest DFEH office or the FEHC at the locations listed in the District DFEH poster or by checking the State Government listings in the local telephone directory.
- Maintain strict confidentiality ensuring the privacy of all parties concerned.

2. Disciplinary and/or Corrective Action

Any employee found to have sexually harassed anyone in or from the District's work environment will be disciplined based on the circumstances.

J. Workplace Violence

The safety and security of employees and customers are very important to the District. Threats, threatening behavior, acts of violence, or any related conduct which disrupts another's work performance or the District's ability to execute its daily business will not be tolerated.

Any person who makes threats, exhibits threatening behavior, or engages in violent acts on District property may be removed from the premises pending the outcome of an investigation. Threats, threatening behavior, or other acts of violence off District property, but directed at District employees, or members of the public while conducting business for the District, is a violation of this policy.

Off-site threats include but are not limited to threats made via telephone, fax, electronic or conventional mail, or any other communication medium. Violations of this policy will lead to disciplinary action that may include dismissal, arrest, and prosecution. In addition, if the source of such inappropriate behavior is a member of the public, the response may also include barring the person(s) from District property, termination of business relationships with that individual, and/or prosecution of the person(s).

Employees are responsible for notifying the, General Manager or any other supervisor of any threats, which they have witnessed, received, or have been told that another person has witnessed or received. Employees should also report any behavior they have witnessed which they regard as threatening or violent when that behavior is job related or might be carried out on District property or in connection with employment.



Any employee that receives a protective or restraining order that lists District premises as a protected area is required to provide the General Manager with a copy of such order.

K. Request for Reasonable Accommodation – Interactive Process

District is committed to assuring equal employment opportunity and equal access to services, programs and activities for persons with disabilities. It is the policy of District to provide reasonable accommodation to a qualified person with a disability to enable such person to perform the essential functions of the position for which he or she is applying or in which he or she is employed. The Americans with Disabilities Act (ADA) requires employers to provide reasonable accommodation for the known disability of a qualified applicant or employee unless it would impose undue hardship on an employer’s business, or unless the applicant or employee would cause a direct threat to other workers. In California, the Fair Employment and Housing Act (FEHA) coincides with the ADA, however, extends some of the requirements of the ADA.

This ADA request for reasonable accommodation policy applies to all employment practices and actions. It includes, but is not limited to, recruitment, the job application process, examination and testing, hiring, training, disciplinary actions, rates of pay or other compensation, advancement, classification, transfer and reassignment, and promotions.

While department supervisors are encouraged to continue responding directly to requests from individuals with disabilities, there may be occasions when making a decision about accommodations is complicated by other factors. For instance, the need for an accommodation may be obvious, or it may be difficult to determine what constitutes a reasonable accommodation, or a department's budget may be unable to absorb the total cost of providing the accommodation requested. The following procedure has been developed to ensure that employee requests for reasonable accommodations are treated in as consistent and equitable a fashion as possible.

This policy provides guidance to any applicant or employee requesting a reasonable accommodation, and outlines the procedure for such a request.

1. Definition of a disability: A person is considered disabled if he/she:

- Has a physical or mental impairment that limits one or more of the major life activities,
- Has a record of such an impairment,
- Is regarded as having such an impairment,
- Is regarded or treated by the employer as having some condition that has no present disabling effect but may become a physical disability, or
- Has any health impairment that requires special education or related services.

2. Definition of reasonable accommodation:

- An adjustment or modification to job duties, performance methods, and/or work setting or service delivery to meet the individualized need of an individual, applicant or employee with a disability.
- Removes barriers in a specific situation that prevents or limits the application process, recruitment, employment and upward mobility of a qualified person with a disability or prevents their participation in a program, activity or event.

- The law does not require an employer to make any adjustment or modification or change a job or policy District can demonstrate would fundamentally alter the essential functions of the job in question.

3. Requesting a Reasonable Accommodation:

If an applicant or employee with a disability would like to request a reasonable accommodation, the following procedure should be followed:

- The requestor should meet with their supervisor and/or General Manager to discuss the situation. If the request is within their scope of authority and meets with the legal requirements for accommodation, the request may be approved. Alternatively, they may forward the request for accommodation to the General Manager for review and determination.
- If review by the General Manager is determined to be appropriate the requester should complete the appropriate form. Or submit a request in writing which includes the following:
 - a. Name, address and phone number of the person requesting accommodation.
 - b. The specific limitation, the type of accommodation requested, with an explanation of how the accommodation will allow the performance of the essential functions of the position or the participation in a program or activity.

Verification of the disability by the requester's physician medical provider or vocational/rehabilitation counselor may be required. (If medical verification is required the person requesting accommodation must sign a release form Authorization For The Release of Medical Information). Upon completion of the necessary paperwork, a written request should be submitted to the General Manager that outlines the specific accommodation requested. Verification of the disability by the requester's physician, medical provider or vocational/rehabilitation counselor is also required. A copy of the job description should be provided to the medical provider to assist in the determination of the requested accommodation as it relates to performing the essential functions of the position.

4. Determination

The determination of providing a reasonable accommodation is made on a case-by-case process, known as the "interactive process". This is a timely individual process where management and the individual discuss the request and effective reasonable accommodation(s).

In considering a request for accommodation the following factors must be considered when reviewing a request for accommodation:

- a. Analyze the job or activity to determine the essential functions.
- b. Determine with the employee, applicant or participant how the disability limits their performance of the essential functions.

c. Identify accommodation options that overcome limitations and determine the effectiveness and feasibility of the proposed accommodations.

d. Considering the requester's preference, the General Manager selects the accommodation most appropriate for the requester and the department involved.

If the request is approved, management will notify and meet with the requester to make necessary arrangements. If the request is not approved, management will notify and meet with the requester to explain the decision, elicit other possible solutions, and determine the outcome. The decision of the General Manager is final.

L. Employment Reference Checks

All inquiries regarding a current or former District employee must be referred to Human Resources or the General Manager.

Should you receive a written request for a reference, you must refer the request to Human Resources for handling. You may not issue a reference letter to any current or former employee without the permission of the General Manager.

Under no circumstances should you release any information about any current or former District employee over the telephone. All telephone inquiries regarding any current or former employee of the District must be referred to Human Resources.

In response to an outside request for information regarding a current or former employee, Human Resources will verify only an employee's name, dates of employment, and job title. No other data regarding any current or former District employee will be released unless the employee authorizes the District to release such information in writing or the District is required by law to furnish any information.

If, however, you are contacted to give a personal reference regarding a current or former District employee, you are permitted to do so and should emphasize to the inquirer that the reference is personal only and not on behalf of the District.

Failure to follow these directions may be cause for corrective action up to and including termination.

M. Off-Duty Conduct/Conflict of Interest

While the District does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the District's legitimate business interests. For this reason, employees should be aware of the following policies:

Employees are expected to conduct their personal affairs in a manner that does not adversely affect the District's or their own integrity, reputation or credibility. Conduct on the part of an employee that adversely affects the District's legitimate business interests or the employee's ability to perform his or her job will not be tolerated. While employed by the District, employees are expected to devote their energies to their jobs with the District. The following types of outside employment are strictly prohibited.

- Employment that conflicts with an employee’s work schedule, duties and responsibilities;
- Employment that creates a conflict of interest or is incompatible with the employee’s employment with the District;
- Employment that impairs or has a detrimental effect on the employee’s work performance with the District;
- Employment that requires the employee to conduct work or related activities on the District’s property during the District’s working hours or using the District’s facilities and/or equipment;
- Employment that directly or indirectly competes with the business or the interests of the District. Employees who wish to engage in outside employment that may create a conflict of interest must submit a written request to the General Manager explaining the details of the outside employment. If the outside employment is authorized, the District assumes no responsibility for the outside employment. The District does not provide workers’ compensation coverage for injuries occurring from or arising out of outside employment. Authorization to engage in outside employment can be revoked at any time. If an employee has any doubts, it is recommended that a written request be submitted to insure there are no future problems.

N. Anti-Fraud/Ethics Policy

The District and its employees must, at all times, comply with all applicable laws and regulations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor.

The District expects its employees to conduct themselves in a businesslike manner and perform duties conscientiously, honestly, and in accordance with the best interests of the organization. Employees are expected to take great care when working with District suppliers, vendors and customers. Employees should respect the confidentiality of information acquired in the course of their work. Regardless of circumstances, if an employee senses that a course of action may involve a conflict of interest, fraud and/or dishonesty, they should communicate all facts to their supervisor or General Manager, or if the potential conflict involves the General Manager, to the President of the Board of Directors.

SECTION VI — SAFETY

A. Injury & Illness Prevention Program

The District greatly values the safety and health of all of its employees and is committed to providing a safe and healthful workplace. This will be accomplished through the establishment, implementation and maintenance of an effective Injury & Illness Prevention Program (IIPP). The General Manager is assigned responsibility for implementing the IIPP.

All managers and supervisors are responsible for implementing the IIPP in their departments and for answering worker questions about the IIPP.

1. Compliance

Management is responsible for ensuring that all safety and health policies and procedures are clearly communicated and understood by all employees. Managers and supervisors will enforce the rules fairly and uniformly.

All employees are responsible for using safe work practices, for following all directives, policies and procedures, and for assisting in maintaining a safe work environment.

The District's system of ensuring that all employees comply with the rules and maintain a safe work environment include:

- All employees will be annually evaluated on their safety performance.
- Employees who exercise safe and healthful work practices will be recognized on their performance appraisal.
- Employees that do not, will be trained or retrained.
- Any employee that continues not to comply with or ignores safe and healthful work practices will be disciplined. The District will not tolerate unsafe acts by its employees. If any employee violates safety and health policies and rules, or otherwise do not perform their job in a safe and healthful manner, they will be subject to appropriate corrective action, up to and including termination.

2. Communication of Safety and Health Information

The District recognizes that open, two-way communication between management and staff on health and safety issues is essential to an injury-free, productive workplace.

The District will provide employees with up-to-date safety and health information that is readily understandable. The information will be presented through.

- New employee orientation;
- During department meetings by the department manager;
- Posters in the break room;
- Suggestion box in the board room;
- The District Safety Committee.

This information shall include:

- The District's safety and health policies;
- The District's safety and health rules and regulations; and
- New work procedures.

The Employee Safety Officer may recommend topics or entire articles for distribution and consideration.

Employees are encouraged to share safety and health ideas, information, and concerns with the District's management. The District will give these communications prompt and serious attention. As part of this commitment, the District pledges not to discriminate or take any type of corrective action against any employees who express their safety concerns. The suggestion box in the board room may be used to submit these concerns if any employee wishes to remain anonymous.

The District shall comply with CAL-OSHA and other safety and health rules and regulations that apply.

3. Safety and Healthful Work Practices

The District recognizes its responsibility to create a safe and healthful workplace for all employees. However, each employee must also share in this responsibility. Specifically, every employee:

- Is responsible for the safe operation of all of the District's equipment, tools, machinery, vehicles, or other District property in their charge.
- Must not remove or inactivate any established safeguards. Mechanical safeguards must be in place at all times.
- Must immediately report any machine, tool, or equipment malfunctions to your supervisor. Supervisors shall investigate and take the necessary steps to correct the malfunction as soon as possible.
- Must wear appropriate personal protective equipment when required. This personal protective equipment shall be provided and maintained by the District. Failure to wear the required equipment is cause for disciplinary action.
- Shall follow beneficial ergonomic criteria and adjustments.
- Will utilize defensive driving techniques supported by the District while driving on the District's business.
- Report accidents, injuries, exposures, and incidents to their immediate supervisor and the General Manager.

4. Hazard Assessment

Semi-annual inspections to identify and evaluate workplace hazards will be conducted by an employee volunteer from one of the departments on a rotating basis with the assistance of a Risk Management Consultant (ACWA-JPIA insurance representative) and Safety Officer. These inspections will also be conducted when:

- New processes, substances, procedures or equipment which present potential new hazards are introduced into our workplace;
- New, previously unidentified hazards are recognized;
- Occupational injuries and illnesses occur;
- Workplace conditions warrant an inspection.

Annual inspections consist of identification and evaluation of workplace hazards performed by our Insurance Carrier, ACWAJPIA, or our Safety Officer.

5. Hazard Correction

Unsafe or unhealthy work conditions, practices or procedures will be corrected in a timely manner based on the severity of the hazards. The inspection checklist will be presented to management and the hazards will be corrected in accordance with the following:

- When observed or discovered;
- When an imminent hazard exists which cannot be immediately be abated without endangering employees or property, all exposed workers will be removed from the department except those necessary to correct the existing condition. The employees necessary to correct the existing condition will be trained to handle the condition and be provided with necessary protection.
- All corrective actions taken and the dates they are completed will be documented and maintained by the General Manager or delegated employee.

6. Training

All employees, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Training and instruction will be provided as follows:

- When the Injury and Illness Prevention Program (IIPP) is first established;
- To all new employees;
- To all employees given new job assignments for which training has not been previously provided;
- Whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard.
- To supervisors to familiarize them with the safety and health hazards to which workers under their immediate direction and control may be exposed; and
- To all employees with respect to hazards specific to each employee's job assignment.

7. Record Keeping

The following procedures are taken to maintain the District IIPP:

- Records of hazard assessment inspections, including the names of persons conducting the inspection, the date and unsafe work conditions and practices that have been identified and the action taken to correct the identified unsafe work conditions and work practices will be documented.
- Documentation of safety and health training for each employee, including the employee's name training dates, type of training will be recorded on the training database.

8. Safety and Health

The District may choose to have an Employee Safety Committee. The Committee would:

- Meet several times each calendar year.

- Provide written minutes of the meetings to management and post for employees via email.
- Conduct and review results of semi-annual or other periodic worksite inspections (assessments) and submit recommendations to management for consideration.
- Review any management directed Workers' Compensation claim. (It is felt that most WC claims at the District are ones that management should handle due to confidentiality of the employee and the nature of work. Management will refer to the Safety Officer any appropriate WC claims.)
- Submit to management any alleged hazardous conditions brought to the attention of any committee member with recommendations, as appropriate.
- Assist in the evaluation of employee safety suggestions.

B. Ergonomics

The District encourages safe and proper work procedures and requires all employees to follow safety instructions and guidelines. It is our intention to reduce exposure to ergonomic hazards through modifications to equipment and process and employee training. Any necessary, reasonable adjustments to minimize workplace repetitive motion injuries will be considered and made. If you require any adjustments or have any concerns or questions about ergonomics, be sure to discuss the matter with your supervisor, or the General Manager. Employees are encouraged to complete the General Office Ergonomics on-line class for information on preventing injuries.

C. Bomb Threats and/or Threatening Calls / Emails

Should you receive a threatening phone call, remain calm and try to write down the exact wording of the emergency/threat. A form is included in the security section of the employee binder for use in this event. Be sure to notify a manager immediately, and if appropriate, phone 9-1-1. A threatening email should be printed out and taken to a manager immediately.

D. Driving on the Job

The District has established and maintains a Driving Record Review Program. As part of this program, it has enrolled in the Department of Motor Vehicles (DMV) Employer Pull Notice Program. This is a free service for public agencies that provides driver record reports on employees. Employees include temporary, seasonal, and part-time employees and volunteers.

1. Procedures

The District obtains from the DMV a copy of the driving record of all of its employees that are authorized to operate vehicles (District or personal) on the District's business.

- As a public agency, the District is entitled to receive copies of driving records from the DMV without charge.
- A copy your driving record shall be obtained as soon as possible after you are hired and annually thereafter.
- The District is responsible for ordering and interpreting all driving records.
- To ensure uniformity in the application of recommendations to employees whose records are found to be unacceptable, the driver record review criteria was developed. (See: "2. Driver Record Review Criteria" in this section)

e. Occasionally other concerned employees or the general public may bring to the District's attention the fact that you may be jeopardizing the DISTRICT's integrity and exposing it to undue liability through poor driving techniques and habits. All such complaints will be investigated immediately and action taken to correct the problem as follows:

□ If it is established that you have poor driving techniques and/or habits, the District's corrective action may be followed. (Depending on the seriousness of the poor driving technique and/or habit, it may be desirable to enroll you in a "defensive driving" course.)

□ A second warning for the same poor driving technique and/or habit, within a three year period, may require temporary suspension or temporary reassignment to a non-driving position and will be appropriately documented.

f. If your duties require driving a vehicle, you must maintain a driving record that Will Not Cause The District's insurance rate to be increased or for you to become uninsurable. Any such actions could lead to disciplinary action.

g. If your duties require driving a vehicle, you must provide proof of insurance at least annually.

2. Driver Record Review Criteria

The following criteria reflect the good risk management procedures used by the District in order to control its auto liability and physical damage exposures. The General Manager will review your Driver Record Report to determine which category you will fall into.

a. Class I -- Immediate Attendance in Defensive Driving Program.

- Two points within 36 months;
- Any moving violation in a District vehicle;
- Any accident; or
- Two **Failure to Appear notices within 36 months.

b. Class II -- 12-Month Driving Probation. Any additional point violations within this probation period will trigger a Class III recommendation.

- Three to five points within 36 months;
- Any accident in which the driver was charged with a ***public offense within 36 months, except for DUI, reckless driving, or speed contest violations (see Class III);
- Any *chargeable accident while on District business;
- A violation for an expired license; or
- Four ** Failure to Appear notices within 36 months.

c. Class III -- 120 Day Suspension of District Driving Privileges.

- Four or more points within 24 months;
- Six or more points within 36 months;
- DUI, reckless driving, or speed contest, NOT during District business;
- Five ** Failure to Appear notices within 36 months;
- Two chargeable accidents within 24 months; or
- Any citation incurred while license is suspended.

- * Chargeable Accident -- when a driver has received a point violation.
- ** Failure to Appear -- code 40508A
- *** Public Offense - codes 23100 through 23249.58

E. Cellular Phone Safety

The use of cellular phones while driving on District business is restricted to hands free devices. If your job requires you to keep your cell phone turned on while driving, you must safely pull off the road and stop before conducting business or use the hands free device located in all District vehicles. Only with a hands free device may a driver initiate or answer a cellular phone call or text message while driving a vehicle on company time.

SECTION VII — STAFF EXPENSE REIMBURSEMENT GUIDELINES

The District will fully compensate employees for all reasonable and prudent expenses incurred in the course of business as described below:

A. Credit Card Use

Credit cards are issued to specific employees who either travel on a regular basis on District business, or have the need to frequently purchase supplies or services. Credit cards should be used only for legitimate, approved business of the District, subject to the following regulations. These cards should be used for all approved expenses as authorized in this section.

- No personal items may be charged on the business credit card;
- All charges must be in line with travel guidelines or as approved by management; and
- Receipts must be submitted to the Accounts Payables desk within two weeks of making the charge.

B. Employee Incurred Expenses

Employees must submit an expense report and attach all supporting documentation to receive reimbursement for expenses incurred in the course and scope of their employment. All expenses must be approved in advance by management before submitting to Finance for reimbursement.

C. Mileage

The mileage reimbursement rate to operate privately-owned vehicles will be the allowable IRS rate in effect at the time the expense is incurred. The mileage distance should be calculated from destination to destination. Any employee incurring out-of-pocket expenses due to traffic accidents while on District business (i.e. deductibles), may be reimbursed by the District.

Employees driving private vehicles on District business will be required to attend a defensive driving class every four years and from time to time, to have your driving records reviewed. In addition, you are required to provide the District with proof of insurance coverage for your personal vehicle.

You are expected to practice good defensive driving techniques and operate the vehicle in a safe and responsible manner.

D. Car Rentals

The District's policy is to allow you to rent a mid-size automobile where you get the best rate and most convenient rental when traveling.

When renting a car on District business, use your District issued corporate credit card and do not purchase additional car rental loss and damage coverage. Do not accept direct billing if offered because it negates this coverage. The coverage is primary and no deductible applies. Exclusions are for pickups, trucks, RVs, exotic and antique autos.

E. Meals

The District will provide up to \$80.00 per day for full-day travel meal expenses and up to \$45.00 per day for half-day travel meal expenses. Special circumstances will be required to justify reimbursement for amounts above these limits.

F. Lodging

Lodging will be booked through the Administration Office and approved by the General Manager. Staff members should get a government rate whenever possible.

G. Expense Reports

Expense reports must be turned in to Finance within one week of returning to the District office.

SECTION VIII — AROUND THE OFFICE

A. Dress & Grooming Standards

While the District has no formal dress code, it is expected that you will dress in a manner consistent with business casual. The basic rule is **“Nothing too tight, short, ragged, or dirty. If in doubt, don't wear it!”**

The following guidelines should be practiced by employees:

- All employees of the District will be required to wear the standardized clothing provided by the district. The standardized clothing shall be replaced as needed and as determined by the General Manager.
- The following are not appropriate during normal working hours:
 - ◆ mini-skirts
 - ◆ halter/tube/crop type tops (including any backless tops)
 - ◆ athletic clothing
 - ◆ sheer clothing
 - ◆ form fitting clothing
 - ◆ clothing with obscene, controversey, or political messages/artwork

The district will give an annual allowance of two hundred dollars (\$200.00) for the purchase of work boots. The boots must meet safety standards (water proof, and have non-skid soles).

The district will give an annual allowance of one hundred fifty dollars (\$150.00) for the purchase of work pants.

B. Right to Privacy

The District respects the individual privacy of its employees. However, employee privacy does not extend to the employee's work-related conduct or to the use of District-provided equipment or supplies. Employees should be aware that the terms of this Policy limit their privacy in the workplace.

The District's Electronic Communications Systems, Electronic Communications, and Electronic Storage are the District's property and are intended for District business. All Electronic Communications and Electronic Storage within these systems are the property of the District, regardless of the content, including any personal communications. The District reserves the right to monitor the Electronic Communications Systems for any reason, including the right to review, audit, and disclose all matters sent over and/or stored in the Electronic Communications Systems. As a result, employees should be aware that no Electronic Communications transmitted on the Electronic Communications Systems, or Electronic Storage contained within the systems, is private or confidential. Employees should have no expectation of privacy with respect to any use, including storage, business or personal, of the District's Electronic Communications Systems.

Employees should be aware that Electronic Communications and/or Electronic Storage can be copied, modified, and/or forwarded to others without the express permission of the original author. Therefore, employees must use caution in the storage, transmission, and dissemination of Electronic Communications outside of the District and must comply with all state and federal laws. Electronic Communications and/or Electronic Storage of the District may be recognized as official records in need of protection/retention in accordance with the laws of California. All e-mail and Internet messages are subject to state and federal laws, including but not limited to the California Public Records Act, open meeting laws, and the federal Electronic Communications Privacy Act.

The California Public Records Act (CPRA), Government Code Section 6520, *et seq* requires the District to make all public records available for inspection and to provide copies upon request. A public record is any writing (which includes electronic documents) related to the conduct of the public's business prepared, owned, used, or retained by the District. The CPRA includes a number of exceptions from the disclosure requirement. Any information on the District's information system may be subject to disclosure under the CPRA. If there is some doubt, the employee should contact his or her department manager for advice as to whether the information is public record. All public records must be retained in accordance with the District's Record Retention Policy. All CPRA requests must be directed to the General Manager for response.

C. Telephone Calls

The District understands that you may need to speak with your family or tend to non-business activities at times, but requests cooperation in keeping personal calls to reasonable levels. Please note all phone calls should be considered public information and subject to surveillance. Any confidential calls should be conducted elsewhere. All communication can be disclosed to law enforcement or other third parties without prior consent of the sender and/or receiver.



D. Electronic Communication

The District uses various forms of electronic communications including, but not limited to computers, email, telephones, cell phones, text messages, internet, PDAs, etc. All electronic communications are official District records and are the property of the District. The District reserves the right to access and disclose all messages sent through its system for any purpose.

Messages transmitted over the electronic communications system should be those involved in the District business activities for the accomplishment of business related tasks or any communication directly related to District business, administration, or practices. Incidental and occasional personal use of the system is permitted, but such messages are subject to the access and disclosure statement set forth in the policy above.

1. Personal Use of Electronics Communications Systems

Limited, occasional, or incidental use of the electronics communications systems (either furnished by the District or property of the employee) for personal, non-business purpose is permitted under the following circumstances:

- Personal use may not interfere with the productivity of the employee or his/her co-workers.
- Personal use may not involve any prohibited activity described in this Policy.
- Personal use may not disrupt or delay the performance of District business.
- Personal use may not consume District resources or otherwise deplete system resources available for District business purposes.
- Personal use may not be used for personal employee gain or commercial ventures.
- Personal use may not support or advocate non-District-related business purposes.
- The District's record retention program is governed by various record retention laws.

2. Retention of E-mail

E-mail messages are considered public records and shall be retained pursuant to the District Record Retention Policy, including:

- Content required by law to be retained.
- Content which is documentation of notice to a member of the public of an action or position taken on behalf of the District.
- Content which is documentation of a District policy, District regulation, or official decision made on behalf of the District.
- Content which is documentation of a transaction of business between the District and another party.
- Employees should make themselves familiar with the provisions of the District's Records Retention Policy to determine if an email is required to be maintained.

3. Access of Another Person's Electronic Communications

Employees may not intentionally intercept, eavesdrop on, record, read, alter, retrieve, receive, send, or use another person's Electronic Communications and/or Electronic Storage without proper authorization. Employees, including system administrators and supervisors, may not, without authorization, peruse Electronic Communications and/or Electronic Storage of other employees.

4. Internet

Access to the Internet has been provided to staff members for the benefit of the District and its customers. It allows employees to connect to information resources around the world. Every staff member has the responsibility to maintain and enhance the organizations' public image, and to use the Internet in a productive manner. Employees accessing the Internet are representing the District. Employees are responsible for seeing that the Internet is used in an effective, ethical, and lawful manner. To ensure that all employees are responsible, productive Internet users and are protecting the company's public image, the following guidelines have been established:

a. Unacceptable Use of the Internet

While it is not possible to provide an exhaustive list of every type of inappropriate use of the Internet, all users should be aware that appropriate use of the Internet includes, but is not limited to, the following rules:

- Never use an account assigned to another user.
- Never make an unauthorized attempt to enter any computer.
- Never post, send, or provide access to any confidential Employer materials or information, unless authorized.
- Never post or send publications of discriminatory, offensive, harassing, defamatory, or confidential remarks about other employees.
- Never access or send sexually-suggestive material.
- No gambling.
- No trademark, copyright and licensing stipulation infringements.
- No proprietary and confidential information.
- No solicitation, according to the District's policy.
- No personal sites.
- No threatening or inappropriate blogs.

b. Communications

Each employee is responsible for the content of all text, audio, or images that they place or send over the Internet. Fraudulent, harassing or obscene messages are prohibited. All messages communicated over the Internet should have your name attached. No messages should be transmitted under an assumed name. Employees may not attempt to obscure the origin of any message. Information published on the Internet should not violate or infringe upon the rights of others. No abusive, profane, or offensive language is transmitted through the system.

c. Passwords

All passwords created by the user or issued to the user are for the purpose of communication and are not to be shared, given, or otherwise disclosed to any other person except with the Customer Service Rep to be kept in the Password Book. Passwords must not be shared and will be changed periodically at the discretion of the District to ensure security. All security features contained within the District's Electronic Communications Systems such as passwords, codes, or delete functions will not prevent the District from accessing employees' business or personal

Electronic Communications, stored or otherwise, on the Electronic Communications Systems.

5. Social Networking

The District views social networks such as web based discussion or conversation pages and other forms of social networking such as Facebook, Twitter, You Tube, etc. as significant new forms of public communication. As such, we hold all of our employees who engage in social networking to the same standards we hold for any public communications. Therefore, all employees have an obligation to the District to ensure that any public communication they make, including social networking communications, must not negatively impact the reputation of the District or bring disrepute in any way to the District, its partners, customers, suppliers, etc. Further, only General Manager is authorized to publicly speak on behalf the District, per our Media Contact policy. Violations of this policy will result in discipline which may include termination, depending on the severity of the situation and its impact on the District.

Additionally, engaging in social networking during your workday can negatively impact your productivity and work performance. Therefore, it is your responsibility to regulate your social networking so that it does not impact your productivity or cause performance issues.

Identified below are general guidelines and examples of prohibited communications. Please note that this lists shows examples only and is not intended to be, nor is it, an exhaustive list of prohibited communications. *The absence of, or lack of explicit reference to a specific site does not limit the extent of the application of this policy.* Where no policy or guideline exists, employees should use their professional judgment and take the most prudent action possible. Consult with your manager or supervisor if you are uncertain.

General Guidelines and Examples of Prohibited Communications:

- If your posts on social media mention the District, its products or services, employees, customers and/or competitors, make clear that views posted are yours and do not represent the views of the District or customers without their express consent. Information published on social networks or blog(s) should comply with the District's confidentiality and disclosure of proprietary data policies.
- You may not use the District's logo on your posts unless given written consent by the General Manager. Respect copyright laws, and reference or cite sources appropriately.
- You are responsible for what you write or present on social media. You can be sued by other employees, customers or and any individual that views your social media posts as defamatory, pornographic, proprietary, harassing, libelous or creating a hostile work environment.
- Employees may not use District equipment or facilities for non-work related activities without permission.
- Do not link to the District's website or post District material on a social media site without written permission.

- All District policies that regulate off-duty conduct apply to social media activity including, but not limited to, policies related to illegal harassment, code of conduct, non-competition, protecting confidential and/or proprietary information. Violation of this policy may lead to discipline up to and including termination.

6. Software

To prevent computer viruses from being transmitted through the system, there will be no unauthorized downloading of any software. All software downloads require the prior approval by the General Manager.

7. Violations

Violations of any guidelines listed above may result in disciplinary action up to and including termination. If necessary, the district will advise appropriate legal officials of any illegal violations.

E. Smoking in accordance with California State law, all District buildings are non-smoking areas.

F. Security

Security is important to everyone. You are asked to not discuss the security of the District premises or services with any individual not employed by the District. Additionally, neither the District nor its insurance carriers take any liability for your personal belongings. You are encouraged to secure personal belongings to the best of your ability.

All buildings are secured with electronic keypads for access before and after hours. You will be given a confidential code, not to be shared with anyone. Specific instructions are included in the Security Section of this kit.

Since the District retains the right to search its property or facilities at any time (including employee-assigned desks, files and computer systems), if you have anything of a private nature that you wish not to be subjected to discovery during such searches, these items should be kept in your briefcase, purse or lunch bag.

G. Solicitation and Distribution

Soliciting your co-workers when either of you is on work time being paid for by the District is prohibited, including the use of e-mail. Distribution or posting of pamphlets, leaflets, or any other literature is prohibited.

H. Supplies

It is the District's intent to provide you with everything you need to do your job. Basic supplies are kept in the workroom. Any special orders should be placed on special forms provided to each department and approved by your manager before submitting it to the Customer Service Rep for ordering.

Employees should not use personal tools or equipment in the course and scope of their employment. If a specific tool is needed do not use a personal tool, instead request the purchase of the tool by the

District to your supervisor. The District shall not be responsible for the loss, destruction or damage to an employee's personal tools or equipment.

SECTION IX — LEAVING THE DISTRICT

A. Resignation

When you decide to leave for any reason, your supervisor and/or the General Manager would like an opportunity to discuss the resignation with you before final action is taken.

B. Termination

As a District employee, you have the status of "employee-at-will", meaning that you have no contractual right, expressed or implied, to remain in the employment of the District. The General Manager along with the recommendation from one (1) or more Supervisors may terminate any Non-Exempt/Hourly Employee, or you may terminate your employment, with or without cause, and with or without notice, at any time.

No manager or other representative of the District has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above, with the exception of the General Manager.

If you fail to report to work for three consecutive workdays without notice or approval by your manager, District will try and reach you with the contact information you provided the District, however, if the District cannot reach you then the District may consider that you have abandoned your job and your employment may be terminated.

C. Property Return Agreement

Upon employment with the District, each employee may complete a Property Return Agreement if they receive any District property. Property includes, but is not limited to, laptops, cell phones, PDAs, equipment, keys, reports, proprietary information, and any other job related materials. All District property must be returned prior to departure.

D. Exit Interview

The General Manager is responsible for scheduling an exit interview with you on your last date of employment and for arranging the return of the District's property.

E. Benefits

Medical, Dental, and Vision benefits end on the last day of the month of your employment. Disability coverage requires "active" employment; therefore coverage for this ends on your last day worked.

COBRA notification will be sent directly to your home.

F. Final Paycheck

You will receive your final paycheck, along with any un-used PTO hours on the next regularly scheduled pay day or earlier if it is required by law.

G. CalPERS

You will be notified directly by CalPERS regarding your options.

H. Deferred Compensation Plan

If you are enrolled in a deferred compensation program, complete the forms as necessary and follow the instructions. You should contact the plan carrier to ensure you completely understand your options.

SECTION X — ACKNOWLEDGMENT OF RECEIPT OF HANDBOOK AND AT-WILL AGREEMENT

After you have read this handbook and have clarified any issues with the General Manager or Human Resources, please complete and sign both copies of the following statement. Two copies are provided, one for your records and one for the District’s records. Detach one copy and return it to Human Resources.

District Employee Handbook Receipt (employee copy)

I have received my copy of the District’s employee handbook. I understand and agree that it is my responsibility to read and familiarize myself with and follow the policies and procedures contained in the handbook.

I understand that, except for employment at-will status, any and all policies or practices can be changed at any time by the District. I understand and agree that, other than the General Manager of the District, no manager, supervisor or representative of the District has authority to enter into any agreement, expressed or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the General Manager has the authority to make any such agreement and then only in writing, signed by the General Manager.

My signature below certifies that my at-will status is the sole and entire agreement between the District and myself concerning the duration of my employment. It supersedes all prior agreements, understandings and representations concerning the duration of my employment.

Employee’s Signature: _____ Date: _____

Sign, date, and keep this copy for your records.

**SECTION X — ACKNOWLEDGEMENT OF RECEIPT OF HANDBOOK AND AT-
WILL AGREEMENT**

After you have read this handbook and have clarified any issues with the General Manager or Human Resources, please complete and sign both copies of the following statement. Two copies are provided, one for your records and one for the District's records. Detach one copy and return it to Human Resources.

District Employee Handbook Receipt (employer copy)

I have received my copy of the District's employee handbook. I understand and agree that it is my responsibility to read and familiarize myself with and follow the policies and procedures contained in the handbook.

I understand that, except for employment at-will status, any and all policies or practices can be changed at any time by the District. I understand and agree that, other than the General Manager of the District, no manager, supervisor or representative of the District has authority to enter into any agreement, expressed or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the General Manager has the authority to make any such agreement and then only in writing, signed by the General Manager.

My signature below certifies that my at-will status is the sole and entire agreement between the District and myself concerning the duration of my employment. It supersedes all prior agreements, understandings and representations concerning the duration of my employment.

Employee's Signature: _____ Date: _____

CLEARLAKE OAKS COUNTY WATER DISTRICT

Contract for Consulting Services

CONSULTANT: MC Engineering
CONTRACT NO.: 24-101

I. SCOPE OF THE SERVICES

The services to be rendered ("Services") consist of: Consultant to assist the CLOCWD in identifying future pipeline replacement projects, including anticipated construction costs and preliminary drawings, as described further in the related proposal dated January 10, 2024, included herewith as Attachment B.

II. COMPENSATION FOR SERVICES

The estimated total fee, to be paid on a time and materials basis is \$25,229.00 as described further in Attachment B.. The relative distribution of fee can be distributed as needed between tasks in order to meet the changing needs of the project however, the total contract amount shall not be exceeded without prior written approval from the CLOCWD General Manager or Board President.

III. SCHEDULE OF PERFORMANCE

Consultant shall commence the Services immediately upon receipt of a signed agreement and Notice to Proceed from the CLOCWD and complete the Services within 6 months therefrom.

IV. TERMS AND CONDITIONS

- (1) Consultant shall perform the Services in accordance with the terms and conditions of this Agreement, INCLUDING THE GENERAL TERMS AND CONDITIONS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE.
- (2) Contract name must appear on all invoices and correspondence. Send invoices electronically via email to d.mann@clowd.com
- (3) Changes made to printed Terms and Conditions on this Agreement are null and void unless approved in writing by the CLOCWD General Manager.
- (4) Consultant must comply with Attachment A – Insurance Requirements, Attachment B – MC Engineering –Scope of Work, each of which is incorporated by reference herein. MC Engineering expressly accepts all terms incorporated therein.

MC ENGINEERING ("Consultant")

Clearlake Oaks County Water District ("Client")

Mark A. Carey, P.E., Its President

Date

Board President

Date

ATTACHMENT A

GENERAL TERMS OF AGREEMENT FOR CONSULTANT SERVICES

1. **General Responsibility:** Consultant agrees that he shall act as an independent contractor, and Consultant shall perform the services provided for in this agreement in accordance with the generally accepted standard of care of Consultant's profession.
2. **Insurance:** Before any services are provided under this agreement, Consultant shall procure and maintain in effect insurance coverage amount not less than set forth below.
 - A. **Workers Compensation and Employer's Liability:** Comply with the laws of the State of California.
 - B. **General Liability:** Comprehensive liability insurance for personal and bodily injury, including death, and property damage in the amount of \$500,000.00 combined single limit each occurrence and in the aggregate.
 - C. **Automobile Liability:** Automobile liability for personal and bodily injury, including death and property damage in the amount of \$500,000.00, per accident.
 - D. **Professional Liability:** Professional liability insurance for damages incurred by reason of any negligent act, error or omission committed, or alleged to have been committed by Consultant in the amount of \$500,000 combined single limit each occurrence and in aggregate.
 - E. **Certificates:** Consultant shall provide certificates of insurance evidencing coverage required above. Each certificate shall provide that the coverage therein afforded shall not be canceled nor ordered reduced by the Client except with at least thirty (30) days prior written notice to the Consultant. Should this occur, Consultant shall procure and furnish to Client prior to such effective date new certificates conforming to the above coverage requirements. Consultant shall not have the right to receive any Payment under the agreement until Client receives such certificates.
3. **Indemnification and Hold Harmless:** Client agrees to indemnify and hold Consultant, Consultant's clients, employees, and agents harmless of, from and against any claims, costs, expenses (including attorney's fees), judgments, penalties, liabilities or losses which may be sustained by or secured against Consultant, his clients, employees, and agents arising from the negligent acts, errors or omissions of the Consultant, his employees and agents arising out of or connected with the performance of this agreement, excepting only liability arising out of sole negligence of Consultant.
4. **Termination:** Client may terminate upon written notice if Consultant breaches his obligations under this contract or for any other cause, including but not limited to, cancellation of Consultant's contract for the project. Client shall compensate Consultant for performance of services through the period of notice.
5. **Disputes:** If any disputes should arise between Consultant and Client in connection with this agreement, the parties shall promptly attempt in good faith to settle the dispute by negotiation. For any disputes associated with this agreement, the parties shall participate in mediation under the rules of the American Arbitration Association (AAA). The costs of mediation shall be borne equally by both parties and such costs shall not be recoverable by either party. Any suits not settled by negotiation or mediation shall be submitted to arbitration in accordance with the prevailing rules of the AAA for the construction industry. A single arbitrator shall decide all disputes.
6. **Governing Law:** This contract shall be governed by California Law.
7. **Severability:** If any provision of this agreement is held by a court or competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall remain in full force and effect and are binding on Client and Consultant.
8. **Subcontractors:** Consultant's use of other professional service firms is subject to prior approval by Client.

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9. **Additional Services:** Additional work must be approved in writing by Client prior to invoices of any additional work. All terms of this agreement shall remain in effect for all additional work authorization.

ATTACHMENT B

PROPOSAL FOR DISTRIBUTION SYSTEM PLANNING AND ANALYSIS OF PIPELINES, PRVS, AND DMA METERS

UPDATE TO 2017 CLOCWD WATER MASTER PLAN

PROJECT UNDERSTANDING

A portion of the SWRCB Proposition 1 Technical Assistance Grant Scope of Work, as defined within Tasks 3.2.1 and 3.2.2, was removed as a non-eligible for grant funding as part of the final negotiations with the SWRCB Department of Financial Assistance. This ineligible work involves identifying and providing costs estimates for future main replacement pipelines that are considered a critical part of the District's on-going needs for both replacing aging infrastructure and reducing water losses. These new pipelines are independent of those existing pipelines as identified within Task 2.4 of the SWRCB funded scope. This scope of work, identified below, will also evaluate proposed new master plan pipelines that would improve the operational efficiency to meet future max day demands, including providing fire flows during the peak use periods. Another factor in this evaluation will be the demands required by new development and possible system annexations. MC Engineering will provide recommendations on size, location, and cost for new system-wide pipelines to provide safe and reliable drinking water to existing and new District customers. It is also recommended that all existing PRVs be evaluated for both condition and functionality, along with recommendations for new PRVs to improve system pressures and reduce water losses. This portion of the overall workplan will include analysis and evaluation of the District's water facilities as described below.

New System Pipelines and Appurtenances Based on Results of Water Modeling

The 2017 WMP included a list of priority replacement pipeline projects. Critical and important emergency pipeline and appurtenances projects were identified and prioritized in the 2017 WMP. Task 2.4 of the TA Grant Scope of Work will update, re-prioritize, and provide updated cost estimates for the existing distribution system. Since 2017, there has been no updated modeling and evaluation of the District's water system. Because the needs are known to be great, some discretion is required in determining the extent of the proposed new pipelines and appurtenance replacements and/or new improvements to meet maximum daily demands (MDD) and provide fire flows for new and proposed service areas, along with recent operational trends indicating potential water shortages and reduced reliability. Once new pipelines are recommended, those improvements will include, and not be limited to, main pipelines, services, valves, ARVs, inerties, and blowoffs. Final design and construction projects for the newly identified system-wide pipelines will be approved and completed, as fundings become available. Related environmental reviews will be conducted as part of the SWRC TA grant funding.



PRV and Flow Meter Assessment

There are currently 3 PRVs that are of questionable condition between the Konocti Zone and Zone 1 (the main pressure zone from which the Shady Lane booster supplies water to the Konocti Tank). The most recent DMA model results suggest that these PRVs are not functioning properly and may need to be replaced. In addition, strategically relocating PRVs may be necessary to maximize and improve distribution operations specifically relating to pipeline operating pressures and reduce related water losses. The PRV needs will be analyzed, and recommendations included for the future design/construction phase. Three meters have been identified for upgrades including the WTP distribution meter, the meter at the existing Paradise/Harvey Blvd PRV, and the meter at the Shady Lane PS. Upgrades to these meters are needed in order to provide compatible outputs for supplying data to the Badger DMA system meter analytics software.

SCOPE OF WORK

Task 1- Prepare Preliminary Pipeline Prioritization List with Replacement Costs

MC Engineering will rely on system-wide modeling, land use data, and operational data provided by the District staff to assist in prioritizing future pipeline replacement projects. Once proposed new pipelines and routes are identified, cost-estimates will be provided for a maximum of four (4) new pipelines along with figures. Maps and figures will be included in the proposed updated District 2017 WMP. The figures will feature linework superimposed on satellite imagery.

Deliverables: 1) New master planned pipelines with cost estimates 2) Four 11X17 Figures for future new pipelines for preliminary design purposes and estimating

Task 2 – Existing PRV Analysis

This task will consist of modeling the PRV response to the existing system demands to better both manage and control the amount of water flowing through the existing PRVs between the Konocti pressure zone and the keys pressure zone and to determine alternative set points which provide fire protection to the main pressure zone. Consideration will be given to inhibiting unnecessary flow between the two zones. This evaluation will also include a condition and functionality evaluation of all of the existing system wide PRV's.

Deliverables: Memo discussing modeling results with recommendations for set points or other necessary modification., PRV's. A list of upgrades to existing PRVs will also be prepared, including and not limited vaults, PRV piping, PRVs, and other PRV appurtenances, with cost estimates for recommended upgrades and improvements.

Task 3 – Additional PRV Analysis

This task will consist of evaluating the feasibility of installing additional PRVs at strategic locations to reduce the pressure within the Keys to reduce water loss.

Deliverables: This task will also include a map of new proposed relocation of new and existing PRVs, along with figure and costs estimates for the new PRV(s).



Task 4 – DMA Meter Compatibility Improvements

Currently three DMA meters (Shady Booster Pump, Harvey Vault, and WTP effluent) do not report flow data directly to the Beacon platform where the other four DMA flow data is assessed. This task will consist of determining the most practical and cost-effective method for integrating flow data to Badger's Beacon platform.

Deliverables: Brief discussion within the form of a memo outlining the potential options, pros and cons, costs, and recommendations.

Task 5 – Project Management and Administrative Work

This task will consist of internal task management, misc. communications with the District, and related project management tasks. This task will also include monthly invoicing.



PROJECT BUDGET

This project will be completed on a time-and-materials basis for a total fee not-to-exceed \$25,229.00 without prior written authorization by the CLOCWD.

Task No.	Task	Budget Total	Mark	Jared	PEI	Julia	Joseph	Admin.	ODC
1	Preliminary Pipeline Planning	\$ 9,019.50		16	6		35		
	<i>Drafting Figures, Review Existing Utility Data</i>	\$ 4,037.50			2		35		
	<i>Redlines</i>	\$ 1,018.00		4	2				
	<i>Review w/ Operations Staff</i>	\$ 699.00		2	2				
	<i>Site Visit</i>	\$ 1,107.00		6					\$ 150.00
	<i>Cost Estimates</i>	\$ 2,158.00		4	8				
3	Existing PRV Analysis	\$ 5,165.00		30	2				
4	Additional PRV Analysis	\$ 4,846.00		28	2				
5	DMA Meter Compatibility	\$ 3,674.00		4		24			
6	Project Management	\$ 2,524.50	8	1		4	1	1	
	Total Budget	\$ 25,229.00							

RATES

MCE	Staff Name	Abbreviation and Title	
	Mark Carey, P.E.	PR: Principal	\$209.00 \$/hr.
	John Pedri, P.E.	SE: Senior Engineer	\$190.00 \$/hr.
	Jared Nelson, P.E.	PE I: Associate Engineer	\$159.50 \$/hr.
	Shannon Gudgel, FPE II	PE II: Project Engineer II	\$159.50 \$/hr.
	Julia Asbenson, E.	EIT: Jr. Engineer	\$126.50 \$/hr.
	Joseph Dascenzi	DR: Draftsman	\$104.50 \$/hr.
	Kayla Leipzig	ADM: Administrative Assistant	\$82.50 \$/hr.





Clearlake Oaks County Water District

Proposition 1 Bond Program
Grant Agreement D17-040101

Report No. 24-3940-001
December 2023

Team Members

Cheryl L. McCormick, CPA, Chief
Rebecca G. McAllister, CPA, Assistant Chief
Marilyn Standing Horse, CPA, Assistant Chief
Zachary Stacy, Manager
Edwina L. Troupe, CPA, Supervisor
Kerri Nelson, CPA, Lead
Praney Nand

Final reports are available on our website at <https://www.dof.ca.gov>.

You can contact our office at:

California Department of Finance
Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814
(916) 322-2985



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via e-mail

December 22, 2023

Eileen Sobeck, Executive Director
California State Water Resources Control Board
P.O. Box 100
Sacramento, CA 95812-0100

Final Report—Clearlake Oaks County Water District, Proposition 1 Grant Audit

The California Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Clearlake Oaks County Water District's grant D17-04010, issued by the California State Water Resources Control Board (SWRCB).

The enclosed report is for your information and use. The District's response to the report findings and our evaluation of the response are incorporated into this final report. The attachment noted in the District's response was removed for brevity. This report will be placed on our website.

If you have any questions regarding this report, please contact Zachary Stacy, Manager, or Edwina Troupe, Supervisor, at (916) 322-2985.

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: On following page

cc: Jonathan Bishop, Chief Deputy Director, California State Water Resources Control Board
Joe Karkoski, Deputy Director, California State Water Resources Control Board
David Maurer, Section Manager, Program/Division/Fiscal Support, Division of Financial Assistance, California State Water Resources Control Board
Stephanie White, Staff Services Manager I, Program Support Unit, Division of Financial Assistance, California State Water Resources Control Board
Seresa Hartwell, Program Support Analyst, Division of Financial Assistance, California State Water Resources Control Board
Christine Gordon, Assistant Deputy Director, Admin/OpCert Branch, Division of Financial Assistance, California State Water Resources Control Board
Josh Ziese, Chief, Admin/OpCert Branch, Division of Financial Assistance, California State Water Resources Control Board
Lance Reese, Section Manager, Admin/OpCert Branch, Division of Financial Assistance, California State Water Resources Control Board
Dianna Mann, General Manager, Clearlake Oaks County Water District
Stanley Archacki, Board of Directors President, Clearlake Oaks County Water District
Bryan Cash, Assistant Secretary for Administration and Finance, California Natural Resources Agency
Amanda Martin, Deputy Assistant Secretary, California Natural Resources Agency
Andrea Scharffer, Deputy Assistant Secretary for Bonds and Grants, California Natural Resources Agency

BACKGROUND, SCOPE, AND METHODOLOGY

BACKGROUND

California voters approved the Water Quality, Supply, and Infrastructure Improvement Act of 2014 (Proposition 1). The \$7.545 billion in bond proceeds fund projects and activities involving ecosystems and watershed protection and restoration; water supply infrastructure, including surface and groundwater storage; and drinking water protection.¹

As part of the Clean Water State Revolving Fund (CWSRF) and Small Community Grant Fund (SCGF) programs, the California State Water Resources Control Board (SWRCB) awarded the Clearlake Oaks County Water District \$5,450,000 in Proposition 1 grant funds for the Wastewater Infrastructure Rehabilitation Project. Under federal and state law, the CWSRF program provides low-cost financing for eligible projects to restore and maintain water quality in the state.² The SCGF program helps small, disadvantaged communities that cannot afford a loan or similar financing move forward with water quality improvements.³

The grant provided funding to address the District's sewer collection system deficiencies. Specifically, the Project was intended to correct the excessive infiltration and inflow entering the collection system and operational problems with lift stations.⁴ A grant amendment was executed to redistribute budget line items, and extend the construction and agreement end dates. The Project is complete.

The District is an independent public agency established in 1949 under Water Code section 30000 with its own independent, elected Board of Directors. Its mission is to provide safe, high-quality drinking water to the community while maintaining a standard of excellence in customer service and environmental conservation.⁵

SCOPE

In accordance with our bond oversight responsibilities, the California Department of Finance, Office of State Audits and Evaluations, audited Grant Agreement D17-04010 for the period October 6, 2017 through August 11, 2021.

The audit objectives were to determine whether the District's:

1. Claimed grant expenditures were in compliance with the grant agreement requirements.

¹ Excerpt obtained from <https://bondaccountability.resources.ca.gov/p1.aspx>.

² Excerpts obtained from:

https://www.waterboards.ca.gov/drinking_water/services/funding/documents/srf/dwsrf_policy/final_policy_1219.pdf.

³ Excerpt from the CWSRF Intended Use Plan for fiscal year 2017-18.

⁴ Excerpt from Grant Agreement D17-04010.

⁵ Excerpt obtained from <https://www.clocwd.org/>.

2. Grant deliverables were completed as required in the grant agreement.

The District submitted claims for reimbursement detailing its expenditures by cost category as follows:

Schedule of Claimed Amounts

Cost Category	Claimed ⁶
Construction	\$ 5,066,219
Change Order Contingency	240,833
Construction Management	506,530
Allowances	704,122
Total Claimed Expenditures	\$ 6,517,704
Less SWRCB Adjustments	\$ 1,067,704
Total Adjusted Claimed Expenditures	\$ 5,450,000

Upon receipt, SWRCB reviewed the claims and made adjustments for ineligible costs. Our audit did not include an evaluation of the validity of adjustments, including ineligible costs, identified by SWRCB.

The District's management is responsible for ensuring accurate financial reporting and compliance with applicable laws, regulations, and grant requirements. SWRCB and the California Natural Resources Agency are responsible for the state-level administration of the bond program.

METHODOLOGY

To plan the audit, we gained an understanding of the grant and respective bond program and identified relevant criteria by interviewing SWRCB, District, and project consultant personnel, and reviewing the grant agreement and amendment, Policy for Implementing the Clean Water State Revolving Fund (CWSRF Policy), District policies and procedures, and applicable state laws and regulations.

We conducted a risk assessment, including evaluating whether the District's key internal controls significant to our audit objectives were properly designed, implemented, and operating effectively. Key internal controls evaluated focused on processes related to project accounting, procurement, reimbursement request preparation, review and approval of project expenditures, change orders, and project monitoring. Our assessment included conducting interviews with District and project consultant personnel, observing processes, and testing transactions related to construction and consultant expenditures, contract procurement, and project deliverables.

Additionally, we assessed the reliability of data for vendor history reports from the District's accounting system, QuickBooks. To assess the reliability of reports generated by the QuickBooks system, we interviewed District personnel, reviewed information process flows, traced transactions to source documents, and reviewed system controls. We determined the data were sufficiently reliable to address the audit objectives.

⁶ The District claimed \$6,517,704 as of August 2021; however, the District was only reimbursed \$5,450,000, the amount awarded by SWRCB.

Based on the results of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objectives. Our methods are detailed in the Table of Methodologies.

Table of Methodologies

Audit Objective	Methods
<p>Objective 1: To determine whether the District's claimed grant expenditures were in compliance with the grant agreement requirements.</p>	<ul style="list-style-type: none"> • Selected items from the significant and/or high-risk cost categories to verify compliance with grant agreement requirements. Specifically, we selected expenditures from the Construction, Change Order Contingency, and Construction Management cost categories. • Determined if selected expenditures were allowable, grant-related, incurred within the grant period, and supported by accounting records, by reviewing the grant agreement and amendment, the District's invoices, canceled checks, construction/consultant contracts, rate sheets, change orders, consultant meeting minutes, and progress reports, and comparing to relevant criteria. • Evaluated whether other revenue sources existed and whether they were used to reimburse expenditures claimed under the grant agreement by interviewing District personnel and reviewing the District's vendor history reports, vendor invoices, reimbursement checks, and reimbursement requests to identify possible duplicate payments. • Determined whether the District complied with procurement requirements as follows: <ul style="list-style-type: none"> ○ Selected one construction contractor for each of the three project phases and interviewed District personnel, reviewed bid advertisements/notices inviting bids, instructions to bidders, bid packages, time-stamped documents, bid results, District staff reports, Board of Directors resolutions, and the executed construction contracts, and compared to relevant criteria. ○ Selected one engineering/consulting firm and interviewed District personnel, reviewed proposals, Board of Directors meeting minutes, and the engineering/consultant executed contracts, and compared to relevant criteria.

Audit Objective	Methods
<p>Objective 2: To determine whether the grant deliverables were completed as required in the grant agreement.</p>	<ul style="list-style-type: none"> • Based on our review of the project deliverables identified in the grant agreement, we selected project deliverables deemed significant to achieving the grant's purpose. Specifically, we reviewed the following: <ul style="list-style-type: none"> ○ Addition of new parallel Lift Station No. 7 pump station force-main ○ Lift Station No. 7 replacement - New submersible lift station ○ Lift Station No. 2 upgrades - New pumps, valves and controls ○ Lift Station Nos. 3, 4, 5, 6, 8, 9 improvements - New pumps, valves and controls ○ Headworks (minor modifications)- Connect force main and bypass valving ○ Secondary Effluent Pump station improvements - Includes new pumps and controls ○ Infiltration/inflow rehabilitation, including pipeline slip lining, grouting and replacements • Determined whether selected project deliverables were completed as required by conducting a site visit, and reviewing project drawings, photos, status reports, consultant presentation, and SWRCB's notice of construction completion. • Determined whether Status and Project Completion Reports were completed as required by reviewing the reports' content and comparing them to relevant criteria.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

CONCLUSION

Based on the procedures performed and evidence gathered, we obtained reasonable assurance the claimed grant expenditures, excluding any SWRCB adjustments, complied with the grant agreement requirements, except as described in Finding 1. Additionally, we obtained reasonable assurance the grant deliverables were completed as required in the grant agreement, except as described in Finding 2.

FINDINGS AND RECOMMENDATIONS

Finding 1: Improvements Needed for Procuring Professional Services

The District was unable to demonstrate whether it procured professional services based on demonstrated competence and qualifications pursuant to a fair and competitive process. Specifically, the District did not solicit proposals for professional engineering and construction management, nor did it sufficiently document whether the professional services contractor had the necessary qualifications to complete the project.

The District's Grant Financial Management Policy and Procedures incorporates the federal requirement option to use competitive proposal procedures for qualifications-based procurement of professional services. According to the District, it chose a non-competitive procurement method because the services could only be provided from a single source due to the firm's unique knowledge of the District's needs and past completed District projects. While the District's Board of Directors executed the contract for professional services in accordance with its Grant Financial Management Policy and Procedures, the District's policies do not incorporate all the procurement procedures required by the grant agreement and CWSRF Policy.

Section 4.5 of the grant agreement states that the recipient shall comply with all applicable federal and state laws, rules, guidelines, regulations, and requirements. Government Code section 4526 requires local agency heads to select private engineering or construction management firms based on the demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. Further, Government Code section 4529.12 states all architectural and engineering services shall be procured pursuant to a fair, competitive selection process. CWSRF Policy requires applicants using professional service providers to base service provider engagements on demonstrated competence and qualifications and requires applicants to comply with all state laws.

Contract administrative laws exist to protect the public from misuse or waste of public funds, provide qualified service organizations with fair opportunity, stimulate competition, and help eliminate favoritism, fraud, and abuse in selecting firms for service. Additionally, securing professional services without confirmation of competence and qualifications increases the risk that public funds may not be expended in the most prudent and economical manner, which may impact the quality and/or completion of the project deliverables.

Recommendations:

- A. Develop, document, and implement additional procurement procedures for professional services to solicit, evaluate, and select candidates based on demonstrated competence and professional qualifications to ensure a fair and competitive process. In the future, if a previously contracted firm is eligible to complete new professional service activities, perform and document a re-evaluation of the firm's competence and professional qualifications.
- B. Ensure procurement requirements are followed and maintain documents to support the rationale for selecting a particular candidate for professional services.

Finding 2: Reporting Requirements Not Met

The District's quarterly Status Reports submitted to SWRCB did not include its compliance with environmental requirements or a complete description of change orders, and the District did not submit a Project Completion Report. The District stated it was unaware of the grant reporting requirements. Additionally, SWRCB processed the District's final disbursement request even though a Project Completion Report had not been submitted.

Section 2.15 (a) of the grant agreement amendment and CWSRF Policy requires the submission of quarterly Status Reports that contain certain information, including a description of compliance with environmental requirements and a listing of change orders including amount, description of work, and change in contract amount and schedule.

Section 2.15 (b) of the grant agreement amendment and CWSRF Policy requires the submission of a Project Completion Report that contains certain information, on or before the due date established at the time of final project inspection. If a Project Completion Report is not timely submitted, SWRCB may not process pending or future applications for new financial assistance, withhold disbursements under the agreement or other agreements, and begin administrative proceedings. CWSRF Policy further states that the final disbursement request will not be processed until the Project Completion Report is submitted.

Without the satisfactory completion of quarterly Status Reports or the submittal of a Project Completion Report, SWRCB cannot effectively monitor the project status or evaluate whether the Project's purpose was met.

Recommendations:

- A. Work with SWRCB to determine whether a Project Completion Report should be submitted retroactively.
- B. Develop and implement processes to ensure all grant reporting requirements are met.

RESPONSE



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
Website: www.clocwd.org

California Department of Finance
Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814

RE: Clearlake Oaks County Water District
Proposition 1 Bond Program
Grant Agreement D17-04010
Report No: 24-3940-001

Department of Finance,

First, I would like to express my appreciation to the team members, especially Edwina Troupe, Kerri Nelson, and Praney Nand for their professionalism and thoroughness.

Even though an audit is extremely demanding and time consuming, I will look at this opportunity as a learning experience that will allow the District to perform the tasks set forth by future State funding agreements with more confidence.

The following shall serve as a response from the District to the two findings found by the audit.

Finding 1: Improvements Needed for Procuring Professional Services

With respect to sole sourcing MC Engineering, we would like to emphasize that, in addition to completing the related SWRCB project planning work prior to construction in the amount of \$499,290.00, MC Engineering did take part in a competitive proposal process for an inter-related project at the District's Wastewater Treatment Plant that was funded by USDA for which the prior CLOCWD General Manager received multiple proposals from other firms. Because the USDA work was directly related to the SWRCB funded project, it was verbally discussed by the District and State that it would be in the best interest of time and money to allow MC Engineering to continue with the SWRCB Project due to the fact the USDA funded project included use of prior technical knowledge concerning the hydraulics at the new lift station 7, the related force main, wet weather peak flow characteristics at the plant, and related operational requirements. The tail end of the USDA funded work at the Wastewater Treatment Plant was in construction concurrent with the SWRCB funded project, thus providing economy of scale for related field services and materials testing. These conditions, combined with the very competitive billing rates provided by the MC Engineering team's planning, design, and construction management, leveraged all inter-related knowledge to streamline the SWRCB project. It should also be noted that this streamlining was considered essential as the

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

new force main, in particular, was designed and constructed under **emergency conditions** that proved to be critical due to the recurring flooding and need for the project immediately after construction that were experienced in 2019. In the absence of this “streamlining” the resulting delays could have resulted in extreme water quality violations and discharges to Clear Lake during the 2019 floods where the new forcemain played a critical role.

The District absolutely agrees with the protection of the public from misuse or waste of public funds, to provide a qualified service organization with fair opportunity, stimulate competition, and help eliminate favoritism, fraud, and abuse in selecting firms for service. I would like to reiterate that MC Engineering’s involvement with both projects, along with the completion of the study and USDA work at the WWTP prior to construction, saved thousands of dollars which would have been spent educating a new engineering firm.

Finding 2: Reporting Requirements Not Met

Section 2.15 (a): All change orders were approved by State prior to execution. Not including each change order in the quarterly report was an oversight by the District. Regarding environmental requirements, all approved change orders were on existing equipment or infrastructure and was already covered under the original environmental study.

Section 2.15 (b): The Project Completion Report has been created by MC Engineering in the form of a Powerpoint presentation. I will work with the SWRCB team to ask if they can accept it electronically. In addition to the presentation, regular correspondence was maintained by the Project Engineer throughout construction, and upon completion with our designated State Engineer, Guy Childs. An example of the correspondence between the Engineer and Mr. Childs of the RWQCB provided toward the end of construction is included herewith.

In closing, I would like to reiterate that the District will treat this audit as a learning experience and will diligently work on implementing all the recommendations in future grants.

Sincerely,



Dianna Mann
General Manager
Clearlake Oaks County Water District
d.mann@clocwd.org

Stanley Archacki
President

Michael Herman
Vice President

Samuel Boucher
Director

James Burton
Director

William McHugh
Director

EVALUATION OF RESPONSE

The District's response to the draft audit report has been reviewed and incorporated into the final report. We acknowledge the District's willingness to implement our recommendations, and in evaluating the District's response, we provide the following comments:

Finding 1: Improvement Needed for Procuring Professional Services

In their response, the District states that due to the emergency conditions from reoccurring flooding, the District leveraged the professional services contractor's knowledge of the District's prior related projects to reduce delays in addressing extreme water quality violations. The District further states that employing the contractor saved thousands of dollars and had been verbally discussed with SWRCB. However, the District did not sufficiently address all state requirements, as detailed in the finding. Therefore, the finding and recommendations remain unchanged.

Finding 2: Reporting Requirements Not Met

The District agrees with the finding and will work with SWRCB to retroactively submit a Project Completion Report. While the District acknowledged a Project Completion Report was not submitted, they noted regular correspondence occurred between the project engineer and the Central Valley Regional Water Quality Control Board and provided an example. However, since not all reporting requirements were met, the finding and recommendations remain unchanged.

Clearlake Oaks County Water District
P.O. Box 709 /12952 E. Hwy 20
Clearlake, Ca 95423
Phone: (707) 998-3322 Fax: (707) 998-1245

Consumer Claim For Resolution Form

Claimant Instructions: Clearly state your claim/grievance(s) for resolution with accompanied supporting documentation attach hereto. All claims/grievance(s) shall be submitted to the Clearlake Oaks County Water District-General Manager. Action taken by the District in an effort to resolve and execute settlement of any and all claim/grievance(s) will be made within the boundaries of Clearlake Oaks County Water District Ordinances, Rules, Regulation, Policies, Procedures, and all applicable State and Federal Law applied. If Clearlake Oaks County Water District and the "claimant" cannot secure settlement and/or resolution of a matter, an application for a "Special Meeting" shall be submitted by the "Claimant" into the Clearlake Oaks County Water District General Manager. The matter shall be placed on calendar and heard before the Clearlake Oaks County Water District Board of Directors. (Article 1.4-Appeals/Ordinance 31)

Name of Claimant(s): Michael Newdow

Claimants(s) Address: PO Box 248
Nice, CA 95464

If possible, please also email
ClearlakePlaza@gmail.com.

Thank you.

Do you want all notices to be sent to the above listed address?

Yes

No

If no, state the address where you would like notices to be sent:

Date and time of the incident: November 20, 2023, at approximately 10:00 am

Where the incident(s) occurred: 11697 Widgeon Way Clearlake Oaks, CA 95423

Description of the incident: Please see the attached narrative.

Description of injury, damage and/or loss: This is currently being assembled by Redwoods Restoration of Ukiah.

Name(s) of the public employee(s) who caused the injury, damage and/or loss:

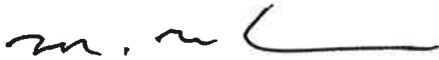
I don't know if I was ever given her name, but the individual who turned on the water to the house without adequately ensuring that there was no flow is the person I believe was negligent.

Clearlake Oaks County Water District
P.O. Box 709 /12952 E. Hwy 20
Clearlake, Ca 95423
Phone: (707) 998-3322 Fax: (707) 998-1245

If the claimed amount of the injury, damage and/or loss is less than \$10,000 state the amount including the estimated amount of any prospective injury damage and/or loss and the basis for the amount claimed:

Please see attached detail sheet from JDC Claims, LLC.

Please also be advised that the JDC Claims detail sheet from JDC Claims, LLC is still being reviewed by Redwood Restoration Inc (which is the company that performed the initial mitigation).



December 29, 2023

Signature Michael Newdow

Date

Attachments:

- (1) Michael Newdow narrative
- (2) JDC Claims detail sheet

Office Use Only

Date Received:

JANUARY 4, 2024

By



Claim Resolved

Yes

No

If Yes, what was the result:

Claim Denied:

Yes

No

Recollection of Michael Newdow, written at 3:50 am on November 22, 2023

I own the home at 11697 Widgeon Way. I rented it to tenants who did not pay their water bill. At the end of October, I paid the water bill. On the morning of November 20, 2023, my handyman went to the home to do some cleanup. My phone shows that he called me at 7:34 AM. My recollection is that he reminded me in that call that the water was still off. Accordingly, I called the Clearlake Oaks County Water District ("CLOCWD") at 8:12 AM and asked to have the water turned on. I was told it would be turned on that morning. I specifically asked if I should be there when it would be turned on (because I was concerned that perhaps a pipe might be broken or a valve might be open, leading to flooding in the house). I was told that I did not need to be there when the water was turned on.

My handyman called me at 8:21 AM, when I believe he let me know that he would be going to Mendo Mill to pick up some items. My phone shows that I received a call from Mendo Mill at 8:58 AM. That would have been when I was called to give my credit card number to pay for the items purchased by my handyman. My phone shows another call from my handyman at 9:54 AM. That would have been when he called me to let me know that there was water on the floor of the second story of the house and that the water was dripping down from the ceiling in the living room below.

My phone shows that at 9:55 AM, I called CLOCWD again. It appeared obvious to me that someone from CLOCWD had turned on the water and not properly ensured that there was no flow to the house after the valve was opened. I expressed that belief to Olivia, noting to her that I had specifically asked if I needed to be in the house when the water was turned on. Olivia insisted that the individual who turned on the water checked to make sure there was no flow before she left. I then asked Olivia what could explain the fact that there was now water in the house, when there was none when my handyman left less than an hour and a half previously. Olivia said it must have been a problem inside the house, because (again) the technician would have been certain there was no flow before she left. After all, said Olivia, that individual was a "D2 certified technician" (or something like that). I expressed my belief that the fact that she was certified does not mean that she didn't make a mistake and either (a) did not check the flow at all prior to leaving, or (b) did not check the flow carefully. Olivia again stated that the technician was "D2 certified," and therefore the problem must have been something inside the house. I again asked her what that could be. Olivia stated we were just going around in circles. I agreed and the conversation ended.

It should be noted that my handyman checked the flow meter at the turn-on location and stated it was easy to see the flow even when he turned the faucet nearby to run at a very slow rate. Thus, it appears to me that the technician either did not check at all or checked very superficially prior to her leaving. I subsequently called CLOCWD after I heard this and then we had a three-way conversation (with Olivia, myself, and my handyman). During that conversation, my handyman gave the reading on the meter to Olivia, who compared it to the reading taken by the technician. Olivia stated that it was "only" 47 (I believe) gallons, indicating – to me, at least – that Olivia felt that was not much water. To me, forty-seven gallons of water is enough to cause considerable damage. Moreover, I believe the "47" may have been cubic feet rather than gallons. If so, that would equate to about 350 gallons, not forty-seven gallons.

In any event, it turns out that the tenants who left had somehow disconnected the drainpipe from a sink in a second-floor bathroom and left the faucet to the sink open when they abandoned the home. Thus, the water went directly onto the floor of the vanity below the sink, then on to the floor of the bathroom, then on to the floor of a larger area of the second story, then through the ceiling of the living room below the second story, then on to the floor of the living room (on the first floor), and then through that floor into the insulation of the storage area below. Shortly after hearing this, I called Redwoods Restoration in Ukiah. They rapidly deployed a crew which performed measurements, did some clean up, and set up fans to speed up the drying of the moisture. I am awaiting a report from Redwoods Restoration.

JDC Claims, LLC

Insured: Newdow
Property: 11697 Widgeon Way
Clear Lake Oaks, CA 95423

Estimator: Dan Christensen
Position: President
Company: JDC Claims, LLC

Claim Number: 73445

Policy Number: DIC3153

Type of Loss: Water Damage

Date Contacted: 11/30/2023 2:53 PM

Date of Loss: 11/20/2023 5:52 PM

Date Received: 11/30/2023 12:52 PM

Date Inspected: 12/11/2023 10:00 AM

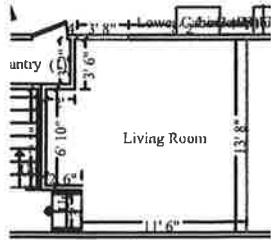
Date Entered: 12/12/2023 5:48 PM

Price List: CASO8X_DEC23
Restoration/Service/Remodel
Estimate: 73445

Please share this estimate with any contractors of your choice. All estimates are subject to the review and approval of our client and we have no authority to approve or reject claims or coverage. We may occasionally use contractors to assist in determining the cost and scope of damages. You are not obligated to use any contractors retained for investigative purposes. Please select the contractor of your choice as we can not guaranty or warranty and work of contractors and the choice of contractor or repair firms is yours alone.

73445

Main Level



Living Room

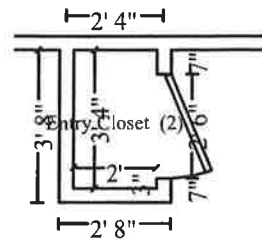
Height: 8'

282.22 SF Walls	176.00 SF Ceiling
458.22 SF Walls & Ceiling	176.00 SF Floor
19.56 SY Flooring	34.67 LF Floor Perimeter
38.33 LF Ceil. Perimeter	

Missing Wall - Goes to Floor

3' 8" X 6' 8"

Opens into KITCHEN



Subroom: Entry Closet (2)

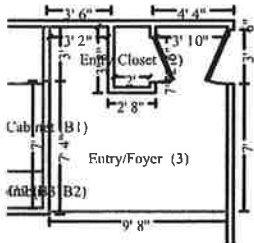
Height: 8'

68.67 SF Walls	6.67 SF Ceiling
75.33 SF Walls & Ceiling	6.67 SF Floor
0.74 SY Flooring	8.17 LF Floor Perimeter
10.67 LF Ceil. Perimeter	

Door

2' 6" X 6' 8"

Opens into ENTRY_FOYER



Subroom: Entry/Foyer (3)

Height: 8'

243.33 SF Walls	88.50 SF Ceiling
331.83 SF Walls & Ceiling	88.50 SF Floor
9.83 SY Flooring	29.00 LF Floor Perimeter
37.50 LF Ceil. Perimeter	

Door

2' 6" X 6' 8"

Opens into ENTRY_CLOSET

Door

3' X 6' 8"

Opens into Exterior

Missing Wall

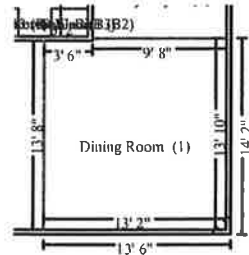
9' 8" X 8'

Opens into DINING_ROOM2

Missing Wall - Goes to Floor

3' X 6' 8"

Opens into KITCHEN



Subroom: Dining Room (1)

Height: 8'

244.00 SF Walls	181.56 SF Ceiling
425.56 SF Walls & Ceiling	181.56 SF Floor
20.17 SY Flooring	30.50 LF Floor Perimeter
30.50 LF Ceil. Perimeter	

Missing Wall

13' 8" X 8'

Opens into LIVING_ROOM2

Missing Wall

9' 8" X 8'

Opens into ENTRY_FOYER



Subroom: Living Room (4)

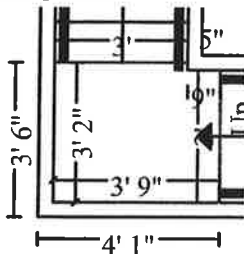
Height: 14' 7"

57.08 SF Walls	6.25 SF Ceiling
63.33 SF Walls & Ceiling	11.90 SF Floor
1.32 SY Flooring	4.81 LF Floor Perimeter
4.17 LF Ceil. Perimeter	

Missing Wall
Missing Wall

3' X 14' 7 3/16"
3' X 14' 7 3/16"

Opens into LIVING_ROOM2
Opens into STAIRS1



Subroom: Living Room (5)

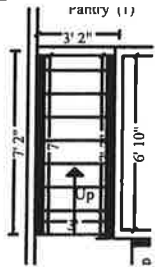
Height: 12' 10"

98.13 SF Walls	11.75 SF Ceiling
109.88 SF Walls & Ceiling	11.75 SF Floor
1.31 SY Flooring	7.67 LF Floor Perimeter
7.67 LF Ceil. Perimeter	

Missing Wall
Missing Wall

3' X 12' 9 5/8"
3' X 12' 9 5/8"

Opens into STAIRS
Opens into STAIRS2



Subroom: Living Room (6)

Height: 12' 10"

144.93 SF Walls	21.00 SF Ceiling
165.93 SF Walls & Ceiling	39.20 SF Floor
4.36 SY Flooring	16.93 LF Floor Perimeter
14.17 LF Ceil. Perimeter	

Missing Wall

3' X 12' 9 5/8"

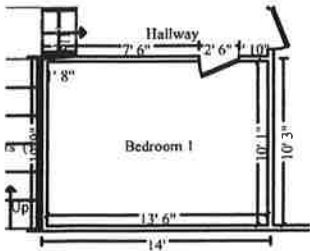
Opens into STAIRS1

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
94. Snaplock Laminate - simulated wood flooring	515.57 SF	7.32	138.97	782.60	4,695.54	(940.79)	3,754.75
95. Underlayment - rubber - 1/8" - Floating	515.57 SF	1.18	32.89	128.26	769.52	(0.00)	769.52
96. Final cleaning - construction - Residential	515.57 SF	0.43	0.00	44.34	266.04	(0.00)	266.04
97. R&R Baseboard - 3 1/4"	131.74 LF	6.14	20.07	165.80	994.76	(135.84)	858.92
98. Paint baseboard - two coats	131.74 LF	2.06	2.10	54.70	328.18	(14.22)	313.96
99. Texture drywall - light hand texture	776.32 SF	1.31	4.95	204.40	1,226.33	(0.00)	1,226.33
101. 5/8" drywall - hung, taped, ready for texture	245.86 SF	3.04	14.90	152.46	914.77	(0.00)	914.77
102. Seal/prime (1 coat) then paint (2 coats) the ceiling	491.72 SF	1.88	16.86	188.26	1,129.55	(114.15)	1,015.40
103. Mask and prep for paint - plastic, paper, tape (per LF)	143.00 LF	1.89	3.08	54.68	328.03	(0.00)	328.03
104. Seal part of the walls w/latex based stain blocker - one coat	284.59 SF	0.86	2.27	49.42	296.44	(0.00)	296.44
105. 1/2" drywall - hung, taped, floated, ready for paint	100.00 SF	3.33	5.74	67.74	406.48	(0.00)	406.48

CONTINUED - Living Room

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
Totals: Living Room			241.83	1,892.66	11,355.64	1,205.00	10,150.64
Total: Main Level			241.83	1,892.66	11,355.64	1,205.00	10,150.64

Level 2



Bedroom 1

Height: 8'

360.67 SF Walls	136.13 SF Ceiling
496.79 SF Walls & Ceiling	136.13 SF Floor
15.13 SY Flooring	44.67 LF Floor Perimeter
47.17 LF Ceil. Perimeter	

Door

2' 6" X 6' 8"

Opens into MAIN

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
59. Snaplock Laminate - simulated wood flooring	136.13 SF	7.32	36.69	206.64	1,239.80	(248.41)	991.39
60. Underlayment - rubber - 1/8" - Floating	136.13 SF	1.18	8.68	33.86	203.17	(0.00)	203.17
61. Final cleaning - construction - Residential	136.13 SF	0.43	0.00	11.70	70.24	(0.00)	70.24
62. R&R Baseboard - 3 1/4"	44.67 LF	6.14	6.80	56.20	337.27	(46.06)	291.21
63. Paint baseboard - two coats	44.67 LF	2.06	0.71	18.54	111.27	(4.83)	106.44
Totals: Bedroom 1			52.88	326.94	1,961.75	299.30	1,662.45



Bedroom 2

Height: 8'

335.33 SF Walls	119.64 SF Ceiling
454.97 SF Walls & Ceiling	119.64 SF Floor
13.29 SY Flooring	41.50 LF Floor Perimeter
44.00 LF Ceil. Perimeter	

Door

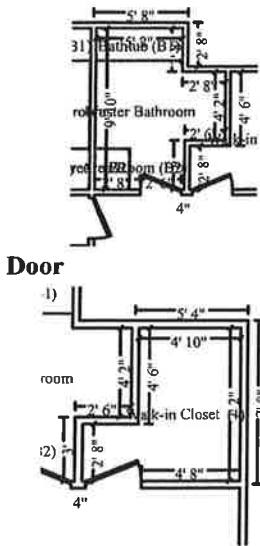
2' 6" X 6' 8"

Opens into MAIN

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
64. Snaplock Laminate - simulated wood flooring	119.64 SF	7.32	32.25	181.62	1,089.63	(218.31)	871.32

CONTINUED - Bedroom 2

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
65. Underlayment - rubber - 1/8" - Floating	119.64 SF	1.18	7.63	29.76	178.57	(0.00)	178.57
66. Final cleaning - construction - Residential	119.64 SF	0.43	0.00	10.30	61.75	(0.00)	61.75
67. R&R Baseboard - 3 1/4"	41.50 LF	6.14	6.32	52.22	313.35	(42.79)	270.56
68. Paint baseboard - two coats	41.50 LF	2.06	0.66	17.24	103.39	(4.48)	98.91
Totals: Bedroom 2			46.86	291.14	1,746.69	265.58	1,481.11



Master Bathroom

Height: 8'

225.00 SF Walls	62.42 SF Ceiling
287.42 SF Walls & Ceiling	47.08 SF Floor
5.23 SY Flooring	19.17 LF Floor Perimeter
35.33 LF Ceil. Perimeter	

2' 6" X 6' 8"

Opens into MASTER_BEDRO

Subroom: Walk-in Closet (1)

Height: 8'

215.33 SF Walls	41.31 SF Ceiling
256.64 SF Walls & Ceiling	41.31 SF Floor
4.59 SY Flooring	26.50 LF Floor Perimeter
29.00 LF Ceil. Perimeter	

2' 6" X 6' 8"

Opens into MASTER_BEDRO

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
69. Vinyl floor covering (sheet goods)	101.65 SF	4.18	19.05	88.80	532.75	(128.97)	403.78
15 % waste added for Vinyl floor covering (sheet goods).							
70. Floor preparation for resilient flooring	88.39 SF	0.79	0.70	14.10	84.63	(0.00)	84.63
71. Final cleaning - construction - Residential	88.39 SF	0.43	0.00	7.60	45.61	(0.00)	45.61
72. R&R Baseboard - 3 1/4"	40.67 LF	6.14	6.19	51.20	307.10	(41.94)	265.16
73. Paint baseboard - two coats	45.67 LF	2.06	0.73	18.96	113.77	(4.94)	108.83
121. 1/2" - drywall per LF - up to 2' tall	12.00 LF	13.52	1.52	32.74	196.50	(0.00)	196.50
122. Texture drywall - light hand texture	110.08 SF	1.31	0.70	28.98	173.88	(0.00)	173.88
123. Mask and prep for paint - plastic, paper, tape (per LF)	64.33 LF	1.89	1.39	24.60	147.57	(0.00)	147.57
124. Seal part of the walls w/latex based stain blocker - one coat	110.08 SF	0.86	0.88	19.12	114.67	(0.00)	114.67

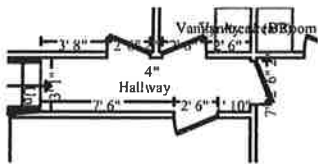
123

CONTINUED - Master Bathroom

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
125. Paint the walls - two coats	440.33 SF	1.42	12.99	127.66	765.92	(87.95)	677.97
128. Vanity - High grade	3.00 LF	388.39	76.45	248.34	1,489.96	(517.56)	972.40
130. Sink - single - Reset	1.00 EA	128.68	0.05	25.76	154.49	(0.00)	154.49
132. Sink faucet - Detach & reset	1.00 EA	171.24	0.00	34.24	205.48	(0.00)	205.48
133. Toilet - Detach & reset	1.00 EA	347.84	0.76	69.72	418.32	(0.00)	418.32
134. Re-skin toe kick	3.00 LF	15.57	0.86	9.52	57.09	(5.85)	51.24
135. Paint door or window opening - 2 coats (per side)	1.00 EA	45.23	0.58	9.16	54.97	(3.92)	51.05
143. Batt insulation - 4" - R11- unfaced batt	110.08 SF	0.84	4.04	19.30	115.81	(0.00)	115.81
Totals: Master Bathroom			126.89	829.80	4,978.52	791.13	4,187.39

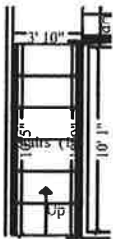
Hallway

Height: 8'



147.33 SF Walls	36.49 SF Ceiling
183.82 SF Walls & Ceiling	36.49 SF Floor
4.05 SY Flooring	16.75 LF Floor Perimeter
26.75 LF Ceil. Perimeter	

Door	2' 6" X 6' 8"	Opens into BEDROOM_1
Door	2' 6" X 6' 8"	Opens into MASTER_BEDRO
Door	2' 6" X 6' 8"	Opens into MAIN
Door	2' 6" X 6' 8"	Opens into MAIN



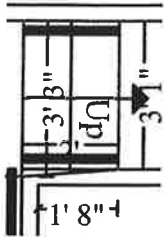
Subroom: Stairs (1)

Height: 14' 3"

255.47 SF Walls	39.93 SF Ceiling
295.40 SF Walls & Ceiling	57.67 SF Floor
6.41 SY Flooring	22.32 LF Floor Perimeter
21.17 LF Ceil. Perimeter	

Missing Wall	3' 10" X 14' 3 1/16"	Opens into Exterior
Missing Wall	0" X 14' 3 1/16"	Opens into STAIRS2
Missing Wall	3' 10" X 14' 3 1/16"	Opens into STAIRS1

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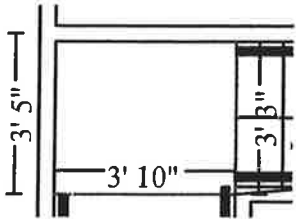


Subroom: Stairs2 (2)

Height: 9' 11"

35.75 SF Walls	6.17 SF Ceiling
41.92 SF Walls & Ceiling	12.54 SF Floor
1.39 SY Flooring	2.36 LF Floor Perimeter
4.00 LF Ceil. Perimeter	

Missing Wall	3' 3" X 9' 10 1/2"	Opens into STAIRS1
Missing Wall	0" X 9' 10 1/2"	Opens into STAIRS
Missing Wall	3' 1" X 9' 10 1/2"	Opens into MAIN



Subroom: Stairs1 (3)

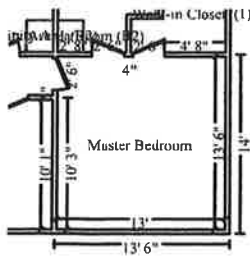
Height: 9' 11"

69.95 SF Walls	12.46 SF Ceiling
82.41 SF Walls & Ceiling	12.46 SF Floor
1.38 SY Flooring	7.08 LF Floor Perimeter
7.08 LF Ceil. Perimeter	

Missing Wall	3' 10" X 9' 10 1/2"	Opens into STAIRS
Missing Wall	3' 3" X 9' 10 1/2"	Opens into STAIRS2

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
74. Snaplock Laminate - simulated wood flooring	119.15 SF	7.32	32.12	180.86	1,085.16	(217.42)	867.74
75. Underlayment - rubber - 1/8" - Floating	119.15 SF	1.18	7.60	29.64	177.84	(0.00)	177.84
76. Final cleaning - construction - Residential	119.15 SF	0.43	0.00	10.24	61.47	(0.00)	61.47
77. R&R Baseboard - 3 1/4"	48.51 LF	6.14	7.39	61.06	366.30	(50.03)	316.27
78. Paint baseboard - two coats	48.51 LF	2.06	0.77	20.14	120.84	(5.23)	115.61
106. 1/2" - drywall per LF - up to 2' tall	10.00 LF	13.52	1.27	27.30	163.77	(0.00)	163.77
107. Texture drywall - light hand texture	127.13 SF	1.31	0.81	33.46	200.81	(0.00)	200.81
108. Mask and prep for paint - plastic, paper, tape (per LF)	59.00 LF	1.89	1.27	22.56	135.34	(0.00)	135.34
109. Seal part of the walls w/latex based stain blocker - one coat	127.13 SF	0.86	1.01	22.06	132.40	(0.00)	132.40
110. Paint the walls - two coats	508.51 SF	1.42	15.00	147.42	884.50	(101.57)	782.93
126. Interior door - Detach & reset - slab only	4.00 EA	38.24	0.00	30.60	183.56	(0.00)	183.56
136. Paint door or window opening - 2 coats (per side)	8.00 EA	45.23	4.63	73.28	439.75	(31.32)	408.43
Totals: Hallway			71.87	658.62	3,951.74	405.57	3,546.17

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Master Bedroom

Height: 8'

374.00 SF Walls	175.50 SF Ceiling
549.50 SF Walls & Ceiling	175.50 SF Floor
19.50 SY Flooring	45.50 LF Floor Perimeter
53.00 LF Ceil. Perimeter	

Door	2' 6" X 6' 8"	Opens into MASTER_BATHR
Door	2' 6" X 6' 8"	Opens into WALKIN_CLOS
Door	2' 6" X 6' 8"	Opens into MAIN

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
79. Snaplock Laminate - simulated wood flooring	175.50 SF	7.32	47.31	266.40	1,598.37	(320.26)	1,278.11
80. Underlayment - rubber - 1/8" - Floating	175.50 SF	1.18	11.20	43.66	261.95	(0.00)	261.95
81. Final cleaning - construction - Residential	175.50 SF	0.43	0.00	15.10	90.57	(0.00)	90.57
82. R&R Baseboard - 3 1/4"	45.50 LF	6.14	6.93	57.26	343.56	(46.91)	296.65
83. Paint baseboard - two coats	45.50 LF	2.06	0.73	18.88	113.34	(4.92)	108.42
111. 1/2" - drywall per LF - up to 2' tall	10.00 LF	13.52	1.27	27.30	163.77	(0.00)	163.77
112. Texture drywall - light hand texture	93.50 SF	1.31	0.60	24.62	147.71	(0.00)	147.71
113. Mask and prep for paint - plastic, paper, tape (per LF)	53.00 LF	1.89	1.14	20.26	121.57	(0.00)	121.57
114. Seal part of the walls w/latex based stain blocker - one coat	93.50 SF	0.86	0.75	16.24	97.40	(0.00)	97.40
115. Paint the walls - two coats	374.00 SF	1.42	11.04	108.42	650.54	(74.71)	575.83
127. Interior door - Detach & reset - slab only	2.00 EA	38.24	0.00	15.30	91.78	(0.00)	91.78
137. Paint door or window opening - 2 coats (per side)	2.00 EA	45.23	1.16	18.34	109.96	(7.83)	102.13
144. Batt insulation - 4" - R11- unfaced batt	93.50 SF	0.84	3.43	16.38	98.35	(0.00)	98.35
Totals: Master Bedroom			85.56	648.16	3,888.87	454.63	3,434.24



Hallway Bathroom

Height: 8'

182.33 SF Walls	50.81 SF Ceiling
233.14 SF Walls & Ceiling	35.47 SF Floor
3.94 SY Flooring	13.83 LF Floor Perimeter
30.00 LF Ceil. Perimeter	

Door	2' 6" X 6' 8"	Opens into MAIN
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DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
89. Vinyl floor covering (sheet goods)	40.79 SF	4.18	7.64	35.62	213.76	(51.75)	162.01

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CONTINUED - Hallway Bathroom

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
15 % waste added for Vinyl floor covering (sheet goods).							
90. Floor preparation for resilient flooring	35.47 SF	0.79	0.28	5.66	33.96	(0.00)	33.96
91. Final cleaning - construction - Residential	35.47 SF	0.43	0.00	3.06	18.31	(0.00)	18.31
92. R&R Baseboard - 3 1/4"	13.83 LF	6.14	2.11	17.40	104.43	(14.27)	90.16
93. Paint baseboard - two coats	13.83 LF	2.06	0.22	5.74	34.45	(1.49)	32.96
116. 1/2" - drywall per LF - up to 2' tall	10.00 LF	13.52	1.27	27.30	163.77	(0.00)	163.77
117. Texture drywall - light hand texture	45.58 SF	1.31	0.29	12.00	72.00	(0.00)	72.00
118. Mask and prep for paint - plastic, paper, tape (per LF)	30.00 LF	1.89	0.65	11.48	68.83	(0.00)	68.83
119. Seal part of the walls w/latex based stain blocker - one coat	45.58 SF	0.86	0.36	7.92	47.48	(0.00)	47.48
120. Paint the walls - two coats	182.33 SF	1.42	5.38	52.86	317.15	(36.42)	280.73
145. Batt insulation - 4" - R11 - unfaced batt	45.58 SF	0.84	1.67	8.00	47.96	(0.00)	47.96
147. Toilet - Detach & reset	1.00 EA	347.84	0.76	69.72	418.32	(0.00)	418.32
Totals: Hallway Bathroom			20.63	256.76	1,540.42	103.93	1,436.49
Total: Level 2			404.69	3,011.42	18,067.99	2,320.14	15,747.85

General

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	O&P	RCV	DEPREC.	ACV
138. Water Extraction & Remediation (Bid Item)	1.00 EA	8,363.51	0.00	0.00	8,363.51	(0.00)	8,363.51
139. Haul debris - per pickup truck load - including dump fees	2.00 EA	252.66	0.00	101.06	606.38	(0.00)	606.38
140. Insulation - Labor Minimum	1.00 EA	206.88	0.00	41.38	248.26	(0.00)	248.26
142. Material Only Batt insulation - 10" - R30 - paper / foil faced	100.00 SF	1.51	12.04	32.60	195.64	(0.00)	195.64
Totals: General			12.04	175.04	9,413.79	0.00	9,413.79
Line Item Totals: 73445			658.56	5,079.12	38,837.42	3,525.14	35,312.28

Grand Total Areas:

3,947.06 SF Walls	1,389.94 SF Ceiling	5,337.01 SF Walls and Ceiling
1,386.24 SF Floor	154.03 SY Flooring	436.58 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	537.83 LF Ceil. Perimeter
1,386.24 Floor Area	1,517.75 Total Area	3,047.60 Interior Wall Area
1,658.00 Exterior Wall Area	188.67 Exterior Perimeter of Walls	
0.00 Surface Area	0.00 Number of Squares	0.00 Total Perimeter Length
0.00 Total Ridge Length	0.00 Total Hip Length	

Summary for Dwelling

Line Item Total	33,099.74
Material Sales Tax	658.56
Subtotal	33,758.30
Overhead	2,539.56
Profit	2,539.56
Replacement Cost Value	\$38,837.42
Less Depreciation	(3,525.14)
Actual Cash Value	\$35,312.28
Less Deductible	(2,500.00)
Net Claim	\$32,812.28
Total Recoverable Depreciation	3,525.14
Net Claim if Depreciation is Recovered	\$36,337.42

Dan Christensen
President