

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: February 20, 2025

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

- Mr. Stanley Archacki, President Mr. Michael Herman, Vice President Mr. James Burton, Director
- Mr. William McHugh, Director Mr. A. Whittier, Director Mrs. Dianna Mann – General Manager, Mrs. Olivia Mann – Board Secretary
- Mr. Francisco Castro, Wastewater Mr. Kurt Jensen, Water, Mr. Jesse Seth, Operations Manager

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS *(Page 3)*

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

D. COMMITTEE UPDATES

1. Offsite Effluent Storage
2. Administration Code
3. Fire Protection

E. CONSENT ITEMS *(Page 11)*

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. January 2025 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary

- e. Vendor aging report, accounts payable breakdown
- 2. **Minutes of the previous meeting for review and approval** *(Page 38)*
 - a. Minutes of Regular Meeting 01/16/2025
- 3. **Bills** *(Page 40)*
 - a. CUSI Invoice # INVC-11348 in the amount of \$8,724.00, for hosting services from 02/01/2025-07/31/2025

Action Taken: _____

F. NEW BUSINESS

- 1. Discussion and appointment of an Ad Hoc Committee for the 2025-2026 Annual Budget

Action Taken: _____

- 2. Discussion and approval of transferring \$100,000.00 from Water Reserves to General Ledger

Action Taken: _____

- 3. Discussion and approval of the Annual Audit for the Year Ending 06/30/2024 *(Page 41)*

Action Taken: _____

ADJOURNMENT

Time: _____

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

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

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



Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

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

www.clocwd.org (Website)

February 13, 2025

Administration

- We received no water quality complaints (WQC).
- No consumer/appeal claims have been submitted.
- Currently, there are 13 accounts on payment arrangements.
- The 2024 Backflow season has concluded; however, we will resume in April. New applications for testers and updated customer letters will be provided.
- UB4 is in its final stages, and we'll be selecting a training date soon. Bailey and I are reformatting some forms to align better with our Water & Sewer Code.
- The Admin Code has now expanded to 48 pages. I plan to send it to Legal for revisions soon, and then to the Ad Hoc.
 - In reviewing the code, I identified items that should be added to the Employee Handbook instead. These changes will be made next month.
- Please join me in welcoming Don Whittier, our newest Director! Don has been provided with various documents to get up to speed, and his email account has been set up.
- We've partnered with JPIA for the renewal of our Defensive Driver course, which will be held at our office on March 13th.
- Our IT support, VC3, officially launches on February 19th! We've identified a few items to bring to their attention and are hopeful for a smooth transition thereafter.

No major news to report, but this update covers everything since the last submission. Admin operations are running smoothly, both day-to-day and project-wise. As always, feel free to reach out if you have any questions. 😊

Olivia Mann

Olivia Mann
Administrative Services Manager
Board Secretary



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RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had 13 service line & leak repairs, we also replaced a 1” service line running across Keys Blvd.
- Due to PGE planned outages we have been keeping generators on affected lift stations and Tank sites.
- DC crew has had multiple requests for Pressure checks due to the colder temperatures freezing water lines and affecting PRVs.



New 1” Service line



Service line leak on Widgeon Way

Sewer collections and Lift station sites:

- James and Jesse replaced a failing float at Lift station 6 and replaced some of the old wiring.
- DC Crew pumped grease from all affected lift stations, and continue to add degreasing enzymes to help with grease buildup
- Chris and mike have continued working on landscaping and cleaning all the lift station sites including cleaning HVAC units at the plants and lift stations.

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

- DC Crew Has had multiple sewer Laterals jetted with the Vaccon.

Sample station sites/Boil Water Notices, “BWN”:

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E.Coli.
- DC crew has been flushing every Wednesday at Paradise to help keep the residual CL2 at optimum levels.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license.
- Jesse - Lead – OP 3, Class B license, Emergency response coordinator.
- Heaven – DC OP 2, Class B License, Safety coordinator.
- Chris – DC OP 2.
- Mike – Utility Tech.

Staff training: The staff participated in safety meetings led by Heaven.

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



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February 13, 2025

January 2025 Board Letter

- ◆ January – February raw water NTU from the pier intake is stable averaging 3-8. Ph running in the range of 7.6 – 8.0. Currently running off the West pier intake and filter 1.
- ◆ As of 2-11-25 the lake level is at 7.96, rising 2.01 ft in the last month due to the heavy rainstorm we had. The lake is also .49 ft higher than last year at this time
- ◆ Water production for the month of January was 16.008 MG down from 2024 production of 18.579 MG. Raw water intake was 18.277 MG. The daily production average dropped from 527,000 GPD in December to 518,000 GPD for January.
- ◆ We are having plant shutdowns with increasing frequency due to decreasing 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.
- ◆ Paradise tank has been recoated and is able to be refilled. Filling had begun and a leak on the man way had been discovered. It will need to be removed, surfaces inspected, resealed and reinstalled.
- ◆ Large sampling was conducted in December. All results for these samples are reported, except for the Simazine retest (due to lab error) the sample is in process. See the attached list of newer samples.

Treatment staff:

James Simons T4, D2 Operator Class B License

Kurt Jensen T3, D2 Chief Class B License

Helping treatment also

Jesse Seth T2 D3 operator

Thank you,

Kurt Jensen

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	1/8/25	2/5/25		Jan/Feb
Bacti R (BW)	1/15/25	2/12/25		Jan/Feb
Bacti Tank Farm (once)				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)				
Perchlorate (A)	2/12/25			Feb
TTHM (Q)	1/29/25 P			Monitor
HAA5 (Q)	1/29/25 p			Monitor
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	01/16/25	02/12/25		Jan/Feb
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)	12/17/24	1-16-25(retest)lab error		DEC
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)	01/15/25			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)				
Sulfate(A)				

A = Annually

Q = Quarterly

M = Monthly

W = Weekly

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

Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)	02/12/25			Feb	
MTBE(A)					
Color / Odor					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor					Every 9 Years
Heptachlor Epoxide					Every 9 Years
BHC-Gamma					Every 9 Years
Methoxychlor					Every 9 Years
Toxaphene					Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Bacti clearwell					
Regulated SOC 504					
Thiobencarb					
Hexavalent Chromium					
Gross Alpha					Every 9 years



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February 13, 2025

RE: January Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 15.914 MG (AVERAGE: 513,000 GPD)**
- ❖ **EFFLUENT: 13.983 MG (AVERAGE: 451,000 GPD/313 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 6.00' RUMSEY GAUGE**

The month of January was a month of higher inflow into the plant as noted on the above data. This is due to the rise in Clearlake. This will continue as the wet weather shows its face. This brings up the importance of preparing for the high flows that at times the plant cannot handle, which in turn modifications on how sewage is handled at the plant is put into action. The process has been well. Algae effects are beginning to minimize. All testing results in lab and outsourced comply. All annual reports have been submitted to the water control board as required as well.

On January 10, 2025, installation of new day tanks was completed (pic. 1). Two 100-gallon day tanks were replaced due to age. Currently the day tanks are working well. On January 16, 2025, Case Construction Company was out at the waste plant digging up the plug valve that has gone bad (pic.2). Due to the nature of the pad that was poured it was necessary for an excavator with a concrete attachment to be used to begin the digging process. The plug valve was assessed (pic.3) and confirmed it was not good. Auma has come back with a report regarding the failsafe unit, and it was determined there is no damage to it. As suspected, the plug valve was the main cause of the failure. The plug valve has been ordered and Auma will be contacting the district regarding the return of the Auma valve. I will continue to report on this matter as when and the process of the installation. Thanks are extended to the board and management for the support.

Francisco Castro
CPO Wastewater Plant

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director



Stanley Archacki
President

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James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

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

	Jan 31, 25
ASSETS	
Current Assets	
Checking/Savings	1,026,250.82
Accounts Receivable	204,087.00
Other Current Assets	3,175,796.51
Total Current Assets	4,406,134.33
Fixed Assets	22,878,668.99
TOTAL ASSETS	27,284,803.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	75,920.54
Credit Cards	1,231.09
Other Current Liabilities	8,342,005.78
Total Current Liabilities	8,419,157.41
Long Term Liabilities	-973,084.43
Total Liabilities	7,446,072.98
Equity	19,838,730.34
TOTAL LIABILITIES & EQUITY	27,284,803.32

12:05 PM

Clearlake Oaks County Water District

Balance Sheet

As of January 31, 2025

02/10/25

Accrual Basis

	Jan 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	324,977.99
101.5 · CA CRP PC (California Class)	131,441.30
101.4 · CA CRP Sewer (California Class)	144,749.07
101.3 · CA CRP Water (California Class)	157,234.53
101.2 · CA Sewer Reserves (California Class)	62,119.02
101.1 · CA Water Reserves (California Class)	151,841.02
102.001 · GL - 9122 (Old Acct. # 053420019)	49,062.72
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	-184,263.81
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	4,736.19
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK CH...	88.88
Total Checking/Savings	1,026,250.82
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard copies)	36,026.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for WWTP for a...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	13,571.00
Total Other Current Assets	3,175,796.51
Total Current Assets	4,406,134.33
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	23,172.00
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infstrcture & Rehab Proj (Phase 1 was the installation of the Force...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water dist...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water d...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wate...	394,932.77
131 · Waste Water Plant	
131.1 · Pumps/Equipment	178,099.54
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	408,159.04
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00
127 · Water Plant	
127.8 · Water Intake Pump Extension	-140,267.64

12:05 PM

Clearlake Oaks County Water District

Balance Sheet

As of January 31, 2025

02/10/25

Accrual Basis

	Jan 31, 25
127.7 · Ozone System	38,629.36
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	396,250.39
127 · Water Plant - Other	239,426.30
Total 127 · Water Plant	571,235.84
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	54,364.30
120.90 · Vehicles/Generators/Trailers	934,882.14
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,035,279.63
122 · Bldgs/Grounds Cap Improvements	8,547,329.06
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WA...	3,150,613.27
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	3,350,937.18
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	22,878,668.99
TOTAL ASSETS	27,284,803.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	75,920.54
Total Accounts Payable	75,920.54
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express Amazon Busi...	1,231.09
Total Credit Cards	1,231.09
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal tax...	-3,928.96
280 · Loan	
280.20 · Crane Truck	-9,492.21
280.04 · 2021 Water Truck	36,675.35
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...	4,780,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,946,172.41
Total 280 · Loan	7,752,811.06

12:05 PM

Clearlake Oaks County Water District

Balance Sheet

As of January 31, 2025

02/10/25

Accrual Basis

	Jan 31, 25
221 · Health Ins - EE Portion	10,365.78
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT - CO...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE ...	23,626.03
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-22,489.88
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	1,001.39
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL T...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - WA...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION - I...	-26,566.91
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - ...	9,062.50
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPLO...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld or ...	-25,960.16
Total Other Current Liabilities	8,342,005.78
Total Current Liabilities	8,419,157.41
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	743,915.57
227 · FEMA Overpayment/Penalties	-2,068,990.59
295 · NET PENSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-973,084.43
Total Liabilities	7,446,072.98
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to this acc...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - EN...	16,827,199.65
Net Income	261,699.13
Total Equity	19,838,730.34
TOTAL LIABILITIES & EQUITY	27,284,803.32

12:06 PM

Clearlake Oaks County Water District

Capital Improvements

As of January 31, 2025

02/10/25

Accrual Basis

Date	Name	Memo	Class	Amount
130	Const In Progress - Studies			
135	CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)			
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
09/30/2024	Xylem Water Solution...	Flygt Submersible P...	CRP:Sewer	1,636.64
10/25/2024	Xylem Water Solution...	Approved RM 07/18/...	GL:Sewer	12,916.55
Total 131.1 · Pumps/Equipment				14,553.19
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				14,553.19
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				
127.4 · 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				
09/13/2024	Ryan Process, Inc.	Double Wall Contain...	CRP:Water	20,597.45
Total 127.1 · Major Equipment				20,597.45
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				20,597.45
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				
07/09/2024	Mendo Mill	Scada Project at Wa...	CRP:Sewer	320.21
07/23/2024	Southport Control Sol...	Lift Station Counters...	CRP:Water	992.00
07/23/2024	Southport Control Sol...		CRP:Sewer	992.00
10/08/2024	Amazon	Battery Backup for S...	CRP:Water	155.47
11/20/2024	Southport Control Sol...	Seperated the contr...	CRP:Water	3,000.00
11/20/2024	Southport Control Sol...	Chlorine Contact Ch...	CRP:Sewer	519.34
12/02/2024	Southport Control Sol...	Effluent Pump Buildi...	CRP:Sewer	2,354.00
Total 120.75 · SCADA				8,333.02
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				
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)				8,333.02
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				

10:33 AM

Clearlake Oaks County Water District

Profit and Loss

02/10/25

Accrual Basis

July 2024 through January 2025

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	4,475.40	4,475.40	4,475.40
410 · Client Reg Pmt	0.00	663,941.33	862,774.59	1,526,715.92	1,526,715.92
420 · Connection Fees	0.00	10,245.00	0.00	10,245.00	10,245.00
430 · Penalty & Interest	0.00	14,029.35	17,138.98	31,168.33	31,168.33
440 · Misc Revenue	0.00	1.64	1.64	3.28	3.28
450 · Other - Non S/W Rev	0.00	72,170.02	72,719.67	144,889.69	144,889.69
Total Income	0.00	760,387.34	957,110.28	1,717,497.62	1,717,497.62
Total Income	0.00	760,387.34	957,110.28	1,717,497.62	1,717,497.62
Gross Profit	0.00	760,387.34	957,110.28	1,717,497.62	1,717,497.62
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	235,259.17	187,903.62	140,426.29	563,589.08	563,589.08
520 · FICA - District Share	17,796.11	13,903.91	10,541.44	42,241.46	42,241.46
530 · Med/Life Insurance- Dist Share	34,034.15	42,001.24	20,284.51	96,319.90	96,319.90
540 · PERS - District Share	77,758.12	15,170.30	9,483.08	102,411.50	102,411.50
560 · Workers Comp Ins	3,043.66	8,344.25	9,387.87	20,775.78	20,775.78
Total Salaries & EE Benefits	367,891.21	267,323.32	190,123.19	825,337.72	825,337.72
Services & Supplies					
610 · Bank Fees	26,342.96	0.00	0.00	26,342.96	26,342.96
620 · Communications & Internet	4,426.49	5,730.83	6,182.52	16,339.84	16,339.84
622 · Board Exp	500.00	0.00	0.00	500.00	500.00
630 · Equip - Office	1,571.75	155.91	0.00	1,727.66	1,727.66
640 · Fuel & Oil	0.00	4,187.43	3,510.32	7,697.75	7,697.75
645 · Insurance	0.00	40,955.72	40,955.73	81,911.45	81,911.45
657 · Lab	0.00	12,319.45	12,338.81	24,658.26	24,658.26
660 · Memberships & Subscription	16,868.92	42,924.01	30,842.54	90,635.47	90,635.47
670 · Postage & Shipping	14,270.91	0.00	0.00	14,270.91	14,270.91
675 · Professional Services	23,334.76	8,419.86	17,934.38	49,689.00	49,689.00
685 · Rents	6,236.14	0.00	0.00	6,236.14	6,236.14
690 · Safety & Security	578.67	2,925.93	2,349.47	5,854.07	5,854.07
700 · Tools & Instruments	0.00	237.24	452.77	690.01	690.01
703 · Supplies - Clothing & Personal	916.96	1,329.68	1,597.82	3,844.46	3,844.46
705 · Supplies - Office	2,914.00	170.66	212.35	3,297.01	3,297.01
715 · Supplies-Chemicals-Operating	0.00	31,073.13	51,640.54	82,713.67	82,713.67
720 · Supplies - Inventory - Other	0.00	24,263.31	3,363.77	27,627.08	27,627.08
735 · Training/Classes/Certs/ClassB	19.08	352.39	1,444.46	1,815.93	1,815.93
745 · Travel / Lodging	14.00	0.00	0.00	14.00	14.00
750 · Utilities	4,869.54	49,723.06	171,340.02	225,932.62	225,932.62
760 · Waste Disposal	393.27	29,709.70	2,371.74	32,474.71	32,474.71
795 · Yolo Co	0.00	0.00	23,144.31	23,144.31	23,144.31
799 · Team Building	1,301.41	0.00	0.00	1,301.41	1,301.41
Total Services & Supplies	104,558.86	254,478.31	369,681.55	728,718.72	728,718.72
Repairs & Replacement					
810 · R&R Buildings & Grounds	2,174.62	201.93	140.74	2,517.29	2,517.29
830 · R&R Equipment	0.00	0.00	17.10	17.10	17.10
Total Repairs & Replacement	2,174.62	201.93	157.84	2,534.39	2,534.39
Total Expense	474,624.69	522,003.56	559,962.58	1,556,590.83	1,556,590.83
Net Ordinary Income	-474,624.69	238,383.78	397,147.70	160,906.79	160,906.79
Net Income	-474,624.69	238,383.78	397,147.70	160,906.79	160,906.79

CLO Water and Wastewater District
PROJECTED BUDGET 2024-2025

7

Target % > 58%

As of January 2025 Summary	WATER				WASTEWATER			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,374,612	801,857	957,111	70%	1,248,780	728,455	760,387	61%
Total Operating Expenses	1,397,481	815,197	797,276	57%	1,366,371	797,050	759,317	56%
Operating Balance (loss)	(22,869)	(13,340)	159,835		(117,591)	(68,595)	1,071	
420 Connection Fees	10,000	5,833	-	0%	10,000	5,833	10,245	102%
445 Bulk Water Sales	50,000		4,475					
450 Non S/W Rev - ATT Cell Lease	9,606	5,604	10,588		9,606	5,604	10,039	
450 Non S/W Rev - County Treasury/misc	100,000	58,333	62,132	62%	165,000	96,250	62,131	38%
Reserves	50,000	29,167	-	0%	25,000	14,583		0%
Net Change In Net Position (loss)	96,737	27,263	237,030		42,015	24,509	83,486	

Current Revenue Notes:

General Ledger	\$187,848.23
District CRP	\$330,947.32
Paradise Cove CRP	\$133,121.73
Water Reserve	\$51,841.02
Sewer Reserve	\$62,119.01
USDA Restricted Funds	\$324,977.99
LAIF	\$4,736.19
Total	\$1,095,591.49

Past Revenue Notes

As of January 2025 Operating Revenue	WATER				WASTEWATER			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,341,612	782,607	862,775	64%	1,212,480	707,280	663,941	55%
430 Penalty & Interest	33,000	19,250	17,139	52%	36,300	21,175	14,029	39%
440 Misc. Mcard Fee Reimbursement	-	-	2	0%	-	-	2	0%
Total Revenue >	1,374,612	801,857	879,916	64%	1,248,780	728,455	677,972	54%

As of January 2025 Operating Expenses	WATER				WASTEWATER			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	% Spent	Annual	YTD	YTD	% Spent
505 Salaries & Wages	431,386	251,642	258,056	60%	565,111	329,648	305,534	54%
520 FICA - District Share	35,003	20,418	19,439	56%	46,986	27,409	22,802	49%
530 Medical Ins - District Share	69,968	40,814	37,303	53%	120,067	70,039	59,019	49%
540 CalPERS - District Share	80,947	47,219	48,362	60%	95,604	55,769	54,049	57%
550 Unemployment	2,500	1,458	-	0%	2,500	1,458	-	0%
560 Workmans Compensation	28,460	16,602	10,910	38%	30,435	17,754	9,866	32%
Salaries and Employee Benefits >	648,263	378,154	374,069	58%	860,703	502,077	451,269	52%
605 Advertising	200	117	-	0%	200	117	-	0%
610 Bank Fees	19,810	11,556	13,172	66%	19,800	11,550	13,172	67%
620 Communications & Internet	19,000	11,083	8,397	44%	19,000	11,083	7,945	42%
622 Board Exp	3,500	2,042	250	7%	3,500	2,042	250	7%
625 Equip - Field <\$4,000.00	2,500	1,458	-	0%	4,000	2,333	-	0%
630 Equip - Office	2,000	1,167	786	39%	2,500	1,458	942	38%
640 Fuel & Oil	15,200	8,867	3,510	23%	12,500	7,292	4,187	33%
645 Insurance	44,100	25,725	40,956	93%	44,000	25,667	40,956	93%

650	Interest	2,000	1,167	-	0%	2,000	1,167	18	-	0%
657	Lab	22,200	12,950	12,339	56%	18,630	10,868	12,319	66%	
660	Memberships/Subscriptions/Licenses	45,500	26,542	39,278	86%	54,500	31,792	51,359	94%	
665	Mileage Reimb	500	292	-	0%	250	146	-	0%	
670	Postage & Shipping	13,000	7,583	7,136	55%	13,000	7,583	7,136	55%	
675	Professional Services	30,000	17,500	29,602	99%	25,000	14,583	20,088	80%	
685	Rents	8,338	4,864	3,118	37%	8,338	4,864	3,118	37%	
690	Safety & Security	5,250	3,063	2,639	50%	8,750	5,104	3,216	37%	
700	Tools & Instruments	3,700	2,158	453	12%	2,500	1,458	237	9%	
703	Apparel	3,350	1,954	2,057	61%	3,150	1,838	1,789	57%	
705	Supplies - Office	4,000	2,333	1,669	42%	4,000	2,333	1,628	41%	
715	Treatment Chemicals	125,250	73,063	51,640	41%	55,000	32,083	31,073	56%	
720	Supplies - Operating - Other	5,000	2,917	3,364	67%	28,000	16,333	24,263	87%	
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%	
735	Training	3,750	2,188	1,454	39%	2,750	1,604	362	13%	
745	Travel	2,000	1,167	7	0%	1,750	1,021	7	0%	
750	Utilities	266,970	155,733	173,775	65%	108,770	63,449	52,158	48%	
760	Waste Disposal	30,350	17,704	2,569	8%	56,030	32,684	29,907	53%	
795	Yolo Co	61,000	35,583	23,144	38%					
799	Misc	1,750	1,021	651	0%	1,750	1,021	651	0%	
	Services and Supplies >	740,218	431,794	421,961	57%	499,668	291,473	306,758	61%	
	Repairs & Replacement									
810	R&R Buildings & Grounds	6,000	3,500	1,229	20%	3,500	2,042	1,290	37%	
815	R&R Damage Claims	0	0	-	0%	-	-	-	0%	
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%	
830	R&R Equipment	0	0	17	113333%	0	0	-	0%	
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%	
840	R&R Vehicles	3,000	1,750	-	0%	2,500	1,458	-	0%	
	Repairs & Replacement >	9,000	5,250	1,246	14%	6,000	3,500	1,290	21%	
	Total Expenses >	1,397,481	815,197	797,276	57%	1,366,371	797,050	759,317	56%	

7 Administration Budget Variance Report July 1, 2024 through June 30, 2025		Target % >		58.3%	GL ADMIN	
As of January 2025		2024-2025 Budget		Actual	Total	
Expenses		Annual	YTD	YTD	% Spent	Remaining
505	Salaries & Wages	419,495	244,705	235,259	56.1%	184,236
520	FICA - District Share	33,155	19,340	17,796	53.7%	15,359
530	Medical Ins - District Share	63,054	36,782	34,035	54.0%	29,019
540	CalPERS-District Share (Unfunded Liab \$103,000)	132,659	77,384	77,758	58.6%	54,901
550	Unemployment	5,000	2,917		0.0%	5,000
560	Workers Comp Ins	8,186	4,775	3,044	37.2%	5,142
Salaries and Employee Benefits >		661,548	385,903	367,892	55.6%	293,656
605	Advertising	400	233	-	0.0%	400
610	Bank Fees	39,600	23,100	26,343	66.5%	13,257
620	Communications & Internet	7,000	4,083	4,427	63.2%	2,573
622	Board	7,000	4,083	500	7.1%	6,500
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	3,000	1,750	1,572	52.4%	1,428
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/licenses	15,000	8,750	16,869	112.5%	(1,869)
670	Postage & Shipping	26,000	15,167	14,271	54.9%	11,729
675	Professional Services (Legal, IT)	40,000	23,333	23,335	58.3%	16,665
685	Rents	16,675	9,727	6,236	37.4%	10,439
690	Safety & Security	1,500	875	579	38.6%	921
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	700	408	917	131.0%	(217)
705	Supplies - Office	6,000	3,500	2,914	48.6%	3,086
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	3,500	2,042	19	0.5%	3,481
745	Travel	3,000	1,750	14	0.5%	2,986
750	Utilities	7,540	4,398	4,870	64.6%	2,670
760	Waste Disposal	700	408	393	56.1%	307
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	2,042	1,301	37.2%	2,199
Services and Supplies >		181,115	105,650	104,560	57.7%	76,555
Repairs & Replacement						
810	R&R Buildings & Grounds	2,000	1,167	2,175	108.8%	(175)
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles	0	0		0.0%	0
Repairs & Replacement >		2,000	1,167	2,175	108.7%	(175)
Total Expenses >		844,663	492,720	474,627	56.2%	370,036
810	Sprayed Admin for coachroaches					

7 Wastewater Budget Variance Report July 1, 2024 through June 30, 2025		2024-2025 Budget		Target % >	58.3%	GL WASTEWATER
As of January 2025				Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	355,364	207,296	187,904	52.9%	167,460
520	FICA - District Share	30,409	17,738	13,904	45.7%	16,505
530	Medical Ins - District Share	88,540	51,649	42,001	47.4%	46,539
540	CalPERS - District Share	29,274	17,077	15,170	51.8%	14,104
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	26,342	15,366	8,344	31.7%	17,998
Salaries and Employee Benefits >		529,929	309,125	267,323	50.4%	262,606
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	7,583	5,731	44.1%	7,269
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,500	875		0.0%	1,500
630	Equip - Office	1,000	583	156	15.6%	844
640	Fuel & Oil	7,500	4,375	4,187	55.8%	3,313
645	Insurance	44,000	25,667	40,956	93.1%	3,044
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	18,630	10,868	12,319	66.1%	6,311
660	Memberships/Subscriptions/Permits	47,000	27,417	42,924	91.3%	4,076
665	Mileage Reimb	250	146		0.0%	250
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	5,000	2,917	8,420	168.4%	(3,420)
685	Rents	0	0		0.0%	0
690	Safety & Security	8,000	4,667	2,926	36.6%	5,074
700	Tools & Instruments	2,500	1,458	237	9.5%	2,263
703	Apparel	2,800	1,633	1,330	47.5%	1,470
705	Supplies - Office	1,000	583	171	17.1%	829
715	Treatment Chemicals	55,000	32,083	31,073	56.5%	23,927
720	Supplies-Operating-Other-Titan Tubes	28,000	16,333	24,263	86.7%	3,737
730	Vacant	-	-			-
735	Training, Certifications	1,000	583	352	35.2%	648
745	Travel	250	146		0.0%	250
750	Utilities	105,000	61,250	49,723	47.4%	55,277
760	Waste Disposal	55,680	32,480	29,710	53.4%	25,970
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799.1	Team Building					
Services and Supplies >		397,110	231,648	254,478	64.1%	142,632
Repairs & Replacement						
810	R&R Buildings & Grounds	2,500	1,458	202	8.1%	2,298
815	R&R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	2,500	1,458		0.0%	2,500
		-	-		0.0%	-
Repairs & Replacement >		5,000	2,917	202	4.0%	4,798
Total Expenses >		932,039	543,690	522,003	56.0%	410,036
Expense Notes						

7 Water Budget Variance Report July 1, 2024 through June 30, 2025		2024-2025 Budget		Target % >	58.3%	GL WATER
As of January 2025		Annual	YTD	Actual	%	Total
Expenses				YTD	Spent	Remaining
505	Salaries & Wages	221,639	129,289	140,426	63.4%	81,213
520	FICA - District Share	18,426	10,748	10,541	57.2%	7,885
530	Medical Ins - District Share	38,441	22,424	20,285	52.8%	18,156
540	CalPERS - District Share	14,617	8,527	9,483	64.9%	5,134
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	24,368	14,214	9,388	38.5%	14,980
Salaries and Employee Benefits >		317,490	185,202	190,123	59.9%	127,367
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	7,583	6,183	47.6%	6,817
622	Board Exp	0	0		0.0%	0
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	500	292		0.0%	500
640	Fuel & Oil	10,200	5,950	3,510	34.4%	6,690
645	Insurance	44,100	25,725	40,956	92.9%	3,144
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	22,200	12,950	12,339	55.6%	9,861
660	Memberships/Subscriptions/Permits	38,000	22,167	30,843	81.2%	7,157
665	Mileage Reimb	500	292		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	5,833	17,934	179.3%	(7,934)
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	2,625	2,349	52.2%	2,151
700	Tools & Instruments	3,700	2,158	453	12.2%	3,247
703	Apparel	3,000	1,750	1,598	53.3%	1,402
705	Supplies - Office	1,000	583	212	21.2%	788
715	Treatment Chemicals	125,250	73,063	51,640	41.2%	73,610
720	Supplies - Operating - Other	5,000	2,917	3,364	67.3%	1,636
730	Vacant	0	0		0.0%	0
735	Training, Certifications	2,000	1,167	1,444	72.2%	556
745	Travel	500	292		0.0%	500
750	Utilities	263,200	153,533	171,340	65.1%	91,860
760	Waste Disposal	30,000	17,500	2,372	7.9%	27,628
795	Yolo Co	61,000	35,583	23,144	37.9%	37,856
798	Customer Refund					
799	Team Building	0	0		0.0%	0
Services and Supplies >		637,650	371,963	369,681	58.0%	267,969
Repairs & Replacement						
810	R&R Buildings & Grounds	5,000	2,917	141	2.8%	4,859
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	17	0.0%	(17)
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	1,750		0.0%	3,000
Repairs & Replacement >		8,000	4,667	158	2.0%	7,842
Total Expenses >		963,140	561,832	559,962	58.1%	403,178

675 Professional Services: \$8K contract with MC for Lead Service Line Inventory

11:38 AM

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

02/10/25

Accrual Basis

July 2024 through January 2025

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	11,385.42	269,944.58	309,615.88	590,945.88	590,945.88
430 · Penalty & Interest	175.35	6,901.77	7,671.41	14,748.53	14,748.53
440 · Misc Revenue	0.00	41.76	71.55	113.31	113.31
450 · Other - Non S/W Rev	0.00	17.28	17.28	34.56	34.56
Total Income	11,560.77	276,905.39	317,376.12	605,842.28	605,842.28
Total Income	11,560.77	276,905.39	317,376.12	605,842.28	605,842.28
Gross Profit	11,560.77	276,905.39	317,376.12	605,842.28	605,842.28
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	134,640.71	110,871.47	245,512.18	245,512.18
520 · FICA - District Share	0.00	10,084.35	6,795.96	16,880.31	16,880.31
530 · Med/Life Insurance- Dist Share	0.00	17,121.73	17,852.32	34,974.05	34,974.05
540 · PERS - District Share	0.00	8,047.48	8,562.31	16,609.79	16,609.79
560 · Workers Comp Ins	0.00	10,274.43	10,274.43	20,548.86	20,548.86
Total Salaries & EE Benefits	0.00	180,168.70	154,356.49	334,525.19	334,525.19
Services & Supplies					
620 · Communications & Internet	0.00	370.20	370.20	740.40	740.40
640 · Fuel & Oil	0.00	10,461.39	10,461.36	20,922.75	20,922.75
650 · Interest	0.00	1,900.69	1,900.72	3,801.41	3,801.41
657 · Lab	0.00	1,100.00	0.00	1,100.00	1,100.00
660 · Memberships & Subscription	0.00	48.75	48.75	97.50	97.50
690 · Safety & Security	0.00	3,813.57	3,641.85	7,455.42	7,455.42
700 · Tools & Instruments	0.00	1,438.36	1,438.27	2,876.63	2,876.63
703 · Supplies - Clothing & Personal	0.00	1,379.91	1,379.87	2,759.78	2,759.78
705 · Supplies - Office	0.00	7.90	7.89	15.79	15.79
720 · Supplies - Inventory - Other	0.00	5,562.90	890.58	6,453.48	6,453.48
735 · Training/Classes/Certs/ClassB	0.00	1,092.42	942.42	2,034.84	2,034.84
Total Services & Supplies	0.00	27,176.09	21,081.91	48,258.00	48,258.00
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	806.60	335.70	1,142.30	1,142.30
820 · R&R Lift Stations	0.00	0.00	3,817.28	3,817.28	3,817.28
830 · R&R Equipment					
830.1 · Hydrants	0.00	6,143.98	0.00	6,143.98	6,143.98
830 · R&R Equipment - Other	0.00	21,055.07	25,605.57	46,660.64	46,660.64
Total 830 · R&R Equipment	0.00	27,199.05	25,605.57	52,804.62	52,804.62
832 · R&R Mains and Sewer Lines	0.00	13,524.71	2,977.02	16,501.73	16,501.73
840 · R&R Vehicles	0.00	4,381.32	4,243.39	8,624.71	8,624.71
Total Repairs & Replacement	0.00	45,911.68	36,978.96	82,890.64	82,890.64
Total Expense	0.00	253,256.47	212,417.36	465,673.83	465,673.83
Net Ordinary Income	11,560.77	23,648.92	104,958.76	140,168.45	140,168.45
Net Income	11,560.77	23,648.92	104,958.76	140,168.45	140,168.45

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

7 Target % > 58.3% CRP-PC
 As of January 2025

Summary		Budget Annual	YTD		Actual YTD Amount %	
PC CRP Revenue		19,536	11,396	11,561	59.2%	0%
PC CRP Expenses		0	0	-	0.0%	0%

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

As of January 2025 Summary	WATER - CRP			Actual YTD	
	Budget Annual	YTD		Amount	%
WATER CRP Revenue	474,875	277,010	276,905	58.3%	0%
WATER CRP Expenses	462,264	269,654	253,256	54.8%	0%

Operating Balance 12,611 7,356 23,649

Expenses		2020-2021 Budget Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	227,056	132,449	134,641	59.3%	92,415
520	FICA - District Share	18,919	11,036	10,084	53.3%	8,835
530	Medical Ins - District Share	31,527	18,391	17,122	54.3%	14,405
540	CalPERS - District Share	15,402	8,985	8,047	52.2%	7,355
550	Unemployment	0	0	0	0.0%	0
560	Workmans Compensation	20,710	12,081	10,274	49.6%	10,436
Salaries and Employee Benefits >		313,614	182,941	180,168	57.4%	133,446
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	2,042	370	10.6%	3,130
622	Board	0	0	0	0.0%	0
625	Equip - Field <\$4,999.00	1,250	729	0	0.0%	1,250
630	Equip - Office	-	-	-	-	-
640	Fuel & Oil	14,400	8,400	10,461	72.6%	3,939
645	Insurance	0	0	0	0.0%	0
650	Interest	6,000	3,500	1,901	31.7%	4,099
657	Outsource Lab / Internal Lab	5,000	2,917	1,100	22.0%	3,900
660	Memberships/Subscriptions/Licenses	0	0	49	0.0%	(49)
665	Mileage Reimb	0	0	0	0.0%	0
670	Postage & Shipping	0	0	0	0.0%	0
675	Professional Services Leak Chk	-	-	0	0.0%	-
685	Rents	0	0	0	0.0%	0
690	Safety & Security	5,000	2,917	3,814	76.3%	1,186
700	Tools & Instruments	2,000	1,167	1,438	71.9%	562
703	Apparel	2,000	1,167	1,380	69.0%	620
705	Supplies - Office	-	-	8	0.0%	(8)
715	Treatment Chemicals	0	0	0	0.0%	0
720	Supplies - Operating - Other	3,000	1,750	5,563	185.4%	(2,563)
735	Training, Certifications	500	292	1,092	218.4%	(592)
745	Travel	-	-	0	0.0%	-
750	Utilities	0	0	0	0.0%	0
760	Waste Disposal	0	0	0	0.0%	0
795	Yolo Co	0	0	0	0.0%	0
799	Team Building	0	0	0	0.0%	0
Services and Supplies >		42,650	24,879	27,176	63.7%	15,474
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	1,750	807	26.9%	2,193
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	35,000	20,417	21,055	60.2%	13,945
830.1	Hydrants	-	-	6,144	-	-
832	R&R Mains/Service Lines/Tanks	50,000	29,167	13,525	27.1%	36,475
840	R&R Vehicles	18,000	10,500	4,381	24.3%	13,619
Repairs & Replacement >		106,000	61,833	45,912	43.3%	60,088
Total Expenses >		462,264	269,654	253,256	54.8%	209,008

505=PTO C/O

720 6" Vlve LVE

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

7

SEWER-CRP

Target % > 58.3% CRP-SEWER

As of January 2025

Summary	Budget Annual	YTD		Actual YTD	
				Amount	%
SEWER CRP Revenue	599,800	349,883	317,376	52.9%	0%
SEWER CRP Expenses	588,962	343,561	206,658	35.1%	0%

Operating Balance (loss) 10,838 6,322 110,718

Expenses	2020-2021 Budget		Actual YTD	%	Total Spent	Total Remaining
	Annual	YTD				
505 Salaries & Wages	302,823	176,647	110,871	36.6%	191,952	
520 FICA - District Share	24,988	14,576	6,796	27.2%	18,192	
530 Medical Ins - District Share	90,580	52,838	17,852	19.7%	72,728	
540 CalPERS - District Share	22,235	12,971	8,562	38.5%	13,673	
550 Unemployment	-	-	-	0.0%	-	
560 Workmans Compensation	26,186	15,275	10,274	39.2%	15,912	
Salaries and Employee Benefits >	466,812	272,307	154,355	33.1%	312,457	
605 Advertising	0	0	-	0.0%	0	
610 Bank Fees	0	0	-	0.0%	0	
620 Communications & Internet	5,000	2,917	370	7.4%	4,630	
622 Board	0	0	-	0.0%	0	
625 Equip - Field <\$4,999.00	1,250	729	-	0.0%	1,250	
630 Equip - Office	-	-	-	0.0%	-	
640 Fuel & Oil	14,400	8,400	10,461	72.6%	3,939	
645 Insurance	0	0	-	0.0%	0	
650 Interest	6,000	3,500	1,901	31.7%	4,099	
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0	
660 Memberships/Subscriptions/Licenses	0	0	-	0.0%	0	
665 Mileage Reimb	0	-	49	0.0%	(49)	
670 Postage & Shipping	0	0	-	0.0%	0	
675 Professional Services (SCADA)	0	0	-	0.0%	0	
685 Rents	-	-	-	0.0%	-	
690 Safety & Security (includes Boots)	5,000	2,917	3,642	72.8%	1,358	
700 Tools & Instruments	2,000	1,167	1,438	0.0%	562	
703 Apparel	2,000	1,167	1,380	69.0%	620	
705 Supplies - Office	-	-	8	0.0%	(8)	
715 Treatment Chemicals	0	0	-	0.0%	0	
720 Supplies - Operating - Other	3,000	1,750	891	29.7%	2,109	
735 Training, Certification	500	292	942	0.0%	(442)	
745 Travel	-	-	-	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 >	39,150	22,838	21,082	53.8%	18,068	
Repairs & Replacement						
810 R&R Buildings & Grounds	3,000	1,750	336	11.2%	2,664	
815 R & R Damage Claims	0	0	-	0.0%	0	
820 R&R Lift Stations	20,000	11,667	3,817	19.1%	16,183	
830 R&R Equipment	30,000	17,500	19,939	66.5%	10,061	
832 R&R Mains/Laterals	20,000	11,667	2,886	14.4%	17,114	
840 R&R Vehicles	10,000	5,833	4,243	42.4%	5,757	
	-	-	-	0.0%	-	
Repairs & Replacement >	83,000	48,417	31,221	37.6%	51,779	
Total Expenses >	588,962	343,561	206,658	35.1%	382,304	

12:06 PM

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

02/10/25

Accrual Basis

Date	Name	Memo	Class	Amount
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				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.20 · Crane Truck				
11/15/2024	Financial Pacific Leasi...	2024 Crane Truck; P...	CRP:Water	1,844.17
11/15/2024	Financial Pacific Leasi...	2024 Crane Truck; P...	CRP:Sewer	1,844.17
12/15/2024	Financial Pacific Leasi...	Payment #2	CRP:Water	1,582.03
12/15/2024	Financial Pacific Leasi...	Payment #2	CRP:Sewer	1,582.03
01/15/2025	Financial Pacific Leasi...	January 2025 Paym...	CRP:Water	1,319.91
01/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,319.90
Total 280.20 · Crane Truck				9,492.21
280.04 · 2021 Water Truck				
07/22/2024	Kansas State Bank - ...	Payment #32	CRP:Water	786.69
07/22/2024	Kansas State Bank - ...	3359488	CRP:Sewer	786.69
08/20/2024	Kansas State Bank - ...	Payment #33	CRP:Water	789.27
08/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	789.28
09/20/2024	Kansas State Bank - ...	Payment #33	CRP:Water	791.86
09/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	791.87
10/21/2024	Kansas State Bank - ...	Payment #35	CRP:Water	794.47
10/21/2024	Kansas State Bank - ...	3359488	CRP:Sewer	794.46
11/20/2024	Kansas State Bank - ...	Payment #36	CRP:Water	797.07
11/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	797.07
12/20/2024	Kansas State Bank - ...	Payment #37	CRP:Water	799.69
12/20/2024	Kansas State Bank - ...	3359488	CRP:Sewer	799.69
01/20/2025	Kansas State Bank - ...	Payment #38	CRP:Water	802.31
01/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	802.31
Total 280.04 · 2021 Water Truck				11,122.73
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				
07/15/2024	Kansas State Bank - ...	Pynt #55	CRP:Water	3,648.38
07/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,648.38
08/15/2024	Kansas State Bank - ...	Payment #56	CRP:Water	3,658.70
08/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,658.70
09/15/2024	Kansas State Bank - ...	Pynt #57	CRP:Water	3,669.05
09/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,669.05
10/15/2024	Kansas State Bank - ...	Payment #58	CRP:Water	3,679.43
10/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,679.43
11/15/2024	Kansas State Bank - ...	Payment #59	CRP:Water	3,689.83
11/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,689.84
12/15/2024	Kansas State Bank - ...	Payment #60	CRP:Water	3,700.28
12/15/2024	Kansas State Bank - ...	3343293	CRP:Sewer	3,700.28
Total 280.02 · KS State Bank - 2019 Vac-Con				44,091.35
280.12 · USDA Loan for Sewer Clarifier				

12:06 PM

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

02/10/25

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				64,706.29
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
08/05/2024	MC Engineering, Inc	Prep of scope work ...	Loan/Grant:...	450.00
09/05/2024	MC Engineering, Inc	Agreement for Phas...	Loan/Grant:...	594.00
10/03/2024	MC Engineering, Inc	Reviewed Project Pri...	Loan/Grant:...	540.00
11/04/2024	MC Engineering, Inc	Verified Project Cost...	Loan/Grant:...	2,125.75
12/05/2024	MC Engineering, Inc	Gathered Data and ...	Loan/Grant:...	587.50
01/07/2025	MC Engineering, Inc	Met with WWTP Chi...	Loan/Grant:...	2,735.70
Total 945 · Wastewater I and I Phase IV				7,032.95
Total Loans/Grants				7,032.95
TOTAL				115,222.90



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

Accounts

Transfer Settings

GENERAL LEDGER *9122 Quick Peek

Available Balance** **\$203,602.33**

Current Balance **\$187,848.23**

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

External Accounts



No External Accounts

Your Accounts are not eligible to be summarized

[Add External Accounts](#)

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Money Management

 California CLASS will be closed on Monday, February 17th, in observance of Presidents' Day.



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

Total Balance As Of 02/13/25: \$903,007.08

California CLASS
As of 02/13/25
\$903,007.08

[Detail →](#)

**California CLASS
Enhanced Cash**
As of 02/12/25
\$0.00

[Detail →](#)

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$51,841.02	California CLASS
CA-01-0184-0002	Sewer Reserves	\$62,119.02	California CLASS
CA-01-0184-0003	CRP Water	\$170,221.50	California CLASS
CA-01-0184-0004	CRP Sewer	\$160,725.82	California CLASS
CA-01-0184-0005	CRP PC	\$133,121.73	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$324,977.99	California CLASS
CA-01-0184-E001	General Savings	\$0.00	California CLASS Enhanced Cash
CA-01-0184-E002	Water Reserves	\$0.00	California CLASS Enhanced Cash
CA-01-0184-E003	Sewer Reserves	\$0.00	California CLASS Enhanced Cash

[View →](#)



California State Treasurer *Fiona Ma, CPA*



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

February 13, 2025

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-17-001

January 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
1/2/2025	1/2/2025	RW	1764965	N/A	DIANNA MANN	-324,000.00
1/15/2025	1/14/2025	QRD	1766850	N/A	SYSTEM	4,103.09

Account Summary

Total Deposit:	4,103.09	Beginning Balance:	324,633.10
Total Withdrawal:	-324,000.00	Ending Balance:	4,736.19

12:07 PM

Clearlake Oaks County Water District
Payroll Summary
January 2025

02/10/25

	Hours	Rate	Jan 25
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-18	56.64	-1,111.00
CTO Used	5.5	37.74	207.61
Holiday	362.5	37.76	14,432.32
Holiday Worked (x2.5)	16.5	94.40	1,612.02
Overtime (x1.5)	76	56.64	4,643.51
PTO	403.93	45.92	17,696.15
Straight	1,617.75	41.23	65,599.96
Board			400.00
Duty Pay			5,420.00
Total Gross Pay	2,464.18		108,900.57
Deductions from Gross Pay			
ACWA (pre-tax)			-1,464.59
AFLAC (pre-tax)			-384.90
AFLAC (taxable) AFTER TAX			-155.52
CALPers 457			-375.00
CALPers EE (Pretax)			-6,458.50
Total Deductions from Gross Pay			-8,838.51
Adjusted Gross Pay	2,464.18		100,062.06
Taxes Withheld			
Federal Withholding			-9,064.00
Medicare Employee			-1,552.25
Social Security Employee			-6,489.88
CA - Withholding			-3,577.62
CA - Disability			-1,284.62
Total Taxes Withheld			-21,968.37
Deductions from Net Pay			
Miscellaneous Deduction			-127.60
Wage Garnishment			-269.52
Total Deductions from Net Pay			-397.12
Net Pay	2,464.18		77,696.57
Employer Taxes and Contributions			
Medicare Company			1,552.25
Social Security Company			6,489.88
Total Employer Taxes and Contributions			8,042.13

12:08 PM

Clearlake Oaks County Water District

02/10/25

Trial Balance

Accrual Basis

As of January 31, 2025

	Jan 31, 25	
	Debit	Credit
101.7 · CA Restricted Funds	324,977.99	
101.5 · CA CRP PC	131,441.30	
101.4 · CA CRP Sewer	144,749.07	
101.3 · CA CRP Water	157,234.53	
101.2 · CA Sewer Reserves	62,119.02	
101.1 · CA Water Reserves	151,841.02	
102.05 · CRP WATER - 9385	0.00	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	0.00	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	0.00	
102.12 · WATER RESERVES- 8503	0.00	
102.001 · GL - 9122	49,062.72	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		184,263.81
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	0.00	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	36,026.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pil	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	23,172.00	
138 · USDA Water Improvements	8,461,059.57	
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	178,099.54	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		140,267.64
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	396,250.39	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	54,364.30	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	934,882.14	

12:08 PM

Clearlake Oaks County Water District

Trial Balance

As of January 31, 2025

02/10/25

Accrual Basis

	Jan 31, 25	
	Debit	Credit
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	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	14,788.58	
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		11,078,963.62
200 · ACCOUNTS PAYABLE		75,920.54
6748 · Umpqua Credit Card:9264 · Francisco	0.00	
6748 · Umpqua Credit Card:9286 · Jesse	0.00	
6748 · Umpqua Credit Card:8695 · Kurt	0.00	
6748 · Umpqua Credit Card:3530 · Jeremy	0.00	
6748 · Umpqua Credit Card:1172 · Dianna	0.00	
8-81000 · Amazon Business Prime Card		1,231.09
211 · WAB Credit Card:211.18 · WAB - Jesse - 9134	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 9149	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 5782	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.20 · Crane Truck	9,492.21	
280 · Loan:280.04 · 2021 Water Truck		36,675.35
280 · Loan:280.15 · USDA Water Improvement Project		4,780,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con	544.49	
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,946,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		10,365.78
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		20,551.59
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	22,489.88	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		23,626.03
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	

12:08 PM

Clearlake Oaks County Water District

02/10/25

Trial Balance

Accrual Basis

As of January 31, 2025

	Jan 31, 25	
	Debit	Credit
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	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	26,566.91	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		9,062.50
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	25,960.16	
228 · FEMA Interest on Overpaymnt/Pen		743,915.57
227 · FEMA Overpayment/Penalties	2,068,990.59	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		16,827,199.65
Income:445 · Bulk Water		4,475.40
Income:410 · Client Reg Pmt		1,526,716.29
Income:420 · Connection Fees		10,245.00
Income:425 · CRP		590,945.88
Income:430 · Penalty & Interest		45,916.86
Income:430 · Penalty & Interest:430.2 · Bank Interest		29,438.54
Income:435 · Loans/Grants:435-11 · Wellness		680.00
Income:440 · Misc Revenue		116.59
Income:450 · Other - Non S/W Rev		144,924.25
Loans/Grants:950 · Wellness	801.06	
Loans/Grants:945 · Wastewater I and I Phase IV	7,032.95	
Loans/Grants:905 · MC WWTP Reclamation	2,152.50	
Salaries & EE Benefits:545 · CALPers 457	50.00	
Salaries & EE Benefits:505 · Salaries & Wages	809,101.26	
Salaries & EE Benefits:520 · FICA - District Share	59,121.77	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	132,519.67	
Salaries & EE Benefits:540 · PERS - District Share	119,021.29	
Salaries & EE Benefits:560 · Workers Comp Ins	41,324.64	
Services & Supplies:610 · Bank Fees	26,342.96	
Services & Supplies:620 · Communications & Internet	17,080.24	
Services & Supplies:622 · Board Exp	500.00	
Services & Supplies:630 · Equip - Office	1,727.66	
Services & Supplies:640 · Fuel & Oil	28,620.50	
Services & Supplies:645 · Insurance	81,911.45	
Services & Supplies:650 · Interest	58,766.41	
Services & Supplies:657 · Lab	25,758.26	
Services & Supplies:660 · Memberships & Subscription	90,732.97	
Services & Supplies:670 · Postage & Shipping	14,270.91	
Services & Supplies:675 · Professional Services	49,689.00	
Services & Supplies:675 · Professional Services:675-7 · MC On Call Services/Pre Grant	2,754.00	
Services & Supplies:685 · Rents	6,236.14	
Services & Supplies:690 · Safety & Security	13,309.49	
Services & Supplies:700 · Tools & Instruments	3,566.64	
Services & Supplies:703 · Supplies - Clothing & Personal	6,604.24	
Services & Supplies:705 · Supplies - Office	3,312.80	
Services & Supplies:715 · Supplies-Chemicals-Operating	82,713.67	

12:08 PM

Clearlake Oaks County Water District

Trial Balance

02/10/25

As of January 31, 2025

Accrual Basis

	Jan 31, 25	
	Debit	Credit
Services & Supplies:720 · Supplies - Inventory - Other	34,080.56	
Services & Supplies:735 · Training/Classes/Certs/ClassB	3,850.77	
Services & Supplies:745 · Travel / Lodging	14.00	
Services & Supplies:750 · Utilities	225,932.62	
Services & Supplies:760 · Waste Disposal	32,474.71	
Services & Supplies:795 · Yolo Co	23,144.31	
Services & Supplies:799 · Team Building	1,301.41	
Repairs & Replacement:810 · R&R Buildings & Grounds	3,659.59	
Repairs & Replacement:820 · R&R Lift Stations	3,817.28	
Repairs & Replacement:830 · R&R Equipment	46,677.74	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	6,143.98	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	16,501.73	
Repairs & Replacement:840 · R&R Vehicles	8,661.32	
45 · ACWA Health Ins (Co Paid)	15.18	
66000 · Payroll Expenses	462.00	
TOTAL	44,418,492.41	44,418,492.41

Account Payable Breakdown

Date: 2/13/2025

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$193,174.57	\$203,602.33	\$187,848.23
Cal Class CRP Water	\$170,221.50	\$170,221.50	\$170,221.50
Cal Class CRP Sewer	\$160,725.82	\$160,725.82	\$160,725.82
Cal Class CRP PC	\$133,121.73	\$133,121.73	\$133,121.73
Cal Class Water Reserves	\$51,841.02	\$51,841.02	\$51,841.02
Cal Class Sewer Reserves	\$62,119.01	\$62,119.02	\$62,119.02
Cal Class Rest. Funds	\$324,977.99	\$324,977.99	\$324,977.99
LAIF Balance	\$4,736.19	\$4,736.19	\$4,736.19
Current A/P Aging	\$94,698.64	(PG&E Payment Plan for True-Up)	
Kansas State Bank-Water Truck	\$1,730.25	2/20/2025	
Umpqua-Crane Truck	\$3,955.71	2/16/2025	
ACWA Health Ins.	\$21,069.27	2/20/2025	
TOTAL	\$121,453.87		
Paid On-line/Auto Out			
2/5/2025 Amazon Amex Card	\$1,231.09		
1/21/2025 Umpqua Credit Card	\$7,483.67		
2/4/2025 PG&E	\$34,118.05		
2/4/2025 Canon Financial	\$307.39		
2/3/2025 Bluefin	\$4,217.03		
TOTAL-Paid On-line/Auto Out	\$47,357.23		

12:34 PM

02/13/25

Clearlake Oaks County Water District
A/P Aging Summary
As of February 13, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Alpha Analytical Labs	4,208.00	150.00	130.00	0.00	0.00	4,488.00
Badger Meter	129.06	0.00	0.00	0.00	0.00	129.06
Bill Fredriksson	2,000.00	0.00	0.00	0.00	0.00	2,000.00
California State Disbursement Unit	269.52	0.00	0.00	0.00	0.00	269.52
Case Excavating, Inc.	7,265.81	0.00	0.00	0.00	0.00	7,265.81
Clearlake Automotive	115.47	0.00	0.00	0.00	0.00	115.47
Clearlake Lava	546.98	0.00	0.00	0.00	0.00	546.98
County of Lake - Special Districts	2,136.25	0.00	0.00	0.00	0.00	2,136.25
CUSI	108.70	108.70	0.00	0.00	0.00	217.40
Dean A Enderlin, P.G.	1,052.06	0.00	0.00	0.00	0.00	1,052.06
Elaine Berringer	62.37	0.00	0.00	0.00	0.00	62.37
Hach	261.79	0.00	0.00	0.00	0.00	261.79
Hasa Inc	5,993.33	0.00	0.00	0.00	0.00	5,993.33
Hayden Solar, LLC	4,246.95	0.00	0.00	0.00	0.00	4,246.95
HC3	1,447.59	0.00	0.00	0.00	0.00	1,447.59
High Country Security	342.00	0.00	0.00	0.00	0.00	342.00
Kelseyville Lumber	64.32	0.00	0.00	0.00	0.00	64.32
Lake County Vector Control District	187.68	0.00	0.00	0.00	0.00	187.68
Lake County Waste Solutions	850.95	0.00	0.00	0.00	0.00	850.95
Leete Generators Inc	2,026.90	0.00	0.00	0.00	0.00	2,026.90
MC Engineering, Inc	5,472.50	0.00	0.00	0.00	0.00	5,472.50
Mendo Mill	75.06	0.00	0.00	0.00	0.00	75.06
Michael Maldonado	260.24	0.00	0.00	0.00	0.00	260.24
Miracle Janitorial Service	1,625.00	0.00	0.00	0.00	0.00	1,625.00
N & S Tractor	0.00	976.06	0.00	0.00	0.00	976.06
Nave Law Office, P.C.	225.00	0.00	0.00	0.00	0.00	225.00
Ngoc Walker	37.01	0.00	0.00	0.00	0.00	37.01
NTU Technologies, Inc	32,119.20	0.00	0.00	0.00	0.00	32,119.20
Pace	0.00	1,182.97	0.00	0.00	0.00	1,182.97
People Services Inc	130.00	0.00	0.00	0.00	0.00	130.00
PETTY CASH - Hannah Jensen	109.78	0.00	0.00	0.00	0.00	109.78
PG&E	0.00	0.00	0.00	0.00	11,762.80	11,762.80
Redwood Coast Fuels	0.00	3,716.74	0.00	0.00	0.00	3,716.74
William R Schoenherr	100.19	0.00	0.00	0.00	0.00	100.19
Yolo County Flood Control	0.00	3,201.66	0.00	0.00	0.00	3,201.66
TOTAL	73,469.71	9,336.13	130.00	0.00	11,762.80	94,698.64

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: January 16, 2025

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

√ Mr. Stanley Archacki, President √ Mr. Michael Herman, Vice President √ Mr. James Burton, Director
√ Mr. William McHugh, Director √ Mrs. Dianna Mann – General Manager, √ Mrs. Olivia Mann – Board Secretary
□ Mr. Francisco Castro, Wastewater, **EXCUSED** √ Mr. Kurt Jensen, Water, □ Mr. Jesse Seth, Operations Manager, **EXCUSED**

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS *(Page 3)*

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

D. COMMITTEE UPDATES

1. Offsite Effluent Storage
2. Administration Code

E. CONSENT ITEMS *(Page 13)*

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. December 2024 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary

e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval** (*Page 40*)

a. Minutes of Regular Meeting 12/19/2024

Action Taken: Motion to approve the consent items

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

1. Appointment of Arthur ‘Don’ Whittier

Action Taken: Motion to appoint Arthur Donald ‘Don’ Whittier

BURTON/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON

NOES: NONE

ABSENT: NONE

2. Discussion and appointment of an Ad Hoc Committee to work with the County to allocate funding for fire hydrants

Action Taken: Director Herman and Director Burton appointed to the Fire Hydrant Ad Hoc Committee

3. Discussion and consideration of Resolution 25-01, Recognizing Samuel Boucher (*Page 43*)

Action Taken: Motion to approve Resolution 25-01, Recognizing Samuel Boucher

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON

NOES: NONE

ABSENT: NONE

4. Discussion and consideration of NTU Technologies (*Page 44*)

Action Taken: Motion to approve the NTU Technologies Quote for ProPac 9800 Coagulant at the WTP in the amount of \$32,083.20

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 2:46 PM

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

**INVOICE**

DATE: 02/03/2025
 INVOICE NO: INVC-11348
 DUE DATE: 02/18/2025

BILL TO:

Clearlake Oaks County Water District
 PO Box 709

Clearlake Oaks, CA 95423

PLEASE REMIT TO:

CONTINENTAL UTILITY SOLUTIONS, INC
 P.O. Box 1515
 Jonesboro, AR 72403

PHONE: 800-240-1420

ACCOUNT NO.	SERVICE DATE	PAYMENT TERMS	SALES REPRESENTATIVE
C10186	02/01/25-01/31/26	15 Days	

DESCRIPTION	QTY	UNIT PRICE	AMOUNT IN USD
UB4 Software as a Service	12	\$854.00	\$10,248.00
Annual Hosting Services UB4	12	\$600.00	\$7,200.00
		Subtotal	\$17,448.00
		Sales Tax	\$0.00
		Total	\$17,448.00
		Total Paid	\$0.00
		Total Due	\$17,448.00

Clearlake Oaks County Water District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2024

Clearlake Oaks County Water District**Audit Report
June 30, 2024****TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Statement of Net Position.....	4
Statement of Activities.....	5
Statement of Revenues, Expenses and Change in Net Position	6
Statement of Cash Flows.....	7
Notes to Financial Statements.....	8
Supplemental Information	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22

December 10, 2024

Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Clearlake Oaks County Water District as of and for the year-ended June 30, 2024, as listed in the Table of Contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearlake Oaks County Water District as of and June 30, 2024, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing(GAGAS) Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **December 10, 2024**, on our consideration of the Clearlake Oaks County Water District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Clearlake Oaks County Water District

Statement of Net Position June 30, 2024

ASSETS

Current Assets:

Cash	\$ 917,429
Restricted Cash	331,823
Accounts Receivable	567,013
Deposits & Prepaid Expenses	<u>13,571</u>
Total Current Assets	<u>1,829,836</u>

Capital Assets:

Land	299,770
Buildings, Improvements & Equipment	35,847,311
Construction in Progress	987,394
Less: Accumulated Depreciation	<u>(12,624,416)</u>
Total Capital Assets	<u>24,510,059</u>

TOTAL ASSETS 26,339,895

DEFERRED OUTFLOW

GASB 68 Pension 578,653

TOTAL DEFERRED OUTFLOW 578,653

TOTAL ASSETS AND DEFERRED OUTFLOWS 26,918,548

LIABILITIES

Current Liabilities:

Accounts Payable	182,239
Current Portion	-
Accrued Compensated Absences	<u>83,708</u>
Total Current Liabilities	<u>265,947</u>

Long-term Liabilities:

Note Payable	7,380,345
Net Pension Liability	<u>1,287,473</u>
Total Long-term Liabilities	<u>8,667,818</u>

TOTAL LIABILITIES 8,933,765

DEFERRED INFLOWS

USDA Construction Retainage	-
GASB 68 Pension	<u>57,331</u>

TOTAL DEFERRED INFLOWS 57,331

TOTAL LIABILITIES AND DEFERRED INFLOWS 8,991,096

NET POSITION

Net Investment in Capital Assets	17,129,714
Restricted	331,823
Unrestricted	<u>465,915</u>
TOTAL NET POSITION	<u>\$ 17,927,452</u>

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Activities
For the Year-Ended
June 30, 2024

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Excess of Revenues/(Expenses)</u>
<u>Governmental Activities</u>				
Water	2,200,604	2,169,819	641,208	610,423
Sewer	2,403,837	1,796,740	-	(607,097)
Total Governmental Activities				<u>3,326</u>
General Revenues:				
Tax Revenue				272,007
Interest & Investment Earnings				19,922
Total General Revenues				<u>291,929</u>
NET CHANGE IN NET POSITION				<u>295,254</u>
NET POSITION, BEGINNING OF YEAR				<u>17,632,198</u>
NET POSITION, END OF YEAR				<u>\$ 17,927,452</u>

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District

**Statement of Revenues, Expenses & Change in Fund Net Position
For the Year Ended
June 30, 2024**

<u>OPERATING REVENUE</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Charges for Service	\$ 1,673,851	\$ 1,268,427	\$ 2,942,278
CRP Charges	472,467	514,412	986,879
Misc Revenue	23,501	13,901	37,402
TOTAL OPERATING REVENUE	2,169,819	1,796,740	3,966,559
<u>OPERATING EXPENSES</u>			
Depreciation	484,825	398,378	883,203
Insurance	43,781	43,781	87,562
Improvements	-	6,222	6,222
Repairs & Maintenance	186,870	80,868	267,737
Salaries and Employee Benefits	791,538	1,176,353	1,967,891
Services, Supplies and Refunds	358,034	338,861	696,895
Professional Fees	31,192	33,337	64,528
Utilities	266,930	237,396	504,325
TOTAL OPERATING EXPENSES	2,163,169	2,315,195	4,478,363
OPERATING INCOME (Loss)	6,651	(518,455)	(511,804)
<u>NON-OPERATING REVENUES/EXPENSES</u>			
Interest Income	9,961	9,961	19,922
Grants & Contributions	641,208	-	641,208
Overpayment refund	(4,231)	(4,231)	(8,463)
Property Taxes	136,004	136,004	272,007
Interest Expense	(33,205)	(84,411)	(117,616)
TOTAL NON-OPERATING REVENUES/EXPENSES	749,737	57,322	807,059
CHANGE IN NET POSITION	\$ 756,387	\$ (461,132)	\$ 295,255

The accompanying notes are an integral part of these financial statements.

Clearlake Oaks County Water District
Statement of Cash Flows
For the Year-Ended
June 30, 2024

	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash Received from Charges for Service	\$ 3,921,785
Cash Received from Other Income	-
Deduct: Cash paid for Operating Expenses	(5,032,877)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(1,111,092)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>	
Interest Expense	(117,616)
Capital Grants	641,208
Notes Payable Payments	(265,914)
Purchase of Capital Assets	(34,212)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	223,466
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Property Tax Receipts	272,007
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	272,007
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest Receipts	19,922
NET CASH FLOWS FROM INVESTING ACTIVITIES	19,922
<u>NET INCREASE (DECREASE) IN CASH</u>	(595,696)
<u>CASH, BEGINNING OF YEAR</u>	1,844,948
<u>CASH, END OF YEAR</u>	\$ 1,249,252
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Operating Income (Loss)	\$ (511,804)
Adjustments to reconcile operating income to net cash provided by operating activities	
Add back depreciation	883,203
(Increase) Decrease in Operating Accounts Receivable	(44,774)
(Increase) Decrease in Prepaid	1,055
Increase (Decrease) in Accounts Payable	(1,115,368)
Increase (Decrease) in Pension Obligation	-
Increase (Decrease) in Current Liabilities	(323,404)
Net Cash Provided by Operating Activities	\$ (1,111,092)

The accompanying notes to the financial statements are an integral part of this statement.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Clearlake Oaks County Water District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of the Reporting Entity

The District was established in 1960, under the California State Government Code. The District currently provides water and sewer services throughout the un-incorporated area of the Clearlake Oaks Community in Lake County.

The District is a governed entity administered by a Board of Directors (Board) that acts as the authoritative and legislative body of the entity. The Board is comprised of five board members who are elected by voters living within the District's boundaries. Elections are held within the Board to appoint the President. The President's responsibilities are to preside at all meetings of the Board; be the chief officer of the District; perform all duties commonly incident to the position of presiding officer of a board, commission, or business organization; and exercise supervision over the business of the District, its officers, and its employees.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, "*The Financial Reporting Entity*," in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Basis of Accounting/Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues, expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

C. Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Revenues, Expenses and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column. These statements are presented on an "economic resources" measurement focus and the accrual basis of

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Revenues, Expenses and Changes presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as operating revenues for the District are reported as charges for services.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

Operating revenues include (1) charges paid by the recipients of services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements if a particular program. Revenues that are not classified as program revenues, including taxes are presented instead as non-operating revenues.

Enterprise Funds – The enterprises funds are used to account for all the financial resources of the District. The enterprise net assets is available to the District for any purpose, provided it is expended or transferred according to the general laws of California and the bylaws of the District. The District maintains separate funds for Water, and Sewer.

Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses - On an accrual basis of accounting, expenses are recognized at the time they are incurred.

D. Funds on Deposit, County and Bank

The District maintains its cash in a pool managed by the County Treasury. The County Treasury, in turn, invests its cash with the State of California in the local agency investment fund as well as other banking institutions. The District does not own any specific identifiable investments in the pool. The risk of loss is minimal.

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

As of, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	71,722	Unrated	NA
Cash in Local Bank	204,713	FDIC ins.	NA
LAIF Restricted Short Lived Asset	47,017	Unrated	NA
LAIF Restricted Short Lived Asset	29,796	Unrated	NA
Restricted USDA reserve	332,700	FDIC ins.	NA
Cash in LAIF	986,734	Unrated	NA
Petty Cash	\$307		
Total Cash	1,249,252		

Interest rate risk. - The District does not currently have a policy regarding interest rate risk.

Credit risk. - The District does not have a formal policy regarding credit risk

Custodial credit risk. -The District's investment in the State and County Treasurer's investment pools represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk. Cash in local bank is covered by federal depository insurance.

Concentration of credit risk. - The District does not have a policy for concentration of credit risk.

E. Accounts Receivable

Accounts receivable are recorded at their gross value, where appropriate are reduced by the portion that is considered uncollectable. Accounts receivable consists primarily of service fees that have been billed but not paid as of year-end. Management believes its receivables to be fully collectable due to the ability to place a tax lien against property for unpaid receivables and, accordingly no allowance for doubtful accounts is necessary.

F. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods are recorded as prepaid items.

G. Fixed Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received. The current capitalization threshold is \$5,000 for an individual item.

Clearlake Oaks County Water District**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

H. Accounts Payable

On an accrual basis, expenses are recognized in the fiscal year in which the goods or services are received. Payables are liabilities of the District based upon current year charges for goods or services received but not paid in the current year.

I. Accrued Expenses

The District's employees accrue PTO after 90 days of employment at varying levels depending on years of service. Employees are allowed to accumulate up to 320 hours of PTO hours. Any accumulated PTO leave is paid-out to employees at their most recent rate of pay upon termination. The District records a liability for compensated absences based upon total PTO and CTO.

Clearlake Oaks County Water District**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024****J. Loan**

	<u>USDA WATER</u>
Ending Balances	
Current	101,000.00
Long Term	<u>4,679,000.00</u>
	4,780,000.00

	<u>USDA SEWER</u>
Ending Balances	
Current	52,000.00
Long Term	<u>2,457,000.00</u>
	2,509,000.00

	<u>KANSAS STATE BANK</u>
Ending Balances	
Current	43,553.00
Long Term	<u>-</u>
	43,553.00

	<u>KANSAS STATE BANK</u>
Ending Balances	
Current	18,484.00
Long Term	<u>29,308.00</u>
	47,792.00

The District entered into an installment agreement with USDA to finance the construction of Sewer System Improvements.

2025	56,000
2026	56,000
2027	56,000
2028	56,000
2029	61,000
2030-2032	184,000
2033-2037	333,000
2038-2042	367,000
2043-2047	401,000
2048-2052	445,000
2053-2057	494,000
	<u>\$ 2,509,000</u>

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The District entered into an installment agreement with USDA to finance the construction of Water System Improvements.

2025	102,000
2026	103,000
2027	105,000
2028	106,000
2029	107,000
2030-2032	330,000
2033-2037	579,000
2038-2042	616,000
2043-2047	655,000
2048-2052	699,000
2053-2057	745,000
2058-2061	633,000
	<u>\$ 4,780,000</u>

The District has a Capital Lease, Inc for the purchase of a Vaccon truck on January 15, 2020. The Purchase price was \$409,026.92 at 3.394% and payable over 5 years with a monthly payment of \$7,421.

2025		43,533
		<u>\$43,533</u>

The District has a Capital Lease, Inc for the purchase of a water truck on November 2021. The Purchase price was \$93,476.28 at 3.94% and payable over 5 years with a monthly payment of \$1,730.25

2025		19,225
2026		19,996
2027		8,570
		<u>\$47,792</u>

K. Property Tax Revenue

The County, through the Auditor-Controller's Office and the Treasury-Tax Collector, is responsible for collecting and distributing property taxes according to the alternative method of distributing known as the Teeter Plan. Under the Teeter Plan, the current year's secured property tax levy is distributed to participating agencies with the County without consideration of whether the tax has been collected.

L. Net Position

The District's net position represents the difference between its assets and liabilities in the statement of net position. Net position is reported as restricted when there are legal limitations imposed on their use by their source. Portions of the unreserved net position or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies,

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

	Water	Sewer
Net Position 6/30/23	<u>\$6,334,541</u>	<u>\$11,297,659</u>
Net Change in Net Position	<u>756,387</u>	<u>(461,132)</u>
Net Position 6/30/23	<u>\$7,090,928</u>	<u>\$10,836,524</u>

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 3: DEFINED BENEFIT PENSION PLAN

The District entered into the Public Employees Retirement System (PERS). Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. Employees are members of the Public Employees' Retirement System.

Plan Description: The District contributes to the PERS, an agent multiple- employer public employee defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and district ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Summary of Significant Accounting Policies

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

For Purposes of Measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this Purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used.

Validation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For Public agency cost-sharing plans covered by either the Miscellaneous, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees

Actuarial Methods and Assumptions Used to determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2022 total pension liability were based on the following actuarial methods and assumptions:

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Employer Rate Plans in the Miscellaneous Risk Pool**

Employer rate plan	Miscellaneous	PEPRA Misc.
	Prior to January 01, 2013	On or after January 01, 2013
Hire Date		
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	52
Monthly benefits, as of % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

The first amortized amounts are recognized in pension expense for the year gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The employer should amortize deferred outflows and deferred inflows of resources relating to Differences between Expected and Actual Experience, Changes of Assumptions, and employer-specific amounts over the EARSL of members provided with pensions through the **Plan**. The EARSL for PERF C for the June 30, 2018, measurement date is 3.8 years.

CalPERS derived the EARSL by dividing the total service years of 516,147 (the sum of remaining service lifetimes of all active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to zero. The basis of total future service is the members' probability of decrementing due to an event other than receiving a cash refund.

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2024 Reporting Date:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	77,731	-
Differences between Expected and Actual Experience	55,568	-
Differences between Projected and Actual Investment Earnings	208,453	-
Differences between Employer's Contributions and Proportionate Share of Contributions	57,974	-
Change in Employer's Proportion	-	57,281
Pension Contributions Made Subsequent to Measurement Date	<u>178,927</u>	<u>-</u>
	<u>578,654</u>	<u>57,281</u>
Net Pension Liability as of 6/30/2024	<u>1,287,473</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2023-Jun 2024 JE Flow](#) worksheet

Clearlake Oaks County Water District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Pension Expense as of June 30, 2024 186,257				
At 6/30/2024, proportionate shares of Net Pension Liability/(Asset) by plan(s):				
	Proportionate Share of Net Pension Liability/(Asset)			
Miscellaneous	1,287,473			
Safety	-			
Total	1,287,473			
Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2023 and 6/30/2024:				
	Miscellaneous	Safety	Total	
Proportion - June 30, 2023	0.02557%	0.00000%	0.02557%	
Proportion - June 30, 2024	0.02575%	0.00000%	0.02575%	
Change - Increase/(Decrease)	0.00017%	0.00000%	0.00017%	
Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %				
Other deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:				
	Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
2025	\$ 92,951	\$ -	\$ 92,951	
2026	69,111	-	69,111	
2027	174,402	-	174,402	
2028	5,981	-	5,981	
2029	-	-	-	
Thereafter	-	-	-	
	342,446	-	\$ 342,446	
Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:				
	Discount Rate -1%	Current Discount Rate	Discount Rate +1%	
	5.90%	6.90%	7.90%	
Employer's Net Pension Liability/(Asset) - Miscellaneous	1,844,221	1,287,473	829,221	
Employer's Net Pension Liability/(Asset) - Safety	-	-	-	
Employer's Net Pension Liability/(Asset) - Total	1,844,221	1,287,473	829,221	
	-	-	-	

NOTE 3: USE OF RESTRICTED/UNRESTRICTED NET POSITION

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

NOTE 4: COMPARATIVE DATA AND RECLASSIFICATIONS

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be

Clearlake Oaks County Water District**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

consistent with current year's presentation.

NOTE 5 JOINT POWERS INSURANCE AUTHORITY

The District participates in a joint venture under a joint agreement (JPA) with the Association of California Water Agencies (ACWA). The relationship between the District and the JPA is such that is not a component unit of the District and the JPA is not a component unit of the District for financial reporting purposes.

The JPA'S purpose is to jointly fund and develop programs to provide comprehensive and economical funding of property, workers compensation and employers liability coverage's for bodily injury by accident or by disease, including resulting from death, arising out of and in the course of an employee's employment with the District. This program is provided through collective self-insurance; the purchase of insurance benefit's; or a combination thereof. Copies of ACWA annual financial reports may be obtained from their executive office at 25620 Birdcage Street, Suite 200, Citrus Heights, CA.

NOTE 6: CONTIGENCIES

As of June 30, 2024, the District has entered into a contract with T&S construction for the construction of water improvements. T

NOTE 7: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through **December 10, 2024**, which is the date the financial statements were available to be issued.

Clearlake Oaks County Water District

Supplemental Information

June 30, 2024



December 10, 2024

Board of Directors
Clearlake Oaks County Water District

Clearlake Oaks, CA

INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Clearlake Oaks County Water District as of and for the year ended June 30, 2024, and have issued our report thereon dated **December 10, 2024**. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Clearlake Oaks County Water District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Clearlake Oaks County Water District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clearlake Oaks County Water District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of the internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal controls such there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clearlake Oaks County Water District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

PNPCPA