

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

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

**Date: January 15, 2026**

**Time: 10:00 A.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
  - Mrs. Olivia Mann – Board Secretary
  - Mr. Francisco Castro, Chief Wastewater
  - Mr. Jeremy Backus, Chief Distribution
  - Mr. William McHugh, Director - Absent
  - Mr. A. Whittier, Director
  - Mrs. Dianna Mann – General Manager
  - Ms. Bailey Anderson – Office Manager
  - Mr. Kurt Jensen, Chief Water

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

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

#### **C. STAFF REPORTS (Page 3)**

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

#### **D. COMMITTEE UPDATES**

#### **E. CONSENT ITEMS**

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

1. **Financial Reports for review and approval (Page 18)**
  - a. December 2025 QB balance sheet and profit & loss statements
  - b. Bank account balances and accounts receivable

- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval (Page 41)**

- a. Minutes of Regular Meeting 12/18/2025

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

*January 15, 2026*

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## ***Administration***

### **Water Quality Complaints (WQC):**

No complaints were received.

### **Consumer/Appeal Claims:**

No appeals were received.

### **Training:**

Staff had training for Trenching/ Excavation as well as Fall Protection on December 17<sup>th</sup>.

Our next scheduled in person training is in April, date TBD, this will cover Lock Out/ Tag Out.

### **Billing:**

Unfortunately, I wasn't able to make as much progress on the EDU analysis last month as anticipated. Completing the spreadsheet is a priority, and I plan to finish it in the coming weeks.

Bailey and I are also working on completing the lockbox payment system and the QuickBooks interface, with the goal of having both finalized by the end of January.

### **Grants/Awards:**

I'm working on submitting another safety award for our Emergency Response Bag. The bag is fully stocked and ready for use in any future emergencies. I have the photos ready to submit and just need to complete the award application.

### **General:**

The boxes for DocuFree have not shipped yet, as we are still filling in the eighth box and are awaiting DocuFree's processing of the contract. The initial contract contained an error, so I had to re-sign and return it for correction and processing.

I have also been appointed to several committees for the 2026–2027 term and am looking forward to serving on the District's behalf:

- **Association of California Water Agencies (ACWA):** Business Development & Membership
- **California Special Districts Association (CSDA):** Professional Development
- **Joint Power Insurance Authority (JPIA):** Property Program

This past month, I completed a two-year Professional Development Program with JPIA, specializing in Operations, Human Resources, and Supervision.

Olivia Mann  
Administrative Services Manager

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Stanley Archacki President	Michael Herman Vice President	James Burton Director	William McHugh Director	Donald Whittier Director
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**Aged Accounts Receivable  
As of 01/12/2026**

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	> 120 Days	Total Balance
No. of Accounts:	1065	403	258	183	191	2100
	\$145,044.12	\$50,767.26	\$33,255.84	\$25,896.42	\$362,798.46	\$617,762.10

These totals include all accounts on the Tax Roll

Water	\$200,536.45
Water Penalty	\$15,149.74
Sewer	\$197,088.77
Sewer Penalty	\$14,249.99
CRP Water	\$81,637.58
CRP Water Penalty	\$6,994.70
CRP Sewer	\$94,495.08
CRP Sewer Penalty	\$6,889.33
CRP PC	\$694.86
CRP PC Penalty	\$25.60
<b>Total Balance:</b>	<b>\$617,762.10</b>

**\*\*December Statements are due January 20, 2026\*\***  
Recurring payments have been processed for the month of January.



# Operations Summary Report

Sort Order : Service, Tran Type

From: 12/1/2025

To: 12/31/2025

## Loss Calculation

	Billed Usage	Actual Usage
Raw Water Pumped	18,306,000.00000	
Production Loss	-2,608,000.00000	
WATER Billed Usage	-7,961,443.69397	7,961,443.69400
WATER 2 Billed Usage	-307,702.88700	307,702.88700
<div style="display: flex; justify-content: space-between;"> <span><b>Units Lost:</b> 7,428,853.41903</span> <span><b>Percentage Loss:</b> 40.58%</span> </div>		

## Transaction Summary

	Amount	# of Accounts
CRP SEWER Adjustment	\$0.00	0
Delinquency Charge	-\$91.40	16
Delinquency Charge	\$47,852.22	1,714
Delinquency Penalty	\$1,528.15	529
Open Payment Payment	-\$1,221.93	46
Charge	-\$46,778.15	1,396
Delinquency Transfer	-\$1,161.69	295
Payment Reversal	-\$4.10	1
Payment Reversal	\$152.96	5
<b>Total CRP SEWER: \$276.06</b>		

	Amount	# of Accounts
CRP WATER Adjustment	-\$154.99	1
Delinquency	-\$121.15	18
Open Credit	-\$104.18	1
Charge	\$42,535.69	2,048
Penalty	\$1,376.60	603
Open Applied	\$104.18	1
Open Payment	-\$1,169.38	68
Payment	-\$42,027.05	1,666
Delinquency	-\$1,112.63	344
Transfer	-\$2.90	1
Payment Reversal	\$170.40	7
<b>Total CRP WATER: -\$505.41</b>		

	Amount	# of Accounts
CRPPC Charge	\$1,694.00	77
Delinquency Penalty	\$36.68	13
Open Payment	-\$51.94	3
Payment Charge	-\$1,740.57	69



WATER	Adjustment	Charge	-\$278.16	1
		Delinquency	-\$241.17	17
		Open Credit	-\$240.38	1
	Charge	Charge	\$110,256.54	2,048
	Delinquency	Penalty	\$3,452.95	593
		Shutoff	\$0.00	0
	Misc Chrg.	Misc Chrg.	\$2,640.00	56
	NSF Fee	NSF Fee	\$135.00	3
	Open Applied	Open Applied	\$9,368.55	133
	Open Payment	Open Payment	-\$4,169.13	131
	Payment	Charge	-\$114,794.67	1,661
		Delinquency	-\$2,958.41	342
		Misc Chrg.	-\$2,536.62	54
		NSF Fee	-\$45.00	1
		Open Credit	-\$9,526.78	108
		Service Open Credit	-\$6.72	1
		Service Order Fee	-\$3,435.40	21
	Payment Reversal	Transfer	-\$10.06	2
	Refund	Payment Reversal	\$679.10	11
	Service Order Fee	Open Credit	\$223.76	1
		Service Order Fee	\$3,300.00	24
		<b>Total WATER:</b>	<b>-\$8,186.60</b>	

	<b>Amount</b>	<b># of Accounts</b>
WATER 2	Charge	\$0.00
	<b>Total WATER 2:</b>	<b>\$0.00</b>

	<b>Amount</b>	<b># of Accounts</b>
	Charge	\$0.00
	<b>Total WATER 2:</b>	<b>\$0.00</b>
	<b>Total Current :</b>	<b>-\$8,070.75</b>

### Age Receivables Summary

	<b>Amount</b>	<b># of Accounts</b>
Amount Past Due 1-30 days	\$288,903.29	1,964
Amount Past Due 31-60 days	\$61,096.94	455
Amount Past Due Over 60 days	\$428,937.11	664
<b>Total Aged Balances</b>	<b>\$778,937.34</b>	
<b>TOTAL RECEIVABLES (Total Current Trans. + Total Aged Balances)</b>	<b>\$778,742.34</b>	

### Deposit Summary

	<b>Amount</b>
Net Change in Deposits This Period	\$0.00
Amount of all Deposits	\$3,559.90

### Usage By Group

WATER	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	117	4,593,805.75550	54.64%	26.50%
	8000 to 9000	18	152,425.75750	1.81%	2.04%
	7000 to 8000	35	260,105.14200	3.09%	2.43%
	6000 to 7000	34	219,180.12550	2.61%	1.77%
	5000 to 6000	63	339,139.92500	4.03%	3.43%

WATER 2		Accounts	Usage	% Usage	% Sales
Usage Groups					
4000 to 5000	105	470,695.02750	5.60%	4.93%	
3000 to 4000	164	567,133.23700	6.75%	7.24%	
2000 to 3000	270	669,361.02350	7.96%	10.98%	
1000 to 2000	339	503,556.69050	5.99%	13.46%	
0 to 1000	455	186,041.01000	2.21%	15.52%	
Zero Usage	204	0.00000	0.00%	6.87%	
<b>Over 9000</b>	<b>3</b>	<b>298,711.32600</b>	<b>46.95%</b>	<b>0.00%</b>	
8000 to 9000	1	8,340.75750	1.31%	0.00%	
7000 to 8000		0.00000	0.00%	0.00%	
6000 to 7000		0.00000	0.00%	0.00%	
5000 to 6000		0.00000	0.00%	0.00%	
4000 to 5000		0.00000	0.00%	0.00%	
3000 to 4000		0.00000	0.00%	0.00%	
2000 to 3000		0.00000	0.00%	0.00%	
1000 to 2000		0.00000	0.00%	0.00%	
0 to 1000	1	650.80350	0.10%	0.00%	
Zero Usage		0.00000	0.00%	0.00%	

### Receivables Summary

Ending Receivables (Last Period)	\$786,813.09
Charge this Period	\$308,323.41
Misc Fee this Period	\$2,705.00
Payment this Period	-\$332,175.88
Tax this Period	\$0.00
NSF Amount	\$135.00
Other Transactions	\$12,941.72
<b>Total Receivables</b>	<b>\$778,742.34</b>
Ending Deposits (Last Period)	\$3,559.90
Changes this Period	\$0.00
<b>Total Deposits</b>	<b>\$3,559.90</b>



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### **Billing / Accounts Payable – January 8, 2026**

#### **Automatic Payments:**

Currently, 523 customers are enrolled in automatic payments. Of these, 446 are using a credit or debit card, and 77 are enrolled via ACH.

#### **Payment Arrangements:**

Ten accounts are currently enrolled in payment arrangements.

#### **Promise to Pay & Extensions:**

The Promise to Pay/Extension process is working very well. Last month, five extensions were granted, with only one of those accounts requiring disconnection for delinquency.

#### **Door Hangers & Shutoffs:**

Last month, 48 door hangers were issued, and 13 of those accounts were disconnected for delinquency.

#### **Backflow Season:**

Backflow shutoffs were completed on Monday, January 5, with 23 customers found to be noncompliant and having their service terminated for failing to complete testing within the calendar year.

#### **Work Orders:**

In December, a total of 78 work orders were assigned. Of these, 49 have been closed, with four remaining open from the month, excluding those with an “In Progress” or “To Be Repaired” status.

#### **General:**

We are continuing to work closely with CUSI to improve the backflow system letters and the way they are generated. Now that backflow season has officially concluded, we will be able to start fresh and ensure the process is as accurate and efficient as possible moving into the new testing year.

Accounts Payable has slowed somewhat as we move into the new year, with fewer membership renewals, aside from routine monthly bills. Billing operations continue to run smoothly, and I am gaining more confidence with each passing month as the processes become increasingly familiar. Olivia remains a valuable resource and is always available to assist whenever questions arise.

Overall, the office has been operating very smoothly, and the team continues to work well together. Dianna’s ability to assist with phone payments and incoming checks has been a significant help and has improved efficiency in handling customer payments.

*Bailey Anderson*  
*Office Manager*

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Stanley Archacki  
President

Michael Herman  
Vice President

James Burton  
Director

William McHugh  
Director

Donald Whittier  
Director



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January 12, 2026

RE: DC board letter for December 2025

### Water Distribution Mains, Service Lines, and Tank Sites

- There were eight (8) service line repairs completed this month.
- One 4-inch water main repair was completed on Highway 20.



The underside of our district



Main break on HWY 20

### Sewer Collections and Lift Station Sites

- I fabricated and installed baskets to collect rags at the problem area in front of Big Oaks to help identify the source. Initial observations indicate the rags are originating from both the Big Oaks Shopping Center and either the gas station, Happy Garden, or the hotel.
- Lift Station 9 is currently gravity feeding. The pump will be pulled and replaced.

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Stanley Archacki  
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Director

William McHugh  
Director

A. Donald Whittier  
Director

- We are still awaiting completion of the rebuilt pump for Lift Station 7. In the interim, flow at Lift Station 7 has been increased to accommodate elevated inflow and infiltration (I&I).

### **Sample Station Sites / Boil Water Notices (BWN)**

- All routine water quality samples returned absent for Total Coliforms and *E. coli*.
- The Boil Water Notice for the Orchard Shores/Elem area was lifted after samples returned absent.

### **District Staff Update**

- **Jeremy** – Chief Operator, OP 3, Class B license
- **Jesse** – Operations Manager, OP 3, Class B license
- **Heaven** – Distribution/Collections OP 2 (out on leave)
- **Josh** – Distribution/Collections OP 2, Class B license
- **Thomas** – Utility Technician III, Class B license
- **Dylan** – Utility Technician I

### **Vehicles and Equipment**

- The district's yellow Vac-Con has returned to service but experienced another breakdown due to a DEF (diesel exhaust fluid) issue. Jesse, Thomas, and James are currently working to complete repairs and return the unit to service.



Jeremy Backus  
 Chief Distribution & Collections Operator  
 Clearlake Oaks County Water District  
 Cell: (707) 350-5622  
 Fax: (707) 998-1245  
[www.cloewd.org](http://www.cloewd.org)  
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January 8, 2026

Dec 2025  
Board Letter

- Dec - Jan raw water NTU from the pier intake is stable, averaging 3-7. We are still on the west pier intake and filter 1. Ph has been falling from lower temps as far as 7.2, the average has been under 7.5.
  - As of 1-7-26 the lake level is at 6.39, rising 2.93 ft from last month.
  - Water production for the month of Dec was 15.873 MG was slightly down from 2024 production of 16.338 MG. Raw water intake was 18.306 MG. The daily production average dropped from 517,000 GPD in Nov to 512,000 GPD for Dec.
  - We are still having plant shutdowns the frequency should be increasing as cooler temperatures approach.
  - Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
  - Continuing maintenance / cleanup through the plant area.
  - See the attached list of water samples taken.
- 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*

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Stanley Archacki  
President

Michael Herman  
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Director

William McHugh  
Director

A. Donald Whittier  
Director

# Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	12/3/25			Dec
Bacti R (BW)	12/16/25			Dec
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw ( Raw & Treated)				
Bromate (Q)	12/28/25			Dec
Perchlorate (A)				
TTHM (Q)	12/31/25			DEC
HAA5 (Q)	12/31/25			DEC
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	12/18/25			Dec
Nitrate (A)				
Nitrite (A)				
Antimony (A)	11/19/25			Dec
Arsenic(A)	11/19/25			Dec
Barium(A)	11/19/25			Dec
Beryllium(A)	11/19/25			Dec
Cadmium(A)	11/19/25			Dec
Chromium Total (A)	11/19/25			Dec
Fluoride Natural(A)	01/19/25			Dec
Mercury(A)	11/19/25			Dec
Nickel(A)	11/19/25			Dec
Selenium(A)	11/19/25			Dec
Thallium(A)	11/19/25			Dec
Simazine(A)				
Bicarbonate Alaklinity(A)	11/19/25			Dec
Calcium(A)	11/19/25			Dec
Carbonate Alakalinity(A)	11/19/25			Dec
Chloride(A)	11/19/25			Dec
Copper(A)	11/19/25			Dec
Foaming Agents (MBAS)(A)	11/19/25			Dec
Hardness Total as CaCO3(A)	11/19/25			Dec
Hydroxide Alakalinity(A)	11/19/25			Dec
Iron(A)	11/19/25			Dec
Magnesium(A)	11/19/25			Dec
Manganese(A)	11/19/25			Dec
PH, Laboratory(A)	11/19/25			Dec
Silver(A)	11/19/25			Dec
Sodium(A)	11/19/25			Dec
Specific Coductance(A)	11/19/25			Dec
Sulfate(A)	11/19/25			Dec

**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)	11/19/25				Dec
Turbidity, Laboratory(A)	11/19/25				Dec
Zinc(A)	11/19/25				Dec
Aluminum(A)	11/19/25				Dec
MTBE(A)	11/19/25				Dec
Color / Odor	11/19/25				Dec
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor	11/19/25				Every 9 Years
Heptachlor Epoxide	11/19/25				Every 9 Years
BHC-Gamma	11/19/25				Every 9 Years
Methoxychlor	11/19/25				Every 9 Years
Toxaphene	11/19/25				Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Regulated SOC 504					
Thiobencarb					
Hexavalent Chromium	11/6/2025				Nov
Gross Alpha					Every 9 years
VOC Paradise					
Combined Radium (-226 & -228)					NEW
2,3,7,8-TCDD					NEW
BENZO(A)PYRENE					NEW
DI(2-ETHYLHEXYL) ADIPATE					NEW
DI(2-ETHYLHEXYL) PHTHALATE					NEW
GLYPHOSATE					NEW
HEXACHLOROCYCLOPENTADIENE					9 years



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January 8, 2026

**RE: December Board Letter**

**FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:**

- ❖ **INFLUENT: 10.587 MG (AVERAGE: 341,000 GPD)**
- ❖ **EFFLUENT: 10.333 MG (AVERAGE: 333,000 GPD/231 GPM)**
- ❖ **CLEARLAKE LEVEL AVERAGE: 3.37' RUMSEY GAUGE**

The waste plant currently is operating well. All in-lab and outsourced lab analysis are within compliance. A total of 7.20" of rain fell for this month which increased Clearlake about 2' Flow increase into the plant was notable. Clearing all brushes and trees from all emergency ponds happened this month (see pic. 1). All brushes and trees have been piled for burning. As soon as a burn permit is issued, burning will begin. Currently all emergency ponds are free of liquid.

Through time dewatering bed drain plugs due to excessive solids being washed into the drain line. When this happens, it is necessary to remove all drain rock and add new, so drainage is restored (see pic. 2). It was necessary to do this to one dewatering bed. On Thursday the 4<sup>th</sup> various wastewater staff from around the lake met at administrative office to discuss challenges experienced at their plants. After the discussion, all staff met at the waste plant where a tour was conducted. This is a good approach to network within the industry and learn from others around the lake. Due to the weather change, preparedness for challenges with I&I will commence soon. This involves the generator and trash pump set up and a general review of emergency procedures.

Thanks,

Francisco Castro  
CPO/Waste Plant

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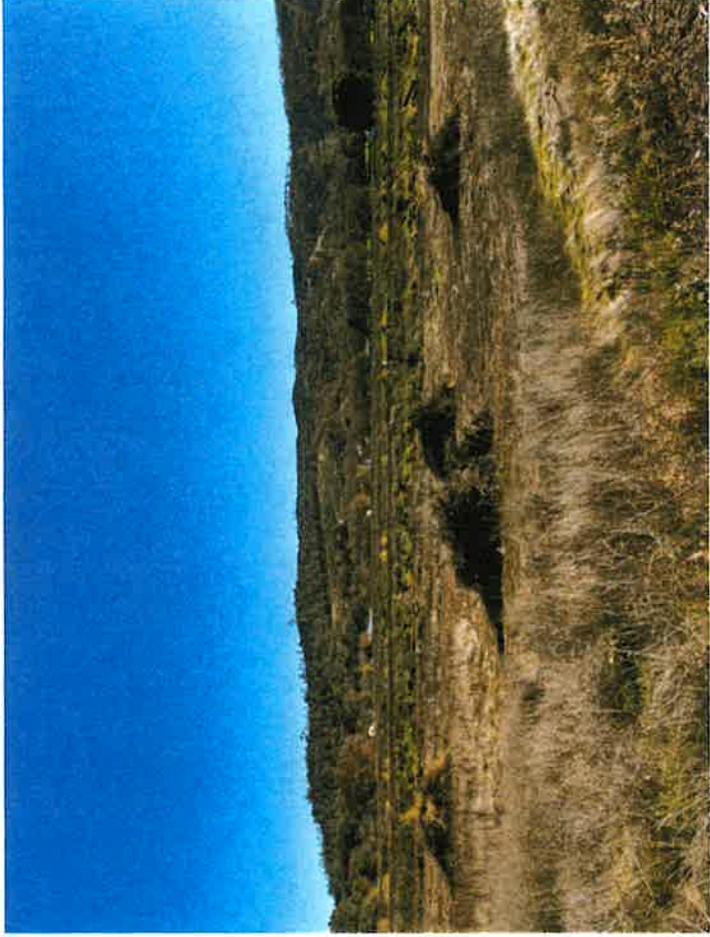
Stanley Archacki  
President

Michael Herman  
Vice President

James Burton  
Director

William McHugh  
Director

A. Donald Whittier  
Director



Pic. 1



Pic. 2

---

Stanley Archacki  
President

Michael Herman  
Vice President

James Burton  
Director

William McHugh  
Director

A. Donald Whittier  
Director

# Clearlake Oaks County Water District

## Board of Directors

### Board Meeting January 15, 2025

#### General Manager's Update

#### Leaks and Repairs

Saturday, December 27th proved to be a very busy day for staff. At approximately 7:45 a.m., a call was received reporting a significant amount of water flowing down Highway 20 across from the hotel. Upon arrival, staff shut off water service to more than 100 customers.

Shortly thereafter, an additional leak was reported in the Orchard Shores area. After assessing the Highway 20 leak, operational considerations necessitated contacting Case Excavating to perform the repair, while District staff were redirected to respond to the Orchard Shores leak

The Highway 20 incident was determined to be a Hymax coupler failure, while the Orchard Shores issue was identified as a service line leak. Before the end of the day, Board Member Jim contacted staff to report a third leak on 1st Street.

Repairs to both Highway 20 and Orchard Shores leaks were completed by the end of the day on Saturday. The 1st Street leak, however, was not repaired until Sunday.

#### Budget

We are now halfway through the budget year, with revenue coming in slightly above target and expenditures tracking as planned.

#### Staff

It has been decided not to recruit for the CSR I position in Administration. In lieu of hiring, the District will contract a lockbox service with Westamerica Bank. Under this arrangement, all customer payments will be mailed directly to Westamerica, where checks will be processed and posted to customer accounts

#### Closing

2025 has been an eventful year, and I would like to wish everyone a wonderful 2026. As always, I extend my sincere appreciation to our staff for their dedication, professionalism, and outstanding work.

Respectfully Submitted,

Dianna Mann

General Manager



3:27 PM

01/05/26

Accrual Basis

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

	Dec 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	977,176.84
Accounts Receivable	204,087.00
Other Current Assets	3,175,796.51
Total Current Assets	4,357,060.35
Fixed Assets	22,977,078.73
<b>TOTAL ASSETS</b>	<b>27,334,139.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	81,363.46
Other Current Liabilities	8,134,696.53
Total Current Liabilities	8,216,059.99
Long Term Liabilities	-1,092,168.21
Total Liabilities	7,123,891.78
Equity	20,210,247.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>27,334,139.08</b>

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# Clearlake Oaks County Water District Balance Sheet

As of December 31, 2025

Dec 31, 25

<b>ASSETS</b>		
Current Assets		
Checking/Savings		
101.7 · CA Restricted Funds		293,930.03
101.5 · CA CRP PC (California Class)		152,630.10
101.4 · CA CRP Sewer (California Class)		208,065.79
101.3 · CA CRP Water (California Class)		153,987.82
101.2 · CA Sewer Reserves (California Class)		38,909.12
101.1 · CA Water Reserves (California Class)		59,307.73
102.001 · GL - 9122 (Old Acct. # 053420019)		65,330.09
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)		
CIP Deposits 2014		189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - ...		-184,072.82
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)		4,927.18
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BA...		88.98
Total Checking/Savings		977,176.84
Accounts Receivable		204,087.00
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 Pii (Actiflo Pilot Program)		3,280.00
130.96 · Const in Progress - WWTP 2022 (Grant application for WWTP...		5,585.00
130.95 · Source Capacity Studygrant prep		18,190.25
130 · Const In Progress - Studies - Other		691,882.44
Total 130 · Const In Progress - Studies		718,937.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 1199200)		983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)		249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097...		810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)		13,571.00
Total Other Current Assets		3,175,796.51
Total Current Assets		4,357,060.35
Fixed Assets		
136 · CUSI Software (All expenses related to billing software)		39,127.80
138 · USDA Water Improvements		8,461,059.57
128 · Sewer Infrstructure & Rehab Proj (Phase 1 was the installation of the ...		3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wate...		
121.1 · Sidewalk Project - District Exp		115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of w...		279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of...		394,932.77
131 · Waste Water Plant		
131.1 · Pumps/Equipment		192,764.29
131 · Waste Water Plant - Other		230,059.50
Total 131 · Waste Water Plant		422,823.79
126 · Forcemain (phase 1) Cap. Imprv.		1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt		4,265,559.43
USDA Project		-523,819.00
127 · Water Plant		
127.8 · Water Intake Pump Extension		-129,223.00

# Clearlake Oaks County Water District Balance Sheet

As of December 31, 2025

	<b>Dec 31, 25</b>
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
<b>Total 127 · Water Plant</b>	<b>582,280.48</b>
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	54,364.30
120.90 · Vehicles/Generators/Trailers	982,782.79
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
<b>Total 120 · District General CRP (EQUIPMENT - WAS 1011181)</b>	<b>3,083,180.28</b>
122 · Bldgs/Grounds Cap Improvements	
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	8,555,370.46
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
<b>Total 124.30 · Lift Stations</b>	<b>126,642.03</b>
124.50 · Mains	14,788.58
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER ...	3,151,415.77
<b>Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEW ...</b>	<b>3,351,739.68</b>
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
<b>Total Fixed Assets</b>	<b>22,977,078.73</b>
<b>TOTAL ASSETS</b>	<b>27,334,139.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	81,363.46
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	81,363.46
<b>Total Accounts Payable</b>	<b>81,363.46</b>
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a feder...	-3,928.96
280 · Loan	
280.20 · Crane Truck	-45,233.89
280.04 · 2021 Water Truck	18,673.02
280.15 · USDA Water Improvement Project (USDA Wtr Improve...	4,678,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,890,172.41
<b>Total 280 · Loan</b>	<b>7,541,067.05</b>
221 · Health Ins - EE Portion	22,131.31
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT ...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - L...	25,223.32

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01/05/26

Accrual Basis

# Clearlake Oaks County Water District Balance Sheet

As of December 31, 2025

	Dec 31, 25
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	1,001.39
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYRO...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTI...	-39,336.08
223.80 · GASB 68 Pension ( - WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYAB...	11,093.33
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED E...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withhe...	-22,552.59
Total Other Current Liabilities	8,134,696.53
Total Current Liabilities	8,216,059.99
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	723,804.35
227 · FEMA Overpayment/Penalties	-2,167,963.15
295 · NET PENSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-1,092,168.21
Total Liabilities	7,123,891.78
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to thi...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation ...	17,324,535.23
Net Income	135,880.51
Total Equity	20,210,247.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>27,334,139.08</b>

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Accrual Basis

### Clearlake Oaks County Water District

### Profit and Loss

July through December 2025

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
445 · Bulk Water	0.00	0.00	1,183.00	1,183.00	1,183.00
410 · Client Reg Pmt	0.00	588,241.85	787,774.16	1,376,016.01	1,376,016.01
420 · Connection Fees	0.00	10,423.50	10,423.50	20,847.00	20,847.00
430 · Penalty & Interest	0.00	14,149.03	17,201.56	31,350.59	31,350.59
440 · County Treasure/Tax Roll	0.00	65,336.98	65,336.99	130,673.97	130,673.97
450 · Non S/W Rev - ATT Cell Lease	0.00	11,200.55	11,219.00	22,419.55	22,419.55
<b>Total Income</b>	0.00	689,351.91	893,138.21	1,582,490.12	1,582,490.12
<b>Total Income</b>	0.00	689,351.91	893,138.21	1,582,490.12	1,582,490.12
<b>Gross Profit</b>	0.00	689,351.91	893,138.21	1,582,490.12	1,582,490.12
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	223,835.14	200,821.32	127,762.99	552,419.45	552,419.45
520 · FICA - District Share	16,940.18	15,020.33	9,619.60	41,580.11	41,580.11
530 · Med/Life Insurance- Dist Share	32,409.73	38,502.63	18,940.95	89,853.31	89,853.31
540 · PERS - District Share	73,100.55	14,912.76	6,543.90	94,557.21	94,557.21
550 · Unemployment	8,549.92	0.00	0.00	8,549.92	8,549.92
560 · Workers Comp Ins	1,659.19	4,870.51	5,110.31	11,640.01	11,640.01
<b>Total Salaries &amp; EE Benefits</b>	356,494.71	274,127.55	167,977.75	798,600.01	798,600.01
<b>Services &amp; Supplies</b>					
610 · Bank Fees	21,304.81	0.00	0.00	21,304.81	21,304.81
620 · Communications & Internet	3,160.97	4,462.13	7,182.04	14,805.14	14,805.14
622 · Board Exp	638.02	0.00	0.00	638.02	638.02
640 · Fuel & Oil	0.00	2,855.49	2,855.55	5,711.04	5,711.04
645 · Insurance	0.00	53,176.02	53,176.03	106,352.05	106,352.05
650 · Interest	158.71	0.00	0.00	158.71	158.71
657 · Lab	0.00	8,126.18	10,186.36	18,312.54	18,312.54
660 · Memberships & Subscription	17,253.80	45,789.88	13,548.23	76,591.91	76,591.91
670 · Postage & Shipping	9,665.10	0.00	0.00	9,665.10	9,665.10
675 · Professional Services	11,728.14	9,160.39	10,644.16	31,532.69	31,532.69
685 · Rents	7,321.01	0.00	0.00	7,321.01	7,321.01
690 · Safety & Security	524.43	1,978.43	2,463.21	4,966.07	4,966.07
700 · Tools & Instruments	0.00	718.81	209.87	928.68	928.68
703 · Supplies - Clothing & Personal	1,253.01	2,137.10	1,813.94	5,204.05	5,204.05
705 · Supplies - Office	1,954.50	767.36	681.38	3,403.24	3,403.24
715 · Supplies-Chemicals-Operating	0.00	25,857.89	86,628.08	112,485.97	112,485.97
720 · Supplies - Inventory - Other	0.00	5,003.43	1,155.20	6,158.63	6,158.63
735 · Training/Classes/Certs/ClassB	904.22	1,638.06	1,059.08	3,601.36	3,601.36
745 · Travel / Lodging	1,629.23	0.00	11.03	1,640.26	1,640.26
750 · Utilities	3,406.79	40,691.18	137,837.99	181,935.96	181,935.96
760 · Waste Disposal	271.00	20,352.96	1,634.57	22,858.53	22,858.53
795 · Yolo Co	0.00	0.00	18,283.52	18,283.52	18,283.52
799 · Team Building	1,006.94	0.00	0.00	1,006.94	1,006.94
<b>Total Services &amp; Supplies</b>	82,180.68	223,315.31	349,370.24	654,866.23	654,866.23
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	652.91	195.74	717.20	1,565.85	1,565.85
<b>Total Repairs &amp; Replacement</b>	652.91	195.74	717.20	1,565.85	1,565.85
<b>Total Expense</b>	439,328.30	497,638.60	518,065.19	1,455,032.09	1,455,032.09
<b>Net Ordinary Income</b>	-439,328.30	191,713.31	375,073.02	127,458.03	127,458.03
<b>Net Income</b>	<b>-439,328.30</b>	<b>191,713.31</b>	<b>375,073.02</b>	<b>127,458.03</b>	<b>127,458.03</b>

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

Target % > **50%**

		<u>WATER</u>				<u>WASTEWATER</u>			
As of December 2025		Budget		Actual YTD		Budget		Actual YTD	
Summary		Annual	YTD	Amount	%	Annual	YTD	Amount	%
<b>Total Operating Revenue</b>		1,431,320	715,660	893,139	62%	1,279,260	639,630	689,353	54%
<b>Total Operating Expenses</b>		1,441,392	720,696	737,729	51%	1,468,797	734,399	717,302	49%
<b>Operating Balance (loss)</b>		(10,072)	(5,036)	<b>155,411</b>		(189,537)	<b>(94,769)</b>	<b>(27,949)</b>	
420	Connection Fees	10,000	5,000	10,424	104%	10,000	5,000	10,424	104%
445	Bulk Water Sales	30,000		1,183					
450	Non S/W Rev - ATT Cell Lease	55,000	27,500	11,219		55,000	27,500	11,201	
440	Non S/W Rev - County Treasury	100,000	50,000	65,337	65%	165,000	82,500	65,337	40%
	Reserves	50,000	25,000	-	0%	25,000	12,500	-	0%
<b>Net Change In Net Position (loss)</b>		<b>134,928</b>	<b>52,464</b>	<b>242,391</b>		<b>15,463</b>	<b>7,731</b>	<b>59,014</b>	
<b>Current Revenue Notes:</b>				General Ledger				<b>\$89,359.08</b>	
450 - Other - Non S/W Rev: ATT Lease and Tax Roll				District CRP				\$360,668.76	
				Paradise Cove CRP				\$153,130.10	
				Water Reserves				\$59,503.01	
				Sewer Reserves				\$39,037.23	
				CA Class Restricted Funds				\$294,897.83	
				LAIF Account				\$4,927.18	
				Total				\$1,001,523.19	

		<u>WATER</u>				<u>WASTEWATER</u>			
As of December 2025		Budget		Actual YTD		Budget		Actual YTD	
Operating Revenue		Annual	YTD	Amount	%	Annual	YTD	Amount	%
410	Client Reg Pmt	1,398,320	699,160	787,774	56%	1,242,960	621,480	588,242	47%
430	Penalty & Interest	33,000	16,500	17,202	52%	36,300	18,150	14,149	39%
<b>Total Revenue &gt;</b>		<b>1,431,320</b>	<b>715,660</b>	<b>804,976</b>	<b>56%</b>	<b>1,279,260</b>	<b>639,630</b>	<b>602,391</b>	<b>47%</b>
As of December 2025		Budget		YTD		Budget		YTD	
Operating Expenses		Annual	YTD			Annual	YTD	Actual	Spent
505	Salaries & Wages	451,920	225,960	239,681	53%	592,647	296,323	312,739	53%
520	FICA - District Share	36,678	18,339	18,090	49%	49,284	24,642	23,490	48%
530	Medical Ins - District Share	70,778	35,389	35,145	50%	126,869	63,435	54,708	43%
540	CalPERS - District Share	89,500	44,750	43,095	48%	104,951	52,475	51,464	49%
550	Unemployment	5,000	2,500	4,275	86%	5,000	2,500	4,275	86%
560	Workmans Compensation	29,773	14,887	5,940	20%	31,908	15,954	5,701	18%
Salaries and Employee Benefits >		683,650	341,825	346,225	51%	910,659	455,330	452,376	50%
605	Advertising	200	100	-	0%	200	100	-	0%
610	Bank Fees	21,790	10,895	10,653	49%	21,780	10,890	10,653	49%
620	Communications & Internet	19,000	9,500	8,763	46%	19,000	9,500	6,043	32%
622	Board Exp	3,500	1,750	319	9%	3,500	1,750	319	9%
625	Equip - Field <\$4,000.00	2,500	1,250	-	0%	4,000	2,000	-	0%
630	Equip - Office	2,000	1,000	-	0%	2,500	1,250	-	0%
640	Fuel & Oil	18,408	9,204	2,856	16%	15,708	7,854	2,855	18%
645	Insurance	44,100	22,050	53,256	121%	44,000	22,000	53,256	121%
650	Interest	2,000	1,000	-	0%	2,000	1,000	-	0%
657	Lab	22,200	11,100	10,186	46%	20,500	10,250	8,126	40%

660	Memberships/Subscriptions/Lice	46,000	23,000	22,175	48%	56,000	28,000	54,417	97%
665	Mileage Reimb	500	250	-	0%	250	125	-	0%
670	Postage & Shipping	13,000	6,500	4,833	37%	13,000	6,500	4,833	37%
675	Professional Services	30,000	15,000	16,508	55%	25,000	12,500	15,024	60%
685	Rents	7,500	3,750	3,661	49%	7,500	3,750	3,661	49%
690	Safety & Security	5,250	2,625	2,725	52%	8,750	4,375	2,240	26%
700	Tools & Instruments	3,700	1,850	210	6%	2,500	1,250	719	29%
703	Apparel	3,600	1,800	2,441	68%	3,400	1,700	2,764	81%
705	Supplies - Office	4,000	2,000	1,659	41%	4,000	2,000	1,745	44%
715	Treatment Chemicals	125,250	62,625	86,628	69%	55,000	27,500	25,858	47%
720	Supplies - Operating - Other	5,000	2,500	1,155	23%	30,000	15,000	5,003	17%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	1,875	1,511	40%	2,750	1,375	2,090	76%
745	Travel	2,000	1,000	826	41%	1,750	875	815	47%
750	Utilities	285,394	142,697	139,542	49%	153,770	76,885	42,395	28%
760	Waste Disposal	15,350	7,675	1,771	12%	56,030	28,015	21,089	38%
795	Yolo Co	61,000	30,500	18,284	30%				
799	Misc	1,750	875	504	0%	1,750	875	504	0%
Services and Supplies >		748,742	374,371	390,461	52%	554,638	277,319	264,404	48%
<b>Repairs &amp; Replacement</b>									
810	R&R Buildings & Grounds	6,000	3,000	1,044	17%	3,500	1,750	523	15%
815	R&R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	3,000	1,500	-	0%	-	-	-	0%
Repairs & Replacement >		9,000	4,500	1,044	12%	3,500	1,750	523	15%
<b>Total Expenses &gt;</b>		1,441,392	720,696	737,729	<b>51%</b>	1,468,797	734,399	717,302	<b>49%</b>

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As of December 2025		2024-2025 Budget		Actual	%	Total
Expenses	Annual	YTD	YTD	YTD	Spent	Remaining
505 Salaries & Wages	440,484	220,242	223,835	50.8%	216,649	
520 FICA - District Share	34,820	17,410	16,940	48.6%	17,880	
530 Medical Ins - District Share	60,426	30,213	32,410	53.6%	28,016	
540 CalPERS-Dist Share (Unfunded Liab \$116,616)	148,067	74,033	73,101	49.4%	74,966	
550 Unemployment	10,000	5,000	8,550	85.5%	1,450	
560 Workers Comp Ins	8,609	4,305	1,659	19.3%	6,950	
Salaries and Employee Benefits >						
	702,407	351,203	356,495	<b>50.8%</b>	345,912	
605 Advertising	400	200	-	0.0%	400	
610 Bank Fees	43,560	21,780	21,305	48.9%	22,255	
620 Communications & Internet	7,000	3,500	3,161	45.2%	3,839	
622 Board	7,000	3,500	638	9.1%	6,362	
625 Equip - Field <\$4,999.00	0	0	0	0.0%	0	
630 Equip - Office	3,000	1,500	0	0.0%	3,000	
640 Fuel & Oil	0	0	0	0.0%	0	
645 Insurance	0	0	159	0.0%	(159)	
650 Interest	0	0	0	0.0%	0	
657 Outsource Lab / Internal Lab	0	0	0	0.0%	0	
660 Memberships/Subscriptions/licenses	22,000	11,000	17,254	78.4%	4,746	
670 Postage & Shipping	26,000	13,000	9,665	37.2%	16,335	
675 Professional Services (Legal, IT)	40,000	20,000	11,728	29.3%	28,272	
685 Rents	15,000	7,500	7,321	48.8%	7,679	
690 Safety & Security	1,500	750	524	34.9%	976	
700 Tools & Instruments	0	0	0	0.0%	0	
703 Apparel	1,200	600	1,253	104.4%	(53)	
705 Supplies - Office	6,000	3,000	1,955	32.6%	4,045	
715 Treatment Chemicals	0	0	0	0.0%	0	
720 Supplies - Operating - Other	0	0	0	0.0%	0	
735 Training, Certifications	3,500	1,750	904	25.8%	2,596	
745 Travel	3,000	1,500	1,629	54.3%	1,371	
750 Utilities	7,540	3,770	3,407	45.2%	4,133	
760 Waste Disposal	700	350	271	38.7%	429	
795 Yolo Co	0	0	0	0.0%	0	
799 Team Building	3,500	1,750	1,007	0.0%	2,493	
Services and Supplies >						
	190,900	95,450	82,181	<b>43.0%</b>	108,719	
<b>Repairs &amp; Replacement</b>						
810 R&R Buildings & Grounds	2,000	1,000	653	32.7%	1,347	
815 R & R Damage Claims	0	0	0	0.0%	0	
820 R&R Lift Stations	-	-	-	0.0%	-	
830 R&R Equipment	0	0	0	0.0%	0	
832 R&R Mains/Service Lines	0	0	0	0.0%	0	
840 R&R Vehicles	0	0	0	0.0%	0	
Repairs & Replacement >						
	2,000	1,000	653	<b>32.6%</b>	1,347	
<b>Total Expenses &gt;</b>						
	895,307	447,653	439,329	<b>49.1%</b>	455,978	



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

Target % &gt;

50.0%

GL WASTEWATER

As of December 2025

## 2024-2025 Budget

Expenses	2024-2025 Budget		Actual		Spent %	Remaining
	Annual	YTD	YTD	%		
505 Salaries & Wages	372,405	186,202	200,821	53.9%	171,584	
520 FICA - District Share	31,874	15,937	15,020	47.1%	16,854	
530 Medical Ins - District Share	96,656	48,328	38,503	39.8%	58,153	
540 CalPERS - District Share	30,918	15,459	14,913	48.2%	16,005	
550 Unemployment	0	0		0.0%	0	
560 Workmans Compensation	27,604	13,802	4,871	17.6%	22,733	
Salaries and Employee Benefits >	559,456	279,728	274,128	<b>49.0%</b>	285,328	
605 Advertising	0	0		0.0%	0	
610 Bank Fees	0	0		0.0%	0	
620 Communications & Internet	13,000	6,500	4,462	34.3%	8,538	
622 Board	0	0		0.0%	0	
625 Equip - Field <\$4,999.00	1,500	750		0.0%	1,500	
630 Equip - Office	1,000	500		0.0%	1,000	
640 Fuel & Oil	7,500	3,750	2,855	38.1%	4,645	
645 Insurance	44,000	22,000	53,176	120.9%	(9,176)	
650 Interest	0	0		0.0%	0	
657 Outsource Lab / Internal Lab	20,500	10,250	8,126	39.6%	12,374	
660 Memberships/Subscriptions/Permits	45,000	22,500	45,790	101.8%	(790)	
665 Mileage Reimb	250	125		0.0%	250	
670 Postage & Shipping	0	0		0.0%	0	
675 Professional Services (SCADA)	5,000	2,500	9,160	183.2%	(4,160)	
685 Rents	0	0		0.0%	0	
690 Safety & Security	8,000	4,000	1,978	24.7%	6,022	
700 Tools & Instruments	2,500	1,250	719	28.8%	1,781	
703 Apparel	2,800	1,400	2,137	76.3%	663	
705 Supplies - Office	1,000	500	767	76.7%	233	
715 Treatment Chemicals	55,000	27,500	25,858	47.0%	29,142	
720 Supplies-Operating-Other-Titan Tubes	30,000	15,000	5,003	16.7%	24,997	
730 Vacant	-	-			-	
735 Training, Certifications	1,000	500	1,638	163.8%	(638)	
745 Travel	250	125		0.0%	250	
750 Utilities	150,000	75,000	40,691	27.1%	109,309	
760 Waste Disposal	55,680	27,840	20,953	37.6%	34,727	
795 Yolo Co	0	0		0.0%	0	
798 Customer Refund						
799.1 Team Building						
Services and Supplies >	443,980	221,990	223,313	<b>50.3%</b>	220,667	
<b>Repairs &amp; Replacement</b>						
810 R&R Buildings & Grounds	2,500	1,250	196	7.8%	2,304	
815 R&R Damage Claims	0	0		0.0%	0	
820 R&R Lift Stations	0	0		0.0%	0	
830 R&R Equipment	0	0		0.0%	0	
832 R&R Mains/Service Lines	0	0		0.0%	-	
840 R&R Vehicles	-	-		0.0%	-	
Repairs & Replacement >	2,500	1,250	196	<b>7.8%</b>	2,304	
<b>Total Expenses &gt;</b>	<b>1,005,936</b>	<b>502,968</b>	<b>497,637</b>	<b>49.5%</b>	<b>508,299</b>	

## Expense Notes

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation

6	Water Budget Variance Report July 1, 2025 through June 30, 2026					Target % >		GL WATER	
	As of December 2025		2024-2025 Budget		Actual	%	Total		
	Expenses		Annual	YTD	YTD	Spent	Remaining		
505	Salaries & Wages	231,678	115,839	127,763	55.1%	103,915			
520	FICA - District Share	19,267	9,634	9,620	49.9%	9,647			
530	Medical Ins - District Share	40,565	20,282	18,940	46.7%	21,625			
540	CalPERS - District Share	15,467	7,734	6,544	42.3%	8,923			
550	Unemployment	0	0	0	0.0%	0			
560	Workmans Compensation	25,469	12,734	5,110	20.1%	20,359			
	Salaries and Employee Benefits >	332,446	166,223	167,977	50.5%	164,469			
605	Advertising	0	0	0	0.0%	0			
610	Bank Fees	0	0	0	0.0%	0			
620	Communications & Internet	13,000	6,500	7,182	55.2%	5,818			
622	Board Exp	0	0	0	0.0%	0			
625	Equip - Field <\$4,999.00	0	0	0	0.0%	0			
630	Equip - Office	500	250	0	0.0%	500			
640	Fuel & Oil	10,200	5,100	2,856	28.0%	7,344			
645	Insurance	44,100	22,050	53,176	120.6%	(9,076)			
650	Interest	0	0	0	0.0%	0			
657	Outside Lab / Internal Lab	22,200	11,100	10,186	45.9%	12,014			
660	Memberships/Subscriptions/Permits	35,000	17,500	13,548	38.7%	21,452			
665	Mileage Reimb	500	250	0	0.0%	500			
670	Postage & Shipping	0	0	0	0.0%	0			
675	Professional Services (SCADA, Mtce Prog)	10,000	5,000	10,644	106.4%	(644)			
685	Rents	0	0	0	0.0%	0			
690	Safety & Security (includes boots)	4,500	2,250	2,463	54.7%	2,037			
700	Tools & Instruments	3,700	1,850	210	5.7%	3,490			
703	Apparel	3,000	1,500	1,814	60.5%	1,186			
705	Supplies - Office	1,000	500	681	68.1%	319			
715	Treatment Chemicals	125,250	62,625	86,628	69.2%	38,622			
720	Supplies - Operating - Other	5,000	2,500	1,155	23.1%	3,845			
730	Vacant	0	0	0	0.0%	0			
735	Training, Certifications	2,000	1,000	1,059	53.0%	941			
745	Travel	500	250	11	2.2%	489			
750	Utilities	281,624	140,812	137,838	48.9%	143,786			
760	Waste Disposal	15,000	7,500	1,635	10.9%	13,365			
795	Yolo Co	61,000	30,500	18,284	30.0%	42,716			
798	Customer Refund	0	0	0	0.0%	0			
799	Team Building	0	0	0	0.0%	0			
	Services and Supplies >	638,074	319,037	349,370	54.8%	288,704			
	<b>Repairs &amp; Replacement</b>								
810	R&R Buildings & Grounds	5,000	2,500	717	14.3%	4,283			
815	R & R Damage Claims	0	0	0	0.0%	0			
820	R&R Lift Stations	0	0	0	0.0%	0			
830	R&R Equipment	0	0	0	0.0%	0			
832	R&R Mains	0	0	0	0.0%	-			
840	R&R Vehicles	3,000	1,500	0	0.0%	3,000			
	Repairs & Replacement >	8,000	4,000	717	9.0%	7,283			
	<b>Total Expenses &gt;</b>	<b>978,521</b>	<b>489,260</b>	<b>518,064</b>	<b>52.9%</b>	<b>460,457</b>			

**505 PTO Cash out**

674 CCCP cost that will be reimbursed by MC through grant

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation



3:20 PM

01/05/26

Accrual Basis

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

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Income					
425 · CRP (Capital Replacement Plan)	9,773.05	236,514.24	275,517.61	521,804.90	521,804.90
430 · Penalty & Interest	219.91	6,317.91	7,304.91	13,842.73	13,842.73
450 · Non S/W Rev - ATT Cell Lease	0.00	7.50	7.50	15.00	15.00
<b>Total Income</b>	<b>9,992.96</b>	<b>242,839.65</b>	<b>282,830.02</b>	<b>535,662.63</b>	<b>535,662.63</b>
<b>Total Income</b>	<b>9,992.96</b>	<b>242,839.65</b>	<b>282,830.02</b>	<b>535,662.63</b>	<b>535,662.63</b>
<b>Gross Profit</b>	<b>9,992.96</b>	<b>242,839.65</b>	<b>282,830.02</b>	<b>535,662.63</b>	<b>535,662.63</b>
<b>Expense</b>					
<b>Salaries &amp; EE Benefits</b>					
505 · Salaries & Wages	0.00	140,175.77	94,648.88	234,824.65	234,824.65
520 · FICA - District Share	0.00	10,615.49	7,224.31	17,839.80	17,839.80
530 · Med/Life Insurance- Dist Share	0.00	13,986.81	10,600.08	24,586.89	24,586.89
540 · PERS - District Share	0.00	5,780.31	5,357.47	11,137.78	11,137.78
560 · Workers Comp Ins	0.00	4,438.11	4,438.10	8,876.21	8,876.21
<b>Total Salaries &amp; EE Benefits</b>	<b>0.00</b>	<b>174,996.49</b>	<b>122,268.84</b>	<b>297,265.33</b>	<b>297,265.33</b>
<b>Services &amp; Supplies</b>					
640 · Fuel & Oil	0.00	8,404.57	8,404.55	16,809.12	16,809.12
650 · Interest	0.00	2,268.08	2,268.00	4,536.08	4,536.08
657 · Lab	0.00	1,200.00	0.00	1,200.00	1,200.00
690 · Safety & Security	0.00	2,986.77	3,070.21	6,056.98	6,056.98
700 · Tools & Instruments	0.00	1,073.61	898.09	1,971.70	1,971.70
703 · Supplies - Clothing & Personal	0.00	1,703.04	1,703.03	3,406.07	3,406.07
705 · Supplies - Office	0.00	56.30	56.29	112.59	112.59
720 · Supplies - Inventory - Other	0.00	1,299.94	1,046.08	2,346.02	2,346.02
735 · Training/Classes/Certs/ClassB	0.00	897.91	897.90	1,795.81	1,795.81
745 · Travel / Lodging	0.00	36.97	36.96	73.93	73.93
<b>Total Services &amp; Supplies</b>	<b>0.00</b>	<b>19,927.19</b>	<b>18,381.11</b>	<b>38,308.30</b>	<b>38,308.30</b>
<b>Repairs &amp; Replacement</b>					
810 · R&R Buildings & Grounds	0.00	8.57	0.00	8.57	8.57
820 · R&R Lift Stations	0.00	0.00	3,733.76	3,733.76	3,733.76
830 · R&R Equipment	0.00	6,218.25	0.00	6,218.25	6,218.25
830.1 · Hydrants	0.00	25,926.85	28,372.30	54,299.15	54,299.15
830 · R&R Equipment - Other	0.00	32,145.10	28,372.30	60,517.40	60,517.40
<b>Total 830 · R&amp;R Equipment</b>	<b>0.00</b>	<b>62,145.10</b>	<b>28,372.30</b>	<b>90,517.40</b>	<b>90,517.40</b>
832 · R&R Mains and Sewer Lines	0.00	13,318.75	2,992.21	16,310.96	16,310.96
840 · R&R Vehicles	0.00	9,531.28	9,014.17	18,545.45	18,545.45
<b>Total Repairs &amp; Replacement</b>	<b>0.00</b>	<b>55,003.70</b>	<b>44,112.44</b>	<b>99,116.14</b>	<b>99,116.14</b>
<b>Total Expense</b>	<b>0.00</b>	<b>249,927.38</b>	<b>184,762.39</b>	<b>434,689.77</b>	<b>434,689.77</b>
<b>Net Ordinary Income</b>	<b>9,992.96</b>	<b>-7,087.73</b>	<b>98,067.63</b>	<b>100,972.86</b>	<b>100,972.86</b>
<b>Net Income</b>	<b>9,992.96</b>	<b>-7,087.73</b>	<b>98,067.63</b>	<b>100,972.86</b>	<b>100,972.86</b>

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

Target % > 50.0% CRP-PC

Summary	Budget		Actual YTD		Total
	Annual	YTD	Amount	%	
<b>PC CRP Revenue</b>	19,536	9,768	9,993	51.2%	0%
<b>PC CRP Expenses</b>	0	0	-	0.0%	0%
	<b>2024-2025 Budget</b>		<b>Actual</b>	<b>YTD</b>	<b>%</b>
	<b>Expenses</b>	<b>Annual</b>	<b>YTD</b>	<b>Spent</b>	<b>Remaining</b>
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%
	<b>Services and Supplies &gt;</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>
	<b>Repairs &amp; Replacement</b>				
810	R&R Buildings & Grounds	-	-	-	0.0%
815	R&R Damage Claims	0	0	-	0.0%
820	R&R Lift Stations	-	-	-	0.0%
830	R&R Equipment	-	-	-	0.0%
832	R&R Mains/Laterals	-	-	-	0.0%
840	R&R Vehicles	-	-	-	0.0%
	<b>Repairs &amp; Replacement &gt;</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Expenses &gt;</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>

2A



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

SEWER-CRP Target % > 50.0% CRP-SEWER

SEWER-CRP

6 As of December 2025

Summary	Budget		YTD	Actual YTD	
	Annual	YTD		Amount	%
SEWER CRP Revenue	614,200	307,100	282,830	46.0%	0%
SEWER CRP Expenses	523,177	261,589	261,589	50.0%	0%

Operating Balance (loss)

Expenses	2020-2021 Budget		Actual YTD	% Spent	Total Remaining
	Annual	YTD			
91,023	45,511	21,241			
505 Salaries & Wages	264,703	132,352	94,649	35.8%	170,054
520 FICA - District Share	21,833	10,917	7,224	33.1%	14,609
530 Medical Ins - District Share	68,372	34,186	10,600	15.5%	57,772
540 CalPERS - District Share	19,473	9,736	5,357	27.5%	14,116
550 Unemployment	-	-	-	0.0%	-
560 Workmans Compensation	24,631	12,315	4,438	18.0%	20,193
<b>Salaries and Employee Benefits &gt;</b>	<b>399,011</b>	<b>199,506</b>	<b>122,268</b>	<b>30.6%</b>	<b>276,743</b>
605 Advertising	0	0	-	0.0%	0
610 Bank Fees	0	0	-	0.0%	0
620 Communications & Internet	5,000	2,500	-	0.0%	5,000
622 Board	0	0	-	0.0%	0
625 Equip - Field <\$4,999.00	1,250	625	-	0.0%	1,250
630 Equip - Office	-	-	-	0.0%	-
640 Fuel & Oil	16,416	8,208	8,405	51.2%	8,011
645 Insurance	0	0	-	0.0%	0
650 Interest	6,000	3,000	2,268	37.8%	3,732
657 Outsource Lab / Internal Lab	0	0	-	0.0%	0
660 Memberships/Subscriptions/Licenses	0	0	-	0.0%	0
665 Mileage Reimb	0	-	-	0.0%	0
670 Postage & Shipping	0	0	-	0.0%	0
675 Professional Services (SCADA)	0	0	-	0.0%	0
685 Rents	-	-	-	0.0%	-
690 Safety & Security (includes Boots)	5,000	2,500	3,070	61.4%	1,930
700 Tools & Instruments	2,000	1,000	898	44.9%	1,102
703 Apparel	2,000	1,000	1,703	85.2%	297
705 Supplies - Office	-	-	56	0.0%	(56)
715 Treatment Chemicals	0	0	-	0.0%	0
720 Supplies - Operating - Other	3,000	1,500	1,046	34.9%	1,954
735 Training, Certification	500	250	898	0.0%	(398)
745 Travel	-	-	37	0.0%	(37)
750 Utilities	0	0	-	0.0%	0
760 Waste Disposal	0	0	-	0.0%	0
795 Yolo Co	0	0	-	0.0%	0
799 Team Building	0	0	-	0.0%	0
<b>Services and Supplies &gt;</b>	<b>41,166</b>	<b>20,583</b>	<b>18,381</b>	<b>44.7%</b>	<b>22,785</b>
<b>Repairs &amp; Replacement</b>					
810 R&R Buildings & Grounds	3,000	1,500	-	0.0%	3,000
815 R & R Damage Claims	0	0	-	0.0%	0
820 R&R Lift Stations	20,000	10,000	3,734	18.7%	16,266
830 R&R Equipment	30,000	15,000	28,372	94.6%	1,628
832 R&R Mains/Laterals	20,000	10,000	2,992	15.0%	17,008
840 R&R Vehicles	10,000	5,000	9,014	90.1%	986
	-	-	-	0.0%	-
<b>Repairs &amp; Replacement &gt;</b>	<b>83,000</b>	<b>41,500</b>	<b>44,112</b>	<b>53.1%</b>	<b>38,888</b>
<b>Total Expenses &gt;</b>	<b>523,177</b>	<b>261,589</b>	<b>184,761</b>	<b>35.3%</b>	<b>338,416</b>

840 Vaccon Repair

CRP-S = Tom, Heaven, Joshua, Dylon

CRP-W= Jeremy, Jesse

3



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

## Accounts



## Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

**GENERAL LEDGER \*9122** Quick Peek

Available Balance\*\* **\$190,592.28**

Current Balance **\$177,346.05**

Sign up for payments

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

## Get Help with Taxes



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Start for free



## External Accounts

No External Accounts

Your Accounts are not eligible to be summarized

[Add External Accounts](#)

## Money Management

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

Total Balance As Of 01/12/26: \$815,061.87

California CLASS  
As of 01/12/26  
**\$815,061.87**

[Detail →](#)

California CLASS  
Enhanced Cash  
As of 01/09/26  
**\$0.00**

[Detail →](#)

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$59,503.01	California CLASS
CA-01-0184-0002	Sewer Reserves	\$39,037.23	California CLASS
CA-01-0184-0003	CRP Water	\$117,274.67	California CLASS
CA-01-0184-0004	CRP Sewer	\$151,219.03	California CLASS
CA-01-0184-0005	CRP PC	\$153,130.10	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$294,897.83	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

January 12, 2026

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

## CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

**Account Number:** 90-17-001

December 2025 Statement

### **Account Summary.**

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

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

Date	Name	Memo	Class	Paid Amount
130	Const In Progress - Studies			
135	CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)			
<b>131</b>	<b>Waste Water Plant</b>			
10/06/2025	131.1 Pumps/Equipment	Field Labor for Repai...	CRP:Sewer	7,784.75
10/24/2025	Aurma	Dissamble Bermad ...	CRP:Sewer	6,880.00
	Muniquip, LLC			
	Total 131.1 Pumps/Equipment			14,664.75
<b>131</b>	<b>Waste Water Plant - Other</b>			
Total 131	Waste Water Plant - Other			14,664.75
<b>127</b>	<b>Water Plant</b>			
127.7	Ozone System			
Total 127.7	Ozone System			
<b>127.6</b>	<b>Swan AMI Turbiwell Monitor</b>			
Total 127.6	Swan AMI Turbiwell Monitor			
<b>127.4</b>	<b>PH System</b>			
Total 127.4	PH System			
<b>127.2</b>	<b>Harvy Vault Chlor Inject Proj</b>			
Total 127.2	Harvy Vault Chlor Inject Proj			
<b>127.1</b>	<b>Major Equipment</b>			
Total 127.1	Major Equipment			
<b>127</b>	<b>Water Plant - Other</b>			
Total 127	Water Plant - Other			
Total 127	Water Plant			
<b>120</b>	<b>District General CRP (EQUIPMENT - WAS 1011181)</b>			
120.01	General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)			
Total 120.01	General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...			
<b>120.60</b>	<b>Office (OFFICE EQUIPMENT - WAS 1011192)</b>			
Total 120.60	Office (OFFICE EQUIPMENT - WAS 1011192)			
<b>120.75</b>	<b>SCADA</b>			
Total 120.75	SCADA			
<b>120.90</b>	<b>Vehicles/Generators/Trailers</b>			
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Water	23,950.33
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Sewer	23,950.32
Total 120.90	Vehicles/Generators/Trailers			47,900.65
<b>120</b>	<b>District General CRP (EQUIPMENT - WAS 1011181) - Other</b>			
Total 120	District General CRP (EQUIPMENT - WAS 1011181) - Other			47,900.65
Total 120	District General CRP (EQUIPMENT - WAS 1011181)			
<b>122</b>	<b>Bldgs/Grounds Cap Improvements</b>			
Total 122	Bldgs/Grounds Cap Improvements			
<b>124</b>	<b>D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>			
124.2	GIS Online Mapping System			
Total 124.2	GIS Online Mapping System			
124.30	Lift Stations			
<b>124.50</b>	<b>Mains</b>			
Total 124.50	Mains			
<b>124.60</b>	<b>Meters</b>			

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

Date	Name	Memo	Class	Paid Amount
Total 124.60 · Meters				
<b>124.90 · Water Tanks</b>				
Total 124.90 · Water Tanks				
<b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b>				
09/18/2025	MC Engineering, Inc	CAD/GIS Mapping	CRP:Water	802.50
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
<b>125 · Land - Dist. Cap. Improvements</b>				
Total 125 · Land - Dist. Cap. Improvements				
<b>129 · ALLOW. FOR DEPRECIATION</b>				
Total 129 · ALLOW. FOR DEPRECIATION				
<b>280 · Loan</b>				
<b>280.20 · Crane Truck</b>				
07/15/2025	Financial Pacific Leasi...	Payment #9 Crane T...	CRP:Water	1,624.50
07/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,624.51
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Water	1,630.66
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Sewer	1,630.67
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Water	1,636.85
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Sewer	1,636.85
10/15/2025	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,643.05
10/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,643.06
11/17/2025	Financial Pacific Leasi...	Payment #13-Crane ...	CRP:Water	1,649.29
11/17/2025	Financial Pacific Leasi...		CRP:Sewer	1,649.29
12/15/2025	Financial Pacific Leasi...	Payment #14-Crane ...	CRP:Water	1,655.54
12/15/2025	Financial Pacific Leasi...	Payment #14-Crane ...	CRP:Sewer	1,655.54
Total 280.20 · Crane Truck				
<b>280.04 · 2021 Water Truck</b>				
07/21/2025	Kansas State Bank - ...	Payment #44	CRP:Water	818.25
07/21/2025	Kansas State Bank - ...	3359488	CRP:Sewer	818.25
08/20/2025	Kansas State Bank - ...	Payment #44	CRP:Water	820.93
08/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	820.93
09/22/2025	Kansas State Bank - ...	Payment #46	CRP:Water	823.63
09/22/2025	Kansas State Bank - ...	3359488	CRP:Sewer	823.62
10/20/2025	Kansas State Bank - ...	Payment #47	CRP:Water	826.33
10/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	826.33
11/20/2025	Kansas State Bank - ...	Payment #48	CRP:Water	829.04
11/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	829.04
12/20/2025	Kansas State Bank - ...	Payment #49	CRP:Water	831.76
12/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	831.76
Total 280.04 · 2021 Water Truck				
<b>280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)</b>				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
<b>280.02 · KS State Bank - 2019 Vac-Con</b>				
Total 280.02 · KS State Bank - 2019 Vac-Con				
<b>280.12 · USDA Loan for Sewer Clarifier</b>				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				
<b>306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)</b>				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
<b>Loans/Grants</b>				
<b>945 · Wastewater I and I Phase IV</b>				
08/21/2025	MC Engineering, Inc	Reviewed and set up...	Loan/Grant:...	5,974.17
09/18/2025	MC Engineering, Inc	Tech Memo & Grant ...	Loan/Grant:...	7,911.50
10/16/2025	MC Engineering, Inc	FAAST Application, ...	Loan/Grant:...	3,587.50
10/16/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant:...	530.00
Total 280 · Loan				
Total 280.02 · KS State Bank - 2019 Vac-Con				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				

3:28 PM

01/05/26

Cash Basis

# Clearlake Oaks County Water District Capital Improvements

As of December 31, 2025

Date	Name	Memo	Class	Paid Amount
11/20/2025	MC Engineering, Inc	Acquired Data from ...	Loan/Grant...	3,391.25
11/20/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant...	2,342.50
11/20/2025	MC Engineering, Inc	Comm. with Environ...	Loan/Grant...	1,940.00
12/18/2025	Acorn Environmental	Sr. Archaeologist, Sr...	Loan/Grant...	18,375.24
Total 945 - Wastewater I and I Phase IV				44,052.16
Total Loans/Grants				44,052.16
<b>TOTAL</b>				<b>136,999.74</b>

## Clearlake Oaks County Water District Payroll Summary December 2025

	Hours	Rate	Dec 25
<b>Employee Wages, Taxes and Adjustments</b>			
Gross Pay			
CTO Saved	-27	59.48	-1,545.74
CTO Used	128.38	39.65	6,177.14
Holiday	249.5	39.65	10,776.77
Holiday Worked (x2.5)	14.5	72.50	1,483.45
Overtime (x1.5)	88.25	59.48	5,799.31
PTO	125.87	48.13	5,998.69
Straight Board	2,049.25	29.00	87,206.94
Duty Pay			400.00
			5,165.00
<b>Total Gross Pay</b>	<b>2,628.75</b>		<b>121,461.56</b>
<b>Deductions from Gross Pay</b>			
ACWA (pre-tax)			-1,840.78
AFLAC (pre-tax)			-685.74
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-1,000.00
CALPers EE (Pretax)			-7,404.56
<b>Total Deductions from Gross Pay</b>			<b>-11,085.16</b>
<b>Adjusted Gross Pay</b>	<b>2,628.75</b>		<b>110,376.40</b>
<b>Taxes Withheld</b>			
Federal Withholding			-11,232.00
Medicare Employee			-1,724.56
Social Security Employee			-7,373.99
CA - Withholding			-4,651.27
CA - Disability			-1,427.24
<b>Total Taxes Withheld</b>			<b>-26,409.06</b>
<b>Deductions from Net Pay</b>			
Miscellaneous Deduction			-179.66
<b>Total Deductions from Net Pay</b>			<b>-179.66</b>
<b>Net Pay</b>	<b>2,628.75</b>		<b>83,787.68</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			1,724.56
Social Security Company			7,373.99
<b>Total Employer Taxes and Contributions</b>			<b>9,098.55</b>

## Account Payable Breakdown

Date: 1/12/2026

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$89,359.08	\$190,592.28	\$177,346.05
Cal Class CRP Water	\$160,304.89	\$117,274.67	\$117,274.67
Cal Class CRP Sewer	\$200,363.87	\$151,219.03	\$151,219.03
Cal Class CRP PC	\$153,130.10	\$153,130.10	\$153,130.10
Cal Class Water Reserves	\$59,503.01	\$59,503.01	\$59,503.01
Cal Class Sewer Reserves	\$39,037.23	\$39,037.23	\$39,037.23
Cal Class Rest. Funds	\$294,897.83	\$294,897.83	\$294,897.83
L A I F Balance	\$4,927.18	\$4,927.18	\$4,927.18
Current A/P Aging	\$120,680.31	PG&E True-Up	
Kansas State Bank-Water Truck	\$1,730.25	1/20/2026	
Umpqua-Crane Truck	\$3,955.71	1/15/2026	
ACWA W/C & Liability	\$8,057.16	1/15/2026	
<b>TOTAL</b>	<b>\$155,637.64</b>		
<b>Paid On-line/Auto Out</b>			
1/11/2026 Amazon Amex Card	\$1,580.47		
1/5/2026 PG&E	\$34,633.23		
1/4/2026 Scott Technology	\$578.34	New Printer Leasing	
1/5/2026 Bluefin	\$3,588.74		
1/1/2026 Blue Street Capital	\$5,726.18	(Financing Group for IT)	
12/30/2025 VC3	\$4,047.51		
12/24/2025 Umpqua Credit Card	\$14,788.02		
12/20/2025 KSB-Wtr Truck	\$1,730.25		
<b>TOTAL-Paid On-line/Auto Out</b>	<b>\$66,672.74</b>		

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
 As of January 12, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Acorn Environmental	0.00	12,163.24	0.00	0.00	0.00	12,163.24
ACWA/JPIA - W/C & Liab	0.00	0.00	0.00	24,428.85	0.00	24,428.85
Alpha Analytical Labs	3,098.00	280.00	0.00	0.00	0.00	3,378.00
B & G Tires of Clearlake	100.00	0.00	0.00	0.00	0.00	100.00
Clearlake Lava	0.00	767.91	0.00	0.00	0.00	767.91
Coastal Mountain Electric	0.00	4,061.00	0.00	0.00	0.00	4,061.00
CUSI	0.00	0.00	104.00	0.00	0.00	104.00
IHH, LLC	42.66	0.00	0.00	0.00	0.00	42.66
Lake County Solid Waste	0.00	227.55	0.00	0.00	0.00	227.55
MC Engineering, Inc	0.00	2,420.00	0.00	0.00	0.00	2,420.00
MCHC - Lakeview Health Center	200.00	0.00	0.00	0.00	0.00	200.00
Mendo Mill	154.45	0.00	0.00	0.00	0.00	154.45
Pace	0.00	0.00	2,252.33	0.00	-1,524.34	727.99
People Services Inc	0.00	130.00	0.00	0.00	0.00	130.00
PG&E	0.00	218.44	0.00	0.00	0.00	218.44
Redwood Coast Fuels	0.00	1,239.43	0.00	0.00	0.00	1,239.43
Ryan Process, Inc.	0.00	21,419.98	0.00	0.00	0.00	21,419.98
Schaeffer's Specialized Lub	92.00	797.78	0.00	0.00	0.00	889.78
Southport Control Solutions	0.00	1,777.35	0.00	0.00	0.00	1,777.35
SWRCB - WD Accounting	0.00	19,005.82	0.00	0.00	0.00	19,005.82
Theresa Mitchell	143.86	0.00	0.00	0.00	0.00	143.86
Yolo County Flood Control	0.00	3,254.28	0.00	0.00	0.00	3,254.28
<b>TOTAL</b>	<b>3,830.97</b>	<b>67,762.78</b>	<b>2,356.33</b>	<b>24,428.85</b>	<b>22,301.38</b>	<b>120,680.31</b>

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

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

**Date: December 18, 2025**

**Time: 2:00 P.M.**

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

### **MINUTES**

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

- Pledge of Allegiance
- Roll Call

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

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

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

#### **C. STAFF REPORTS (Page 3)**

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

#### **D. COMMITTEE UPDATES**

#### **E. CONSENT ITEMS**

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

1. **Financial Reports for review and approval (Page 17)**
  - a. November 2025 QB balance sheet and profit & loss statements
  - b. Bank account balances and accounts receivable
  - c. Employee payroll report

- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval (Page 43)**

- a. Minutes of Regular Meeting 11/20/2025

3. **Bills (Page 46)**

- a. Invoice Number 0440012 from Municipal Maintenance Equipment (MME), dated 12/01/2025, in the amount of \$11,353.42, for the repair of the yellow vac-con

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

**HERMAN/WHITTIER**

**M/S/C**

**AYES: ARCHACKI/HERMAN/BURTON/WHITTIER**

**NOES: NONE**

**ABSENT: MCHUGH**

**F. NEW BUSINESS**

- 1. Discussion and consideration of moving the board meetings to 10:00 AM

**Action Taken: Motion to approve the board meetings to commence at 10:00 AM, starting January 2026**

**BURTON/WHITTIER**

**M/S/C**

**AYES: ARCHACKI/HERMAN/BURTON/WHITTIER**

**NOES: NONE**

**ABSENT: MCHUGH**

- 2. Discussion and approval to purchase two (2) Telstar Mag Flowmeters for a total of \$26,718.00 for the Wastewater Plant (*Page 49*)

**Action Taken: Motion to approve the purchase of two (2) Telstar Mag Flowmeters for a total of \$26,718.00 for the Wastewater Plant, to be withdrawn from CRP -S**

**BURTON/HERMAN**

**M/S/C**

**AYES: ARCHACKI/HERMAN/BURTON/WHITTIER**

**NOES: NONE**

**ABSENT: MCHUGH**

- 3. Discussion and Nominations of President and Vice President for 2026

**Action Taken: Motion to appoint Director Archacki as President and Director Herman as Vice President.**

**BURTON/WHITTIER**

**M/S/C**

**AYES: ARCHACKI/HERMAN/BURTON/WHITTIER**

**NOES: NONE**

**ABSENT: MCHUGH**

**G. CLOSED SESSION**

**Time: 2:12 PM**

a. Discussion of personnel performance pursuant to Government Code Section 54957 (b)(1)

**Action Taken: In closed session, the board discussed the performance of the Administrative Services Manager pursuant to Government Code Section 54957 (b)(1), no other items were discussed.**

**OPEN SESSION**

**Time: 2:32 PM**

**Motion to approve a \$5.00/hour increase for the Administrative Services Manager, effective this pay period.**

**BURTON/WHITTIER M/S/C**

**AYES: ARCHACKI/HERMAN/BURTON/WHITTIER**

**NOES: NONE**

**ABSENT: MCHUGH**

**ADJOURNMENT**

**Time: 3:08 PM**

**SIGNED:**

**Stanley Archacki, President**

**ATTESTED TO:**

**Olivia Mann, Board Secretary**

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

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

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