

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*

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS (Page 3)

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

D. COMMITTEE UPDATES

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 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: _____

F. NEW BUSINESS

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

Action Taken: _____

- 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: _____

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

Action Taken: _____

G. CLOSED SESSION

Time: _____

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

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)

December 18, 2025

Administration

Water Quality Complaints (WQC):

No complaints were received.

Consumer/Appeal Claims:

No appeals were received.

Training:

Staff has scheduled training on December 17th, with Trenching & Excavation in the morning and Fall Protection in the afternoon. This will complete the final training requirement for my JPIA Professional Development Program. *The office will be closed on Wednesday, December 17th, to accommodate this training.*

I have also been accepted into the Certified Special District Manager (CSDM) Study Group. This is a year-long study group and a required component toward my certification.

Billing:

I am currently working on the EDU Analysis the Board approved last month.

Grants/Awards:

The JPIA Risk Control Grant was submitted on December 1, 2026. We will not know if it has been granted until after March 2, 2026.

General:

We have 7 boxes ready to ship to Docufree, and I'm still working on the 8th box. However, we have not yet received the shipping labels, so we are currently waiting on those rather than the other way around.

The Project Paperless journey continues! We are still exploring ways to go fully paperless, and the ability to quickly access documents has never been more efficient. As a result, we've accumulated extra binders, office supplies, and similar items, which we've been donating to Eastlake Elementary School.

We are nearing the end of another great and busy year! Thank you to the Board for your continued support and dedication throughout the year. I look forward to another year serving as your ASM and Board Secretary.

Olivia Mann
Administrative Services Manager

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

Donald Whittier
Director

Aged Accounts Receivable

As of 12/15/2025

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$127,201.16	\$48,533.34	\$34,499.21	\$27,148.10	\$340,215.29	\$577,597.10
No. of Accounts:	943	379	257	173	188	1940

These totals include all accounts on the Tax Roll

Water	\$187,431.68
Water Penalty	\$14,225.07
Sewer	\$183,976.01
Sewer Penalty	\$13,340.02
CRP Water	\$76,916.46
CRP Water Penalty	\$6,688.10
CRP Sewer	\$87,819.49
CRP Sewer Penalty	\$6,479.00
CRP PC	\$696.23
CRP PC Penalty	\$25.04
Total Balance:	\$577,597.10

November Statements are due December 15, 2025



Operations Summary Report

Sort Order : Service, Tran Type
 From: 11/1/2025
 To: 11/30/2025

Loss Calculation

		Billed Usage	Actual Usage
	Raw Water Pumped	17,288,000.00000	
	Production Loss	-2,044,000.00000	
WATER	Billed Usage	-9,055,742.06497	9,055,742.06500
WATER 2	Billed Usage	-269,567.29800	269,567.29800
Units Lost:		5,918,690.63703	
Percentage Loss:		34.24%	

Transaction Summary

		Amount		# of Accounts
CRP SEWER	Adjustment	Charge	-\$68.20	3
		Delinquency	-\$27.17	10
		Open Credit	-\$3.29	2
	Charge	Charge	\$47,935.55	1,718
		Delinquency	\$1,333.05	478
		Open Applied	\$2.47	1
		Open Payment	-\$1,120.64	47
		Payment	-\$42,304.40	1,321
		Delinquency	-\$972.69	231
		Transfer	-\$10.69	1
	Payment Reversal	Payment Reversal	\$51.81	2
		Transfer	\$4.10	1
	Total CRP SEWER:		\$4,819.90	
	CRP WATER	Adjustment	Charge	-\$17.46
Delinquency			-\$19.25	10
Open Credit			-\$1.75	1
Charge		Charge	\$42,544.47	2,052
		Delinquency	\$1,184.66	551
		Open Applied	\$4.89	2
		Open Payment	-\$1,208.62	69
		Payment	-\$37,983.29	1,573
		Delinquency	-\$914.19	264
		Transfer	-\$7.57	1
Payment Reversal		Payment Reversal	\$36.67	2
		Transfer	\$2.90	1
Total CRP WATER:		\$3,621.46		
		Amount	# of Accounts	

CRPPC	Charge	Charge	\$1,694.00	77
	Delinquency	Penalty	\$31.89	11
	Open Payment	Open Payment	-\$40.77	2
	Payment	Charge	-\$1,546.22	64
		Delinquency	-\$29.40	9
Total CRPPC:			\$109.50	
		Amount	# of Accounts	
CRPS2	Adjustment	Delinquency	-\$1.39	1
	Charge	Charge	\$1,037.55	15
	Delinquency	Penalty	\$8.37	5
	Payment	Charge	-\$1,012.43	12
		Delinquency	-\$7.05	2
Total CRPS2:			\$25.05	
		Amount	# of Accounts	
CRPS3	Charge	Charge	\$180.64	5
	Payment	Charge	-\$236.16	5
		Delinquency	-\$11.10	1
Total CRPS3:			-\$66.62	
		Amount	# of Accounts	
SEWER	Adjustment	Charge	-\$143.35	3
		Delinquency	-\$56.98	10
		Open Credit	-\$6.91	2
	Charge	Charge	\$101,295.00	1,712
	Delinquency	Penalty	\$2,570.23	471
		Shutoff	\$0.00	0
	Open Applied	Open Applied	\$158.08	3
	Open Payment	Open Payment	-\$2,707.42	55
	Payment	Charge	-\$89,153.07	1,312
		Delinquency	-\$1,847.40	230
		Transfer	-\$22.44	1
	Payment Reversal	Payment Reversal	\$108.74	2
	Service Order Fee	Service Order Fee	\$115.00	1
	Transfer	Transfer	\$8.65	1
Total SEWER:			\$10,318.13	
		Amount	# of Accounts	
SEWER 2	Adjustment	Delinquency	-\$3.29	1
	Charge	Charge	\$3,242.93	15
	Delinquency	Penalty	\$25.19	5
	Payment	Charge	-\$3,197.07	12
		Delinquency	-\$17.31	2
Total SEWER 2:			\$50.45	
		Amount	# of Accounts	
SEWER 3	Charge	Charge	\$398.44	5
	Payment	Charge	-\$464.20	5
		Delinquency	-\$6.58	1
Total SEWER 3:			-\$72.34	
		Amount	# of Accounts	

WATER	Adjustment	Charge	-\$40.72	3	
		Delinquency	-\$58.43	10	
		NSF Fee	-\$45.00	1	
	Charge	Open Credit	-\$103.77	3	
		Charge	\$111,921.71	2,052	
		Service Open Credit	-\$0.55	1	
	Delinquency	Penalty	\$3,117.72	538	
		Shutoff	\$0.00	0	
	Misc Chrg.	Misc Chrg.	\$5,165.00	92	
	NSF Fee	NSF Fee	\$90.00	2	
	Open Applied	Open Applied	\$9,964.78	133	
	Open Payment	Open Payment	-\$3,912.94	132	
	Payment	Charge	-\$110,201.05	1,569	
		Delinquency	-\$2,813.04	269	
	Payment Reversal	Misc Chrg.	-\$2,994.05	56	
		NSF Fee	-\$135.00	3	
		Open Credit	-\$6,858.49	87	
		Service Order Fee	-\$1,672.52	21	
		Transfer	-\$63.57	2	
		Payment Reversal	\$75.44	2	
		Refund	Open Credit	\$198.71	2
		Service Order Fee	Service Order Fee	\$4,200.00	30
		Transfer	Open Credit	-\$1,139.83	1
		Transfer	\$5.85	1	
Total WATER:		\$4,700.25			
		Amount	# of Accounts		
WATER 2	Charge	Charge	\$0.00	0	
		Total WATER 2:	\$0.00		
Total Current :		\$23,505.78			

Age Receivables Summary

	<u>Amount</u>	<u># of Accounts</u>
Amount Past Due 1-30 days	\$305,876.98	2,016
Amount Past Due 31-60 days	\$65,384.82	485
Amount Past Due Over 60 days	\$415,551.29	669
Total Aged Balances	\$786,813.09	
TOTAL RECEIVABLES (Total Current Trans. + Total Aged Balances)	\$786,813.09	

Deposit Summary

	<u>Amount</u>
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	138	5,678,378.88450	59.85%	28.30%
	8000 to 9000	13	109,433.30200	1.15%	0.76%

WATER 2	Usage Groups	Accounts	Usage	% Usage	% Sales
	7000 to 8000	28	209,852.75900	2.21%	1.83%
	6000 to 7000	40	256,244.06150	2.70%	2.19%
	5000 to 6000	79	431,372.61700	4.55%	3.88%
	4000 to 5000	117	519,241.06850	5.47%	5.46%
	3000 to 4000	140	479,298.43050	5.05%	6.17%
	2000 to 3000	273	677,814.80000	7.14%	11.20%
	1000 to 2000	344	516,289.07250	5.44%	12.91%
	0 to 1000	461	177,997.06950	1.88%	16.39%
	Zero Usage	185	0.00000	0.00%	6.13%
	Over 9000	2	259,528.46700	45.18%	0.00%
	8000 to 9000	1	8,654.93850	1.51%	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	2	1,383.89250	0.24%	0.00%
	Zero Usage		0.00000	0.00%	0.00%

Receivables Summary

Ending Receivables (Last Period)	\$763,307.31
Charge this Period	\$310,249.74
Misc Fee this Period	\$5,165.00
Payment this Period	-\$304,480.98
Tax this Period	\$0.00
NSF Amount	\$90.00
Other Transactions	\$12,482.02
Total Receivables	\$786,813.09
Ending Deposits (Last Period)	\$3,559.90
Changes this Period	\$0.00
Total Deposits	\$3,559.90



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Billing / Accounts Payable – December 15, 2025

Automatic Payments:

Currently, 517 customers are enrolled in automatic payments. Of these, 443 are using a credit or debit card, and 74 are enrolled via ACH.

Payment Arrangements:

Nine accounts are currently enrolled in payment arrangements.

Promise to Pay & Extensions:

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

Door Hangers & Shutoffs:

Last month, 75 door hangers were issued, and 27 of those accounts were disconnected for delinquency.

Backflow Season:

To date, 923 of 962 backflow tests have been processed. Fourteen-day notices were mailed on Monday, December 15, 2025.

Work Orders:

In November, a total of 87 work orders were assigned. Of these, 66 have been closed, 9 remain open from the month.

General:

In October, during the mailing of 60-day notices for backflow devices, an error occurred that resulted in some customers receiving notice despite having already completed their testing. Olivia and I worked closely with CUSI to identify and correct the issue, and 14-day notices were successfully mailed on Monday, December 15, 2025.

Accounts Payable has remained busy due to ongoing membership renewals in addition to routine monthly billing. Billing operations have been running smoothly, and I am feeling increasingly comfortable in my new role. Olivia has been an invaluable resource throughout this transition, consistently providing guidance and assistance whenever questions arise.

As we continue to settle into our new roles and bring all processes up to date, the team has been working together very effectively. Dianna now has CUSI installed on her computer and is able to assist with processing payments as needed, which will greatly support the handling of phone payment volumes.

Bailey Anderson
Office Manager

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

Donald Whittier
Director



Clearlake Oaks County Water District

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December 12, 2025

RE: DC board letter for December 2025

Water distribution main, service lines and tank sites:

- Service line repairs have slowed but not stopped; we are averaging approximately one repair per week. The most notable recent repair occurred on Butler, where we had to use the backhoe because the yellow Vac-con was still in Sacramento for repairs and the white Vac-con was out of service



CURBSTOP LEAK ON ISLAND CIR.



BUTLER REPAIR INTO THE NIGHT

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

Sewer collections and Lift station sites:

- The most interesting sewer issue was also during the same service line repair on Butler. The sewer main was broken during excavation of the service line repair. Luckily, it was just Dollar General that was connected to this section. We had them lock the doors to their restroom until repair was made.
- *We are still waiting on the pump for lift station 7 to get finished being rebuilt.*
- *Jesse replaced the SCADA radios at Lift Station 3 & 8. They're working good again.*
- *We jetted the line going across the Hwy to the Big Oaks shopping center and Spinnaker Ct.*

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

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

DC staff updating:

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

Thomas and Dylan had just completed their 3-college-semester-unit course in water supply principles. They are now qualified to sign up to take the distribution operator examination for their D2.

Vehicles and equipment:

- *The district's yellow Vac-con is back in district.*
- *Jesse, Thomas and James from WTP worked collectively to get the white Vac-con repaired.*

Jeremy Backus

Clearlake Oaks County Water District

Chief D/C OP.



Clearlake Oaks County Water District

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December 15, 2025

Dec 2025

Board Letter

- ◆ Nov-Dec raw water NTU from the pier intake is stable, averaging 4-7. 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 7.8.
- ◆ As of 12-12-25 the lake level is at 2.9, rising .13 ft from last month.
- ◆ Water production for the month of Nov was 15.517 MG was slightly down from 2024 production of 15.949 MG. Raw water intake was 17.288 MG. The daily production average dropped from 552,000 GPD in Oct to 517,000 GPD for Nov.
- ◆ 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*

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

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Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	11/5/25	12/3/25		nov / dec
Bacti R (BW)	11/19/25			nov/dec
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)				Moniter
HAA5 (Q)				Moniter
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	11/15/25	11/19/25		nov / dec
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				
Sulfate(A)				

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

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

Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)					
MTBE(A)					
Color / Odor					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide					Every 9 Years
Heptachlor					Every 9 Years
Heptachlor Epoxide					Every 9 Years
BHC-Gamma					Every 9 Years
Methoxychlor					Every 9 Years
Toxaphene					Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Bacti clearwell					
Regulated SOC 504					
Thiobencarb					
Hexavalent Chromium	11/6/2025			Nov	
Gross Alpha					Every 9 years
VOC Paradise					
Combined Radium (-226 & -228)	9/17/2025				NEW
2,3,7,8-TCDD	9/17/2025				NEW
BENZO(A)PYRENE	9/17/2025				NEW
DI(2-ETHYLHEXYL) ADIPATE	9/17/2025				NEW
DI(2-ETHYLHEXYL) PHTHALATE	9/17/2025				NEW
GLYPHOSATE	9/17/2025				NEW
HEXACHLOROCYCLOPENTADIENE	9/17/2025				9 years



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December 11, 2025

RE: November Board Letter

FLows FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 8.689MG (AVERAGE: 289,633 GPD)**
- ❖ **EFFLUENT: 7.765 MG (AVERAGE: 258,833GPD/179 GPM)**
- ❖ **CLEARLAKE LEVEL: 2.86' RUMSEY GAUGE**

The waste plant currently is operating well. All in-lab and outsourced lab analysis are within compliance. Currently all emergency ponds are free of liquid, and all are available in the event of an emergency. During this month, there was a total of 4.20" of rain which increased the gallons that came in and out of the system. As winter nears, this will continue to be the case due to I&I.

On November 3rd staff conducted pre-purging of well #2. This continued through Tuesday. On Thursday, the 6th staff sampled all 3 wells and sent samples out for testing to Alpha Labs. Results are in and no coliform total or fecal were present in all three wells. Results will be turned over to Dean Enderlin for the quarterly report. The waste plant wants to welcome Dillon Catallini to the crew. It will be a pleasure to see someone grow into and continue growing in their career.

Again, thank you board members and management for giving us what's needed to continue treating and discharging safely and under compliance.

Francisco Castro
CPO/Waste Plant

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

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Clearlake Oaks County Water District
Board of Directors
Board Meeting December 18, 2025

General Manager's Update

Geyser Pipeline 2000

Mike, Bill, and I met with Robin Borre, Administrator for Special Districts, to discuss the renewal of our contract for services related to the Geyser Pipeline. A comprehensive report will be presented at the upcoming meeting. In addition, I will be working with Robin to develop a new agreement.

Equipment

Both vac-cons have been fully repaired and returned to service. The transmission on the older vac-con was repaired in-house, while the yellow vac-con was sent to MME for professional repair.

Grants

The State has indicated that it is targeting a March or April timeline for executing the agreement with the District for the expedited grant. During last month's Zoom meeting, the State confirmed that all required documents were submitted within the 30-day window. We will continue providing the additional documentation requested over the coming months.

Progress also continues on the environmental documentation required for the wastewater grant.

Staff

The District has hired a new Operator-in-Training (OIT) for wastewater.

Closing

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

Wishing everyone a very Merry Christmas.

Respectfully Submitted,
Dianna Mann
General Manager

12:41 PM

12/08/25

Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	1,007,617.70
Accounts Receivable	204,087.00
Other Current Assets	3,175,796.51
Total Current Assets	<u>4,387,501.21</u>
Fixed Assets	<u>22,971,370.93</u>
TOTAL ASSETS	<u><u>27,358,872.14</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	164,097.76
Other Current Liabilities	8,139,906.54
Total Current Liabilities	<u>8,304,004.30</u>
Long Term Liabilities	<u>-1,092,168.21</u>
Total Liabilities	7,211,836.09
Equity	<u>20,147,036.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,358,872.14</u></u>

Clearlake Oaks County Water District
Balance Sheet
 As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	293,930.03
101.5 · CA CRP PC (California Class)	151,054.48
101.4 · CA CRP Sewer (California Class)	222,471.34
101.3 · CA CRP Water (California Class)	152,303.34
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)	84,625.50
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10135... CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10...)	-184,072.82
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS ...	4,927.18
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMER...)	88.98
Total Checking/Savings	1,007,617.70
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 c...	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 f...	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...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - W...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 10...	13,571.00
Total Other Current Assets	3,175,796.51
Total Current Assets	4,387,501.21
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	33,420.00
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installatio...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installatio...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installat...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or instal...	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 November 30, 2025

12/08/25

Accrual Basis

	Nov 30, 25
127.7 · Ozone System	38,629.36
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	396,250.39
127 · Water Plant - Other	239,426.30
Total 127 · Water Plant	582,280.48
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - W...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	54,364.30
120.90 · Vehicles/Generators/Trailers	982,782.79
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,083,180.28
122 · Bldgs/Grounds Cap Improvements	8,555,370.46
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...	
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 - ...	3,151,415.77
Total 124 · D/C System Cap Improvements (COLLECTION SYSTE...	3,351,739.68
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	22,971,370.93
TOTAL ASSETS	27,358,872.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2...	164,097.76
Total Accounts Payable	164,097.76
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 mak...	-3,928.96
280 · Loan	
280.20 · Crane Truck	-41,922.81
280.04 · 2021 Water Truck	20,336.54
280.15 · USDA Water Improvement Project (USDA Wtr Im...	4,678,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,890,172.41
Total 280 · Loan	7,546,041.65
221 · Health Ins - EE Portion	20,290.53
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNIS...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISH...	25,223.32

Clearlake Oaks County Water District

Balance Sheet

As of November 30, 2025

12/08/25

Accrual Basis

	Nov 30, 25
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW G...	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NE...	1,001.39
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL...	-1,050.73
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY P...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL D...	-37,180.91
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS ...	10,913.67
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENS...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amount...	-22,451.91
Total Other Current Liabilities	8,139,906.54
Total Current Liabilities	8,304,004.30
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	7,211,836.09
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup po...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the cor...	17,324,535.23
Net Income	72,669.26
Total Equity	20,147,036.05
TOTAL LIABILITIES & EQUITY	27,358,872.14

Clearlake Oaks County Water District Profit and Loss

July through November 2025

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	1,183.00	1,183.00	1,183.00
410 · Client Reg Pmt	0.00	485,829.46	658,239.18	1,144,068.64	1,144,068.64
430 · Penalty & Interest	0.00	11,849.25	14,271.04	26,120.29	26,120.29
440 · County Treasure/Tax Roll	0.00	65,336.98	65,336.99	130,673.97	130,673.97
450 · Non S/W Rev - ATT Cell Lease	0.00	11,136.79	11,155.23	22,292.02	22,292.02
Total Income	0.00	574,152.48	750,185.44	1,324,337.92	1,324,337.92
Total Income	0.00	574,152.48	750,185.44	1,324,337.92	1,324,337.92
Gross Profit	0.00	574,152.48	750,185.44	1,324,337.92	1,324,337.92
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	193,241.08	172,417.76	105,149.58	470,808.42	470,808.42
520 · FICA - District Share	14,629.44	12,924.22	7,933.31	35,486.97	35,486.97
530 · Med/Life Insurance- Dist Share	28,336.82	31,186.30	15,542.25	75,065.37	75,065.37
540 · PERS - District Share	61,157.30	12,534.38	5,354.10	79,045.78	79,045.78
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
Total Salaries & EE Benefits	307,573.75	233,933.17	139,089.55	680,596.47	680,596.47
Services & Supplies					
610 · Bank Fees	17,537.57	0.00	0.00	17,537.57	17,537.57
620 · Communications & Internet	3,160.97	4,462.13	7,182.04	14,805.14	14,805.14
622 · Board Exp	104.18	0.00	0.00	104.18	104.18
640 · Fuel & Oil	0.00	2,606.74	2,606.79	5,213.53	5,213.53
645 · Insurance	0.00	53,176.02	53,176.03	106,352.05	106,352.05
657 · Lab	0.00	8,126.18	10,065.36	18,191.54	18,191.54
660 · Memberships & Subscription	13,653.80	12,758.88	13,548.23	39,960.91	39,960.91
670 · Postage & Shipping	9,665.10	0.00	0.00	9,665.10	9,665.10
675 · Professional Services	10,176.47	7,811.22	9,294.99	27,282.68	27,282.68
685 · Rents	6,619.35	0.00	0.00	6,619.35	6,619.35
690 · Safety & Security	410.43	1,830.38	2,091.87	4,332.68	4,332.68
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	1,751.93	262.42	180.54	2,194.89	2,194.89
715 · Supplies-Chemicals-Operating	0.00	24,897.46	86,628.08	111,525.54	111,525.54
720 · Supplies - Inventory - Other	0.00	4,630.16	794.97	5,425.13	5,425.13
735 · Training/Classes/Certs/ClassB	904.22	1,059.06	1,059.08	3,022.36	3,022.36
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	20,952.96	1,634.57	22,858.53	22,858.53
795 · Yolo Co	0.00	0.00	12,118.39	12,118.39	12,118.39
799 · Team Building	1,006.94	0.00	0.00	1,006.94	1,006.94
Total Services & Supplies	71,550.99	186,120.70	340,253.77	597,925.46	597,925.46
Repairs & Replacement					
810 · R&R Buildings & Grounds	652.91	195.74	717.20	1,565.85	1,565.85
Total Repairs & Replacement	652.91	195.74	717.20	1,565.85	1,565.85
Total Expense	379,777.65	420,249.61	480,060.52	1,280,087.78	1,280,087.78
Net Ordinary Income	-379,777.65	153,902.87	270,124.92	44,250.14	44,250.14
Net Income	-379,777.65	153,902.87	270,124.92	44,250.14	44,250.14

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

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Target % > **42%**

As of November 2025 Summary	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,431,320	596,383	750,185	52%	1,279,260	533,025	547,152	43%
Total Operating Expenses	1,441,392	600,580	669,948	46%	1,468,797	611,999	610,140	42%
Operating Balance (loss)	(10,072)	(4,197)	80,237		(189,537)	(78,974)	(62,988)	
420 Connection Fees	10,000	4,167	-	0%	10,000	4,167	-	0%
445 Bulk Water Sales	30,000		1,183					
450 Non S/W Rev - ATT Cell Lease	55,000	22,917	11,155		55,000	22,917	11,137	
440 Non S/W Rev - County Treasury	100,000	41,667	65,337	65%	165,000	68,750	65,337	40%
Reserves	50,000	20,833	-	0%	25,000	10,417		0%
Net Change In Net Position (loss)	134,928	43,720	156,729		15,463	6,443	13,486	

Current Revenue Notes:

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

Past Revenue Notes

General Ledger	\$123,438.70
District CRP	\$387,730.53
Paradise Cove CRP	\$152,630.10
Water Reserves	\$59,307.73
Sewer Reserves	\$38,909.12
CA Class Restricted Funds	\$293,930.03
LAIF Account	\$4,927.18
Total	\$937,434.69

As of November 2025 Operating Revenue	<u>WATER</u>				<u>WASTEWATER</u>			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,398,320	582,633	658,239	47%	1,242,960	517,900	458,829	37%
430 Penalty & Interest	33,000	13,750	14,271	43%	36,300	15,125	11,849	33%
	-	-	-	0%	-	-	-	0%
Total Revenue >	1,431,320	596,383	672,510	47%	1,279,260	533,025	470,678	37%

As of November 2025 Operating Expenses	Budget				Actual			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	451,920	188,300	201,771	45%	592,647	246,936	269,039	45%
520 FICA - District Share	36,678	15,282	15,248	42%	49,284	20,535	20,243	41%
530 Medical Ins - District Share	70,778	29,491	29,711	42%	126,869	52,862	45,355	36%
540 CalPERS - District Share	89,500	37,292	35,933	40%	104,951	43,730	43,113	41%
550 Unemployment	5,000	2,083	4,275	86%	5,000	2,083	4,275	86%
560 Workmans Compensation	29,773	12,406	5,940	20%	31,908	13,295	5,701	18%
Salaries and Employee Benefits >	683,650	284,854	292,876	43%	910,659	379,441	387,724	43%

605 Advertising	200	83	-	0%	200	83	-	0%
610 Bank Fees	21,790	9,079	8,769	40%	21,780	9,075	8,769	40%
620 Communications & Internet	19,000	7,917	8,763	46%	19,000	7,917	6,043	32%
622 Board Exp	3,500	1,458	52	1%	3,500	1,458	52	1%
625 Equip - Field <\$4,000.00	2,500	1,042	-	0%	4,000	1,667	-	0%
630 Equip - Office	2,000	833	-	0%	2,500	1,042	-	0%
640 Fuel & Oil	18,408	7,670	2,607	14%	15,708	6,545	2,607	17%
645 Insurance	44,100	18,375	53,176	121%	44,000	18,333	53,176	121%
650 Interest	2,000	833	-	0%	2,000	833	-	0%
657 Lab	22,200	9,250	10,065	45%	20,500	8,542	8,126	40%

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660	Memberships/Subscriptions/Lice	46,000	19,167	20,375	44%	56,000	23,333	19,586	35%
665	Mileage Reimb	500	208	-	0%	250	104	-	0%
670	Postage & Shipping	13,000	5,417	4,833	37%	13,000	5,417	4,833	37%
675	Professional Services	30,000	12,500	14,383	48%	25,000	10,417	12,899	52%
685	Rents	7,500	3,125	3,310	44%	7,500	3,125	3,310	44%
690	Safety & Security	5,250	2,188	2,297	44%	8,750	3,646	2,035	23%
700	Tools & Instruments	3,700	1,542	210	6%	2,500	1,042	719	29%
703	Apparel	3,600	1,500	2,441	68%	3,400	1,417	2,764	81%
705	Supplies - Office	4,000	1,667	1,057	26%	4,000	1,667	1,138	28%
715	Treatment Chemicals	125,250	52,188	86,628	69%	55,000	22,917	24,897	45%
720	Supplies - Operating - Other	5,000	2,083	795	16%	30,000	12,500	4,630	15%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	1,563	1,511	40%	2,750	1,146	1,511	55%
745	Travel	2,000	833	826	41%	1,750	729	815	47%
750	Utilities	285,394	118,914	139,542	49%	153,770	64,071	42,395	28%
760	Waste Disposal	15,350	6,396	1,771	12%	56,030	23,346	21,089	38%
795	Yolo Co	61,000	25,417	12,118	20%				
799	Misc	1,750	729	504	0%	1,750	729	504	0%
	Services and Supplies >	748,742	311,976	376,029	50%	554,638	231,099	221,894	40%
	Repairs & Replacement								
810	R&R Buildings & Grounds	6,000	2,500	1,044	17%	3,500	1,458	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	1,250	-	0%	-	-	-	0%
	Repairs & Replacement >	9,000	3,750	1,044	12%	3,500	1,458	523	15%
	Total Expenses >	1,441,392	600,580	669,948	46%	1,468,797	611,999	610,140	42%

5 Administration Budget Variance Report July 1, 2025 through June 30, 2026		Target % >		41.7%	GL ADMIN	
As of November 2025		2024-2025 Budget		Actual	Total	
Expenses		Annual	YTD	YTD	% Spent	Remaining
505	Salaries & Wages	440,484	183,535	193,241	43.9%	247,243
520	FICA - District Share	34,820	14,509	14,629	42.0%	20,191
530	Medical Ins - District Share	60,426	25,178	28,337	46.9%	32,089
540	CalPERS-Dist Share (Unfunded Liab \$116,616)	148,067	61,694	61,157	41.3%	86,910
550	Unemployment	10,000	4,167	8,550	85.5%	1,450
560	Workers Comp Ins	8,609	3,587	1,659	19.3%	6,950
Salaries and Employee Benefits >		702,407	292,669	307,573	43.8%	394,834
605	Advertising	400	167	-	0.0%	400
610	Bank Fees	43,560	18,150	17,538	40.3%	26,022
620	Communications & Internet	7,000	2,917	3,161	45.2%	3,839
622	Board	7,000	2,917	104	1.5%	6,896
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	3,000	1,250		0.0%	3,000
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/licenses	22,000	9,167	13,654	62.1%	8,346
670	Postage & Shipping	26,000	10,833	9,665	37.2%	16,335
675	Professional Services (Legal, IT)	40,000	16,667	10,176	25.4%	29,824
685	Rents	15,000	6,250	6,619	44.1%	8,381
690	Safety & Security	1,500	625	410	27.3%	1,090
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	1,200	500	1,253	104.4%	(53)
705	Supplies - Office	6,000	2,500	1,752	29.2%	4,248
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	3,500	1,458	904	25.8%	2,596
745	Travel	3,000	1,250	1,629	54.3%	1,371
750	Utilities	7,540	3,142	3,407	45.2%	4,133
760	Waste Disposal	700	292	271	38.7%	429
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	1,458	1,007	0.0%	2,493
Services and Supplies >		190,900	79,542	71,550	37.5%	119,350
Repairs & Replacement						
810	R&R Buildings & Grounds	2,000	833	653	32.7%	1,347
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	833	653	32.6%	1,347
Total Expenses >		895,307	373,044	379,776	42.4%	515,531

5 Wastewater Budget Variance Report July 1, 2025 through June 30, 2026		Target % >		41.7%	GL WASTEWATER
As of November 2025		2024-2025 Budget		Actual	%
Expenses	Annual	YTD	YTD	Spent	Total Remaining
505 Salaries & Wages	372,405	155,169	172,418	46.3%	199,987
520 FICA - District Share	31,874	13,281	12,928	40.6%	18,946
530 Medical Ins - District Share	96,656	40,273	31,186	32.3%	65,470
540 CalPERS - District Share	30,918	12,882	12,534	40.5%	18,384
550 Unemployment	0	0		0.0%	0
560 Workmans Compensation	27,604	11,502	4,871	17.6%	22,733
Salaries and Employee Benefits >	559,456	233,107	233,937	41.8%	325,519
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	13,000	5,417	4,462	34.3%	8,538
622 Board	0	0		0.0%	0
625 Equip - Field <\$4,999.00	1,500	625		0.0%	1,500
630 Equip - Office	1,000	417		0.0%	1,000
640 Fuel & Oil	7,500	3,125	2,607	34.8%	4,893
645 Insurance	44,000	18,333	53,176	120.9%	(9,176)
650 Interest	0	0		0.0%	0
657 Outsource Lab / Internal Lab	20,500	8,542	8,126	39.6%	12,374
660 Memberships/Subscriptions/Permits	45,000	18,750	12,759	28.4%	32,241
665 Mileage Reimb	250	104		0.0%	250
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA)	5,000	2,083	7,811	156.2%	(2,811)
685 Rents	0	0		0.0%	0
690 Safety & Security	8,000	3,333	1,830	22.9%	6,170
700 Tools & Instruments	2,500	1,042	719	28.8%	1,781
703 Apparel	2,800	1,167	2,137	76.3%	663
705 Supplies - Office	1,000	417	262	26.2%	738
715 Treatment Chemicals	55,000	22,917	24,897	45.3%	30,103
720 Supplies-Operating-Other-Titan Tubes	30,000	12,500	4,630	15.4%	25,370
730 Vacant	-	-			-
735 Training, Certifications	1,000	417	1,059	105.9%	(59)
745 Travel	250	104		0.0%	250
750 Utilities	150,000	62,500	40,691	27.1%	109,309
760 Waste Disposal	55,680	23,200	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	184,992	186,119	41.9%	257,861
Repairs & Replacement					
810 R&R Buildings & Grounds	2,500	1,042	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%	-
	-	-		0.0%	-
Repairs & Replacement >	2,500	1,042	196	7.8%	2,304
Total Expenses >	1,005,936	419,140	420,252	41.8%	585,684

Expense Notes

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation

5 Water Budget Variance Report July 1, 2025 through June 30, 2026		Target % >		41.7%	GL WATER	
As of November 2025		2024-2025 Budget		Actual	%	
Expenses		Annual	YTD	YTD	Spent	Total Remaining
505	Salaries & Wages	231,678	96,533	105,150	45.4%	126,528
520	FICA - District Share	19,267	8,028	7,933	41.2%	11,334
530	Medical Ins - District Share	40,565	16,902	15,542	38.3%	25,023
540	CalPERS - District Share	15,467	6,445	5,354	34.6%	10,113
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	25,469	10,612	5,110	20.1%	20,359
Salaries and Employee Benefits >		332,446	138,519	139,089	41.8%	193,357
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	5,417	7,182	55.2%	5,818
622	Board Exp	0	0		0.0%	0
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	500	208		0.0%	500
640	Fuel & Oil	10,200	4,250	2,607	25.6%	7,593
645	Insurance	44,100	18,375	53,176	120.6%	(9,076)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	22,200	9,250	10,065	45.3%	12,135
660	Memberships/Subscriptions/Permits	35,000	14,583	13,548	38.7%	21,452
665	Mileage Reimb	500	208		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	4,167	9,295	93.0%	705
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	1,875	2,092	46.5%	2,408
700	Tools & Instruments	3,700	1,542	210	5.7%	3,490
703	Apparel	3,000	1,250	1,814	60.5%	1,186
705	Supplies - Office	1,000	417	181	18.1%	819
715	Treatment Chemicals	125,250	52,188	86,628	69.2%	38,622
720	Supplies - Operating - Other	5,000	2,083	795	15.9%	4,205
730	Vacant	0	0		0.0%	0
735	Training, Certifications	2,000	833	1,059	53.0%	941
745	Travel	500	208	11	2.2%	489
750	Utilities	281,624	117,343	137,838	48.9%	143,786
760	Waste Disposal	15,000	6,250	1,635	10.9%	13,365
795	Yolo Co	61,000	25,417	12,118	19.9%	48,882
798	Customer Refund					
799	Team Building	0	0		0.0%	0
Services and Supplies >		638,074	265,864	340,254	53.3%	297,820
Repairs & Replacement						
810	R&R Buildings & Grounds	5,000	2,083	717	14.3%	4,283
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	1,250		0.0%	3,000
Repairs & Replacement >		8,000	3,333	717	9.0%	7,283
Total Expenses >		978,521	407,717	480,060	49.1%	498,461

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

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

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	8,053.82	194,585.87	227,537.87	430,177.56	430,177.56
430 · Penalty & Interest	189.10	5,216.06	6,139.81	11,544.97	11,544.97
450 · Non S/W Rev - ATT Cell Lease	0.00	7.50	7.50	15.00	15.00
Total Income	<u>8,242.92</u>	<u>199,809.43</u>	<u>233,685.18</u>	<u>441,737.53</u>	<u>441,737.53</u>
Total Income	<u>8,242.92</u>	<u>199,809.43</u>	<u>233,685.18</u>	<u>441,737.53</u>	<u>441,737.53</u>
Gross Profit	8,242.92	199,809.43	233,685.18	441,737.53	441,737.53
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	118,802.68	76,171.44	194,974.12	194,974.12
520 · FICA - District Share	0.00	9,021.29	5,813.10	14,834.39	14,834.39
530 · Med/Life Insurance- Dist Share	0.00	12,949.40	5,540.45	18,489.85	18,489.85
540 · PERS - District Share	0.00	5,167.33	3,653.27	8,820.60	8,820.60
560 · Workers Comp Ins	0.00	4,438.11	4,438.10	8,876.21	8,876.21
Total Salaries & EE Benefits	<u>0.00</u>	<u>150,378.81</u>	<u>95,616.36</u>	<u>245,995.17</u>	<u>245,995.17</u>
Services & Supplies					
640 · Fuel & Oil	0.00	7,658.29	7,658.27	15,316.56	15,316.56
650 · Interest	0.00	1,912.39	1,912.33	3,824.72	3,824.72
657 · Lab	0.00	1,200.00	0.00	1,200.00	1,200.00
690 · Safety & Security	0.00	2,864.78	2,948.23	5,813.01	5,813.01
700 · Tools & Instruments	0.00	815.80	773.27	1,589.07	1,589.07
703 · Supplies - Clothing & Personal	0.00	1,703.04	1,703.03	3,406.07	3,406.07
720 · Supplies - Inventory - Other	0.00	1,299.94	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
Total Services & Supplies	<u>0.00</u>	<u>18,389.12</u>	<u>16,976.07</u>	<u>35,365.19</u>	<u>35,365.19</u>
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	8.57	0.00	8.57	8.57
820 · R&R Lift Stations	0.00	0.00	3,733.76	3,733.76	3,733.76
830 · R&R Equipment					
830.1 · Hydrants	0.00	6,109.11	0.00	6,109.11	6,109.11
830 · R&R Equipment - Other	0.00	23,063.76	25,509.21	48,572.97	48,572.97
Total 830 · R&R Equipment	<u>0.00</u>	<u>29,172.87</u>	<u>25,509.21</u>	<u>54,682.08</u>	<u>54,682.08</u>
832 · R&R Mains and Sewer Lines	0.00	13,229.73	2,903.19	16,132.92	16,132.92
840 · R&R Vehicles	0.00	3,658.91	3,192.68	6,851.59	6,851.59
Total Repairs & Replacement	<u>0.00</u>	<u>46,070.08</u>	<u>35,338.84</u>	<u>81,408.92</u>	<u>81,408.92</u>
Total Expense	<u>0.00</u>	<u>214,838.01</u>	<u>147,931.27</u>	<u>362,769.28</u>	<u>362,769.28</u>
Net Ordinary Income	<u>8,242.92</u>	<u>-15,028.58</u>	<u>85,753.91</u>	<u>78,968.25</u>	<u>78,968.25</u>
Net Income	<u><u>8,242.92</u></u>	<u><u>-15,028.58</u></u>	<u><u>85,753.91</u></u>	<u><u>78,968.25</u></u>	<u><u>78,968.25</u></u>

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

5

Target % > **41.7%** CRP-PC

As of November 2025

Summary		Budget Annual	YTD	Actual YTD Amount %	
PC CRP Revenue		19,536	8,140	8,054	41.2% 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

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

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Target % > 41.7% CRP-WATER

As of November 2025 Summary		WATER - CRP			Actual YTD	
		Budget Annual	YTD		Amount	%
WATER CRP Revenue		486,563	202,735	199,809	41.1%	0%
WATER CRP Expenses		483,872	201,613	214,838	44.4%	0%
Operating Balance		2,691	1,121	(15,029)		
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	237,898	99,124	118,803	49.9%	119,095
520	FICA - District Share	19,526	8,136	9,021	46.2%	10,505
530	Medical Ins - District Share	34,186	14,244	12,949	37.9%	21,237
540	CalPERS - District Share	16,298	6,791	5,167	31.7%	11,131
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	21,697	9,041	4,438	20.5%	17,259
Salaries and Employee Benefits >		329,606	137,336	150,378	45.6%	179,228
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	1,458	-	0.0%	3,500
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,250	521		0.0%	1,250
630	Equip - Office	-				
640	Fuel & Oil	16,416	6,840	7,658	46.6%	8,758
645	Insurance	0	0		0.0%	0
650	Interest	6,000	2,500	1,912	31.9%	4,088
657	Outsource Lab / Internal Lab	5,000	2,083	1,200	24.0%	3,800
660	Memberships/Subscriptions/Licenses	0	0		0.0%	0
665	Mileage Reimb	0	0		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Security	5,000	2,083	2,865	57.3%	2,135
700	Tools & Instruments	2,000	833	816	40.8%	1,184
703	Apparel	2,000	833	1,703	85.2%	297
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	6,600	2,750	1,300	19.7%	5,300
735	Training, Certifications	500	208	898	179.6%	(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
Services and Supplies >		48,266	20,111	18,389	38.1%	29,877
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	1,250	9	0.3%	2,991
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	35,000	14,583	23,064	65.9%	11,936
830.1	Hydrants	-		6,109		
832	R&R Mains/Service Lines/Tanks	50,000	20,833	13,230	26.5%	36,770
840	R&R Vehicles	18,000	7,500	3,659	20.3%	14,341
Repairs & Replacement >		106,000	44,167	46,071	43.5%	59,929
Total Expenses >		483,872	201,613	214,838	44.4%	269,034

505 PTO cash out

830 Intake Pp Repair was moved to 127.8 - Cap Exp

CRP-S = Tom, Heaven, Joshua Dylan

CRP-W= Jeremy, Jesse

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

5	SEWER-CRP			Target % >	41.7%	CRP-SEWER
As of November 2025	Budget			Actual YTD		
Summary	Annual	YTD		Amount	%	
SEWER CRP Revenue	614,200	255,917	144,746	23.6%	0%	
SEWER CRP Expenses	523,177	217,991	217,991	41.7%	0%	
Operating Balance (loss)	91,023	37,926	(73,245)			

		2020-2021 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	264,703	110,293	76,171	28.8%	188,532
520	FICA - District Share	21,833	9,097	5,813	26.6%	16,020
530	Medical Ins - District Share	68,372	28,488	5,540	8.1%	62,832
540	CalPERS - District Share	19,473	8,114	3,653	18.8%	15,820
550	Unemployment	-	-	-	0.0%	-
560	Workmans Compensation	24,631	10,263	4,438	18.0%	20,193
	Salaries and Employee Benefits >	399,011	166,255	95,615	24.0%	303,396
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	2,083	-	0.0%	5,000
622	Board	0	0	-	0.0%	0
625	Equip - Field <\$4,999.00	1,250	521	-	0.0%	1,250
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	16,416	6,840	7,658	46.6%	8,758
645	Insurance	0	0	-	0.0%	0
650	Interest	6,000	2,500	1,912	31.9%	4,088
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	2,083	2,948	59.0%	2,052
700	Tools & Instruments	2,000	833	773	38.7%	1,227
703	Apparel	2,000	833	1,703	85.2%	297
705	Supplies - Office	-	-	-	0.0%	-
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	3,000	1,250	1,046	34.9%	1,954
735	Training, Certification	500	208	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
	Services and Supplies >	41,166	17,153	16,975	41.2%	24,191
	Repairs & Replacement					
810	R&R Buildings & Grounds	3,000	1,250	-	0.0%	3,000
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	8,333	3,734	18.7%	16,266
830	R&R Equipment	30,000	12,500	25,509	85.0%	4,491
832	R&R Mains/Laterals	20,000	8,333	2,903	14.5%	17,097
840	R&R Vehicles	10,000	4,167	3,193	31.9%	6,807
		-	-	-	0.0%	-
	Repairs & Replacement >	83,000	34,583	35,339	42.6%	47,661
	Total Expenses >	523,177	217,991	147,929	28.3%	375,248

CRP-S = Tom, Heaven, Joshua, Dylon

CRP-W= Jeremy, Jesse

12:43 PM
 12/08/25
 Cash Basis

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

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

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

Date	Name	Memo	Class	Paid Amount
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other				
09/18/2025	MC Engineering, Inc	CAD/GIS Mapping	CRP:Water	802.50
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				802.50
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				802.50
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.20 · Crane Truck				
07/15/2025	Financial Pacific Leasi...	Payment #9 Crane T...	CRP:Water	1,624.50
07/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,624.51
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Water	1,630.66
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Sewer	1,630.67
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Water	1,636.85
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Sewer	1,636.85
10/15/2025	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,643.05
10/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,643.06
Total 280.20 · Crane Truck				13,070.15
280.04 · 2021 Water Truck				
07/21/2025	Kansas State Bank - ...	Payment #44	CRP:Water	818.25
07/21/2025	Kansas State Bank - ...	3359488	CRP:Sewer	818.25
08/20/2025	Kansas State Bank - ...	Payment #44	CRP:Water	820.93
08/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	820.93
09/22/2025	Kansas State Bank - ...	Payment #46	CRP:Water	823.63
09/22/2025	Kansas State Bank - ...	3359488	CRP:Sewer	823.62
10/20/2025	Kansas State Bank - ...	Payment #47	CRP:Water	826.33
10/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	826.33
Total 280.04 · 2021 Water Truck				6,578.27
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
280.02 · KS State Bank - 2019 Vac-Con				
Total 280.02 · KS State Bank - 2019 Vac-Con				
280.12 · USDA Loan for Sewer Clarifier				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				19,648.42
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
08/21/2025	MC Engineering, Inc	Reviewed and set up...	Loan/Grant:...	5,974.17
09/18/2025	MC Engineering, Inc	Tech Memo & Grant ...	Loan/Grant:...	7,911.50
10/16/2025	MC Engineering, Inc	FAAST Application, ...	Loan/Grant:...	3,587.50
10/16/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant:...	530.00
Total 945 · Wastewater I and I Phase IV				18,003.17
Total Loans/Grants				18,003.17
TOTAL				101,019.49



California CLASS will be closed on Thursday, December 25th, in observance of Christmas Day. Our office will close at 12:00 pm on Wednesday, December 24th. X

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

CP&I - CLEARLAKE COUNTY

Total Balance As Of 12/15/25: \$932,507.51

California CLASS
As of 12/15/25
\$932,507.51

[Detail →](#)

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

[Detail →](#)

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$59,307.73	California CLASS
CA-01-0184-0002	Sewer Reserves	\$38,909.12	California CLASS
CA-01-0184-0003	CRP Water	\$153,987.82	California CLASS
CA-01-0184-0004	CRP Sewer	\$233,742.71	California CLASS
CA-01-0184-0005	CRP PC	\$152,630.10	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$293,930.03	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

December 15, 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

November 2025 Statement

Account Summary

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

3A



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

Accounts



GENERAL LEDGER *9122 Quick Peek

Available Balance** **\$149,682.90**

Current Balance **\$123,438.70**

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

External Accounts



No External Accounts

Your Accounts are not eligible to be summarized

[Add External Accounts](#)

Make a Payment

Make paying bills fast and easy
Pay your bills on one screen in seconds.

[Sign up for payments](#)

Get Help with Taxes



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

[Start for free](#)

Money Management

Clearlake Oaks County Water District
Payroll Summary
November 2025

	<u>Hours</u>	<u>Rate</u>	<u>Nov 25</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-27.75	59.48	-1,631.03
CTO Used	13.5	39.65	469.88
Holiday	115	29.00	4,444.73
Holiday Worked (x2.5)	20	123.23	1,945.81
Overtime (x1.5)	122.25	43.50	7,634.92
PTO	239.97	73.78	10,814.60
Straight	2,194.25	29.00	92,480.38
Duty Pay			5,130.00
Total Gross Pay	2,677.22		121,289.29
Deductions from Gross Pay			
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)			-7,466.82
Total Deductions from Gross Pay			-11,147.42
Adjusted Gross Pay	2,677.22		110,141.87
Taxes Withheld			
Federal Withholding			-9,617.00
Medicare Employee			-1,722.07
Social Security Employee			-7,363.28
CA - Withholding			-3,799.80
CA - Disability			-1,425.14
Total Taxes Withheld			-23,927.29
Deductions from Net Pay			
Miscellaneous Deduction			-179.66
Total Deductions from Net Pay			-179.66
Net Pay	2,677.22		86,034.92
Employer Taxes and Contributions			
Medicare Company			1,722.07
Social Security Company			7,363.28
Total Employer Taxes and Contributions			9,085.35

Clearlake Oaks County Water District

Trial Balance

As of November 30, 2025

	Nov 30, 25	
	Debit	Credit
101.7 · CA Restricted Funds	293,930.03	
101.5 · CA CRP PC	151,054.48	
101.4 · CA CRP Sewer	222,471.34	
101.3 · CA CRP Water	152,303.34	
101.2 · CA Sewer Reserves	38,909.12	
101.1 · CA Water Reserves	59,307.73	
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	84,625.50	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		184,072.82
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	0.00	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	36,026.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pii	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 ...	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	33,420.00	
138 · USDA Water Improvements	8,461,059.57	
128 · Sewer Infrstructure & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District...	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.1 · Pumps/Equipment	192,764.29	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		129,223.00
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	396,250.39	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	
120 · District General CRP:120.75 · SCADA	54,364.30	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	982,782.79	

Clearlake Oaks County Water District

Trial Balance

As of November 30, 2025

	Nov 30, 25	
	Debit	Credit
122 · Bldgs/Grounds Cap Improvements	8,555,370.46	
124 · D/C System Cap Improvements	3,151,415.77	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift ...	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		164,097.76
6748 · Umpqua Bank Commercial Card OPS:6748.4 · Francisco - 9264	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.5 · Jesse -9286	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.3 · Kurt - 8695	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.2 · Jeremy - 3530	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.1 · Dianna - 1172	0.00	
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.18 · WAB - Jesse - 9134	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 9149	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 5782	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	3,928.96	
280 · Loan:280.20 · Crane Truck	41,922.81	
280 · Loan:280.04 · 2021 Water Truck		20,336.54
280 · Loan:280.15 · USDA Water Improvement Project		4,678,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con	544.49	
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,890,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		20,290.53
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities		20,551.59
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	24,087.17	
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORD...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		25,223.32
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	

Clearlake Oaks County Water District Trial Balance As of November 30, 2025

	Nov 30, 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	37,180.91	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		10,913.67
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	22,451.91	
228 · FEMA Interest on Overpaymnt/Pen		723,804.35
227 · FEMA Overpayment/Penalties	2,167,963.15	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,324,535.23
Income:445 · Bulk Water		1,183.00
Income:410 · Client Reg Pmt		1,144,068.64
Income:425 · CRP		430,177.56
Income:430 · Penalty & Interest		37,665.26
Income:430 · Penalty & Interest:430.2 · Bank Interest		19,864.19
Income:435 · Loans/Grants:435-11 · Wellness		544.00
Income:435 · Loans/Grants:435-10 · USDA - Grant Water Improvements		11,464.00
Income:440 · County Treasure/Tax Roll		130,673.97
Income:450 · Non S/W Rev - ATT Cell Lease		22,307.02
Loans/Grants:950 · Wellness	806.93	
Loans/Grants:945 · Wastewater I and I Phase IV	44,052.16	
Salaries & EE Benefits:545 · CALPers 457		500.00
Salaries & EE Benefits:505 · Salaries & Wages	665,782.54	
Salaries & EE Benefits:520 · FICA - District Share	50,321.36	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	93,555.22	
Salaries & EE Benefits:540 · PERS - District Share	87,866.38	
Salaries & EE Benefits:550 · Unemployment	8,549.92	
Salaries & EE Benefits:560 · Workers Comp Ins	20,516.22	
Services & Supplies:610 · Bank Fees	17,537.57	
Services & Supplies:620 · Communications & Internet	14,805.14	
Services & Supplies:622 · Board Exp	104.18	
Services & Supplies:640 · Fuel & Oil	20,530.09	
Services & Supplies:645 · Insurance	106,352.05	
Services & Supplies:650 · Interest	33,062.22	
Services & Supplies:657 · Lab	19,391.54	
Services & Supplies:660 · Memberships & Subscription	39,960.91	
Services & Supplies:670 · Postage & Shipping	9,665.10	
Services & Supplies:675 · Professional Services	31,330.19	
Services & Supplies:685 · Rents	7,321.01	
Services & Supplies:690 · Safety & Security	10,145.69	
Services & Supplies:700 · Tools & Instruments	2,517.75	
Services & Supplies:703 · Supplies - Clothing & Personal	8,610.12	
Services & Supplies:705 · Supplies - Office	2,194.89	
Services & Supplies:715 · Supplies-Chemicals-Operating	111,525.54	
Services & Supplies:720 · Supplies - Inventory - Other	7,771.15	
Services & Supplies:735 · Training/Classes/Certs/ClassB	4,818.17	

12:45 PM

Clearlake Oaks County Water District

Trial Balance

12/08/25

As of November 30, 2025

Accrual Basis

	Nov 30, 25	
	Debit	Credit
Services & Supplies:745 · Travel / Lodging	1,714.19	
Services & Supplies:750 · Utilities	181,935.96	
Services & Supplies:760 · Waste Disposal	22,858.53	
Services & Supplies:795 · Yolo Co	12,118.39	
Services & Supplies:799 · Team Building	1,006.94	
Repairs & Replacement:810 · R&R Buildings & Grounds	1,574.42	
Repairs & Replacement:820 · R&R Lift Stations	3,733.76	
Repairs & Replacement:830 · R&R Equipment	48,572.97	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants	6,109.11	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	16,132.92	
Repairs & Replacement:840 · R&R Vehicles	6,851.59	
7130 · Sewer Ops - Emp Bens -holid	739.38	
66000 · Payroll Expenses	3,336.18	
TOTAL	<u>44,255,450.50</u>	<u>44,255,450.50</u>

Account Payable Breakdown

Date: 12/15/2025

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$112,775.20	\$149,682.90	\$123,438.70
Cal Class CRP Water	\$153,987.82	\$153,987.82	\$153,987.82
Cal Class CRP Sewer	\$233,742.71	\$233,742.71	\$233,742.71
Cal Class CRP PC	\$152,630.10	\$152,630.10	\$152,630.10
Cal Class Water Reserves	\$59,307.73	\$59,307.73	\$59,307.73
Cal Class Sewer Reserves	\$38,909.12	\$38,909.12	\$38,909.12
Cal Class Rest. Funds	\$293,930.03	\$293,930.03	\$293,930.03
LAIF Balance	\$4,927.18	\$4,927.18	\$4,927.18
Current A/P Aging	\$193,242.74	PG&E True-Up	
Kansas State Bank-Water Truck	\$1,730.25	12/20/2025	
ACWA Health Ins.	\$21,486.79	12/18/2025	
TOTAL	\$237,673.99		
Paid On-line/Auto Out			
12/15/2025 Umpqua-Crane Truck	\$3,955.71		
12/10/2025 Amazon Amex Card	\$4,046.72		
12/8/2025 PG&E	\$34,775.25		
12/4/2025 Scott Technology	\$701.66	New Printer Leasing	
12/2/2025 Bluefin	\$3,588.74		
12/1/2025 Blue Street Capital	\$5,726.18	(Financing Group for IT)	
11/30/2025 VC3	\$4,047.51		
11/25/2025 Umpqua Credit Card	\$23,324.59		
11/20/2025 KSB-Wtr Truck	\$1,730.25		
TOTAL-Paid On-line/Auto Out	\$77,940.90		

Clearlake Oaks County Water District
A/P Aging Summary
As of December 15, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Acorn Environmental	18,375.24	0.00	0.00	0.00	0.00	18,375.24
ACWA/JPIA - W/C & Liab	0.00	0.00	0.00	48,857.69	0.00	48,857.69
Advanced Security Systems	342.00	0.00	0.00	0.00	0.00	342.00
Alpha Analytical Labs	2,635.00	0.00	0.00	0.00	0.00	2,635.00
Association of California Water Agencies	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Badger Meter	148.59	0.00	0.00	0.00	0.00	148.59
California Special Districts Asso	0.00	0.00	8,687.00	0.00	0.00	8,687.00
County of Lake - Health Services Departme	0.00	2,351.00	0.00	0.00	0.00	2,351.00
CUSI	9,307.80	0.00	0.00	0.00	0.00	9,307.80
Deeper Cleaning	490.00	0.00	0.00	0.00	0.00	490.00
Grainger	138.35	0.00	0.00	0.00	0.00	138.35
Hasa Inc	6,245.31	0.00	0.00	0.00	0.00	6,245.31
HC3	1,751.53	0.00	0.00	0.00	0.00	1,751.53
Mendo Mill	75.78	0.00	0.00	0.00	0.00	75.78
Municipal Maintenance Equipment	11,353.42	0.00	0.00	0.00	0.00	11,353.42
Napa Auto Parts	75.66	214.09	0.00	0.00	0.00	289.75
Nave Law Office, P.C.	202.50	0.00	0.00	0.00	0.00	202.50
On Site Safety Services, Inc	195.00	0.00	0.00	0.00	0.00	195.00
Pace	0.00	0.00	0.00	-1,524.34	0.00	-1,524.34
PETTY CASH - Bailey Anderson	11.20	0.00	0.00	0.00	0.00	11.20
PG&E	0.00	0.00	0.00	0.00	35,738.53	35,738.53
Polydyne Inc.	960.43	0.00	0.00	0.00	0.00	960.43
Redwood Coast Fuels	1,990.07	0.00	0.00	0.00	0.00	1,990.07
SWRCB- Wastewater Operator Certification	201.00	0.00	0.00	0.00	0.00	201.00
SWRCB - WD Accounting	33,031.00	0.00	0.00	0.00	0.00	33,031.00
Vaenessae Fink, Successor Trustee	223.76	0.00	0.00	0.00	0.00	223.76
Yolo County Flood Control	0.00	6,165.13	0.00	0.00	0.00	6,165.13
TOTAL	87,753.64	8,730.22	13,687.00	47,333.35	35,738.53	193,242.74

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: November 20, 2025

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

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

- a. October 2025 QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report

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

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

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

Action Taken: Motion to approve the consent items
BURTON/MCHUGH M/S/C
AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER
NOES: NONE
ABSENT: HERMAN

F. NEW BUSINESS

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

Action Taken: Motion to appoint Director Burton and Director Whittier to the Proposition 218 Ad Hoc Committee
MCHUGH/WHITTIER M/S/C
AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER
NOES: NONE
ABSENT: HERMAN

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

Action Taken: Motion to approve the EDU Analysis and Data Needs
BURTON/WHITTIER M/S/C
AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER
NOES: NONE
ABSENT: HERMAN

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

Action Taken: Motion to approve Resolution 25-08, Adopting the Clearlake Oaks County Water District Administration Code
WHITTIER/MCHUGH M/S/C
AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER
NOES: NONE
ABSENT: HERMAN

- 4. Discussion and appointment of a District Finance Committee

Action Taken: Motion to approve Vice President Herman and Director McHugh to the Finance Committee
BURTON/WHITTIER M/S/C
AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER
NOES: NONE
ABSENT: HERMAN

5. Discussion and consideration of appeal for 13223 Venus Village, dated October 16, 2025

Action Taken: Motion to deny appeal for 13223 Venus Village

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: HERMAN

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

Action Taken: Motion to approve the transfer of \$25,000.00 from both Water and Sewer Reserves to General Ledger

BURTON/WHITTIER M/S/C

AYES: ARCHACKI/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: HERMAN

ADJOURNMENT

Time: 2:52 PM

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

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

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

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



Invoice

REMIT TO:
 4634 Mayhew Road
 Sacramento, CA 95827
 (916) 922-1101 Fax:(916) 922-1034

Invoice Number: **044012**
 Invoice Date: 01-Dec-2025
 Due Date: 01-Dec-2025
 SalesPerson: TF
 Customer Number: C00117
 Equipment VIN: 1FVAG3FE8JHJS1192
 Equipment S/N: 01198408

Sold to:
 CLEARLAKE OAKS COUNTY WATER DISTRICT
 PO BOX 709
 CLEARLAKE OAKS CA 95423

Ship to:
 CLEARLAKE OAKS COUNTY WATER DISTRICT
 12545 E HIGHWAY 20
 CLEARLAKE OAKS CA 95422

Customer P.O. NO.	Terms	Contact		
JEREMY BACKUS	COD			
SO Type	SO Number	Shipment Number	Appointment NO.	Ship Via
			FS000018468-1	

Item Number	Unit	Ordered	Warehouse	Unit Price	Amount
SHOP LABOR	HR	2.50	001	181.00	452.50

DRIVELINE SERVICE
NOTE: Complaint: Driveline service requested.
 Cause: Routine driveline maintenance required.

Correction: Moved unit into shop. Removed driveline cover, driveline guard, pump-side driveline, and crossmember. Removed engine-side driveline. Driveline prepped for service. Installed engine-side driveline, reinstalled crossmember, pump-side driveline, driveline guard, and driveline cover. Ran unit to verify repair—unit operating properly.

SHOP LABOR	HR	12.00	001	181.00	2,172.00
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FAN IS MAKING EXCESSIVE NOISE
NOTE: Complaint: Customer reported strange noise from fan during operation.
 Cause: Verified noise present and traced source to fan motor assembly. Further inspection confirmed inner bearing failure within motor. Motor required rebuild.

Correction: Ran unit to verify concern. Removed fan motor cover and confirmed noise from inner

Received By _____ Date _____

Tax Total: 191.14

Material returns require a Return Authorization Number, a copy of this invoice and parts must be returned within 30 days of R.M.A. issuance to receive credit. A re-stocking fee may apply.
 R.M.A.# _____
 Date _____

Invoice Total (USD): 11,353.42

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Customer P.O. NO.	Terms	Contact
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JEREMY BACKUS COD

SO Type	SO Number	Shipment Number	Appointment NO.	Ship Via
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FS000018468-1

Item Number	Unit	Ordered	Warehouse	Unit Price	Amount
<p>bearing. Removed fan motor, isolated and tested—noise confirmed internal to motor. Recommended rebuild and removed motor by disconnecting A/B lines and case drain, removing Lovejoy coupler and mounting plate. Sent motor out for rebuild. Retrieved rebuilt fan motor from Fluid Tech. Reinstalled mounting plate, Lovejoy coupler, and fan motor assembly. Reconnected hydraulic lines. Ran unit after installation—system pressure initially 6200 PSI. Adjusted to 5800 PSI and retested. Unit operating normally. Repair completed.</p>					
SHOP LABOR BOTH HANDGUN REELS LEAK / WON'T LOCK	HR	1.50	001	181.00	271.50
<p>NOTE: Complaint: Unit leaking from hose reel unions. Cause: Both rotary unions at hose reels found leaking. Correction: Ran unit and verified leaks at both hose reel unions. Ordered replacement unions. Moved unit into shop, raised hose reels, removed and replaced rotary unions. Ran unit to confirm repairs—no leaks present. Unit operating properly. Repair completed.</p>					
SHOP LABOR HYDRAULIC OIL MAY BE CONTAMINATED	HR	6.00	001	181.00	1,086.00
<p>NOTE: Complaint: Customer requested inspection for possible hydraulic oil contamination. Cause: Visual inspection showed no signs of contamination, however oil sample test revealed significant contamination. Hydraulic system required drain, refill, and filter service. Difficulty removing front pump filter due to seized canister. Correction: Performed initial visual inspection—no contamination confirmed visually. Obtained test kit, drained sample, and confirmed significant contamination. Recommended full hydraulic drain, refill, and filter replacement. Moved unit into shop and drained hydraulic oil. Removed and replaced pressure and return filters. Front pump filter could not be removed by multiple techs—removed entire filter housing to extract and replace filter. Reinstalled housing and began filling system with new hydraulic oil. Will require one additional container of oil to complete fill. Repair in progress.</p>					
MSC-PART-NSTK HLAB01CAT OIL LAB KIT - FLUID TECH	EA	1.00	001	54.19	54.19
MSC-PART-NSTK SWIVEL JOINT,2.88"L,2.65"H, STEELMANUFACTURER # FS65007-0808-01	EA	1.00	001	326.28	326.28
MSC-PART-NSTK DRIVELINE STRAIGHTEN & BALANCE	EA	1.00	001	267.98	267.98

Received By _____ Date _____

Tax Total: 191.14

Material returns require a Return Authorization Number, a copy of this invoice and parts must be returned within 30 days of R.M.A. issuance to receive credit. A re-stocking fee may apply.
R.M.A.# _____
Date _____

Invoice Total (USD): 11,353.42

Continued...

Page: 2 of 3

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Customer P.O. NO.	Terms	Contact
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JEREMY BACKUS COD

SO Type	SO Number	Shipment Number	Appointment NO.	Ship Via
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FS000018468-1

Item Number	Unit	Ordered	Warehouse	Unit Price	Amount
MSC-CHG-NSTK FLUID TECH HYDRAULICS - M-2512024	EA	1.00	001	4,527.14	4,527.14
V-624-0261 FILTER ELEMENT - 10 MICRON*, REPLACES V-624-0247	EA	1.00	001	116.64	116.64
V-624-0272 FILTER ELEMENT 5 MICRON 01268256 0075 D 005 BN4HC 2203722 0075 D 010 MM	EA	1.00	001	223.13	223.13
V-624-0458 R902603004 - FILTER CARTRIDGE FOR V-622-0624 AND V-622-0659 175CC	EA	1.00	001	511.16	511.16
M-HD32 CHEV RANDO HD ISO 32 SELL BY THE GALLON	EA	47.00	001	17.49	822.03
SHOP SUPPLY FEE SHOP SUPPLIES & CONSUMABLES	EA	1.00		315.00	315.00
HAZARDOUS WASTE FEE HAZARDOUS WASTE HANDLING & DISPOSAL FEE	EA	1.00		16.73	16.73

Received By _____ Date _____

Material returns require a Return Authorization Number, a copy of this invoice and parts must be returned within 30 days of R.M.A. issuance to receive credit. A re-stocking fee may apply.

R.M.A.# _____

Date _____

Freight: 0.00

Tax Total: 191.14

Invoice Total (USD): 11,353.42

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Contractor License #422364
Contractor DIR #100000899

**CONTROL SYSTEM INTEGRATION • INSTRUMENTATION SERVICES
SCADA/AUTOMATION • PLC/HMI • ELECTRICAL • CALIBRATION • MAINTENANCE**

December 2, 2025

CLEARLAKE OAKS WD WWTP
Clearlake Oaks, CA
Sent via Email: F.Castro@cloud.org

Attn: Francisco Castro
Subject: Replace 2 Flowmeters Quote
Reference: 30-45379

Drawings: N/A
Specifications: N/A

Dear Francisco,

Telstar Instruments ("Telstar") is pleased to provide a quote for the referenced project to the above identified purchaser ("Customer").

By accepting this proposal from Telstar, you agree to treat this as confidential information.

SCOPE OF SUPPLY/SERVICES

1. Telstar will purchase and furnish Qty. ONE (1) 4" Rosemount Mag Flowmeter and Qty. ONE (1) 8" Rosemount Mag Flowmeter to replace the 2 Sparling meters at the WWTP.
2. Telstar will purchase and furnish the necessary materials to install the new meters. The new meters are longer than the existing and the piping will be modified to accept the new meters.
3. Miscellaneous hardware and electrical materials are included.
4. Telstar will provide labor to remove the two meters and install the new meters in its place. The new meters will be installed, wired, programmed, calibrated and tested for proper operation.

Lump Sum Price for this Scope.....\$26,718.00
Shipping and Handling for Telstar Supplied Materials IS NOT INCLUDED
Sales Tax IS NOT INCLUDED

This quotation is based on Customer's representation that this IS NOT a prevailing wage project.

CLARIFICATIONS, EXCEPTIONS, AND EXCLUSIONS

- a. Material price is valid for seven (7) days from date referenced on this quote (Refer to COVID clause RE: MATERIAL PRICING AND DELIVERY under Terms and Conditions)

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Contractor License #422364
Contractor DIR #100000899

- b. This quotation is based on the inclusion of Telstar's standard Terms and Conditions as part of any purchase order, contract or other agreement.
- c. Telstar's quotation includes only those items listed above. Requests for additions/deletions from our scope will require a change in the quoted price.
- d. Telstar assumes no responsibility for performance, applicability, compatibility, start-up, testing, or acceptance of any equipment not furnished by Telstar under this proposal.
- e. Please reference the above stated quote number in all correspondence and purchase orders.
- f. A fee of 2% will be applied to all invoices paid by credit card.

TERMS AND CONDITIONS

Base Terms: The attached Quotation is valid for 30 days from the date of Telstar Instruments' ("Telstar") quotation. Acceptance of Telstar's Quotation constitutes a binding Agreement incorporating these Terms and Conditions ("Agreement"). Payment is due and payable 30 days from date of invoice. If payment is not received by the 30th day, a .05% daily service charge (18-3/4% per annum) will be charged on all accounts past due. In the event of a dispute concerning payment, attorney's fees, court costs and costs of collection will be paid to the prevailing party. The cost for permits and bonding are excluded unless expressly referenced in Telstar's quotation. Our standard insurance applies unless agreed to in writing by Telstar. Telstar's standard one year parts only warranty applies to this quotation. All other warranties, express or implied, or referenced elsewhere in contract documents are excluded, including but not limited to implied warranties of merchantability or fitness for purpose. Unless expressly stated in Telstar's estimate, this quote is based on standard straight time hours and does not include any prevailing wage rates. The price quoted herein is for the labor and materials specifically listed within the body of this quote. Overtime and premium labor hours are not included in the quotation, and will result in an additional charge. Service calls are charged at a 4-hour minimum per person, excluding travel time, which is charged separately. Unless expressly stated in the Quotation, training, operation and maintenance manuals, and preparation of as built drawings are excluded from Telstar's scope of work. The term "Equipment" and "Services" as used in these Terms and Conditions refers to the materials and labor provided by Telstar under this Agreement.

Limitation of Liability: (a) In no event shall Telstar, its suppliers or subcontractors be liable for special, indirect, incidental or consequential damages, whether in contract, warranty, tort, negligence, strict liability or otherwise, including, but not limited to, loss of profits or revenue, loss of use of Equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or Services, downtime costs, delays, or claims of customers of Customer, their officers, directors, members employees or any third parties for any damages. Telstar's liability for any claim, whether in contract, warranty, tort, negligence, strict liability, or otherwise for any loss or damage arising out of, connected with, or resulting from this Agreement or the performance or breach thereof, or from the design, manufacture, sale, delivery, resale, repair, replacement, installation, technical direction of installation, inspection, operation or use of any Equipment covered by or furnished under this Agreement, or from any services rendered in connection therewith, shall in no case exceed twenty-five percent (25%) of the purchase price allocable to the Equipment or Services that are the subject of the claim. (b) All causes of action against Telstar arising out of or relating to this Agreement, or the performance or breach hereof shall be deemed barred unless brought within one year from the date of discovery or other accrual. (c) In no event, regardless of cause, shall Telstar be liable for liquidated damages, offsets or penalties of any kind or to indemnify, defend or hold harmless Customer, its officers, directors, members, employees or any third party, arising from or related to the Equipment and/or Services provided by Telstar.

Force Majeure: Telstar shall neither be liable for loss, damage, detention or delay nor be deemed to be in default for failure to perform when prevented from doing so by causes beyond its reasonable control including but not limited to acts of war (declared or undeclared), Acts of God, fire, strike, labor difficulties, pandemic, acts or omissions of any governmental authority or of Customer, compliance with government regulations, insurrection or riot, embargo, delays or shortages in transportation or inability to obtain necessary labor, materials, or manufacturing facilities from usual sources or from defects or delays in the performance of its suppliers or subcontractors due to any of the foregoing. In the event of delay due to any such cause, the date of delivery will be extended by period



Contractor License #422364
Contractor DIR #100000899

equal to the delay plus a reasonable time to resume production, and the price will be adjusted to compensate Telstar for such delay.

Cancellation: In the event of cancellation by Customer, Customer agrees to fully reimburse and compensate Telstar for all costs associated with this Agreement, including but not limited to engineering, labor, materials, quote and estimating time, and product return fees, plus a ten percent (10%) markup to compensate for disruption in scheduling, planned production, indirect costs and profit. Payment for cancellation shall be due within ten (10) days from the date of submission of charges by Telstar.

Entire Agreement: This Agreement constitutes the entire agreement between Telstar and Customer. There are no agreements, understandings, restrictions, warranties, or representations between Telstar and Customer other than those set forth herein or herein provided. This Agreement may only be amended, changed or revised by a written amendment signed by an authorized representative of Telstar. No oral or implied agreements shall be of any force or affect.

Precedence: In the event Telstar is issued an authorization for work, Purchase Order, Contract or similar Agreement with conflicting Terms and Conditions than those set forth herein, these Terms and Conditions will take precedence and will supersede any and all other conflicting Terms and Conditions.

Submittals: In the event Telstar receives a Notice to Proceed or a written statement to proceed with submittals, Telstar will be entitled to compensation based on percent of completion of submittal cost to Customer. Telstar will prepare only one set of submittals, and any resubmittals shall be subject to an additional charge for engineering time and other costs in preparing re-submittals.

Prevailing Wages: Customer must promptly inform Telstar when a project will be registered on the Department of Industrial Relations. Customer must inform Telstar if Certified Payroll Reports are required to be submitted to Customer. If Customer requests Certified Payroll Reports beyond four weeks in arrears, Customer may be charged an administrative processing fee of \$50.00 per week generated for said reports.

Authorized Signers: Only the following officers of Telstar have the legal authority to enter into binding agreements on behalf of Telstar: John D. Gardiner (President), Kyle A. Johnsen (Vice President), Robert S. Marston (Secretary), Benjamin R. Herston (Treasurer). If a document is signed by an unauthorized person, the document will be void and unenforceable.

Industry Material Pricing and Delivery: Telstar is unable to hold prices on materials for more than 7 days from the dates of the Quotation. Prices for plastic, copper, steel, and other commodities fluctuate daily. Our vendors and manufacturers can experience delays due to labor shortages, shortage of containers, port congestion, and raw material shortages that have extended lead times significantly. Telstar reserves the right to change the delivery date and pricing of materials set forth in this Quotation. Telstar considers any of the above related changes imposed by our vendors and manufacturers as outside its reasonable control and subject to Force Majeure provisions.

Insurance: Telstar's standard insurance limits will apply.

Open Shop: Telstar is an Open Shop contractor and will not be signatory to any unions.

Governing Law: This Agreement shall be construed and interpreted in accordance with the laws of the State of California.

Waiver: The failure of Telstar to insist upon the performance of any term or condition of this Agreement shall not be construed as a waiver of the future performance of any such term or condition or the future exercise of such right.

Severability: If any term of this Agreement is determined to be invalid or unenforceable under any applicable statute, regulation, ordinance, or other law, such term shall be deemed reformed or deleted, but only to the extent necessary to comply with such law, and the remaining portions of this Purchase Order shall remain in full force and effect.

Dispute Resolution: In the event of any dispute arising from or relating to this Agreement, the parties agree to engage in informal efforts toward resolution by meeting in person. If such efforts are unsuccessful, the parties agree to submit the dispute to mediation with a neutral mediator for resolution, with the parties sharing the costs of such mediation equally. If the parties are unsuccessful in resolving their dispute, then the dispute shall be subject to litigation. If the dispute involves a public entity Owner, then the parties shall comply with the requirements of Public Contract Code section 9204.



Contractor License #422364
Contractor DIR #1000000899

We look forward to working with you on this project. If you have any questions, please contact me at the phone number below.

Sincerely,

Dennis DiFabio, CSM
Safety Manager
Instrument Department Manager
Telstar Instruments
(916) 646-1999
ddifabio@telstarinc.com