

**CLEARLAKE OAKS COUNTY WATER DISTRICT  
AGENDA  
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building  
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

**JULY 16, 2020**

This meeting will be conducted by Roberts Rule of Order.

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

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

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.

**AGENDA**

**Call to Order – 2:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

- Mrs. Margaret Medeiros, President     Mr. Stanley Archacki, Vice President
  - Mr. Samuel Boucher, Director     Mrs. Barbara Higman, Director,     Mr. Michael Herman, Director
  - Mrs. Dianna Mann – General Manager     Mrs. Olivia Mann - Secretary of the Board
- In the audience, our Chief Operators
- Mr. Francisco Castro, Wastewater     Mr. Kurt Jensen, Water     Mr. Jeremy Backus, Distribution

**Public comment on non-agenda items**

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

**Consent Items**

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

**1. Staff Written Operational Reports**

- a. Customer Service
- b. Chief Distribution Operator-Unavailable
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. General Manager

**2. Financial Reports for review and approval**

- a. June 2020, 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

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

- a. Minutes of Regular Meeting 06-18-2020

**4. Bills**

- a. MC Engineering invoice number 1958, dated 7/5/2020, in the amount of \$37,570.58 for the USDA Water Projects
- b. Case Excavating, Inc. invoice number 1311, dated 6/24/2020, in the amount of \$8,452.72, for the emergency leak repair on Hwy 20 between Spring & Swanson. Also asphalt repairs at 12867 Hwy 20 at Foothill & 13904 Chestnut

**Action Taken:** \_\_\_\_\_

**5. Agenda (New Business)**

- a. Discussion and consideration of rebuilding effluent pumps at the Waste Water Treatment Plant

**Action Taken:** \_\_\_\_\_

- b. Discussion and consideration of adding Board members to the PG&E account

**Action Taken:** \_\_\_\_\_

- c. Discussion and review of Standard Agreement for Sale of Water with Yolo County Flood Control

**Action Taken:** \_\_\_\_\_

- d. Discussion and considering of selling the 1994 Ford Vac-Con, VIN # 1FDYR82E9RVA38144. Will post on the website

**Action Taken:** \_\_\_\_\_

- e. Discussion and approval of the engagement letter from Pheling and Pheling CPA firm in the amount of \$10,840.00 for annual audit year ending June 30, 2020. This price also includes a single audit required for all federal grant recipients

**Action Taken:** \_\_\_\_\_

- f. Discussion and consideration of Resolution 20-12, Pertaining to the General Election of the Board of Directors, REVISED

**Action Taken:** \_\_\_\_\_

- g. Discussion of Coronavirus (COVID-19)

**Action Taken:** \_\_\_\_\_

**Adjournment** **Time:** \_\_\_\_\_

# Clearlake Oaks County Water District

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

*July 10, 2020 - Board Letter*

## ***Administration***

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- ∂ Received \$4,760.82 in payments towards our <120 Aged Receivables this past month, this stems from past due accounts reported to the County of Lake, payment arrangements, and closed accounts (Payments from escrow). *An additional \$2,047.70 was paid towards the taxes, we have not received the funds for this account yet.*
- ∂ Additional accounts will be reported to the property tax collector the week of July 10<sup>th</sup>, this report is being submitted early due to leave. The amount of payments received towards our <120 day reflects 3 payments that paid accounts in full to avoid being placed on the tax roll.
- ∂ We received 0 water quality complaints (WQC) this month
- ∂ We received 0 consumer/appeal claim(s);
- ∂ 2<sup>nd</sup> reminder backflow letters were mailed out on July 2, 2020, we have since received 6 results back, and we only have 14 outstanding tests to be taken. This is a very low number compared to last year.
- ∂ Kurt and I are wrapping up the 2020 Lead and Copper Testing, we are awaiting on only 4 samples to be turned in, and hopefully this will be completed by end of July.
- ∂ I will be starting maternity leave effective July 25, 2020. Susie is trained in the billing department and Bailey has taken over other aspects of my desk in the meantime. I look forward to returning in early October, but will keep the District informed as I have pertaining information.

All the best,  
Olivia Mann

# Clearlake Oaks County Water District

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July 13, 2020

- ◆ Second round of Lead and copper underway
- ◆ Guy Schott from SWRCB –DDW came for jar testing and to instruct us on how to use our Chemtrac charge analyzer and UV analyzer. We plan on utilizing these instruments to aid us in continuing to make quality water for our district.
- ◆ Replaced a bad PH sensor and calibrated all others.
- ◆ Noticing random spikes and dips in Clearwell CL2 trending we investigated and determined preventative maintenance on distribution CL17 replacing all tubing which corrected the problem
- ◆ Cyanotoxin testing by tribal EPA has resumed 6-16-20 attached are test results
- ◆ Pacific Ozone was here for PM and training for WTP staff
- ◆ 26.26 MG of water produced for the month of June
- ◆ Since we started tracking more algae data we have had only a few days of minor blooms, minimal smell issues also UV sampling for finished water is averaging 95.17 for June and 95.6 for July.(UV is measured by light passing thru water.

Thank you,

*Kurt Jensen*

WTP Chief Plant Operator  
k.jensen@clocwd.org

# Water Sample Testing

|                      | DATE      | DATE                  | DATE    |
|----------------------|-----------|-----------------------|---------|
| Bacti R(BW) & CW (M) |           | 7/1/2020              |         |
| Bacti R (BW)         | 6/19/2020 |                       |         |
| TOC ALK R (M)        | 6/19/2020 |                       |         |
| TOC CW (M)           | 6/19/2020 |                       |         |
| R & CW TCP123 (BA)   |           |                       |         |
| Color / Odor (A)     |           |                       |         |
| Bromate (Q)          |           |                       |         |
| Perchlorate (A)      |           |                       |         |
| TTHM (Q)             |           |                       |         |
| HAA5 (Q)             |           |                       |         |
| Lead & Copper (A)(1) | 7/1/2020  | 12 submitted to alpha |         |
| Lead & Copper (A)(1) |           |                       |         |
| Lead & Copper (A)(1) |           |                       |         |
| Lead & Copper (A)(1) |           |                       |         |
| Lead & Copper (A)(1) |           |                       |         |
| Cyanotoxin (Summer)  | 6/16/2020 | 7/1/2020              | Special |
| Nitrate (A)          |           |                       |         |
| Nitrite (A)          |           |                       |         |

- A = Annually
- Q = Quarterly
- M = Monthly
- BW = Bi-weekly
- BA = Bi-annually

2020 CLEAR LAKE CYANOTOXIN PUBLIC WATER SYSTEM RESULTS FOR MICROCYSTIN

**RAW WATER (µg/L) FINISH WATER (µg/L)**

|  | RAW WATER (µg/L)        |          |              | FINISH WATER (µg/L) |          |           |
|--|-------------------------|----------|--------------|---------------------|----------|-----------|
|  | 6/16/2020               | 7/1/2020 | 7/14/2020    | 6/16/2020           | 7/1/2020 | 7/14/2020 |
| 1710022 Lake County CSA 20 - Soda Bay        | ND                      | 0.205    |              | DNQ                 | ND       |           |
| 1710001 Clearlake Oaks County Water District | ND                      | 2.043    |              | DNQ                 | ND       |           |
| 1710021 Lake County CSA 21 - North Lakeport  | ND                      | 0.281    |              | DNQ                 | ND       |           |
| 1710011 Buckingham Park Water District       | 0.352                   | 0.922    |              | DNQ                 | ND       |           |
| 1710005 Highlands Mutual Water Company       | 3.450                   | >5.0     |              | DNQ                 | ND       |           |
| 1710006 Konocti County Water District        | 1.812                   | >5.0     |              | DNQ                 | ND       |           |
| 1710014 Mt Konocti Mutual Water Co.          | 0.375                   | 3.975    |              | DNQ                 | ND       |           |
| 1710004 City of Lakeport                     | ND                      | 0.157    |              | DNQ                 | ND       |           |
| 1700550 Clearwater Mutual Water Company      | 0.200                   | 3.003    |              | DNQ                 | DNQ      |           |
| DNQ  | Detected Not Quantified |          | <0.15 µg/L   |                     |          |           |
| ND   | No Detect               |          | < 0 Standard |                     |          |           |

Grayed cells represent an absence of testing conducted for the corresponding test and date

analysis performed by Karola Kennedy, Director of Kennedy Environmental

# Clearlake Oaks County Water District

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[www.clocwd.org](http://www.clocwd.org) [d.mann@clocwd.org](mailto:d.mann@clocwd.org)

**Reporting Period: June 2020**

**From: Francisco Castro, CPO**

**To: Clearlake Oaks County Water District Board of Directors**

**July 10, 2020**

The total influent flows for the month were 9.285MG averaging 300,000 gallons a day. The total amount of gallons treated at the waste plant and sent through our effluent line was 8.402MG averaging 271,000 gallons a day (188gpm). This month we experienced a spike in pH readings in our polishing ponds and effluent that put our discharge out of compliance. Our Waste Discharge Permit regulates pH and does not allow us to be lower than 6.5 units or above 8.5 units. On June 10<sup>th</sup> our pH units were above 8.60 on both ponds which in turn put our effluent above the limit as well. As per our WDR this is a violation. We added 40 gallons of muriatic acid to one pond which did bring our pH to compliance but within 3 days we were back up and not meeting our WDR. Due to the improvements at the plant we have the ability to bypass the ponds and go to our CCC directly from our SEPS. By doing this we were able to meet compliance. PH units were back to below 8 units. It is evident that the increase in detention time in our clarifier and the clearer effluent allows sunlight to penetrate further and cause algae blooms that in turn elevates our pH. After draining one pond and allowing to fill with fresh effluent, pH was back down but as soon as we drained the other pond and allowed to fill, which meant no water flow to our pond in compliance, the pH rose again over compliance limits because of the detention time. We decided it was best to go into our old clarifier and drain and inspect our new clarifier at this time. We are currently running only pond #3 and this seems to be working. Pond #1 and our new clarifier remains offline. I am working with our engineers and GM to see what needs to be done in order to have the option of bypassing our ponds which seems at this point the best option in our process. This of course would have to be approved by the state along with a revision to our permit. In addition, this procedure would have to be studied closer with some hard data showing that our effluent would be of better quality. I have made Guy Childs who oversees our plant aware of the problem. This seems to be an issue with waste water plants that have ponds like we do. Lets' keep in mind the fact that we process algae by the tons from Clearlake entering the system when the water plant sends over a backwash and their blow off material which is mainly algae. I will keep you updated on this matter as progression continues.

On June 11<sup>th</sup> our solenoid was rebuilt on the surge tank due to a fail on this unit. On June 15<sup>th</sup> effluent #3 motor failed. Coastal Mountain Electric diagnosed bad windings. I have submitted a couple quotes to rewind and recondition the motor and pump. Please note that this pump was rebuilt back in 2011 along with the reconditioning of the motor. The quotes can be found later in the packet, my recommendation is attached to this letter.

Board of Directors

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Margaret Medeiros  
President

Stanley Archacki  
Vice President

Barbara Higman  
Director

Samuel Boucher  
Director

Michael Herman  
Director

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**It has been a very busy month for us at the waste plant. We are continuing to dry sludge at this time. Two bags have been cut open and we have two more that we are allowing to dry some more before we cut. All testing and maintenance have been completed for this month.**

**Thank you,  
Francisco Castro  
WWTP Chief Plant Operator  
[f.castro@clocwd.org](mailto:f.castro@clocwd.org)**

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**Board of Directors**

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Director

Samuel Boucher  
Director

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Director



**Clearlake Oaks County Water District**  
**July 16, 2020**

With the end of June, another fiscal year comes to an end and I'm happy to say that our revenues were above the projected budget and expenses were below. I would like to thank the billing department for aggressively going after delinquent accounts and working closely with the County Tax Roll to collect long overdue accounts.

Unfortunately, the two PG&E programs I mentioned in last months' report did not materialize. After further investigating and additional meetings, the District would have to come up with 50% of the total project, until grant monies were received from the Sub Contractor, then, we would be required to give PG&E a 5% deposit of the total cost to prevent us from leaving the program early. I could not, in good conscience, recommend this to the District.

The District received \$182,704.82 from Special Districts for the purpose of recoating the water storage tank at Paradise Cove. This will consist of removing the aeration system, arranging for temporary water storage if necessary, and coating the old tank. This should take around two months to complete and I will be arranging this work to be done in fall when our water demand is lower. You will be seeing quotes in the near future for the above scope of work.

Staff has been instructed to perform last minute maintenance on all our generators in preparation for this years' PSPS. I have been told that PG&E has been working hard to prevent extended outages this year, however, we have no idea how many will happen.

You will see the engagement letter from our auditor firm Pehling &Pehling in this packet. Once approved I will work with Zach to get last years' audit done as soon as possible to ensure USDA will have all our latest financials.

All quarterlies have been filed, and insurances have been renewed.

I will be working with Francisco and MC Engineering to resolve the pH problem we are having at the Waste Plant.

Please see the attached update from MC Engineering on the USDA Water Project.

Please refer to individual department letters for additional details.

As always, a huge thank you to Staff for working hard and taking pride in a job well done.

Respectfully Submitted,

Dianna Mann

General Manager

Clearlake Oaks County Water District  
Summary Balance Sheet  
As of June 30, 2020

|                                       | <u>Jun 30, 20</u>           |
|---------------------------------------|-----------------------------|
| <b>ASSETS</b>                         |                             |
| <b>Current Assets</b>                 |                             |
| Checking/Savings                      | 2,079,195.03                |
| Other Current Assets                  | <u>1,757,363.32</u>         |
| <b>Total Current Assets</b>           | 3,836,558.35                |
| <b>Fixed Assets</b>                   | <u>15,427,117.37</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>19,263,675.72</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                             |
| <b>Liabilities</b>                    |                             |
| <b>Current Liabilities</b>            |                             |
| Accounts Payable                      | 103,980.38                  |
| Other Current Liabilities             | <u>-139,445.81</u>          |
| <b>Total Current Liabilities</b>      | -35,465.43                  |
| <b>Total Liabilities</b>              | -35,465.43                  |
| <b>Equity</b>                         | <u>19,299,141.15</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>19,263,675.72</u></u> |

## Clearlake Oaks County Water District

## Balance Sheet

As of June 30, 2020

07/08/20

Accrual Basis

|  | Jun 30, 20          |
|--|---------------------|
| <b>ASSETS</b>  |                     |
| <b>Current Assets</b>  |                     |
| <b>Checking/Savings</b>  |                     |
| 102.13 · SEWER RESERVES-9592   | 5,000.00            |
| 102.11 · PC ESCROW - 6184  | 182,704.82          |
| 102.10 · CRP PC - 6192   | 7,670.93            |
| 102.12 · WATER RESERVES- 8503  | 137,700.00          |
| 102.001 · GL - 9122 (Old Acct. # 053420019)                                      | 463,844.61          |
| 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...                       | 862,677.76          |
| <b>Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS ...</b>            | <b>1,051,677.76</b> |
| 102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMER...                           | 88.98               |
| 102.02 · CRP Water - 6990  | 127,633.76          |
| 102.03 · CRP Sewer - 3745  | 102,874.17          |
| <b>Total Checking/Savings</b>  | <b>2,079,195.03</b> |
| <b>Other Current Assets</b>  |                     |
| 103 · PETTY CASH (PETTY CASH - WAS 1013200)                                      | 306.59              |
| 104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)                            | 29,609.68           |
| 130 · Const In Progress - Studies  | 128,163.79          |
| 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...                           | 351,149.26          |
| 115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 10...                         | 15,474.00           |
| <b>Total Other Current Assets</b>  | <b>1,757,363.32</b> |
| <b>Total Current Assets</b>  | <b>3,836,558.35</b> |
| <b>Fixed Assets</b>  |                     |
| 138 · USDA Water Improvements  | 406,512.57          |
| 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installatio...            | 2,790,074.71        |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation...            |                     |
| 121.1 · Sidewalk Project - District Exp  | 115,500.66          |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installat...               | 152,704.44          |
| <b>Total 121 · Wtr Dist &amp; Wtr Storage Projects (Replacement or instal...</b> | <b>268,205.10</b>   |
| 131 · Waste Water Plant  |                     |
| 131.1 · Pumps/Equipment  | 19,345.46           |
| 131 · Waste Water Plant - Other  | 57,768.09           |
| <b>Total 131 · Waste Water Plant</b>   | <b>77,113.55</b>    |
| 126 · Forcemain (phase 1) Cap. Imprv.  | 1,253,598.85        |
| 123 · USDA - Sewer Plant Cap Imprvmt   | 4,265,559.43        |
| <b>USDA Project</b>  | <b>238,835.93</b>   |
| 127 · Water Plant  |                     |
| 127.7 · Ozone System   | 12,785.71           |
| 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  | 177,077.82          |
| 127 · Water Plant - Other  | 220,402.17          |
| <b>Total 127 · Water Plant</b>   | <b>447,463.13</b>   |
| 120 · District General CRP (EQUIPMENT - WAS 1011181)                             |                     |
| 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - W...                       | 1,921,549.25        |
| 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)                                 | 31,171.49           |
| 120.90 · Vehicles/Generators/Trailers  | 274,809.73          |
| 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other                     | 96,503.11           |
| <b>Total 120 · District General CRP (EQUIPMENT - WAS 1011181)</b>                | <b>2,324,033.58</b> |
| 122 · Bldgs/Grounds Cap Improvements   | 8,535,149.57        |

**Clearlake Oaks County Water District**  
**Balance Sheet**  
 As of June 30, 2020

|   | Jun 30, 20           |
|---|----------------------|
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...        |                      |
| 124.30 · Lift Stations  |                      |
| 124.31 · Lift Station 7 Bypass                                      | 66,042.23            |
| 124.30 · Lift Stations - Other                                      | 46,264.48            |
| <b>Total 124.30 · Lift Stations</b>                                 | <b>112,306.71</b>    |
| 124.50 · Mains  | 14,788.58            |
| 124.60 · Meters   | 700.00               |
| 124.90 · Water Tanks  | 5,215.04             |
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - ...          | 3,243,138.01         |
| <b>Total 124 · D/C System Cap Improvements (COLLECTION SYSTE...</b> | <b>3,376,148.34</b>  |
| 125 · Land - Dist. Cap. Improvements                                | 300,478.61           |
| 129 · ALLOW. FOR DEPRECIATION                                       | -8,856,056.00        |
| <b>Total Fixed Assets</b>   | <b>15,427,117.37</b> |
| <b>TOTAL ASSETS</b>   | <b>19,263,675.72</b> |
| <b>LIABILITIES &amp; EQUITY</b>                                     |                      |
| <b>Liabilities</b>  |                      |
| <b>Current Liabilities</b>  |                      |
| Accounts Payable  |                      |
| 200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2...                 | 103,980.38           |
| <b>Total Accounts Payable</b>                                       | <b>103,980.38</b>    |
| <b>Other Current Liabilities</b>                                    |                      |
| Annual Depreciation   | 249,035.55           |
| 224 · USDA Retainage  | 10,000.00            |
| 223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to mak...             | -3,322.77            |
| 280 · Loan  |                      |
| 280.02 · KS State Bank - 2019 Vac-Con                               | -44,528.82           |
| 280.12 · USDA Loan  | 651,317.29           |
| 280.10 · Bridge for I & I Rehab Project (Use LAIF until Sta...      | -1,072,000.00        |
| <b>Total 280 · Loan</b>   | <b>-465,211.53</b>   |
| 221 · Health Ins - EE Portion                                       | -3,613.97            |
| 222 · Direct Deposit Liabilities (Direct Deposit Liabilities)       | -91.35               |
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)                   |                      |
| 223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISH...                  | 2,386.49             |
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW G...                  | -2,227.73            |
| <b>Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NE...</b>        | <b>158.76</b>        |
| 223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SE...             | -12.40               |
| 223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYAB...                | -2.90                |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL D...               | -513.84              |
| 223.80 · GASB 68 Pension (- WAS 2097190)                            | 16,533.00            |
| 223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS ...               | 4,234.39             |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENS...                  | 54,922.20            |
| 24000 · Payroll Liabilities (Unpaid payroll liabilities. Amount...  | -1,560.95            |
| <b>Total Other Current Liabilities</b>                              | <b>-139,445.81</b>   |
| <b>Total Current Liabilities</b>                                    | <b>-35,465.43</b>    |
| <b>Total Liabilities</b>  | <b>-35,465.43</b>    |
| <b>Equity</b>   |                      |
| 302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)           | 5,956,568.19         |
| 304 · Opening Balance Equity (Opening balances during setup po...   | -584,283.24          |
| 306 · Retained Earnings - OLD (Undistributed earnings of the cor... | 9,319,476.54         |
| Net Income  | 4,607,379.66         |
| <b>Total Equity</b>   | <b>19,299,141.15</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                               | <b>19,263,675.72</b> |

**Clearlake Oaks County Water District**  
**Profit and Loss**  
 July 2019 through June 2020

|   | Admin<br>(GL)     | Sewer<br>(GL)       | Water<br>(GL)       | Total GL            | TOTAL               |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Income</b>                           |                   |                     |                     |                     |                     |
| <b>Income</b>                           |                   |                     |                     |                     |                     |
| 410 · Client Reg Pmt                    | 0.00              | 991,525.48          | 1,203,556.93        | 2,195,082.41        | 2,195,082.41        |
| 420 · Connection Fees                   | 0.00              | 0.00                | 20,300.00           | 20,300.00           | 20,300.00           |
| 430 · Penalty & Interest                | 0.00              | 23,518.09           | 27,036.62           | 50,554.71           | 50,554.71           |
| 440 · Misc Revenue                      | 0.00              | 0.00                | 13,436.30           | 13,436.30           | 13,436.30           |
| 450 · Other - Non S/W ...               | 0.00              | 117,267.00          | 114,913.62          | 232,180.62          | 232,180.62          |
| <b>Total Income</b>                     | <b>0.00</b>       | <b>1,132,310.57</b> | <b>1,379,243.47</b> | <b>2,511,554.04</b> | <b>2,511,554.04</b> |
| <b>Total Income</b>                     | <b>0.00</b>       | <b>1,132,310.57</b> | <b>1,379,243.47</b> | <b>2,511,554.04</b> | <b>2,511,554.04</b> |
| <b>Gross Profit</b>                     | <b>0.00</b>       | <b>1,132,310.57</b> | <b>1,379,243.47</b> | <b>2,511,554.04</b> | <b>2,511,554.04</b> |
| <b>Expense</b>                          |                   |                     |                     |                     |                     |
| <b>Salaries &amp; EE Benefits</b>       |                   |                     |                     |                     |                     |
| 505 · Salaries & Wages                  | 331,070.22        | 225,126.32          | 142,874.84          | 699,071.38          | 699,071.38          |
| 510 · Contract Labor                    | 0.00              | 0.00                | 1,000.00            | 1,000.00            | 1,000.00            |
| 520 · FICA - District Sh...             | 24,707.04         | 16,596.01           | 10,718.23           | 52,021.28           | 52,021.28           |
| 530 · Medical Ins - Dist ...            | 71,254.91         | 85,371.71           | 27,274.02           | 183,900.64          | 183,900.64          |
| 540 · PERS - District S...              | 84,409.14         | 14,843.83           | 7,099.08            | 106,352.05          | 106,352.05          |
| 550 · Unemployment                      | 8,376.98          | 0.00                | 0.00                | 8,376.98            | 8,376.98            |
| 560 · Workers Comp Ins                  | 3,340.68          | 9,086.22            | 9,262.82            | 21,689.72           | 21,689.72           |
| <b>Total Salaries &amp; EE Benef...</b> | <b>523,158.97</b> | <b>351,024.09</b>   | <b>198,228.99</b>   | <b>1,072,412.05</b> | <b>1,072,412.05</b> |
| <b>Services &amp; Supplies</b>          |                   |                     |                     |                     |                     |
| 605 · Advertising                       | 200.00            | 0.00                | 0.00                | 200.00              | 200.00              |
| 610 · Bank Fees                         | 21,087.02         | 0.00                | 0.00                | 21,087.02           | 21,087.02           |
| 620 · Communications ...                | 4,577.92          | 5,791.15            | 7,525.05            | 17,894.12           | 17,894.12           |
| 622 · Board Exp                         | 2,091.84          | 0.00                | 0.00                | 2,091.84            | 2,091.84            |
| 625 · Equip - Field (\$30...            | 0.00              | 1,112.34            | 0.00                | 1,112.34            | 1,112.34            |
| 630 · Equip - Office                    | 1,284.39          | 691.35              | 150.74              | 2,126.48            | 2,126.48            |
| 640 · Fuel & Oil                        | 0.00              | 11,815.52           | 10,902.73           | 22,718.25           | 22,718.25           |
| 645 · Insurance                         | 0.00              | 25,467.02           | 25,467.01           | 50,934.03           | 50,934.03           |
| 657 · Lab                               | 0.00              | 14,963.70           | 19,216.36           | 34,180.06           | 34,180.06           |
| 660 · Memberships & S...                | 2,013.73          | 28,377.93           | 20,266.54           | 50,658.20           | 50,658.20           |
| 665 · Mileage Reimb                     | 98.83             | 0.00                | 0.00                | 98.83               | 98.83               |
| 670 · Postage & Shippi...               | 13,903.87         | 0.00                | 0.00                | 13,903.87           | 13,903.87           |
| 675 · Professional Serv...              | 37,138.92         | 6,340.20            | 22,815.14           | 66,294.26           | 66,294.26           |
| 685 · Rents                             | 12,258.43         | 0.00                | 9,365.04            | 21,623.47           | 21,623.47           |
| 690 · Safety & Security                 | 1,006.65          | 5,255.54            | 5,778.89            | 12,041.08           | 12,041.08           |
| 700 · Tools & Instrume...               | 0.00              | 755.09              | 952.74              | 1,707.83            | 1,707.83            |
| 703 · Supplies - Clothi...              | 343.11            | 2,565.33            | 1,630.50            | 4,538.94            | 4,538.94            |
| 705 · Supplies - Office                 | 7,494.13          | 1,336.77            | 1,452.86            | 10,283.76           | 10,283.76           |
| 715 · Supplies-Chemic...                | 0.00              | 26,068.99           | 53,616.72           | 79,685.71           | 79,685.71           |
| 720 · Supplies - Invent...              | 0.00              | 18,252.10           | 3,297.67            | 21,549.77           | 21,549.77           |
| 735 · Training/Classes/...              | 2,652.57          | 864.65              | 339.27              | 3,856.49            | 3,856.49            |
| 745 · Travel / Lodging                  | 529.32            | 122.85              | 78.59               | 730.76              | 730.76              |
| 750 · Utilities                         | 3,947.60          | 126,568.67          | 153,147.81          | 283,664.08          | 283,664.08          |
| 760 · Waste Disposal                    | 667.67            | 40,652.63           | 4,123.00            | 45,443.30           | 45,443.30           |
| 795 · Yolo Co                           | 0.00              | 0.00                | 46,537.13           | 46,537.13           | 46,537.13           |
| 798 · Reconciliation Di...              | 20.00             | 0.00                | 0.00                | 20.00               | 20.00               |
| 799 · Misc                              |                   |                     |                     |                     |                     |
| 799.1 · Customer Re...                  | 0.00              | 0.00                | 4,221.09            | 4,221.09            | 4,221.09            |
| <b>Total 799 · Misc</b>                 | <b>0.00</b>       | <b>0.00</b>         | <b>4,221.09</b>     | <b>4,221.09</b>     | <b>4,221.09</b>     |
| <b>Total Services &amp; Supplies</b>    | <b>111,316.00</b> | <b>317,001.83</b>   | <b>390,884.88</b>   | <b>819,202.71</b>   | <b>819,202.71</b>   |
| <b>Repairs &amp; Replacement</b>        |                   |                     |                     |                     |                     |
| 810 · R&R Buildings & ...               | 3,335.52          | 1,715.92            | 721.90              | 5,773.34            | 5,773.34            |
| 832 · R&R Mains and S...                | 0.00              | 0.00                | -550.97             | -550.97             | -550.97             |
| 840 · R&R Vehicles                      | 0.00              | 1,977.09            | 1,959.49            | 3,936.58            | 3,936.58            |
| <b>Total Repairs &amp; Replacem...</b>  | <b>3,335.52</b>   | <b>3,693.01</b>     | <b>2,130.42</b>     | <b>9,158.95</b>     | <b>9,158.95</b>     |
| <b>Total Expense</b>                    | <b>637,810.49</b> | <b>671,718.93</b>   | <b>591,244.29</b>   | <b>1,900,773.71</b> | <b>1,900,773.71</b> |

2:59 PM  
07/07/20  
Accrual Basis

**Clearlake Oaks County Water District**  
**Profit and Loss**  
**July 2019 through June 2020**

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|            | <u>Admin<br/>(GL)</u> | <u>Sewer<br/>(GL)</u> | <u>Water<br/>(GL)</u> | <u>Total GL</u>   | <u>TOTAL</u>      |
|------------|-----------------------|-----------------------|-----------------------|-------------------|-------------------|
| Net Income | <u>-637,810.49</u>    | <u>460,591.64</u>     | <u>787,999.18</u>     | <u>610,780.33</u> | <u>610,780.33</u> |

**Clearlake Oaks Co Water District  
PROJECTED BUDGET 2020-21**

Target % > **8%**

| As of July 2020<br>Summary               | <u>WATER</u>   |               |            |    | <u>SEWER</u>    |                |            |    |
|--|----------------|---------------|------------|----|-----------------|----------------|------------|----|
|  | Budget         |               | Actual YTD |    | Budget          |                | Actual YTD |    |
|  | Annual         | YTD           | Amount     | %  | Annual          | YTD            | Amount     | %  |
| <b>Total Operating Revenue</b>           | 1,217,554      | 101,463       | -          | 0% | 1,157,800       | 96,483         | -          | 0% |
| <b>Total Operating Expenses</b>          | 1,039,017      | 86,585        | -          | 0% | 1,193,337       | 99,445         | -          | 0% |
| <b>Operating Balance (loss)</b>          | <b>178,537</b> | <b>14,878</b> | -          |    | <b>(35,537)</b> | <b>(2,961)</b> | -          |    |
| 420 Connection Fees                      | 10,000         | 833           | -          | 0% | 10,000          | 833            | -          | 0% |
| 435                                      |                |               | -          |    |                 |                | -          |    |
| 450 Other - Non S/W Rev                  | 100,000        | 8,333         | -          | 0% | 100,000         | 8,333          | -          | 0% |
| Reserves                                 | 150,000        | 12,500        | -          | 0% | -               | -              | -          | 0% |
| <b>Net Change In Net Position (loss)</b> | <b>138,537</b> | <b>11,545</b> | -          |    | <b>74,463</b>   | <b>6,205</b>   | -          |    |

**Current Revenue Notes:**

440- Misc Water = Bulk Water

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

**Past Revenue Notes**

|                      |                       |
|----------------------|-----------------------|
| General Ledger       | <b>\$511,536.79</b>   |
| District CRP         | \$230,519.97          |
| Paradise Cove CRP    | \$7,670.93            |
| Paradise Cove Escrow | \$182,704.82          |
| Water Reserve        | \$137,700.00          |
| Sewer Reserve        | <b>\$5,000.00</b>     |
| LAIF Account         | \$1,051,677.74        |
| <b>Total</b>         | <b>\$1,615,273.46</b> |

| As of July 2020<br>Operating Revenue | <u>WATER</u>     |                |            |           | <u>SEWER</u>     |               |            |           |
|--------------------------------------|------------------|----------------|------------|-----------|------------------|---------------|------------|-----------|
|                                      | Budget           |                | Actual YTD |           | Budget           |               | Actual YTD |           |
|                                      | Annual           | YTD            | Amount     | %         | Annual           | YTD           | Amount     | %         |
| 410 Client Reg Pmt                   | 1,182,554        | 98,546         | -          | 0%        | 1,132,800        | 94,400        | -          | 0%        |
| 430 Penalty & Interest               | 30,000           | 2,500          | -          | 0%        | 25,000           | 2,083         | -          | 0%        |
| 440 Misc                             | 5,000            | 417            | -          | 0%        | 0                | 0             | -          | 0%        |
| <b>Total Revenue &gt;</b>            | <b>1,217,554</b> | <b>101,463</b> | -          | <b>0%</b> | <b>1,157,800</b> | <b>96,483</b> | -          | <b>0%</b> |

| As of July 2020<br>Operating Expenses      | <u>WATER</u>   |               |        |           | <u>SEWER</u>   |               |        |           |
|--|----------------|---------------|--------|-----------|----------------|---------------|--------|-----------|
|  | Budget         |               | Actual |           | Budget         |               | Actual |           |
|  | Annual         | YTD           | YTD    | %         | Annual         | YTD           | YTD    | %         |
| 505 Salaries & Wages                       | 318,237        | 26,520        | -      | 0%        | 455,678        | 37,973        | -      | 0%        |
| 520 FICA - District Share                  | 26,341         | 2,195         | -      | 0%        | 37,773         | 3,148         | -      | 0%        |
| 530 Medical Ins - District Share           | 111,077        | 9,256         | -      | 0%        | 166,616        | 13,885        | -      | 0%        |
| 540 PERS - District Share                  | 63,193         | 5,266         | -      | 0%        | 73,976         | 6,165         | -      | 0%        |
| 550 Unemployment                           | 9,000          | 750           | -      | 0%        | 9,000          | 750           | -      | 0%        |
| 560 Workers Comp Ins                       | 20,639         | 1,720         | -      | 0%        | 26,543         | 2,212         | -      | 0%        |
| <b>Salaries and Employee Benefits &gt;</b> | <b>548,487</b> | <b>45,707</b> | -      | <b>0%</b> | <b>769,587</b> | <b>64,132</b> | -      | <b>0%</b> |
| 605 Advertising                            | 200            | 17            | -      | 0%        | 200            | 17            | -      | 0%        |
| 610 Bank Fees                              | 10,010         | 834           | -      | 0%        | 10,000         | 833           | -      | 0%        |
| 620 Communications & Internet              | 13,000         | 1,083         | -      | 0%        | 10,000         | 833           | -      | 0%        |
| 622 Board Exp                              | 3,750          | 313           | -      | 0%        | 3,750          | 313           | -      | 0%        |
| 625 Equip - Field (\$300-\$4999)           | 2,500          | 208           | -      | 0%        | 4,000          | 333           | -      | 0%        |
| 630 Equip - Office                         | 1,500          | 125           | -      | 0%        | 2,000          | 167           | -      | 0%        |
| 640 Fuel & Oil                             | 15,020         | 1,252         | -      | 0%        | 16,300         | 1,358         | -      | 0%        |
| 645 Insurance                              | 30,000         | 2,500         | -      | 0%        | 26,250         | 2,188         | -      | 0%        |
| 650 Interest                               | -              | -             | -      | 0%        | -              | -             | -      | 0%        |

|       |                                       |                  |               |          |           |                  |               |          |           |
|-------|---------------------------------------|------------------|---------------|----------|-----------|------------------|---------------|----------|-----------|
| 657   | Lab                                   | 20,000           | 1,667         | -        | 0%        | 15,000           | 1,250         | -        | 0%        |
| 660   | Memberships & Subscriptions           | 25,750           | 2,146         | -        | 0%        | 29,750           | 2,479         | -        | 0%        |
| 665   | Mileage Reimb                         | 750              | 63            | -        | 0%        | 500              | 42            | -        | 0%        |
| 670   | Postage & Shipping                    | 6,000            | 500           | -        | 0%        | 6,000            | 500           | -        | 0%        |
| 675   | Professional Services                 | 36,000           | 3,000         | -        | 0%        | 19,000           | 1,583         | -        | 0%        |
| 685   | Rents                                 | 6,200            | 517           | -        | 0%        | 6,200            | 517           | -        | 0%        |
| 690   | Safety & Security                     | 2,500            | 208           | -        | 0%        | 5,500            | 458           | -        | 0%        |
| 700   | Tools & Instruments                   | 2,000            | 167           | -        | 0%        | 2,500            | 208           | -        | 0%        |
| 703   | Supplies - Clothing & Personal        | 2,050            | 171           | -        | 0%        | 2,300            | 192           | -        | 0%        |
| 705   | Supplies - Office                     | 4,750            | 396           | -        | 0%        | 5,250            | 438           | -        | 0%        |
| 715   | Treatment Chemicals                   | 75,000           | 6,250         | -        | 0%        | 48,000           | 4,000         | -        | 0%        |
| 720   | Supplies - Operating - Other          | 5,000            | 417           | -        | 0%        | 22,000           | 1,833         | -        | 0%        |
| 730   | Taxes - Licenses                      | 0                | 0             | -        | 0%        | 0                | 0             | -        | 0%        |
| 735   | Training                              | 3,750            | 313           | -        | 0%        | 3,250            | 271           | -        | 0%        |
| 745   | Travel                                | 1,000            | 83            | -        | 0%        | 1,000            | 83            | -        | 0%        |
| 750   | Utilities                             | 162,750          | 13,563        | -        | 0%        | 125,750          | 10,479        | -        | 0%        |
| 760   | Waste Disposal                        | 3,050            | 254           | -        | 0%        | 52,250           | 4,354         | -        | 0%        |
| 795   | Yolo Co                               | 48,000           | 4,000         | -        | 0%        |                  |               |          |           |
| 799.1 | Customer Refund                       | -                | -             | -        | 0%        | -                | -             | -        | 0%        |
|       | <b>Services and Supplies &gt;</b>     | <b>480,530</b>   | <b>40,044</b> | <b>-</b> | <b>0%</b> | <b>416,750</b>   | <b>34,729</b> | <b>-</b> | <b>0%</b> |
| 810   | R&R Buildings & Grounds               | 7,000            | 583           | -        | 0%        | 4,500            | 375           | -        | 0%        |
| 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 (\$2k/vehicle)           | 3,000            | 250           | -        | 0%        | 2,500            | 208           | -        | 0%        |
| 850   | Maintenance Reserve Account           | -                | -             | -        | 0%        | -                | -             | -        | 0%        |
|       | <b>Repairs &amp; Replacement &gt;</b> | <b>10,000</b>    | <b>833</b>    | <b>-</b> | <b>0%</b> | <b>7,000</b>     | <b>583</b>    | <b>-</b> | <b>0%</b> |
|       | <b>Total Expenses &gt;</b>            | <b>1,039,017</b> | <b>86,585</b> | <b>-</b> | <b>0%</b> | <b>1,193,337</b> | <b>99,445</b> | <b>-</b> | <b>0%</b> |

## Budget Variance Report July 1, 2019 through June 30, 2020

Target % &gt;

**100.0%**

As of June 2020

2019-2020 Budget

Actual

%

Total

Expenses

Annual

YTD

YTD

Spent

Remaining

|                             |  |                |                |                |               |                 |
|-----------------------------|--|----------------|----------------|----------------|---------------|-----------------|
| 505                         | Salaries & Wages                               | 321,978        | 321,978        | 331,070        | 102.8%        | (9,092)         |
| 520                         | FICA - District Share                          | 26,674         | 26,674         | 24,707         | 92.6%         | 1,967           |
| 530                         | Medical Ins - District Share                   | 68,991         | 68,991         | 71,255         | 103.3%        | (2,264)         |
| 540                         | PERS-District Share (incl unfunded Liab, 35K)  | 61,000         | 61,000         | 84,409         | 138.4%        | (23,409)        |
| 550                         | Unemployment                                   | 18,000         | 18,000         | 8,377          | 46.5%         | 9,623           |
| 560                         | Workers Comp Ins                               | 7,422          | 7,422          | 3,341          | 45.0%         | 4,081           |
|                             | Salaries and Employee Benefits >               | 504,064        | 504,064        | 523,159        | <b>103.8%</b> | (19,095)        |
| 605                         | Advertising                                    | 400            | 400            | 200            | 50.0%         | 200             |
| 610                         | Bank Fees                                      | 18,500         | 18,500         | 21,087         | 114.0%        | (2,587)         |
| 620                         | Communications & Internet                      | 7,000          | 7,000          | 4,578          | 65.4%         | 2,422           |
| 622                         | Board Exp                                      | 10,000         | 10,000         | 2,092          | 20.9%         | 7,908           |
| 625                         | Equip - Field (up to \$4999)                   | 0              | 0              |                | 0.0%          | 0               |
| 630                         | Equip - Office                                 | 2,000          | 2,000          | 1,284          | 64.2%         | 716             |
| 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                    | 1,000          | 1,000          | 2,013          | 201.3%        | (1,013)         |
| 665                         | Mileage Reimb                                  | 1,000          | 1,000          | 99             | 9.9%          | 901             |
| 670                         | Postage & Shipping                             | 12,000         | 12,000         | 13,904         | 115.9%        | (1,904)         |
| 675                         | Professional Services (Legal, IT, CUSI annual) | 22,000         | 22,000         | 37,139         | 168.8%        | (15,139)        |
| 685                         | Rents  | 9,750          | 9,750          | 12,258         | 125.7%        | (2,508)         |
| 690                         | Safety & Security (boots)                      | 2,500          | 2,500          | 1,007          | 40.3%         | 1,493           |
| 700                         | Tools & Instruments                            | 0              | 0              |                | 0.0%          | 0               |
| 703                         | Supplies - Clothing & Personal                 | 600            | 600            | 343            | 57.2%         | 257             |
| 705                         | Supplies - Office                              | 7,500          | 7,500          | 7,494          | 99.9%         | 6               |
| 715                         | Treatment Chemicals                            | 0              | 0              |                | 0.0%          | 0               |
| 720                         | Supplies - Operating - Other                   | 0              | 0              |                | 0.0%          | 0               |
| 730                         | Taxes - Licenses                               | 0              | 0              | -              | 0.0%          | 0               |
| 735                         | Training, Certs (Classes, books)               | 3,500          | 3,500          | 2,653          | 75.8%         | 847             |
| 745                         | Travel / Lodging                               | 1,000          | 1,000          | 529            | 52.9%         | 471             |
| 750                         | Utilities                                      | 5,500          | 5,500          | 3,948          | 71.8%         | 1,552           |
| 760                         | Waste Disposal                                 | 500            | 500            | 668            | 133.6%        | (168)           |
| 795                         | Yolo Co  | 0              | 0              |                | 0.0%          | 0               |
| 798                         | Reconciliation Discrepancy                     |                |                | 20             |               |                 |
| 799                         | Misc   | 0              | 0              |                | 0.0%          | 0               |
|                             | Services and Supplies >                        | 104,750        | 104,750        | 111,316        | <b>106.3%</b> | (6,566)         |
| 810                         | R&R Buildings & Grounds                        | 4,000          | 4,000          | 3,336          | 83.4%         | 664             |
| 815                         | R & R Damage Claims                            | 0              | 0              |                | 0.0%          | 0               |
| 830                         | R&R Equipment                                  | 0              | 0              |                | 0.0%          | 0               |
| 832                         | R&R Mains/Service Lines                        | 0              | 0              |                | 0.0%          | 0               |
| 840                         | R&R Vehicles (\$2k/vehicle)                    | 0              | 0              |                | 0.0%          | 0               |
|                             | Repairs & Replacement >                        | 4,000          | 4,000          | 3,336          | <b>83.4%</b>  | 664             |
| <b>Overage Explanations</b> | <b>Total Expenses</b>                          | <b>612,814</b> | <b>612,814</b> | <b>637,811</b> | <b>104.1%</b> | <b>(24,997)</b> |

Salaries and Benefits - PTO Cashout, Unfunded Liability for PERS, and an additional position approved by Board

660 CUSI (new billing software) expenses

675 IT Quarterly Billing &amp; Engagement Ltr from Auditor, Single Audit for grants, Geo Legal for easements (13K)

685 cost per print increased due to color billing and delinquents

705 Annual purchase of billing envelopes &amp; paper

810 Window repair/tinting in GM Office

| 12                                       | Budget Variance Report July 1, 2019 through June 30, 2020<br>As of June 2020 |                |                | Target % >    | 100.0%        | GL-SEWER |
|--|--|----------------|----------------|---------------|---------------|----------|
|  | 2019-2020 Budget   |                | Actual         | %             | Total         |          |
| Expenses                                 | Annual   | YTD            | YTD            | Spent         | Remaining     |          |
| 505 Salaries & Wages                     | 254,270  | 254,270        | 225,127        | 88.5%         | 29,143        |          |
| 520 FICA - District Share                | 21,017   | 21,017         | 16,596         | 79.0%         | 4,421         |          |
| 530 Medical Ins - District Share         | 93,598   | 93,598         | 85,372         | 91.2%         | 8,226         |          |
| 540 PERS - District Share                | 16,704   | 16,704         | 14,844         | 88.9%         | 1,860         |          |
| 550 Unemployment                         | 0  | 0              |                | 0.0%          | 0             |          |
| 560 Workers Comp Ins                     | 20,794   | 20,794         | 9,086          | 43.7%         | 11,708        |          |
| Salaries and Employee Benefits >         | 406,383  | 406,383        | 351,025        | <b>86.4%</b>  | 55,358        |          |
| 605 Advertising                          | 0  | 0              |                | 0.0%          | 0             |          |
| 610 Bank Fees                            | 0  | 0              |                | 0.0%          | 0             |          |
| 620 Communications & Internet            | 1,250  | 1,250          | 5,791          | 463.3%        | (4,541)       |          |
| 622 Board Exp                            | 0  | 0              |                | 0.0%          | 0             |          |
| 625 Equip - Field (up to \$4999)         | 1,500  | 1,500          | 1,112          | 74.1%         | 388           |          |
| 630 Equip - Office                       | 1,000  | 1,000          | 691            | 69.1%         | 309           |          |
| 640 Fuel & Oil (Schaeffers)              | 2,000  | 2,000          | 11,816         | 590.8%        | (9,816)       |          |
| 645 Insurance                            | 25,000   | 25,000         | 25,467         | 101.9%        | (467)         |          |
| 650 Interest                             | 0  | 0              |                | 0.0%          | 0             |          |
| 657 Outsource Lab / Internal Lab         | 17,500   | 17,500         | 14,964         | 85.5%         | 2,536         |          |
| 660 Memberships & Subscriptions          | 27,000   | 27,000         | 28,378         | 105.1%        | (1,378)       |          |
| 665 Mileage Reimb                        | 250  | 250            |                | 0.0%          | 250           |          |
| 670 Postage & Shipping                   | 0  | 0              |                | 0.0%          | 0             |          |
| 675 Professional Services (SCADA)        | 10,000   | 10,000         | 6,340          | 63.4%         | 3,660         |          |
| 685 Rents                                | 0  | 0              |                | 0.0%          | 0             |          |
| 690 Safety & Security (boots)            | 7,000  | 7,000          | 5,256          | 75.1%         | 1,744         |          |
| 700 Tools & Instruments                  | 5,000  | 5,000          | 755            | 15.1%         | 4,245         |          |
| 703 Supplies - Clothing & Personal       | 2,000  | 2,000          | 2,565          | 128.3%        | (565)         |          |
| 705 Supplies - Office                    | 1,500  | 1,500          | 1,337          | 89.1%         | 163           |          |
| 715 Treatment Chemicals                  | 48,000   | 48,000         | 26,069         | 54.3%         | 21,931        |          |
| 720 Supplies-Operating-Other-Titan Tubes | 22,000   | 22,000         | 18,252         | 83.0%         | 3,748         |          |
| 730 Taxes - Licenses                     | -  | -              | -              | 0.0%          | -             |          |
| 735 Training, Certs (classes, books)     | 3,500  | 3,500          | 865            | 24.7%         | 2,635         |          |
| 745 Travel / Lodging                     | 1,500  | 1,500          | 123            | 8.2%          | 1,377         |          |
| 750 Utilities                            | 80,000   | 80,000         | 126,569        | 158.2%        | (46,569)      |          |
| 760 Waste Disposal                       | 52,000   | 52,000         | 40,653         | 78.2%         | 11,347        |          |
| 795 Yolo Co                              | 0  | 0              |                | 0.0%          | 0             |          |
| 799 Misc                                 | 0  | 0              |                | 0.0%          | 0             |          |
| 799.1 Customer Refund                    |  |                |                |               |               |          |
| Services and Supplies >                  | 308,000  | 308,000        | 317,003        | <b>102.9%</b> | (9,003)       |          |
| 810 R&R Buildings & Grounds              | 5,000  | 5,000          | 1,716          | 34.3%         | 3,284         |          |
| 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 (\$2k/vehicle)          | 4,000  | 4,000          | 1,977          | 49.4%         | 2,023         |          |
| Repairs & Replacement >                  | 9,000  | 9,000          | 3,693          | <b>41.0%</b>  | 5,307         |          |
| <b>Total Expenses &gt;</b>               | <b>723,383</b>   | <b>723,383</b> | <b>671,721</b> | <b>92.9%</b>  | <b>51,662</b> |          |

**Expense Notes**

620 additional SCADA lines for Lift Stations from new construction

675 Qtrly billing from Dean Enderlin P.G.

640 Fuel cost for Dist Generators during PSPS (Public Safety Power Outages)

645 Annual Insurance Cost - will average out over the year

660 Memberships are due at one time, like insurance, it will average out over the year

| 12    | Budget Variance Report July 1, 2019 through June 30, 2020 |                  |                | Target % >     | 100.0%       | GL-WTR        |
|-------|---|------------------|----------------|----------------|--------------|---------------|
|       | As of June 2020   | 2019-2020 Budget |                | Actual         | %            | Total         |
|       | Expenses  | Annual           | YTD            | YTD            | Spent        | Remaining     |
| 505   | Salaries & Wages  | 155,526          | 155,526        | 142,875        | 92.5%        | 12,651        |
| 510   | Contract Labor  | 0                | 0              | 1,000          |              | (1,000)       |
| 520   | FICA - District Share                                     | 12,756           | 12,756         | 10,718         | 84.0%        | 2,038         |
| 530   | Medical Ins - District Share                              | 21,515           | 21,515         | 27,274         | 126.8%       | (5,759)       |
| 540   | PERS - District Share                                     | 9,260            | 9,260          | 7,099          | 76.7%        | 2,161         |
| 550   | Unemployment  | 0                | 0              |                | 0.0%         | 0             |
| 560   | Workers Comp Ins  | 17,598           | 17,598         | 9,263          | 52.6%        | 8,335         |
|       | Salaries and Employee Benefits >                          | 216,655          | 216,655        | 198,229        | 91.5%        | 18,426        |
| 620   | Communications & Internet                                 | 7,000            | 7,000          | 7,525          | 107.5%       | (525)         |
| 622   | Board Exp   | 0                | 0              |                | 0.0%         | 0             |
| 625   | Equip - Field (\$300 - \$4999)                            | 0                | 0              |                | 0.0%         | 0             |
| 630   | Equip - Office  | 500              | 500            | 151            | 30.2%        | 349           |
| 640   | Fuel & Oil  | 4,000            | 4,000          | 10,903         | 272.6%       | (6,903)       |
| 645   | Insurance   | 40,000           | 40,000         | 25,467         | 63.7%        | 14,533        |
| 650   | Interest  | 0                | 0              |                | 0.0%         | 0             |
| 657   | Outside Lab / Internal Lab                                | 20,000           | 20,000         | 19,216         | 96.1%        | 784           |
| 660   | Memberships & Subscriptions                               | 28,000           | 28,000         | 20,267         | 72.4%        | 7,733         |
| 665   | Mileage Reimb   | 500              | 500            |                | 0.0%         | 500           |
| 670   | Postage & Shipping  | 0                | 0              |                | 0.0%         | 0             |
| 675   | Professional Services (SCADA, Mtce Prog)                  | 25,000           | 25,000         | 22,815         | 91.3%        | 2,185         |
| 685   | Rents   | 0                | 0              | 9,365          | 0.0%         | (9,365)       |
| 690   | Safety & Security (boots)                                 | 2,000            | 2,000          | 5,779          | 289.0%       | (3,779)       |
| 700   | Tools & Instruments                                       | 2,000            | 2,000          | 953            | 47.7%        | 1,047         |
| 703   | Supplies - Clothing & Personal                            | 1,500            | 1,500          | 1,631          | 108.7%       | (131)         |
| 705   | Supplies - Office   | 1,000            | 1,000          | 1,453          | 145.3%       | (453)         |
| 715   | Treatment Chemicals                                       | 75,000           | 75,000         | 53,617         | 71.5%        | 21,383        |
| 720   | Supplies - Operating - Other                              | 5,000            | 5,000          | 3,298          | 66.0%        | 1,702         |
| 730   | Taxes - Licenses  | 0                | 0              |                | 0.0%         | 0             |
| 735   | Training, Certs (classes, books)                          | 4,000            | 4,000          | 339            | 8.5%         | 3,661         |
| 745   | Travel / Lodging  | 500              | 500            | 79             | 15.8%        | 421           |
| 750   | Utilities   | 132,900          | 132,900        | 153,148        | 115.2%       | (20,248)      |
| 760   | Waste Disposal  | 2,800            | 2,800          | 4,123          | 147.3%       | (1,323)       |
| 795   | Yolo Co   | 57,000           | 57,000         | 46,537         | 81.6%        | 10,463        |
| 799   | Misc  | 0                | 0              |                | 0.0%         | 0             |
| 799.1 | Customer Refund   |                  |                | 4,221          |              |               |
|       | Services and Supplies >                                   | 408,700          | 408,700        | 390,887        | 95.6%        | 17,813        |
| 810   | R&R Buildings & Grounds                                   | 5,000            | 5,000          | 722            | 14.4%        | 4,278         |
| 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              | (551)          | 0.0%         | -             |
| 840   | R&R Vehicles (\$2k/vehicle)                               | 3,000            | 3,000          | 1,959          | 65.3%        | 1,041         |
|       | Repairs & Replacement >                                   | 8,000            | 8,000          | 2,130          | 26.6%        | 5,870         |
|       | <b>Total Expenses &gt;</b>                                | <b>633,355</b>   | <b>633,355</b> | <b>591,246</b> | <b>93.4%</b> | <b>42,109</b> |

505 With our T3 moving, had to bring in 3rd Operator for training purposes

640 Fuel cost for Dist Generators during PSPS (Public Safety Power Outages)

645 Annual Insurance Cost - will average out over the year

660 Memberships are due at one time, like insurance, it will average out over the year

685 Generator Rentals for PSPS

750 Plant ran 24/7 during summer months when bloom was at its highest

832 Credit from Insurance for sink hole on 20

**Clearlake Oaks County Water District**  
**CRP/CIP Profit and Loss**  
 July 2019 through June 2020

|   | <u>PC<br/>(CRP)</u>    | <u>Water<br/>(CRP)</u>  | <u>Sewer<br/>(CRP)</u>  | <u>Total CRP</u>         | <u>TOTAL</u>             |
|---|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| <b>Income</b>                           |                        |                         |                         |                          |                          |
| <b>Income</b>                           |                        |                         |                         |                          |                          |
| 425 · CRP (Capital Replacment Plan)     | 19,014.24              | 407,555.84              | 379,681.52              | 806,251.60               | 806,251.60               |
| 430 · Penalty & Interest                | 310.70                 | 6,305.45                | 7,859.17                | 14,475.32                | 14,475.32                |
| <b>Total Income</b>                     | <u>19,324.94</u>       | <u>413,861.29</u>       | <u>387,540.69</u>       | <u>820,726.92</u>        | <u>820,726.92</u>        |
| <b>Total Income</b>                     | <u>19,324.94</u>       | <u>413,861.29</u>       | <u>387,540.69</u>       | <u>820,726.92</u>        | <u>820,726.92</u>        |
| <b>Gross Profit</b>                     | <u>19,324.94</u>       | <u>413,861.29</u>       | <u>387,540.69</u>       | <u>820,726.92</u>        | <u>820,726.92</u>        |
| <b>Expense</b>                          |                        |                         |                         |                          |                          |
| <b>Salaries &amp; EE Benefits</b>       |                        |                         |                         |                          |                          |
| 505 · Salaries & Wages                  | 0.00                   | 123,918.62              | 166,429.11              | 290,347.73               | 290,347.73               |
| 520 · FICA - District Share             | 0.00                   | 9,468.41                | 12,151.81               | 21,620.22                | 21,620.22                |
| 530 · Medical Ins - Dist Share          | 0.00                   | 21,764.32               | 29,612.42               | 51,376.74                | 51,376.74                |
| 540 · PERS - District Share             | 0.00                   | 7,361.97                | 7,869.77                | 15,231.74                | 15,231.74                |
| 560 · Workers Comp Ins                  | 0.00                   | 8,409.40                | 8,409.41                | 16,818.81                | 16,818.81                |
| <b>Total Salaries &amp; EE Benefits</b> | <u>0.00</u>            | <u>170,922.72</u>       | <u>224,472.52</u>       | <u>395,395.24</u>        | <u>395,395.24</u>        |
| <b>Services &amp; Supplies</b>          |                        |                         |                         |                          |                          |
| 620 · Communications & Internet         | 0.00                   | 3,856.65                | 4,284.52                | 8,141.17                 | 8,141.17                 |
| 625 · Equip - Field (\$300-\$4999)      | 0.00                   | 3,215.06                | 2,433.37                | 5,648.43                 | 5,648.43                 |
| 630 · Equip - Office                    | 0.00                   | 32.50                   | 32.50                   | 65.00                    | 65.00                    |
| 640 · Fuel & Oil                        | 0.00                   | 8,071.74                | 8,597.19                | 16,668.93                | 16,668.93                |
| 657 · Lab                               | 144.00                 | 874.00                  | 0.00                    | 1,018.00                 | 1,018.00                 |
| 675 · Professional Services             | 314.00                 | 71.25                   | 71.25                   | 456.50                   | 456.50                   |
| 690 · Safety & Security                 | 0.00                   | 12,692.21               | 2,332.88                | 15,025.09                | 15,025.09                |
| 700 · Tools & Instruments               | 0.00                   | 514.93                  | 83.20                   | 598.13                   | 598.13                   |
| 703 · Supplies - Clothing & Personal    | 0.00                   | 1,119.72                | 300.00                  | 1,419.72                 | 1,419.72                 |
| 720 · Supplies - Inventory - Other      | 186.26                 | 7,712.09                | 6,484.89                | 14,383.24                | 14,383.24                |
| 735 · Training/Classes/Certs/ClassB     | 0.00                   | 261.50                  | 201.50                  | 463.00                   | 463.00                   |
| <b>Total Services &amp; Supplies</b>    | <u>644.26</u>          | <u>38,421.65</u>        | <u>24,821.30</u>        | <u>63,887.21</u>         | <u>63,887.21</u>         |
| <b>Repairs &amp; Replacement</b>        |                        |                         |                         |                          |                          |
| 810 · R&R Buildings & Grounds           | 0.00                   | 3,731.14                | 12,117.01               | 15,848.15                | 15,848.15                |
| 820 · R&R Lift Stations                 | 0.00                   | 0.00                    | 27,512.81               | 27,512.81                | 27,512.81                |
| 830 · R&R Equipment                     | 15,639.75              | 62,698.55               | 25,869.57               | 104,207.87               | 104,207.87               |
| 832 · R&R Mains and Sewer Lines         | 0.00                   | 18,261.95               | 5,301.41                | 23,563.36                | 23,563.36                |
| 840 · R&R Vehicles                      | 0.00                   | 31,033.44               | 27,233.23               | 58,266.67                | 58,266.67                |
| <b>Total Repairs &amp; Replacement</b>  | <u>15,639.75</u>       | <u>115,725.08</u>       | <u>98,034.03</u>        | <u>229,398.86</u>        | <u>229,398.86</u>        |
| <b>Total Expense</b>                    | <u>16,284.01</u>       | <u>325,069.45</u>       | <u>347,327.85</u>       | <u>688,681.31</u>        | <u>688,681.31</u>        |
| <b>Net Income</b>                       | <u><u>3,040.93</u></u> | <u><u>88,791.84</u></u> | <u><u>40,212.84</u></u> | <u><u>132,045.61</u></u> | <u><u>132,045.61</u></u> |

Clearlake Oaks Co Water District  
**Budget Variance Report July 1, 2019 through June 30, 2020** CRP - Paradise Cove

12

Target % > 100.0%

| As of June 2020          |               |               |              | Actual YTD |    |  |
|--------------------------|---------------|---------------|--------------|------------|----|--|
| Summary                  | Annual        | YTD           | Amount       | %          |    |  |
| PC CRP Revenue           | 19,536        | 19,536        | 19,325       | 98.9%      | 0% |  |
| PC CRP Expenses          | 0             | 0             | 16,284       | 0.0%       | 0% |  |
| <b>Operating Balance</b> | <b>19,536</b> | <b>19,536</b> | <b>3,041</b> |            |    |  |

| Expenses | 2019 - 2020 Budget Annual             | YTD      | Actual YTD | % Spent       | Total Remaining |                 |
|----------|---------------------------------------|----------|------------|---------------|-----------------|-----------------|
| 620      | Communications & Internet             | 0        | 0          | -             | 0.0%            | 0               |
| 622      | Board Exp                             | 0        | 0          | -             | 0.0%            | 0               |
| 625      | Equip - Field (up to \$4999)          | 0        | 0          | -             | 0.0%            | 0               |
| 630      | Equip - Office                        | 0        | 0          | -             | 0.0%            | 0               |
| 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          | 144           | 0.0%            | (144)           |
| 660      | Memberships & Subscriptions           | 0        | 0          | -             | 0.0%            | 0               |
| 665      | Mileage Reimb                         | 0        | 0          | -             | 0.0%            | 0               |
| 670      | Postage & Shipping                    | 0        | 0          | -             | 0.0%            | 0               |
| 675      | Professional Services Leak Chk        | 0        | 0          | 314           | 0.0%            | (314)           |
| 685      | Rents                                 | 0        | 0          | -             | 0.0%            | 0               |
| 690      | Safety & Security (boots)             | 0        | 0          | -             | 0.0%            | 0               |
| 700      | Tools & Instruments                   | 0        | 0          | -             | 0.0%            | 0               |
| 703      | Supplies - Clothing & Personal        | 0        | 0          | -             | 0.0%            | 0               |
| 705      | Supplies - Office                     | 0        | 0          | -             | 0.0%            | 0               |
| 715      | Treatment Chemicals                   | 0        | 0          | -             | 0.0%            | 0               |
| 720      | Supplies - Operating - Other          | 0        | 0          | 186           | 0.0%            | (186)           |
| 730      | Taxes - Licenses                      | 0        | 0          | -             | 0.0%            | 0               |
| 735      | Training, Certs (classes, books)      | 0        | 0          | -             | 0.0%            | 0               |
| 799      | Misc - Labor for Pipeline & Mtrs      | 0        | 0          | -             | 0.0%            | 0               |
|          | <b>Services and Supplies &gt;</b>     | <b>0</b> | <b>0</b>   | <b>644</b>    | <b>0.0%</b>     | <b>(644)</b>    |
| 810      | R&R Buildings & Grounds               | 0        | 0          | -             | 0.0%            | 0               |
| 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          | 15,640        | 0.0%            | (15,640)        |
| 832      | R&R Mains/Service Lines               | 0        | 0          | -             | 0.0%            | 0               |
| 840      | R&R Vehicles (\$2k/vehicle)           | 0        | 0          | -             | 0.0%            | 0               |
| 850.3    | PC Harv Vlt/Pipe Disinfection         | 0        | 0          | -             | 0.0%            | 0               |
|          | <b>Repairs &amp; Replacement &gt;</b> | <b>0</b> | <b>0</b>   | <b>15,640</b> |                 | <b>(15,640)</b> |
|          | <b>Total Expenses &gt;</b>            | <b>0</b> | <b>0</b>   | <b>16,284</b> | <b>0.0%</b>     | <b>(16,284)</b> |

**830** Harvey Valve failed and would not reset. Southport Control Invoice  
**830** Pump Replacement, relocation of sampling port, SCADA Repair

Clearlake Oaks Co Water District  
**Budget Variance Report July 1, 2019 through June 30, 2020**

CRP - Water

12 Target % > 100.0%

| As of June 2020           |  | Budget                    |                | Actual YTD        |                |                        |
|---------------------------|--|---------------------------|----------------|-------------------|----------------|------------------------|
| Summary                   | Annual                                     | YTD                       | Amount         | %                 |                |                        |
| <b>WATER CRP Revenue</b>  | 411,876                                    | 411,876                   | 413,861        | 100.5%            | 100.5%         |                        |
| <b>WATER CRP Expenses</b> | 359,349                                    | 359,349                   | 325,070        | 90.5%             | 90%            |                        |
| USDA Payment 1st year     | 40,000                                     | 40,000                    |                |                   |                |                        |
| <b>Operating Balance</b>  | <b>12,527</b>                              | 12,527                    | <b>88,791</b>  |                   |                |                        |
|                           |  | <b>2019 - 2020 Budget</b> |                |                   |                |                        |
|                           |  | <b>Annual</b>             | <b>YTD</b>     | <b>Actual YTD</b> | <b>% Spent</b> | <b>Total Remaining</b> |
|                           | <b>Expenses</b>                            |                           |                |                   |                |                        |
| 505                       | Salaries & Wages                           | 142,263                   | 142,263        | 123,919           | 87.1%          | 18,344                 |
| 520                       | FICA - District Share                      | 11,652                    | 11,652         | 9,468             | 81.3%          | 2,184                  |
| 530                       | Medical Ins - District Share               | 55,042                    | 55,042         | 21,764            | 39.5%          | 33,278                 |
| 540                       | PERS - District Share                      | 8,296                     | 8,296          | 7,362             | 88.7%          | 934                    |
| 550                       | Unemployment                               | 0                         | 0              |                   | 0.0%           | 0                      |
| 560                       | Workers Comp Ins                           | 13,897                    | 13,897         | 8,409             | 60.5%          | 5,488                  |
|                           | <b>Salaries and Employee Benefits &gt;</b> | <b>231,149</b>            | <b>231,149</b> | <b>170,922</b>    | <b>73.9%</b>   | <b>60,227</b>          |
| 620                       | Communications & Internet                  | 5,000                     | 5,000          | 3,857             | 77.1%          | 1,143                  |
| 622                       | Board Exp                                  | 0                         | 0              |                   | 0.0%           | 0                      |
| 625                       | Equip - Field (up to \$4999)               | 1,250                     | 1,250          | 3,215             | 257.2%         | (1,965)                |
| 630                       | Equip - Office                             | -                         | 0              | 33                | 0.0%           | (33)                   |
| 640                       | Fuel & Oil                                 | 5,900                     | 5,900          | 8,072             | 136.8%         | (2,172)                |
| 645                       | Insurance                                  | 0                         | 0              |                   | 0.0%           | 0                      |
| 650                       | Interest                                   | 0                         | 0              |                   | 0.0%           | 0                      |
| 657                       | Outsource Lab / Internal Lab               | 5,000                     | 5,000          | 874               | 17.5%          | 4,126                  |
| 660                       | Memberships & Subscriptions                | 0                         | 0              |                   | 0.0%           | 0                      |
| 665                       | Mileage Reimb                              | 0                         | 0              |                   | 0.0%           | 0                      |
| 670                       | Postage & Shipping                         | 0                         | 0              |                   | 0.0%           | 0                      |
| 675                       | Professional Services Leak Chk             | 0                         | 0              | 71                | 0.0%           | (71)                   |
| 685                       | Rents                                      | 0                         | 0              |                   | 0.0%           | 0                      |
| 690                       | Safety & Security (boots)                  | 2,250                     | 2,250          | 12,692            | 564.1%         | (10,442)               |
| 700                       | Tools & Instruments                        | 300                       | 300            | 515               | 0.0%           | (215)                  |
| 703                       | Supplies - Clothing & Personal             | 450                       | 450            | 1,120             | 0.0%           | (670)                  |
| 705                       | Supplies - Office                          | 150                       | 150            |                   | 0.0%           | 150                    |
| 715                       | Treatment Chemicals                        | 0                         | 0              |                   | 0.0%           | 0                      |
| 720                       | Supplies - Operating - Other               | 17,500                    | 17,500         | 7,712             | 44.1%          | 9,788                  |
| 730                       | Taxes - Licenses                           | 0                         | 0              |                   | 0.0%           | 0                      |
| 735                       | Training, Certs (classes, books)           | 1,800                     | 1,800          | 262               | 14.6%          | 1,538                  |
| 745                       | Travel / Lodging                           | 600                       | 600            |                   | 0.0%           | 600                    |
| 799                       | Misc                                       | 0                         | 0              |                   | 0.0%           | 0                      |
|                           | <b>Services and Supplies &gt;</b>          | <b>40,200</b>             | <b>40,200</b>  | <b>38,423</b>     | <b>95.6%</b>   | <b>1,777</b>           |
| 810                       | R&R Buildings & Grounds                    | 10,000                    | 10,000         | 3,731             | 37.3%          | 6,269                  |
| 820                       | R&R Lift Stations                          | 0                         | 0              |                   | 0.0%           | 0                      |
| 830                       | R&R Equipment                              | 25,000                    | 25,000         | 62,699            | 250.8%         | (37,699)               |
| 832                       | R&R Mains/Service Lines                    | 25,000                    | 25,000         | 18,262            | 73.0%          | 6,738                  |
| 840                       | R&R Vehicles (\$2k/vehicle)                | 28,000                    | 28,000         | 31,033            | 110.8%         | (3,033)                |
|                           | <b>Repairs &amp; Replacement &gt;</b>      | <b>88,000</b>             | <b>88,000</b>  | <b>115,725</b>    | <b>131.5%</b>  | <b>(27,725)</b>        |
|                           | <b>Total Expenses &gt;</b>                 | <b>359,349</b>            | <b>359,349</b> | <b>325,070</b>    | <b>90.5%</b>   | <b>34,279</b>          |

625 5 1000i Genreators to run SCADA during planned PG&E outages

675 I.T Services

685 Generator rental for power outages

690 Upgraded security cameras, purchased K-rails to protect water parking lot, Traffic Cones for Hwy Repair

690 Continued: \$7,000 on meter locks for district security

830 5 SWAN AMI Turbiwell Analysers to measure Turbidity, \$16,300, aproved RM 6/20/19, Ozone Repair, added Acid

Clearlake Oaks Co Water District

Budget Variance Report July 1, 2019 through June 30, 2020

CRP-Sewer

12 As of June 2020 Target % > 100.0%

| Summary                         | Budget Annual   | YTD             | Actual YTD Amount | %     |
|---------------------------------|-----------------|-----------------|-------------------|-------|
| SEWER CRP Revenue               | 396,097         | 396,097         | 387,541           | 97.8% |
| SEWER CRP Expenses              | 364,699         | 364,699         | 347,327           | 95.2% |
| bridge Loan Interest            | -               | -               | -                 |       |
| USDA Annual Payment             | 110,000         | 110,000         | 106,300           |       |
| <b>Operating Balance (loss)</b> | <b>(78,602)</b> | <b>(78,602)</b> | <b>(66,086)</b>   |       |

| Expenses |  | 2019 - 2020 Budget Annual | YTD            | Actual YTD     | % Spent      | Total Remaining |
|----------|--|---------------------------|----------------|----------------|--------------|-----------------|
| 505      | Salaries & Wages                           | 150,957                   | 150,957        | 166,429        | 110.2%       | (15,472)        |
| 520      | FICA - District Share                      | 12,515                    | 12,515         | 12,152         | 97.1%        | 363             |
| 530      | Medical Ins - District Share               | 38,698                    | 38,698         | 29,612         | 76.5%        | 9,086           |
| 540      | PERS - District Share                      | 9,217                     | 9,217          | 7,870          | 85.4%        | 1,347           |
| 550      | Unemployment                               | -                         | -              | -              | 0.0%         | -               |
| 560      | Workers Comp Ins                           | 15,461                    | 15,461         | 8,409          | 54.4%        | 7,052           |
|          | <b>Salaries and Employee Benefits &gt;</b> | <b>226,849</b>            | <b>226,849</b> | <b>224,472</b> | <b>99.0%</b> | <b>2,377</b>    |
| 605      | Advertising                                | 0                         | 0              | -              | 0.0%         | 0               |
| 610      | Bank Fees                                  | 0                         | 0              | -              | 0.0%         | 0               |
| 620      | Communications & Internet                  | 5,000                     | 5,000          | 4,285          | 85.7%        | 715             |
| 622      | Board Exp                                  | 0                         | 0              | -              | 0.0%         | 0               |
| 625      | Equip - Field (up to \$4999)               | 1,250                     | 1,250          | 2,433          | 194.6%       | (1,183)         |
| 630      | Equip - Office                             | -                         | -              | 33             | 0.0%         | (33)            |
| 640      | Fuel & Oil                                 | 5,900                     | 5,900          | 8,597          | 145.7%       | (2,697)         |
| 657      | Outsource Lab / Internal Lab               | 0                         | 0              | -              | 0.0%         | 0               |
| 660      | Memberships & Subscriptions                | 0                         | 0              | -              | 0.0%         | 0               |
| 665      | Mileage Reimb                              | 0                         | -              | -              | 0.0%         | 0               |
| 670      | Postage & Shipping                         | 0                         | 0              | -              | 0.0%         | 0               |
| 675      | Professional Services (SCADA)              | 0                         | 0              | 71             | 0.0%         | (71)            |
| 685      | Rents                                      | -                         | -              | -              | 0.0%         | -               |
| 690      | Safety & Security (boots)                  | 1,500                     | 1,500          | 2,333          | 155.5%       | (833)           |
| 700      | Tools & Instruments                        | 200                       | 200            | 83             | 41.5%        | 117             |
| 703      | Supplies - Clothing & Personal             | 300                       | 300            | 300            | 0.0%         | -               |
| 705      | Supplies - Office                          | 100                       | 100            | -              | 0.0%         | 100             |
| 715      | Treatment Chemicals                        | 0                         | 0              | -              | 0.0%         | 0               |
| 720      | Supplies - Operating - Other               | 14,500                    | 14,500         | 6,485          | 44.7%        | 8,015           |
| 730      | Taxes - Licenses                           | 0                         | 0              | -              | 0.0%         | 0               |
| 735      | Training, Certs (classes, books)           | 1,200                     | 1,200          | 201            | 16.8%        | 999             |
| 745      | Travel / Lodging                           | 400                       | 400            | -              | 0.0%         | 400             |
| 799      | Misc                                       | 0                         | 0              | -              | 0.0%         | 0               |
|          | <b>Services and Supplies &gt;</b>          | <b>30,350</b>             | <b>30,350</b>  | <b>24,821</b>  | <b>81.8%</b> | <b>5,529</b>    |
| 810      | R&R Buildings & Grounds                    | 10,000                    | 10,000         | 12,117         | 121.2%       | (2,117)         |
| 815      | R & R Damage Claims                        | 0                         | 0              | -              | 0.0%         | 0               |
| 820      | R&R Lift Stations                          | 20,000                    | 20,000         | 27,513         | 137.6%       | (7,513)         |
| 830      | R&R Equipment                              | 25,000                    | 25,000         | 25,870         | 103.5%       | (870)           |
| 832      | R&R Mains/Service Lines                    | 25,000                    | 25,000         | 5,301          | 21.2%        | 19,699          |
| 840      | R&R Vehicles (\$2k/vehicle)                | 27,500                    | 27,500         | 27,233         | 99.0%        | 267             |
|          | <b>Repairs &amp; Replacement &gt;</b>      | <b>107,500</b>            | <b>107,500</b> | <b>98,034</b>  | <b>91.2%</b> | <b>9,466</b>    |
|          | <b>Total Expenses &gt;</b>                 | <b>364,699</b>            | <b>364,699</b> | <b>347,327</b> | <b>95.2%</b> | <b>17,372</b>   |

640 PSPS

690 Traffic Cones for Hwy repairs (\$1,500)

810 Fabricate and install safety rails and catwalk on clarifier

23

## Clearlake Oaks County Water District

## Capital Improvements

As of June 30, 2020

07/08/20

Accrual Basis

| Date   | Name                      | Memo                        | Class          | Amount       |
|--|---------------------------|-----------------------------|----------------|--------------|
| <b>130 - Const In Progress - Studies</b>   |                           |                             |                |              |
| 07/31/2019   | Badger Meter              | Services for July 2019      | Loan/Grant:... | 258.00       |
| 08/29/2019   | Badger Meter              | Service for August 2...     | Loan/Grant:... | 258.00       |
| 09/30/2019   | Badger Meter              | PC meter reading            | Loan/Grant:... | 258.00       |
| 10/30/2019   | Badger Meter              | October service - Me...     | Loan/Grant:... | 33.00        |
| 11/29/2019   | Badger Meter              | November service - ...      | Loan/Grant:... | 9.79         |
| 12/30/2019   | Badger Meter              | December 2019 Met...        | Loan/Grant:... | 9.79         |
| 01/30/2020   | Badger Meter              | Janrary 2020 Meter r...     | Loan/Grant:... | 9.79         |
| 02/28/2020   | Badger Meter              | February service for ...    | Loan/Grant:... | 9.79         |
| 03/30/2020   | Badger Meter              | Service for March 20...     | Loan/Grant:... | 9.79         |
| 04/29/2020   | Badger Meter              | Services for April 20...    | Loan/Grant:... | 58.74        |
| Total 130 - Const In Progress - Studies  |                           |                             |                | 914.69       |
| <b>138 - USDA Water Improvements</b>   |                           |                             |                |              |
| 07/05/2019   | MC Engineering, Inc       | USDA Water improv...        | Loan/Grant:... | 18,477.50    |
| 08/05/2019   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 35,852.69    |
| 09/05/2019   | MC Engineering, Inc       | USDA Water improv...        | Loan/Grant:... | 27,060.00    |
| 10/05/2019   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 25,111.79    |
| 11/05/2019   | MC Engineering, Inc       | USDA Improvements           | Loan/Grant:... | 31,689.21    |
| 12/05/2019   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 22,038.80    |
| 12/18/2019   | MC Engineering, Inc       | USDA Water                  | Loan/Grant:... | 16,386.86    |
| 01/31/2020   | AES - Analytical Envir... | USDA Water Improv...        | Loan/Grant:... | 190.00       |
| 02/10/2020   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 1,695.00     |
| 02/29/2020   | AES - Analytical Envir... | USDA Water Improv...        | Loan/Grant:... | 3,092.50     |
| 03/05/2020   | MC Engineering, Inc       | USDA Metera/Water...        | Loan/Grant:... | 34,156.19    |
| 03/31/2020   | AES - Analytical Envir... | Services thru 3/31/2...     | Loan/Grant:... | 385.00       |
| 04/01/2020   | MC Engineering, Inc       | USDA Meters                 | Loan/Grant:... | 53,541.94    |
| 04/01/2020   | MC Engineering, Inc       |                             | Loan/Grant:... | 160.00       |
| 05/05/2020   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 61,645.83    |
| 06/05/2020   | MC Engineering, Inc       | USDA Water Improv...        | Loan/Grant:... | 24,745.26    |
| 06/09/2020   | Badger Meter              | Beacon Engagemen...         | Loan/Grant:... | 2,600.00     |
| Total 138 - USDA Water Improvements  |                           |                             |                | 358,828.57   |
| <b>128 - Sewer Infrstrcture &amp; Rehab Proj (Phase 1 was the installation of the Force Main)</b>          |                           |                             |                |              |
| 07/05/2019   | MC Engineering, Inc       | Inflow&Infiltration Co...   | Loan/Grant:... | 19,495.35    |
| 08/01/2019   | T & S Construction Co...  | Phase 3 Lift Station I...   | Loan/Grant:... | 317,062.50   |
| 08/05/2019   | MC Engineering, Inc       | Sewer Infrastructure/...    | Loan/Grant:... | 28,111.38    |
| 08/31/2019   | T & S Construction Co...  | Inflow & Infiltration P...  | Loan/Grant:... | 125,400.00   |
| 09/05/2019   | MC Engineering, Inc       | Inflow & Infrastructure     | Loan/Grant:... | 28,068.14    |
| 09/30/2019   | T & S Construction Co...  | Inflow and filtration - ... | Loan/Grant:... | 36,557.19    |
| 10/02/2019   | T & S Construction Co...  | Inflow and infiltration     | Loan/Grant:... | 80,370.00    |
| 10/05/2019   | MC Engineering, Inc       | I & I Const                 | Loan/Grant:... | 29,824.00    |
| 10/24/2019   | PG&E CFM/PPC Dep...       | Contract # 50016458...      | Loan/Grant:... | 2,405.08     |
| 11/05/2019   | MC Engineering, Inc       | Inflow & Infiltration C...  | Loan/Grant:... | 28,629.39    |
| 11/27/2019   | T & S Construction Co...  | Payment #7                  | Loan/Grant:... | 428,972.50   |
| 12/05/2019   | MC Engineering, Inc       | Inflow & Infiltration       | Loan/Grant:... | 26,366.33    |
| 12/31/2019   | T & S Construction Co...  | Phase 3 Lift Station I...   | Loan/Grant:... | 307,562.50   |
| 12/31/2019   | T & S Construction Co...  | Phase 2 Pipeline Re...      | Loan/Grant:... | 266,907.99   |
| 01/06/2020   | MC Engineering, Inc       | Sewer Infrastructure/...    | Loan/Grant:... | 36,420.95    |
| 01/31/2020   | T & S Construction Co...  |                             | Loan/Grant:... | 78,352.44    |
| 01/31/2020   | T & S Construction Co...  | #9 - Refer to Distribu...   | Loan/Grant:... | 439,076.02   |
| 01/31/2020   | T & S Construction Co...  | Overbill on line item ...   | Loan/Grant:... | -3,750.00    |
| 02/05/2020   | MC Engineering, Inc       |                             | Loan/Grant:... | 34,147.27    |
| 02/29/2020   | T & S Construction Co...  | 2/1/2020 - 2/29/2020 -      | Loan/Grant:... | 8,465.78     |
| 02/29/2020   | T & S Construction Co...  | Inflow/infiltration         | Loan/Grant:... | 287,723.11   |
| 03/03/2020   |                           | State of CA Check ...       | Loan/Grant:... | -637,258.00  |
| 03/05/2020   | MC Engineering, Inc       | Sewer Infrastructure        | Loan/Grant:... | 24,798.77    |
| 03/31/2020   | T & S Construction Co...  | Inflow/onfiltration         | Loan/Grant:... | 7,720.32     |
| 03/31/2020   | T & S Construction Co...  | Inflow/infiltration         | Loan/Grant:... | 396,740.23   |
| 04/01/2020   | MC Engineering, Inc       | Inflow/infracture           | Loan/Grant:... | 24,441.16    |
| 04/08/2020   | T & S Construction Co...  | Phase #3 Lift Station...    | Loan/Grant     | 75,571.66    |
| 04/21/2020   | State Water Resource...   | Deposit                     | Loan/Grant:... | -547,817.00  |
| 05/05/2020   | MC Engineering, Inc       | Inflow & Infilt Const       | Loan/Grant:... | 13,632.25    |
| 06/05/2020   | MC Engineering, Inc       | Inflow/infiltration Const   | Loan/Grant:... | 4,085.00     |
| Total 128 - Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of the F...                      |                           |                             |                | 1,968,082.31 |
| <b>121 - Wtr Dist &amp; Wtr Storage Projects (Replacement or installation of water distribution pipes)</b> |                           |                             |                |              |
| 10/05/2019   | MC Engineering, Inc       | Water Dist & Storang...     | Loan/Grant:... | 480.00       |
| 11/05/2019   | MC Engineering, Inc       | Water Storage Project       | Loan/Grant:... | 160.00       |

## Clearlake Oaks County Water District Capital Improvements As of June 30, 2020

| Date  | Name                      | Memo                       | Class          | Amount    |
|---|---------------------------|----------------------------|----------------|-----------|
| 12/05/2019  | MC Engineering, Inc       | Tanks & Distribution       | Loan/Grant:... | 1,280.00  |
| Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water ... |                           |                            |                | 1,920.00  |
| <b>131 · Waste Water Plant</b>  |                           |                            |                |           |
| <b>131.1 · Pumps/Equipment</b>  |                           |                            |                |           |
| 01/02/2020  | Redwood Coast Fuels       | New fuel storage tan...    | GL:Sewer       | 4,251.31  |
| 01/02/2020  | Redwood Coast Fuels       | New fuel storage tank      | GL:Water       | 4,251.31  |
| Total 131.1 · Pumps/Equipment   |                           |                            |                | 8,502.62  |
| <b>131 · Waste Water Plant - Other</b>  |                           |                            |                |           |
| 10/01/2019  | American Carports, Inc.   | Plans for new carpor...    | CRP:Water      | 207.50    |
| 10/01/2019  | American Carports, Inc.   | Plans for new carpor...    | CRP:Sewer      | 207.50    |
| 12/05/2019  | Lake County Commun...     | Permit for carport at ...  | CRP:Sewer      | 49.23     |
| 12/05/2019  | Lake County Commun...     | PERMITS FOR CAR...         | CRP:Sewer      | 1,116.49  |
| 12/05/2019  | Lake County Commun...     | Permit for carport at ...  | CRP:Water      | 49.22     |
| 12/05/2019  | Lake County Commun...     | PERMITS FOR CAR...         | CRP:Water      | 1,116.48  |
| 01/13/2020  | County of Lake            | Road impact fee for ...    | CRP:Water      | 110.50    |
| 01/13/2020  | County of Lake            | Road impact fee for ...    | CRP:Sewer      | 110.50    |
| 02/16/2020  | Clearlake Lava            | Base rock to level fo...   | CRP:Water      | 110.59    |
| 02/16/2020  | Clearlake Lava            |                            | CRP:Sewer      | 110.59    |
| Total 131 · Waste Water Plant - Other   |                           |                            |                | 3,188.60  |
| Total 131 · Waste Water Plant   |                           |                            |                | 11,691.22 |
| <b>126 · Forcemain (phase 1) Cap. Imprv.</b>  |                           |                            |                |           |
| Total 126 · Forcemain (phase 1) Cap. Imprv.   |                           |                            |                |           |
| <b>123 · USDA - Sewer Plant Cap Imprvmt</b>   |                           |                            |                |           |
| Total 123 · USDA - Sewer Plant Cap Imprvmt  |                           |                            |                |           |
| <b>127 · Water Plant</b>  |                           |                            |                |           |
| <b>127.6 · Swan AMI Turbiwell Monitor</b>   |                           |                            |                |           |
| 07/01/2019  | Swan Analytical Instru... | Trubidity monitor - Bo...  | CRP:Water      | 16,266.05 |
| 07/08/2019  | Swan Analytical Instru... | Last one of 5 - AMI ...    | CRP:Water      | 4,066.50  |
| 09/20/2019  | Southport Control Sol...  | 9/4/19 Service call - ...  | CRP:Water      | 1,846.00  |
| Total 127.6 · Swan AMI Turbiwell Monitor  |                           |                            |                | 22,178.55 |
| <b>127.5 · A/C installation for Filter Rm</b>   |                           |                            |                |           |
| 08/19/2019  | Lucky's Construction      | Pad for A/C unit in fil... | CRP:Water      | 750.00    |
| Total 127.5 · A/C installation for Filter Rm  |                           |                            |                | 750.00    |
| <b>127.4 · PH System</b>  |                           |                            |                |           |
| 08/19/2019  | Lucky's Construction      | Pad for ph Tank            | CRP:Water      | 2,849.20  |
| Total 127.4 · PH System   |                           |                            |                | 2,849.20  |
| <b>127.2 · Harvy Vault Chlor Inject Proj</b>  |                           |                            |                |           |
| Total 127.2 · Harvy Vault Chlor Inject Proj   |                           |                            |                |           |
| <b>127.1 · Major Equipment</b>  |                           |                            |                |           |
| Total 127.1 · Major Equipment   |                           |                            |                |           |
| <b>127 · Water Plant - Other</b>  |                           |                            |                |           |
| 07/24/2019  | Performance Mechani...    | 10% down payment ...       | CRP:Water      | 388.00    |
| 08/07/2019  | Performance Mechani...    | Balance to install sw...   | CRP:Water      | 3,499.00  |
| 09/20/2019  | Southport Control Sol...  | Service call 8/29/19 ...   | CRP:Water      | 3,198.00  |
| 09/20/2019  | Southport Control Sol...  | Service call 8/13/19 ...   | CRP:Water      | 1,858.51  |
| 01/17/2020  | Arrow Fencing             | Hit & Run Accident - ...   | GL:Water       | 17,000.00 |
| 01/22/2020  | Arrow Fencing             | Install gate Water Pl...   | CRP:Water      | 3,350.00  |
| 05/08/2020  | Jonas Energy Solutions    | New 2.5 ton heatpu...      | CRP:Water      | 5,625.00  |
| 05/08/2020  | Jonas Energy Solutions    | 10% of order for 2.5 ...   | CRP:Water      | 625.00    |
| Total 127 · Water Plant - Other   |                           |                            |                | 35,543.51 |
| Total 127 · Water Plant   |                           |                            |                | 61,321.26 |
| <b>120 · District General CRP (EQUIPMENT - WAS 1011181)</b>                           |                           |                            |                |           |
| <b>120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)</b>     |                           |                            |                |           |
| Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...               |                           |                            |                |           |
| <b>120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)</b>                               |                           |                            |                |           |

## Clearlake Oaks County Water District

## Capital Improvements

As of June 30, 2020

07/08/20

Accrual Basis

| Date   | Name                     | Memo                      | Class     | Amount     |
|--|--------------------------|---------------------------|-----------|------------|
| 07/02/2019   | CUSI                     | Additional UMS User...    | GL:Sewer  | 250.00     |
| 07/02/2019   | CUSI                     |                           | GL:Water  | 250.00     |
| 10/01/2019   | CUSI                     | Kiosk for UMS - pay...    | CRP:Water | 1,670.00   |
| 10/01/2019   | CUSI                     |                           | CRP:Sewer | 1,670.00   |
| Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)                                     |                          |                           |           | 3,840.00   |
| <b>120.90 · Vehicles/Generators/Trailers</b>   |                          |                           |           |            |
| 11/25/2019   | Refridgeration Techno... | 2 - 35 kw Generators      | GL:Sewer  | 21,450.00  |
| 11/25/2019   | Refridgeration Techno... | 2 - 35 KW GENERA...       | GL:Water  | 21,450.00  |
| 12/23/2019   | Vroom.com                | Hold on Inventory I...    | CRP:Sewer | 250.00     |
| 12/23/2019   | Vroom.com                | Hold on Inventory ID...   | CRP:Water | 250.00     |
| 12/23/2019   | Vroom.com                | Hold on Inventory ID...   | CRP:Water | 250.00     |
| 12/23/2019   | Vroom.com                | Hold on Inventory ID...   | CRP:Sewer | 250.00     |
| 12/31/2019   | West America Bank        | PURCHASE - 2018 ...       | CRP:Water | 16,091.01  |
| 12/31/2019   | West America Bank        | 2018 NISSAN P/U - ...     | CRP:Sewer | 16,091.00  |
| 12/31/2019   | West America Bank        | PURCHASE - 2017 ...       | CRP:Water | 14,577.60  |
| 12/31/2019   | West America Bank        | 2017 RAM P/U VIN ...      | CRP:Sewer | 14,577.59  |
| 02/05/2020   | Vroom.com                | Refund on Vroom de...     | CRP:Water | -250.00    |
| 02/05/2020   | Vroom.com                | Refund on Vroom de...     | CRP:Sewer | -250.00    |
| 02/06/2020   |                          | Refund - Nissan Tru...    | CRP:Water | -16,091.01 |
| 02/06/2020   |                          | Deposit                   | CRP:Sewer | -16,091.00 |
| Total 120.90 · Vehicles/Generators/Trailers  |                          |                           |           | 72,555.19  |
| <b>120 · District General CRP (EQUIPMENT - WAS 1011181) - Other</b>                        |                          |                           |           |            |
| 10/01/2019   | Mendo Mill               | Radio repeater reloc...   | CRP:Water | 179.97     |
| 10/01/2019   | Mendo Mill               | 306750                    | CRP:Sewer | 179.96     |
| 02/03/2020   | Ken Fowler Subaru        | 2019 Dodge Ram            | CRP:Water | 13,842.58  |
| 02/03/2020   | Ken Fowler Subaru        | 2019 Dodge Ram            | CRP:Sewer | 13,842.58  |
| 02/18/2020   | Herc Rentals             | 2015 Wacker - 140 ...     | CRP:Water | 26,911.71  |
| 02/18/2020   | Herc Rentals             | 2015 Wacker - 140 ...     | CRP:Sewer | 26,911.70  |
| 03/03/2020   | EBay                     | Connector for Gener...    | CRP:Sewer | 391.58     |
| 03/03/2020   | EBay                     | Connector for Gener...    | CRP:Sewer | 391.57     |
| 03/03/2020   | Wire & Cable             | Connector for Gener...    | CRP:Sewer | 175.73     |
| 03/03/2020   | Wire & Cable             | Connector for Gener...    | CRP:Sewer | 175.73     |
| Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other                         |                          |                           |           | 83,003.11  |
| Total 120 · District General CRP (EQUIPMENT - WAS 1011181)                                 |                          |                           |           | 159,398.30 |
| <b>122 · Bldgs/Grounds Cap Improvements</b>  |                          |                           |           |            |
| 01/17/2020   | Arrow Fencing            | Paradise water tank       | CRP:PC    | 5,700.00   |
| Total 122 · Bldgs/Grounds Cap Improvements   |                          |                           |           | 5,700.00   |
| <b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)</b>         |                          |                           |           |            |
| <b>124.30 · Lift Stations</b>  |                          |                           |           |            |
| <b>124.31 · Lift Station 7 Bypass</b>  |                          |                           |           |            |
| Total 124.31 · Lift Station 7 Bypass   |                          |                           |           |            |
| <b>124.30 · Lift Stations - Other</b>  |                          |                           |           |            |
| Total 124.30 · Lift Stations - Other   |                          |                           |           |            |
| Total 124.30 · Lift Stations   |                          |                           |           |            |
| <b>124.50 · Mains</b>  |                          |                           |           |            |
| Total 124.50 · Mains   |                          |                           |           |            |
| <b>124.60 · Meters</b>   |                          |                           |           |            |
| Total 124.60 · Meters  |                          |                           |           |            |
| <b>124.90 · Water Tanks</b>  |                          |                           |           |            |
| Total 124.90 · Water Tanks   |                          |                           |           |            |
| <b>124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other</b> |                          |                           |           |            |
| 08/05/2019   | MC Engineering, Inc      | GIS/Mapping               | CRP:Water | 551.95     |
| 08/05/2019   | MC Engineering, Inc      |                           | CRP:Sewer | 551.95     |
| 09/05/2019   | MC Engineering, Inc      | GIS                       | CRP:Water | 1,058.80   |
| 09/05/2019   | MC Engineering, Inc      |                           | CRP:Sewer | 1,058.80   |
| 09/30/2019   | Pace                     | Service line repair - ... | CRP:Water | 2,380.63   |
| 10/02/2019   | Pace                     | Service line repair - ... | CRP:Water | 2,012.74   |
| 10/03/2019   | Pace                     | Morine Ranch Rd se...     | CRP:Water | 590.78     |
| 10/05/2019   | MC Engineering, Inc      | GIS Online Database       | CRP:Water | 107.40     |
| 10/05/2019   | MC Engineering, Inc      |                           | CRP:Sewer | 107.40     |

**Clearlake Oaks County Water District**  
**Capital Improvements**  
**As of June 30, 2020**

| Date   | Name                      | Memo                       | Class     | Amount              |
|--|---------------------------|----------------------------|-----------|---------------------|
| 10/08/2019   | Case Excavating, Inc.     | New service line 250...    | CRP:Water | 8,900.00            |
| 10/08/2019   | Case Excavating, Inc.     | New service line/pav...    | CRP:Water | 10,900.00           |
| 10/16/2019   | National Meter            | Meters for 2- PC, 1 ...    | CRP:Water | 2,931.56            |
| 10/21/2019   | National Meter            | 24 - Meter for Elem        | CRP:Water | 3,339.34            |
| 10/24/2019   | Coastal Mountain Ele...   | Electrical project for ... | CRP:PC    | 28,500.00           |
| 10/24/2019   | Coastal Mountain Ele...   | Shady tank - install n...  | CRP:Water | 6,900.00            |
| 10/29/2019   | National Meter            | 24 - Transmitters/En...    | CRP:Water | 2,989.79            |
| 10/30/2019   | Pace                      | 10741 E Hwy 20 Re...       | CRP:Water | 371.47              |
| 10/30/2019   | Pace                      | 10741 E Hwy 20 Re...       | CRP:Water | 453.88              |
| 10/31/2019   | AES - Analytical Envir... | 10741 E Hwy 20 Re...       | CRP:Water | 3,223.68            |
| 11/05/2019   | MC Engineering, Inc       | GIS Online                 | CRP:Water | 81.00               |
| 11/05/2019   | MC Engineering, Inc       |                            | CRP:Sewer | 81.00               |
| 11/06/2019   | Case Excavating, Inc.     | 544 Keys Blvd - New...     | CRP:Water | 14,900.00           |
| 01/06/2020   | MC Engineering, Inc       | GIS                        | CRP:Water | 314.05              |
| 01/06/2020   | MC Engineering, Inc       |                            | CRP:Sewer | 314.05              |
| 02/05/2020   | MC Engineering, Inc       | GIS Online                 | CRP:Water | 330.00              |
| 02/05/2020   | MC Engineering, Inc       |                            | CRP:Sewer | 330.00              |
| 02/28/2020   | Mendo Mill                | Arbor, hole dozer - E...   | CRP:Water | 39.65               |
| 03/05/2020   | MC Engineering, Inc       | Assistant Eng. - Juli...   | CRP:Water | 61.89               |
| 03/05/2020   | MC Engineering, Inc       |                            | CRP:Sewer | 61.88               |
| 04/01/2020   | MC Engineering, Inc       |                            | CRP:Water | 30.00               |
| 04/01/2020   | MC Engineering, Inc       |                            | CRP:Sewer | 30.00               |
| 06/05/2020   | MC Engineering, Inc       | GIS                        | CRP:Water | 105.00              |
| 06/05/2020   | MC Engineering, Inc       |                            | CRP:Sewer | 105.00              |
| 06/24/2020   | Case Excavating, Inc.     | Emergency leak rep...      | CRP:Water | 8,452.72            |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...     |                           |                            |           | 102,166.41          |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ... |                           |                            |           | 102,166.41          |
| <b>125 · Land - Dist. Cap. Improvements</b>                              |                           |                            |           |                     |
| 11/08/2019   | OPC*Lake County Tax       | 589 Keys - Lift Statio...  | CRP:Sewer | 691.33              |
| 11/08/2019   | OPCTax*Service Fee        | Service fee for 589 ...    | CRP:Water | 17.28               |
| Total 125 · Land - Dist. Cap. Improvements                               |                           |                            |           | 708.61              |
| <b>129 · ALLOW. FOR DEPRECIATION</b>                                     |                           |                            |           |                     |
| Total 129 · ALLOW. FOR DEPRECIATION                                      |                           |                            |           |                     |
| <b>TOTAL</b>   |                           |                            |           | <b>2,670,731.37</b> |



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### Accounts

[Transfer](#)[Settings](#)

#### CRP PC \*6192

|           |              |
|-----------|--------------|
| Available | **\$7,670.93 |
| Current   | \$7,670.93   |

#### CRP SEWER \*3745

|           |                |
|-----------|----------------|
| Available | **\$102,874.17 |
| Current   | \$102,874.17   |

#### GENERAL LEDGER \*9122

|           |                |
|-----------|----------------|
| Available | **\$511,536.79 |
| Current   | \$495,432.77   |

#### PC ESCROW \*6184

|           |                |
|-----------|----------------|
| Available | **\$182,704.82 |
| Current   | \$182,704.82   |

#### PUBLIC REGULAR CHK \*8503

|           |                |
|-----------|----------------|
| Available | **\$137,700.00 |
| Current   | \$137,700.00   |

#### PUBLIC REGULAR CHK \*9592

|           |              |
|-----------|--------------|
| Available | **\$5,000.00 |
|-----------|--------------|

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# 15

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Current \$5,000.00

CRP WATER \*6990

Available \*\*\$127,645.80

Current \$127,645.80

BALANCE TOTALS

Total Deposit Accounts \$1,059,028.49

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

\*6192-CRP PC

[change account](#) ▼

[How does this work?](#)

Money Management

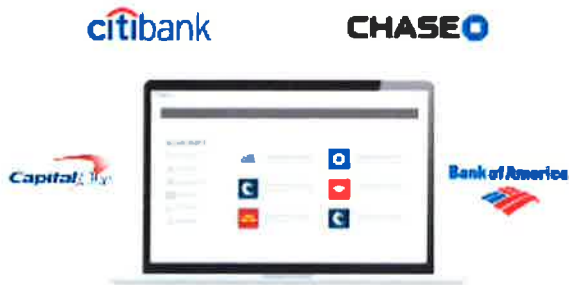
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# California State Treasurer *Fiona Ma, CPA*



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

July 13, 2020

[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

June 2020 Statement

### Account Summary

|                   |      |                    |              |
|-------------------|------|--------------------|--------------|
| Total Deposit:    | 0.00 | Beginning Balance: | 1,051,677.74 |
| Total Withdrawal: | 0.00 | Ending Balance:    | 1,051,677.74 |

**Aged Accounts Receivable**  
**As of 07/13/2020**

| 0-30 Days    | 31-60 Days  | 61-90 Days  | 91-120 Days | Over 120 Days | Total Balance       |
|--------------|-------------|-------------|-------------|---------------|---------------------|
| \$113,963.68 | \$24,619.20 | \$15,653.15 | \$12,442.91 | \$182,144.45  | <u>\$348,823.39</u> |

Total number of accounts with open balances: 1025

These totals include all accounts on the Tax Roll

|                       |                     |
|-----------------------|---------------------|
| Water                 | \$91,880.53         |
| Water Penalty         | \$7,191.06          |
| Sewer                 | \$143,132.94        |
| Sewer Penalty         | \$9,741.22          |
| CRP Water             | \$39,183.54         |
| CRP Water Penalty     | \$1,737.55          |
| CRP Sewer             | \$52,536.59         |
| CRP Sewer Penalty     | \$2,793.71          |
| CRP PC                | \$616.00            |
| CRP PC Penalty        | \$10.25             |
| <b>Total Balance:</b> | <b>\$348,823.39</b> |

**Clearlake Oaks County Water District**  
**Payroll Summary**  
 June 2020

|   | <u>Hours</u>    | <u>Rate</u> | <u>Jun 20</u>     |
|---|-----------------|-------------|-------------------|
| <b>Employee Wages, Taxes and Adjustments</b>  |                 |             |                   |
| <b>Gross Pay</b>                              |                 |             |                   |
| CTO Saved                                     | -49             | 48.08       | -1,958.95         |
| CTO Used                                      | 10.75           | 36.91       | 396.78            |
| Holiday                                       | 92              | 24.85       | 2,382.70          |
| Holiday Worked (x2.5)                         | 4               | 83.75       | 352.06            |
| Overtime (x1.5)                               | 106.75          | 37.28       | 4,275.65          |
| PTO   | 73.25           | 26.25       | 1,766.76          |
| Straight Board                                | 1,980           | 52.50       | 55,583.36         |
| Duty Pay                                      |                 |             | 4,305.00          |
| <b>Total Gross Pay</b>                        | <b>2,217.75</b> |             | <b>67,603.36</b>  |
| <b>Deductions from Gross Pay</b>              |                 |             |                   |
| ACWA (pre-tax)                                |                 |             | -2,604.22         |
| AFLAC (pre-tax)                               |                 |             | -487.86           |
| AFLAC (taxable) AFTER TAX                     |                 |             | -194.40           |
| CALPers 457                                   |                 |             | -400.00           |
| CALPers EE (Pretax)                           |                 |             | -3,712.96         |
| <b>Total Deductions from Gross Pay</b>        |                 |             | <b>-7,399.44</b>  |
| <b>Adjusted Gross Pay</b>                     | <b>2,217.75</b> |             | <b>60,203.92</b>  |
| <b>Taxes Withheld</b>                         |                 |             |                   |
| Federal Withholding                           |                 |             | -4,810.00         |
| Medicare Employee                             |                 |             | -935.41           |
| Social Security Employee                      |                 |             | -3,999.69         |
| CA - Withholding                              |                 |             | -1,677.90         |
| CA - Disability                               |                 |             | -645.13           |
| <b>Total Taxes Withheld</b>                   |                 |             | <b>-12,068.13</b> |
| <b>Deductions from Net Pay</b>                |                 |             |                   |
| Miscellaneous Deduction                       |                 |             | -777.08           |
| <b>Total Deductions from Net Pay</b>          |                 |             | <b>-777.08</b>    |
| <b>Additions to Net Pay</b>                   |                 |             |                   |
| Miscellaneous Addition                        |                 |             | 72.50             |
| <b>Total Additions to Net Pay</b>             |                 |             | <b>72.50</b>      |
| <b>Net Pay</b>                                | <b>2,217.75</b> |             | <b>47,431.21</b>  |
| <b>Employer Taxes and Contributions</b>       |                 |             |                   |
| Medicare Company                              |                 |             | 935.41            |
| Social Security Company                       |                 |             | 3,999.69          |
| <b>Total Employer Taxes and Contributions</b> |                 |             | <b>4,935.10</b>   |

## Clearlake Oaks County Water District

## Trial Balance

As of June 30, 2020

07/08/20

Accrual Basis

|   | Jun 30, 20   |              |
|---|--------------|--------------|
|   | Debit        | Credit       |
| 102.13 · SEWER RESERVES-9592  | 5,000.00     |              |
| 102.11 · PC ESCROW - 6184   | 182,704.82   |              |
| 102.10 · CRP PC - 6192  | 7,670.93     |              |
| 102.12 · WATER RESERVES- 8503                                       | 137,700.00   |              |
| 102.001 · GL - 9122   | 463,844.61   |              |
| 102.04 · DWR - CHECKING   | 0.00         |              |
| 101 · LAIF - CASH IN BANK   | 862,677.76   |              |
| 101 · LAIF - CASH IN BANK:CIP Deposits 2014                         | 189,000.00   |              |
| 102.01 · WEST AMERICA - REGULAR CHECKING                            | 88.98        |              |
| 102.02 · CRP Water - 6990   | 127,633.76   |              |
| 102.03 · CRP Sewer - 3745   | 102,874.17   |              |
| CUSI Accounts Receivable  | 0.00         |              |
| 103 · PETTY CASH  | 306.59       |              |
| 104 · COUNTY TREASURY   | 29,609.68    |              |
| 130 · Const In Progress - Studies                                   | 128,163.79   |              |
| 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.  | 351,149.26   |              |
| 115 · PRE-PAID INSURANCE  | 15,474.00    |              |
| 1890 · ACCOUNTS RECEIVABLE - OTHER                                  | 0.00         |              |
| 12000 · Undeposited Funds   | 0.00         |              |
| 138 · USDA Water Improvements                                       | 406,512.57   |              |
| 128 · Sewer Infrstrcture & Rehab Proj                               | 2,790,074.71 |              |
| 121 · Wtr Dist & Wtr Storage Projects                               | 152,704.44   |              |
| 121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project -... | 115,500.66   |              |
| 131 · Waste Water Plant   | 57,768.09    |              |
| 131 · Waste Water Plant:131.1 · Pumps/Equipment                     | 19,345.46    |              |
| 126 · Forcemain (phase 1) Cap. Imprv.                               | 1,253,598.85 |              |
| 123 · USDA - Sewer Plant Cap Imprvmt                                | 4,265,559.43 |              |
| USDA Project  | 238,835.93   |              |
| 127 · Water Plant   | 220,402.17   |              |
| 127 · Water Plant:127.7 · Ozone System                              | 12,785.71    |              |
| 127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor                | 25,079.10    |              |
| 127 · Water Plant:127.5 · A/C installation for Filter Rm            | 750.00       |              |
| 127 · Water Plant:127.4 · PH System                                 | 9,959.72     |              |
| 127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj             | 1,408.61     |              |
| 127 · Water Plant:127.1 · Major Equipment                           | 177,077.82   |              |
| 120 · District General CRP  | 96,503.11    |              |
| 120 · District General CRP:120.01 · General Equipment/Tools         | 1,921,549.25 |              |
| 120 · District General CRP:120.60 · Office                          | 31,171.49    |              |
| 120 · District General CRP:120.75 · SCADA                           | 0.00         |              |
| 120 · District General CRP:120.90 · Vehicles/Generators/Trailers    | 274,809.73   |              |
| 122 · Bldgs/Grounds Cap Improvements                                | 8,535,149.57 |              |
| 124 · D/C System Cap Improvements                                   | 3,243,138.01 |              |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations            | 46,264.48    |              |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations:124....    | 66,042.23    |              |
| 124 · D/C System Cap Improvements:124.50 · Mains                    | 14,788.58    |              |
| 124 · D/C System Cap Improvements:124.60 · Meters                   | 700.00       |              |
| 124 · D/C System Cap Improvements:124.90 · Water Tanks              | 5,215.04     |              |
| 125 · Land - Dist. Cap. Improvements                                | 300,478.61   |              |
| 129 · ALLOW. FOR DEPRECIATION                                       |              | 8,856,056.00 |
| 200 · ACCOUNTS PAYABLE  |              | 103,980.38   |
| 211 · WAB Credit Card:211.15 · WAB - Kurt - 9133                    | 0.00         |              |
| 211 · WAB Credit Card:211.14 · WAB - Dianna - 3226                  | 0.00         |              |
| 211 · WAB Credit Card:211.13 · WAB - Jeremy - 2499                  | 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         |              |

10:07 AM

07/08/20

Accrual Basis

## Clearlake Oaks County Water District

## Trial Balance

As of June 30, 2020

|   | Jun 30, 20   |              |
|---|--------------|--------------|
|   | Debit        | Credit       |
| 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         |              |
| Annual Depreciation   |              | 249,035.55   |
| 224 · USDA Retainage  |              | 10,000.00    |
| 223.56 · FEDERAL PAYROLL TAX PENALTY                              | 3,322.77     |              |
| 280 · Loan:280.02 · KS State Bank - 2019 Vac-Con                  | 44,528.82    |              |
| 280 · Loan:280.12 · USDA Loan                                     |              | 651,317.29   |
| 280 · Loan:280.10 · Bridge for I & I Rehab Project                | 1,072,000.00 |              |
| 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                                     | 3,613.97     |              |
| 221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medi... | 0.00         |              |
| 222 · Direct Deposit Liabilities                                  | 91.35        |              |
| 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   | 2,227.73     |              |
| 223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DE...          | 0.00         |              |
| 223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO S...         |              | 2,386.49     |
| 223.20 · STATE UNEMPLOYMENT TAX PAYABLE                           | 0.00         |              |
| 223.25 · Vacation Dump Account                                    | 0.00         |              |
| 223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time     | 0.00         |              |
| 223.25 · Vacation Dump Account:223.27 · Sewer - Vacation          | 0.00         |              |
| 223.25 · Vacation Dump Account:223.28 · Water - Vacation          | 0.00         |              |
| 223.30 · Sick Dump Account  | 0.00         |              |
| 223.30 · Sick Dump Account:223.31 · Admin - Sick                  | 0.00         |              |
| 223.30 · Sick Dump Account:223.32 · Sewer - Sick                  | 0.00         |              |
| 223.30 · Sick Dump Account:223.33 · Water - Sick                  | 0.00         |              |
| 223.40 · ACCRUED PAYROLL  | 0.00         |              |
| 223.45 · FICA & SOCIAL SEC PAYABLE                                | 12.40        |              |
| 223.50 · MEDICARE TAX PAYABLE                                     | 2.90         |              |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING                          | 0.00         |              |
| 223.60 · STATE PAYROLL TAX WITHHOLDING                            | 0.00         |              |
| 223.65 · STATE DISABILITY PAYABLE                                 | 0.00         |              |
| 2135 · CALPERS RETIREMENT PAYABLE                                 | 0.00         |              |
| 223.70 · WORKERS COMP PAYABLE                                     | 0.00         |              |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY                           | 513.84       |              |
| 223.80 · GASB 68 Pension  |              | 16,533.00    |
| 223.85 · MISC DEDUCTIONS PAYABLE                                  |              | 4,234.39     |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS                            |              | 54,922.20    |
| 24000 · Payroll Liabilities                                       | 1,560.95     |              |
| 226 · USDA Int Pymnt-Swr Clarifier                                | 0.00         |              |
| 225 · USDA Payment - Sewer Clarifier                              | 0.00         |              |
| 281 · BOND PAYABLE  | 0.00         |              |
| 302 · RETAINED EARNINGS   |              | 5,956,568.19 |
| 304 · Opening Balance Equity                                      | 584,283.24   |              |
| 306 · Retained Earnings - OLD                                     |              | 9,319,476.54 |
| 600 · 2019 Storms   |              | 66,376.00    |
| Income:410 · Client Reg Pmt                                       |              | 2,195,082.41 |
| Income:420 · Connection Fees                                      |              | 20,300.00    |
| Income:425 · CRP  |              | 806,654.27   |
| Income:425 · CRP:425.3 · CRP - Paradise Cove                      |              | 22.00        |
| Income:430 · Penalty & Interest                                   |              | 65,030.03    |
| Income:430 · Penalty & Interest:430.2 · Bank Interest             |              | 1.63         |
| Income:435 · Loans/Grants:435-7 · Water Master Plan:435-7.3 · ... | 1,194.10     |              |
| Income:435 · Loans/Grants:435-6 · I & I Const Grant               |              | 3,673,873.00 |
| Income:435 · Loans/Grants:435-5 · USDA Contruction Grant          |              | 6,023.85     |
| Income:440 · Misc Revenue   |              | 13,436.30    |
| Income:450 · Other - Non S/W Rev                                  |              | 232,180.62   |

3A

## Clearlake Oaks County Water District

07/08/20

## Trial Balance

Accrual Basis

As of June 30, 2020

|   | Jun 30, 20           |                      |
|---|----------------------|----------------------|
|   | Debit                | Credit               |
| 133 · Harvey Storage Tank - Water                                 | 4,680.00             |                      |
| Loans/Grants:925 · PC Escrow Acct                                 |                      | 182,704.82           |
| Loans/Grants:901 · Harvey Tank Installation                       | 520.00               |                      |
| Salaries & EE Benefits  |                      | 91.35                |
| Salaries & EE Benefits:545 · CALPers 457                          | 1,389.85             |                      |
| Salaries & EE Benefits:505 · Salaries & Wages                     | 989,419.11           |                      |
| Salaries & EE Benefits:510 · Contract Labor                       | 1,000.00             |                      |
| Salaries & EE Benefits:520 · FICA - District Share                | 73,641.50            |                      |
| Salaries & EE Benefits:530 · Medical Ins - Dist Share             | 235,277.38           |                      |
| Salaries & EE Benefits:540 · PERS - District Share                | 121,583.79           |                      |
| Salaries & EE Benefits:550 · Unemployment                         | 8,376.98             |                      |
| Salaries & EE Benefits:560 · Workers Comp Ins                     | 38,508.53            |                      |
| Services & Supplies:605 · Advertising                             | 200.00               |                      |
| Services & Supplies:610 · Bank Fees                               | 21,087.02            |                      |
| Services & Supplies:620 · Communications & Internet               | 26,035.29            |                      |
| Services & Supplies:622 · Board Exp                               | 2,091.84             |                      |
| Services & Supplies:625 · Equip - Field (\$300-\$4999)            | 6,760.77             |                      |
| Services & Supplies:630 · Equip - Office                          | 2,191.48             |                      |
| Services & Supplies:640 · Fuel & Oil                              | 39,387.18            |                      |
| Services & Supplies:645 · Insurance                               | 50,934.03            |                      |
| Services & Supplies:650 · Interest                                | 55,300.00            |                      |
| Services & Supplies:657 · Lab                                     | 35,198.06            |                      |
| Services & Supplies:660 · Memberships & Subscription              | 50,658.20            |                      |
| Services & Supplies:665 · Mileage Reimb                           | 98.83                |                      |
| Services & Supplies:670 · Postage & Shipping                      | 13,903.87            |                      |
| Services & Supplies:675 · Professional Services                   | 66,750.76            |                      |
| Services & Supplies:685 · Rents                                   | 21,623.47            |                      |
| Services & Supplies:690 · Safety & Security                       | 27,066.17            |                      |
| Services & Supplies:700 · Tools & Instruments                     | 2,305.96             |                      |
| Services & Supplies:703 · Supplies - Clothing & Personal          | 5,958.66             |                      |
| Services & Supplies:705 · Supplies - Office                       | 10,283.76            |                      |
| Services & Supplies:715 · Supplies-Chemicals-Operating            | 79,685.71            |                      |
| Services & Supplies:720 · Supplies - Inventory - Other            | 35,933.01            |                      |
| Services & Supplies:735 · Training/Classes/Certs/ClassB           | 4,319.49             |                      |
| Services & Supplies:745 · Travel / Lodging                        | 730.76               |                      |
| Services & Supplies:750 · Utilities                               | 283,664.08           |                      |
| Services & Supplies:760 · Waste Disposal                          | 45,443.30            |                      |
| Services & Supplies:795 · Yolo Co                                 | 46,537.13            |                      |
| Services & Supplies:798 · Reconciliation Discrepancies            | 20.00                |                      |
| Services & Supplies:799 · Misc:799.1 · Customer Refund - Acct ... | 4,221.09             |                      |
| Repairs & Replacement:810 · R&R Buildings & Grounds               | 21,621.49            |                      |
| Repairs & Replacement:820 · R&R Lift Stations                     | 27,512.81            |                      |
| Repairs & Replacement:830 · R&R Equipment                         | 104,207.87           |                      |
| Repairs & Replacement:832 · R&R Mains and Sewer Lines             | 23,012.39            |                      |
| Repairs & Replacement:840 · R&R Vehicles                          | 62,203.25            |                      |
| 66000 · Payroll Expenses  | 1,857.65             |                      |
| <b>TOTAL</b>  | <b>32,486,286.31</b> | <b>32,486,286.31</b> |

9:50 AM

07/13/20

**Clearlake Oaks County Water District**  
**A/P Aging Summary**  
As of July 13, 2020

|                                    | Current          | 1 - 30         | 31 - 60         | 61 - 90          | > 90             | TOTAL             |
|------------------------------------|------------------|----------------|-----------------|------------------|------------------|-------------------|
| Alpha Analytical Labs              | 504.00           | 0.00           | 0.00            | 0.00             | 0.00             | 504.00            |
| California State Disbursement Unit | 177.11           | 0.00           | 0.00            | 0.00             | 0.00             | 177.11            |
| Clearlake Lava                     | 68.64            | 0.00           | 0.00            | 0.00             | 0.00             | 68.64             |
| County of Lake - Special Districts | 0.00             | 0.00           | 2,212.67        | 0.00             | -2,212.67        | 0.00              |
| Deeper Cleaning                    | 350.00           | 0.00           | 0.00            | 0.00             | 0.00             | 350.00            |
| Excel                              | 21.67            | 0.00           | 0.00            | 0.00             | 0.00             | 21.67             |
| Frank Haas                         | 360.00           | 0.00           | 0.00            | 0.00             | 0.00             | 360.00            |
| Grainger                           | 1,793.99         | 0.00           | 0.00            | 0.00             | 0.00             | 1,793.99          |
| Hayden Solar, LLC                  | 5,696.27         | 0.00           | 0.00            | 0.00             | 0.00             | 5,696.27          |
| Helix Laboratories, Inc.           | 2,104.92         | 0.00           | 0.00            | 0.00             | 0.00             | 2,104.92          |
| Hi-Way Safety                      | 337.09           | 0.00           | 0.00            | 0.00             | 0.00             | 337.09            |
| Lake County Waste Solutions        | 663.45           | 0.00           | 0.00            | 0.00             | 0.00             | 663.45            |
| Leete Generators Inc               | 459.68           | 0.00           | 0.00            | 0.00             | 0.00             | 459.68            |
| MC Engineering, Inc                | 37,570.58        | 0.00           | 0.00            | 0.00             | 0.00             | 37,570.58         |
| Napa Auto Parts                    | 106.01           | 0.00           | 0.00            | 0.00             | 0.00             | 106.01            |
| PG&E                               | 22,230.20        | 0.00           | 0.00            | 0.00             | 0.00             | 22,230.20         |
| Pitney Bowes, Inc                  | 511.51           | 0.00           | 0.00            | 0.00             | 0.00             | 511.51            |
| T & S Construction Co. Inc.        | 0.00             | 0.00           | 0.00            | 75,571.66        | 0.00             | 75,571.66         |
| Tri-Cities Answering Service       | 148.10           | 0.00           | 0.00            | 0.00             | 0.00             | 148.10            |
| Yolo County Flood Control          | 0.00             | -286.85        | 0.00            | 0.00             | 0.00             | -286.85           |
| <b>TOTAL</b>                       | <b>73,103.22</b> | <b>-286.85</b> | <b>2,212.67</b> | <b>75,571.66</b> | <b>-2,212.67</b> | <b>148,388.03</b> |

## Account Payable Breakdown

Date: 7/13/2020

|  | <u>QuickBooks</u>         | <u>WAB Balance</u> | <u>WAB Available</u>         |
|--|---------------------------|--------------------|------------------------------|
| General Ledger   | \$526,755.52              | \$495,432.77       | \$511,536.79                 |
| CRP Water  | \$118,153.32              | \$127,645.80       | \$127,645.80                 |
| CRP Sewer  | \$112,614.94              | \$102,874.17       | \$102,874.17                 |
| CRP PC   | \$9,330.84 - (\$2,213.49) | \$7,670.93         | \$7,670.93                   |
| **Could not transfer Sept 21019 expenses = \$11,544.33 |                           |                    |                              |
| PC Escrow  | \$182,704.82              | \$182,704.82       | \$182,704.82                 |
| Water Reserve  | \$150,200.00              | \$137,700.00       | \$137,700.00                 |
| Sewer Reserve  | \$5,000.00                | \$5,000.00         | \$5,000.00                   |
| LAIF Balance   | \$1,051,677.76            | \$1,051,677.74     | \$0.02<br>Laif dropped (.02) |
| Current A/P Aging                                      | \$148,388.03              |                    |                              |
| Kansas State Bank-VacCc                                | \$7,421.47                |                    |                              |
| ACWA - W/C   | \$6,428.66                |                    |                              |
| ACWA - Health Ins                                      |                           |                    |                              |
| Credit Card  | \$6,943.10                |                    |                              |
| <b>TOTAL</b>   | <b>\$169,181.26</b>       |                    |                              |

**CLEARLAKE OAKS COUNTY WATER DISTRICT  
MINUTES  
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Clearlake Oaks County Water District Administration Building  
12952 E. Hwy. 20 Clearlake Oaks, CA 95423 (707) 998-3322

**JUNE 18, 2020**

This meeting will be conducted by Roberts Rule of Order.

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

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments will be subject to reasonable time limits of three minutes.

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.

**AGENDA**

**Call to Order – 2:00 p.m.**

**Pledge of Allegiance**

**Roll Call**

√ Mrs. Margaret Medeiros, President    √ Mr. Stanley Archacki, Vice President  
√ Mr. Samuel Boucher, Director    √ Mrs. Barbara Higman, Director,    √ Mr. Michael Herman, Director  
√ Mrs. Dianna Mann – General Manager    √ Mrs. Olivia Mann - Secretary of the Board  
In the audience, our Chief Operators  
√ Mr. Francisco Castro, Wastewater    √ Mr. Kurt Jensen, Water    √ Mr. Jeremy Backus, Distribution

**Public comment on non-agenda items**

This is the opportunity for the public to comment on non-agenda items within the Board's jurisdiction. Comments are limited to three (3) minutes

**Consent Items**

The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Director, staff, or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

**1. Staff Written Operational Reports**

- a. Customer Service
- b. Chief Distribution Operator
- c. Water Plant Chief Operator
- d. Wastewater Plant Chief Operator
- e. General Manager

**2. Financial Reports for review and approval**

- a. May 2020, 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

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

- a. Minutes of Regular Meeting 05-21-2020

**4. Bills**

- a. MC Engineering invoice number 1946, dated 6/5/2020, in the amount of \$24,745.26 for the USDA Water Projects

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

**ARCHACKI/HIGMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

**5. Agenda (New Business)**

- a. Discussion and approval of Spill Prevention, Control and Counter Measure Plan for the Wastewater Treatment Plant per EPA Code 40 CFR 112.7

**Action Taken: Motion to approve the Spill Prevention, Control and Counter Measure Plan for the Wastewater Treatment Plant**

**BOUCHER/HERMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

- b. Discussion and approval of 2020-2021 budget

**Action Taken: Motion to approve the 2020-2021 budget**

**ARCHACKI/BOUCHER M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

- c. Discussion and consideration of Resolution 20-09, Pertaining to the General Election of the Board of Directors

**Action Taken: Motion to approve Resolution 20-09, Pertaining to the General Election of the Board of Directors**

**ARCHACKI/HIGMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

- d. Discussion and consideration of revision to the Board of Directors Rules and Regulations

**Action Taken: Motion to approve revision to the Board of Directors Rules and Regulations as revised**

**BOUCHER/HERMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

- e. Discussion and consideration of policy pertaining to Delinquent Accounts

**Action Taken: NO ACTION**

- f. Discussion and consideration of Resolution 20-10 Adopting a policy pertaining to Delinquent Accounts

**Action Taken: NO ACTION**

- g. Discussion and consideration of Resolution 20-11 amending the Billable Fees

**Action Taken: Motion to approve Resolution 20-11 amending the Billable Fees**

**HERMAN/HIGMAN M/S/C**

**AYES: MEDEIROS/ARCHACKI/BOUCHER/HIGMAN/HERMAN**

**NOES: NONE**

**ABSENT: NONE**

**Closed Session**

**Time: 3:02 PM**

- a. Discussion and evaluation of Administrative Services Manager, pursuant to Government Code Section 54957 (b)(1)
- b. Discussion and evaluation of the General Manager, pursuant to Government Code Section 54957 (b)(1)

**Action Taken: In closed session, the Board evaluated the Administrative Services Manager and the General Manager, a motion was made by Director Archacki and seconded by Director Boucher to give both positions a 5% raise.**

**Open Session  
Adjournment**

**Time: 3:30 PM**

**Time: 3:31 PM**



MC Engineering, Inc.

9294 Madison Ave  
Orangevale, CA 95662

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 7/5/2020 | 1958      |

**Bill To**

Clearlake Oaks Water District  
12545 Highway 20  
Clearlake Oaks, CA 95423

| P.O. No.                                       | Terms  | Due Date | Project                        |  |
|--|--------|----------|--------------------------------|--|
|  | Net 30 | 8/4/2020 | USDA Meters and Water Tank PER |  |
| Description                                    | Qty    | Rate     | Amount                         |  |
| Assistant Engineer, Jared P. Nelson            | 65     | 130.00   | 8,450.00                       |  |
| Assistant Engineering Tech 3, John Cooley      | 109    | 65.00    | 7,085.00                       |  |
| Project Engineer 2, Richard Relyea             | 64     | 130.00   | 8,320.00                       |  |
| Project Manager, Mark Carey, PE                | 13.5   | 165.00   | 2,227.50                       |  |
| Operations Management Engineer, John Pedri, PE | 31.5   | 160.00   | 5,040.00                       |  |
| Assistant Engineer, Jose Diaz-Mendez           | 39     | 105.00   | 4,095.00                       |  |
| Administrative Support                         | 4      | 65.00    | 260.00                         |  |
| EDEA Inv 1071                                  | 1.13   | 1,402.00 | 1,584.26                       |  |
| OV Copy Inv 35220                              |        | 45.82    | 45.82                          |  |
| OV Copy Inv 35270                              |        | 270.05   | 270.05                         |  |
| OV Copy Inv 35279                              |        | 12.07    | 12.07                          |  |
| OV Copy Inv 35280                              |        | 9.35     | 9.35                           |  |
| OV Copy Inv 35357                              |        | 43.93    | 43.93                          |  |
| 220 mi @ \$.58 mi 5/21 John                    | 220    | 0.58     | 127.60                         |  |

*138. 4/6 USDA Water projects*

*(Signature)*

|                         |                    |
|-------------------------|--------------------|
| <b>Total</b>            | <b>\$37,570.58</b> |
| <b>Payments/Credits</b> | <b>\$0.00</b>      |
| <b>Balance Due</b>      | <b>\$37,570.58</b> |

| Phone #      | Fax #        | E-mail             |
|--------------|--------------|--------------------|
| 916-546-7898 | 916-860-1863 | markacarey@msn.com |

# Case Excavating, Inc.

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

# Invoice

|           |           |
|-----------|-----------|
| Date      | Invoice # |
| 6/24/2020 | 1311      |

|  |
|--|
| <b>Bill To:</b>  |
| Clearlake Oaks County Water District<br>PO Box 709<br>Clearlake Oaks, CA 95423 |

|                |                 |
|----------------|-----------------|
| <b>Terms</b>   | <b>Location</b> |
| Due on receipt | Hwy 20          |

| Item                         | Quantity | Description  | U/M          | Rate   | Service D... | Amount     |
|------------------------------|----------|--|--------------|--------|--------------|------------|
|                              |          | Emergency Leak repair on Hwy 20 between Spring & Swanson. Asphalt repairs at 12867Hwy 20, 12540 20 at Foothill & 13904 Chestnut. |              |        | 6/19/2020    |            |
| Dump Truck                   | 12       |  |              | 110.00 |              | 1,320.00   |
| Backhoe                      | 6        | 580 SL   |              | 115.00 |              | 690.00     |
| Service Truck                | 12       | Service Truck #1   |              | 40.00  |              | 480.00     |
| Service Truck                | 12       | Service Truck #2   |              | 40.00  |              | 480.00     |
| Bobcat                       | 3        |  |              | 100.00 |              | 300.00     |
| Jack Hammer                  | 3        | Jack hammer with air compressor  |              | 80.00  |              | 240.00     |
| Saw Cutter                   | 1        |  |              | 75.00  |              | 75.00      |
| Labor John                   | 8        | John   |              | 25.00  |              | 200.00     |
| Overtime Labor               | 4        | John   |              | 37.50  |              | 150.00     |
| Labor Ken                    | 8        | Ken  |              | 40.00  |              | 320.00     |
| Overtime Labor               | 4        | Ken  |              | 60.00  |              | 240.00     |
| Labor Matthew                | 8        | Matthew  |              | 25.00  |              | 200.00     |
| Overtime Labor               | 4        | Matthew  |              | 37.50  |              | 150.00     |
| Labor                        | 8        | Anthony  |              | 25.00  |              | 200.00     |
| Overtime Labor               | 4        | Anthony  |              | 37.50  |              | 150.00     |
| 5/16" Minus ...              | 7        | 5/16" Minus Sand Red, Clearlake Lava per yard  |              | 15.10  |              | 105.70     |
| Hot Mix                      | 6        | Hot mix from Granite   |              | 513.67 |              | 3,082.02   |
| Materials                    |          | Tack oil & Slurry  |              | 70.00  |              | 70.00      |
| Thank you for your business. |          |  | <b>Total</b> |        |              | \$8,452.72 |

*124-CRP-W (SM)*

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

*42*

## EFFLUENT PUMP COST BREAKDOWN

Please see the attached quotes

**CPM: TOTAL PUMP REBUILT AND MOTOR REWIND: \$36,197.83**

**MOTOR REWIND: \$9,680.00**

(This includes removing, installation and start up with own equipment).

**IEM: TOTAL PUMP REBUILT AND MOTOR REWIND: \$22,453**

**MOTOR REWIND: \$6243.00 DOES NOT INCLUDE CRANE SERVICE**

**CRANE SERVICE PORT TO PORT/ REMOVAL AND INSTALLATION: \$2,600.00:** This includes 2 hours to pull the pump and the 2 hours to install the pump. Staff would be responsible for setting up a crane service to meet the IEM and having staff remove and install the pump.

**NOTE:** Effluent Pump #3 was rebuilt and motor reconditioned in 2011. Since then it has ran for 8400 hrs (350 days) according to records.

**NOTE:** Effluent Pump #2 was rebuilt and motor reconditioned in 2014

**NOTE:** Effluent pump #1 has not been touched since installment in 1998.

## RECOMMENDATION

***It is paramount that all effluent pumps be working and in good condition. My recommendations are the following:***

- 1. Perform motor rewind only on Pump #3 for \$9,680.00 using CPM due to CPM having their own crane and staff to remove and replace the pump. Ideally, while we have the pump pulled, it would be a smart move to also have it completely rebuilt, however, I am not sure of our finances. If we can rebuild and rewind, then of course I would recommend going with IEM. We can get by with just performing the motor rewind at this time, just not sure how long it will be before we would have to pull this motor again to rebuild.***
- 2. I highly recommend rebuilding and rewinding the motor on Pump #1 since it has not been touched in over 20 years, using IEM due to quote being \$13,000 cheaper***



June 23, 2020

Francisco Castro  
Clearlake Oaks County Water District  
P.O. Box 709  
Clearlake Oaks, CA 95423

**RE: Quote Motor Work for Effluent Pump #3**

**Option #1: Recondition**

|   |             |
|---|-------------|
| 1 – Motor Recondition of 125 HP 1785 RPM US Motor<br>Includes dis-assembly, clean and dry components, overhaul,<br>surge test windings, check mechanical fits, re-insulate stator,<br>clean bore and fits, assembly, test and paint, bearing kit.<br>(Sales Tax Included on this Item). | \$ 2,624.00 |
| Labor – Travel, Pull Motor, Transport to Shop   | \$ 1,590.00 |
| Labor – Return, Install Motor, Start-Up   | \$ 1,855.00 |

**Total Option #1      \$ 6,069.00**

**Option #2: Recondition with Complete Rewind**

|  |             |
|--|-------------|
| 1 – Motor Rewind and Recondition of 125 HP 1785 RPM US Motor<br>Includes dis-assembly, clean and inspect components, rewind<br>stator with class “H” wire, inverter duty, dip, bake, clean bore<br>and fits, assemble complete motor, test and paint, bearing kit.<br>(Sales Tax Included on this Item). | \$ 6,235.00 |
| Labor – Travel, Pull Motor, Transport to Shop  | \$ 1,590.00 |
| Labor – Return, Install Motor, Start-Up  | \$ 1,855.00 |

**Total Option #2      \$ 9,680.00**

Thank you for the opportunity to quote and for your confidence in Commercial Pump and Mechanical.

Grant Stanley  
Commercial Pump & Mechanical, Inc.

AK



July 6, 2020

Francisco Castro  
Clearlake Oaks County Water District  
P.O. Box 709  
Clearlake Oaks, CA 95423

**RE: Quote to Rewind Motor and Rebuild Effluent Pump #3**

|   |                    |
|---|--------------------|
| 1 – 1-1/2” Stainless Steel Head Shaft to Fit VSS Motor Coupling | \$ 598.00          |
| 1 – 1-1/2” John Crane 5610 Mechanical Seal with Flush Port      | \$ 2,220.00        |
| 2 – 1-1/2” Suction/Discharge Bearing                            | \$ 435.00          |
| 12 – 1-1/2” Intermediate Bronze Bowl Bearing                    | \$ 1,783.00        |
| 1 – 1-1/2” Stainless Steel Bowl Shaft                           | \$ 923.00          |
| 12 – 12” Bowl Wear Ring   | \$ 3,580.00        |
| 1 – Miscellaneous Hardware and Gaskets                          | \$ 100.00          |
| <br>  |                    |
| Sales Tax (7.25%)   | \$ 698.83          |
| <br>  |                    |
| Labor to Disassemble Pump                                       | \$ 410.00          |
| Labor to Disassemble Bowl                                       | \$ 1,360.00        |
| Labor to Clean and Refurbish Head                               | \$ 410.00          |
| Labor to Rebuild Seal Plate                                     | \$ 535.00          |
| Labor to Machine Bowl Cases and Impellers for Wear Rings        | \$ 2,035.00        |
| Dynamically Balance 12” Impellers                               | \$ 4,010.00        |
| Labor to Clean for Reassembly                                   | \$ 1,085.00        |
| Labor to Assemble Bowl  | \$ 1,360.00        |
| Labor to Assemble Pump  | \$ 410.00          |
| Labor to Sandblast and Epoxy Coat, 3 Coats with Amerlock NSF61  | \$ 3,240.00        |
| <b>Complete Motor Rewind of 125 HP 1785 RPM US Motor</b>        | <b>\$ 6,235.00</b> |
| (Sales Tax Included on this Item)                               |                    |
| <br>  |                    |
| Labor – Travel, Pull Pump and Motor, Transport to Shop          | \$ 2,120.00        |
| Labor – Return, Install Pump and Motor, Start-Up                | \$ 2,650.00        |

---

|                             |             |             |
|-----------------------------|-------------|-------------|
| Lead Time – 6 – 8 Weeks ARO | Total Price | \$36,197.83 |
|-----------------------------|-------------|-------------|

Thank you for the opportunity to quote and for your confidence in Commercial Pump and Mechanical.

Grant Stanley  
Commercial Pump & Mechanical, Inc.



5209 Industrial Way  
 Anderson, CA 96007  
 Phone: 530-365-3381 Fax: 530-378-5490

# Quotation

DATE 6/26/2020  
 Quotation # 62620JT  
 Customer ID

**Quotation For:**

Clear Lake Oaks  
 125 HP MOTOR REWIND

Quotation valid until: 7/26/2020

Prepared by: Jason Thurber

**Comments or Special Instructions:** *THIS IS AN ESTIMATE FOR THE WORST CASE SCENARIO. THE PRICE WILL REDUCE FOR LISTED WORK NOT NEEDED.*

| SALESPERSON   | P.O. NUMBER | SHIP DATE | SHIP VIA | F.O.B. POINT | TERMS  |
|---------------|-------------|-----------|----------|--------------|--------|
| Jason Thurber |             |           | OT       |              | Net 30 |

| QUANTITY | DESCRIPTION   | UNIT PRICE  | TAXABLE? | AMOUNT      |
|----------|---------------|-------------|----------|-------------|
| 1        | 125 HP REWIND | \$ 4,828.00 |          | \$ 4,828.00 |
| 1        | 6212-J        | \$ 46.00    |          | \$ 46.00    |
| 1        | 7222-BEM      | \$ 389.00   |          | \$ 389.00   |
| 2        | SLEEVES       | \$ 140.00   |          | \$ 280.00   |
| 1        | MACHINE WORK  | \$ 525.00   |          | \$ 525.00   |
| 1        | BAKE TIME     | \$ 125.00   |          | \$ 125.00   |
| 1        | SHOP SUPPLIES | \$ 50.00    |          | \$ 50.00    |
|          |               |             |          |             |
|          |               |             |          |             |
|          |               |             |          |             |
|          |               |             |          |             |

|           |             |
|-----------|-------------|
| SUBTOTAL  | \$ 6,243.00 |
| TAX RATE  | 0.00%       |
| SALES TAX | \$ -        |
| OTHER     | \$ -        |

AU

| QUANTITY | DESCRIPTION |  | UNIT PRICE | TAXABLE? | AMOUNT      |
|----------|-------------|--|------------|----------|-------------|
|          |             |  |            | TOTAL    | \$ 6,243.00 |



5209 Industrial Way  
 Anderson, CA 96007  
 Phone: 530-365-3381 Fax: 530-378-5490

# Quotation

**DATE** 7/10/2020  
**Quotation #** 62620JT  
**Customer ID**

**Quotation For:**

Clear Lake Oaks  
 125 HP Vertical Pump

*Quotation valid until: 7/26/2020*

*Prepared by: Jason Thurber*

**Comments or Special Instructions:** *THIS IS AN ESTIMATE FOR THE WORST CASE SCENARIO. THE PRICE WILL REDUCE FOR LISTED WORK NOT NEEDED.*

| SALESPERSON   | P.O. NUMBER | SHIP DATE | SHIP VIA | F.O.B. POINT | TERMS  |
|---------------|-------------|-----------|----------|--------------|--------|
| Jason Thurber |             |           | OT       |              | Net 30 |

| QUANTITY | DESCRIPTION                       | UNIT PRICE  | TAXABLE? | AMOUNT      |
|----------|-----------------------------------|-------------|----------|-------------|
| 1        | Stainless Steel Head Shaft to Fit | \$ 6,765.00 |          | \$ 6,765.00 |
|          | VSS Motor Coupling John Crane     |             |          |             |
|          | 5610 Mechanical Seal with         |             |          |             |
|          | Flush Port                        |             |          |             |
|          | 2 X Suction/Discharge Bearing     |             |          |             |
|          | 12 X Intermediate Bronze Bowl     |             |          |             |
|          | Bearing                           |             |          |             |
|          | 1 X Stainless Steel Bowl Shaft    |             |          |             |
|          | 12 X Bowl Wear Ring               |             |          |             |
|          | 1 - Miscellaneous Hardware and    |             |          |             |
|          | Gaskets                           |             |          |             |
|          |                                   |             |          |             |
|          |                                   |             |          |             |
|          |                                   |             |          |             |

120

| QUANTITY | DESCRIPTION                                 | UNIT PRICE  | TAXABLE? | AMOUNT      |
|----------|---|-------------|----------|-------------|
|          |   |             |          |             |
| 1        | Labor to Disassemble Pump /                 | \$ 6,405.00 |          | \$ 6,405.00 |
|          | Bowl  |             |          |             |
|          | Labor to Clean and Refurbish                |             |          |             |
|          | Head  |             |          |             |
|          | Labor to Rebuild Seal Plate                 |             |          |             |
|          | Labor to Machine Bowl Cases                 |             |          |             |
|          | and Impellers for Wear Rings.               |             |          |             |
|          | Balance 12" Impellers                       |             |          |             |
|          | Labor to Clean for Reassembly               |             |          |             |
|          | Labor to Assemble Bowl / Pump               |             |          |             |
|          | Labor to Sandblast and Powder               |             |          |             |
|          | Coat - ScotchKote134                        |             |          |             |
| 1        | LABOR TO ASSIST IN REMOVAL AND INSTALLATION |             |          | \$ 3,040.00 |
|          | FREIGHT AND TAX NOT INCLUDED                |             |          |             |

|           |    |           |
|-----------|----|-----------|
| SUBTOTAL  | \$ | 16,210.00 |
| TAX RATE  |    | 0.00%     |
| SALES TAX | \$ | -         |
| OTHER     | \$ | -         |
| TOTAL     | \$ | 16,210.00 |



Y O L O C O U N T Y  
 FLOOD CONTROL &  
 WATER CONSERVATION  
 DISTRICT

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

June 25, 2020

Re: Proposed New Non-Agricultural Water Rate

Dear Mrs. Mann,

At the Yolo County Flood Control & Water Conservation District (District) Board of Directors' meeting on June 2, 2020, the District set a public hearing for considering a new non-agricultural water service rate. The public hearing is scheduled for August 4, 2020 at 7:10 p.m.

If approved, the effective date for the new non-agricultural rate will be **September 1, 2020.**

| <u>Water Use Category</u> | <u>Water Rate</u>             |
|---------------------------|-------------------------------|
| Measured Non-Agricultural | <b>\$ 69.24 per acre-foot</b> |

I would like to provide some context to this proposed rate increase. As you likely know from your water user agreement, the District is permitted to raise your water rate annually by 5%. Even though your water user agreement allows this, we do so with great reluctance. We recognize that due to fires, flooding, and now the threat of COVID-19, the last number of years have been especially tough economically. For that reason, we have not raised non-agricultural water rates since 2016. However, in the same time, we have had to increase water rates to our agricultural water customers by 25% in order to maintain a balanced budget. One example of the type and magnitude of cost increases experienced, is our annual State Dam inspection fees, which have risen over 120% since 2016.

We understand and appreciate that rate increases are never desired. Hopefully though, with this context provided above, you will understand the rising regulatory and operating costs that we face. We have and will continue to manage our budget to minimize future cost increases to all our customers.

Tim O'Halloran  
 General Manager



34274 State Highway 16  
 Woodland, CA 95695-9371  
 (530) 662-0265  
 www.ycfcwcd.org

Please consider this letter as the required 30-day written notice for rate increases as discussed in your water user agreement. Feel free to contact me with any questions or concerns you might have regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "T. O'Halloran", followed by a long horizontal line extending to the right.

Tim O'Halloran  
General Manager

RECEIVED 24 1996

RECORDED AT REQUEST

RECORDING REQUESTED; WHEN RECORDED RETURN TO:  
Yolo County Flood Control and  
Water Conservation District  
34274 State Highway 16  
Woodland, CA 95695

DOCUMENT NUMBER  
96-014436

*Grant*

96 AUG 26 PM 3:21

LAKE COUNTY  
ASSESSOR-RECORDER  
DAN L. IRWIN

NO FEE *Q*

**STANDARD AGREEMENT FOR SALE OF WATER  
(NON-AGRICULTURAL WATER)**

THIS AGREEMENT is entered into this 8<sup>th</sup> day of July, 1996, by and between the  
YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT (hereinafter  
referred to as the "District") and the Clearlake Oaks County Water District (hereinafter referred to  
as "Water User").

**RECITALS**

- A. The District is holder of rights to store and divert water from Clear Lake for irrigation, domestic, municipal, and other beneficial uses.
- B. The District, as successor to the Clear Lake Water Company, has an obligation to offer water for sale from Clear Lake to serve the dedicated service area of the Clear Lake Water Company, which includes the area proposed to be served by the Water User.
- C. To the extent that the District has water supplies available from Clear Lake sufficient to meet Water User's ultimate needs, the District will allow water to be diverted by Water User as set forth in this Agreement. In the event that there is a shortage of water available from Clear Lake, municipal water use around Clear Lake shall have priority over other uses.
- D. The District withdraws water from Clear Lake pursuant to the operating criteria set forth in that certain Stipulation and Consent to Entry Judgement and Decree, filed March 27, 1978,

*02*

in the Case County of Lake v. Yolo County Flood Control and Water Conservation District (Solano County Superior Court No. 58122).

E. Pursuant to Paragraph 3 of the Stipulation, the operating criteria regulating withdrawals of water from Clear Lake do not limit the District's right, under any condition, to withdraw water from Clear Lake for municipal use within Lake County.

F. Water User claims it owns certain littoral water rights to Clear Lake. These claimed littoral lands are listed by Lake County Assessor's Parcel Numbers (APNs), attached as Exhibit "A" and incorporated herein, and hereinafter referred to as "Littoral Lands". This list will be updated to reflect changes APNs and littoral status, as necessary.

G. The District and Water User recognize that all withdrawals of water from Clear Lake have an impact on the amount of water available to the District for other purposes and that, therefore, all withdrawals by Water User from Clear Lake, other than for use on Littoral Lands, shall be paid for pursuant to the provisions of this Agreement.

NOW, THEREFORE, based on the considerations recited above and the terms and conditions set forth below, the District and Water User agree as follows:

1. To the extent that the District has water supplies available from Clear Lake sufficient to meet Water User's needs, the District agrees to allow Water User to purchase up to 660 acre feet annually of untreated water each year for municipal, industrial, or other non-agricultural use within its service area and the Elem Colony, as shown on Exhibit "B", attached hereto. Water User shall be under no obligation to take any particular amount of water in any year, but shall pay for all water diverted from Clear Lake pursuant to this Agreement, except for water diverted for use on Littoral

Lands, as provided in Paragraph 8. Water diverted by Water User pursuant to this Agreement shall only be used within the service area of Water User and the Elem Colony, as shown on Exhibit "B" (as modified by annexations from time to time which have been approved by the District), and shall not be used in, or delivered to, areas outside such specified area.

2. Water User agrees that it will not divert water from Clear Lake at any location other than that set forth in Exhibit "B" without the prior written consent of the District. To the extent it is authorized to do so, Water User shall prohibit all other diversions from Clear Lake within its service area, except through the diversion point set forth on Exhibit "B". Water User shall pay all costs of diverting water from Clear Lake.

3. Water User, at its sole cost, agrees to place a measuring device approved by the District on its water diversion facility and to account to the District on a monthly basis for the quantities of water diverted. Water User shall, at its sole cost, keep and maintain the measuring device in good working condition. The measuring device installed by Water User shall be available for District inspection, upon reasonable request. Water User shall provide the District a monthly Statement of Water Usage (on forms available from the District) so that it is received by the District within 30 days of the end of each month. Within 30 days from the date of District's written request, Water User shall provide the District copies of all supporting data which may be necessary to confirm the quantities of water diverted. If a Statement of Water Usage or supporting data requested by the District is not received by the District within this 30 day period, the parties agree the District shall assume that Water User diverted not less than 55 acre feet of water that month, which is one-twelfth of 660 acre feet (the allowable annual use) and shall be billed accordingly. The assumed amount diverted for purposes of the preceding sentence shall be subject to increase if Water User

actually diverts more water.

4. Water User agrees to pay the District for all water diverted from Clear Lake, other than for use upon Littoral Lands at the water rates established by the District, as set by the District from time to time.

5. Water User shall remit to the District payment of water charges at the time of submittal of its monthly Statement of Water Usage. All charges remaining unpaid thereafter will become delinquent and bear interest and incur penalties at the rates applicable to water users within the District, as set by the District from time to time.

6. The parties recognize that District may find it necessary to increase its water rates from time to time. The parties agree that an annual increase of not more than the greater of (a) 5%, or (b) the average percentage increase to District water users within the District, shall be considered reasonable. Only adjustments in excess of the greater of those annual percentages shall be subject to objection and binding arbitration as hereinafter provided. The District shall provide 30 days' prior written notice of any proposed increase in rates. Water User shall have 60 days from the date of such notice to determine whether to arbitrate the rate increase. During the 30 days between the effective date of the increase and the deadline for deciding whether to seek arbitration, Water User shall pay applicable water charges, but may pay the water charges under protest and receive a refund, plus the legal rate of interest, if it prevails in the arbitration.

7. If Water User elects not to accept the rate adjustment contemplated in the preceding paragraph, the parties agree to binding arbitration under the rules and procedures of the American Arbitration Association, or any lawful successor thereof. Any arbitrator selected shall not be a resident of either Lake County or Yolo County, or a property owner or leaseholder therein, unless

the parties agree otherwise. The parties intend such arbitration to be binding because of the delay and expense attendant upon court proceedings. If hereafter the State of California or any of its political subdivisions establish a regulatory body having jurisdiction over such contracts as this, the parties agree that, in lieu of arbitration, such body shall have jurisdiction to determine the fairness of any such rate increase, consistent with the terms of this Agreement. Each party shall pay one-half of the fees and charges of arbitration therefor, except each party shall pay its own attorney fees in such connection.

8. Water User shall be entitled to divert water from Clear Lake for use on Littoral Lands pursuant to its claimed littoral water right. Water User shall not be required to pay the District for this amount of water. Water taken pursuant to Water User's claimed littoral water right may be used only on the Littoral Lands and only for proper littoral uses. Although Water User shall not be required to pay for water taken pursuant to this paragraph, Water User shall report the amount of water so used.

9. Water User agrees that it is fully responsible for the carriage, treatment, and use of all water after it is diverted by Water User from Clear Lake, and Water User shall indemnify, hold the District harmless from, and defend it against any and all claims, lawsuits, or damages arising from Water User's diversion, sales, and use of the water covered by this Agreement.

10. If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney fees in addition to any other relief to which it may be entitled, except as provided by Paragraph 7 of this Agreement.

11. This Agreement shall remain in effect until December 31, 2020, and shall be binding on and inure to the benefit of the successors and assigns of the parties, except that, this Agreement

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may be terminated by Water User, upon written notice to District, only if and upon a final decision of a court of competent jurisdiction, that District has no appropriate right to the waters of Clear Lake.

12. After December 31, 2020, this Agreement shall automatically be renewed for a successive ten year term or terms, until such time as either party shall give notice to the other party of its desire not to renew. Such notice shall be made in writing no less than 60 days in advance of the scheduled renewal date.

CLEARLAKE OAKS COUNTY  
WATER DISTRICT:

YOLO COUNTY FLOOD CONTROL AND  
WATER CONSERVATION DISTRICT:

By: Bob White  
Robert E. White  
Bob White, President

Robert M. Hagan  
Robert M. Hagan, Chairman

Attested

By: Harry Zielski  
Harry Zielski, Auditor/Sec.

Attest: James F. Egan  
James F. Egan, Secretary

Dated: 7/8/96

Dated: 8-8-96

**ALL SIGNATURES MUST BE NOTARIZED**

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of Lake

On July 8, 1996 before me, ALTA F. WILSON, NOTARY PUBLIC  
Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared Bob White and Harry Zielski  
Name(s) of Signer(s)

(  ) personally known to me - OR - (  ) proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that ~~he~~ she/they executed the same in ~~his~~ her/their authorized capacity(ies), and that by ~~his~~ her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Alta F. Wilson  
Signature of Notary Public

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

No. 5907

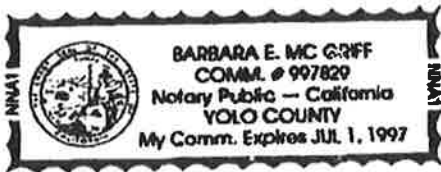
State of California

County of Yolo

On August 7, 1996 before me, Barbara E. McGriff  
DATE NAME, TITLE OF OFFICER - E.G., "JANE DOE, NOTARY PUBLIC"

personally appeared James F. Eagan \*\*\*\*\*  
NAME(S) OF SIGNER(S)

personally known to me - OR -  proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

*Barbara E. McGriff*  
SIGNATURE OF NOTARY

**OPTIONAL**

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

**CAPACITY CLAIMED BY SIGNER**

- INDIVIDUAL
- CORPORATE OFFICER

TITLE(S)

- PARTNER(S)  LIMITED
- GENERAL

- ATTORNEY-IN-FACT
- TRUSTEE(S)
- GUARDIAN/CONSERVATOR
- OTHER: Secretary

**SIGNER IS REPRESENTING:**

NAME OF PERSON(S) OR ENTITY(IES)  
Yolo County Flood Control & Water Conservation District

**DESCRIPTION OF ATTACHED DOCUMENT**

Standard Agreement for Sale of Water (Non-Agricultural Water)

TITLE OR TYPE OF DOCUMENT

NUMBER OF PAGES

July 8, 1996

DATE OF DOCUMENT

Clearlake Oaks County Water District  
Bob White, President  
Harry Zielski, Auditor/Sec.

SIGNER(S) OTHER THAN NAMED ABOVE

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**CLEARLAKE OAKS C.W.D.  
DISTRICT BOUNDARIES**

**CLEARLAKE OAKS COUNTY WATER DISTRICT**

**LAKEFRONT PROPERTY BY AP#**

**❖ = CURRENT ACCOUNTS**

|                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>06-013-39</u>  | 35-231-13❖        | 35-273-02❖        | 35-701-13❖        | 35-771-13❖        |
| 06-031-03❖        | 35-231-15❖        | 35-273-09❖        | 35-701-14❖        | 35-771-14❖        |
| 06-031-12❖        | 35-231-18❖        | 35-273-10❖        | 35-701-15❖        | 35-771-15❖        |
| 06-031-14         | 35-231-26❖        | 35-273-12         | 35-701-16❖        | 35-771-16❖        |
| 06-031-15         | 35-231-34❖        | 35-273-14         | 35-701-17❖        | 35-771-17         |
| 06-031-17❖        | 35-231-35❖        | 35-273-16❖        | 35-701-18❖        | 35-771-18         |
| 06-031-18❖        | 35-231-36❖        | 35-273-17❖        | 35-701-19❖        | <u>35-771-19</u>  |
| 06-031-19❖        | 35-231-37❖        | <u>35-273-18❖</u> | 35-701-20         | 35-781-17         |
| 06-031-20❖        | 35-231-38❖        | 35-284-10         | 35-701-21❖        | 35-781-18❖        |
| 06-031-21         | 35-231-39❖        | <u>35-284-11</u>  | 35-701-22❖        | <u>35-781-51❖</u> |
| <u>06-031-22</u>  | 35-231-41         | 35-304-01         | 35-701-23❖        | 35-791-19❖        |
| 06-520-09         | 35-231-46❖        | <u>35-304-02</u>  | <u>35-701-24❖</u> | 35-791-20❖        |
| 06-520-10         | 35-231-47❖        | 35-433-01❖        | 35-711-02❖        | 35-791-21❖        |
| <u>06-520-12</u>  | 35-231-48❖        | 35-433-05         | 35-711-11❖        | 35-791-66❖        |
| <u>35-092-01❖</u> | 35-231-49❖        | 35-433-06         | 35-711-12❖        | <u>35-791-67</u>  |
| 35-111-23❖        | <u>35-231-50</u>  | 35-433-08         | 35-711-13❖        | 35-811-23         |
| 35-111-24         | 35-240-03❖        | <u>35-433-09</u>  | <u>35-711-14❖</u> | 35-811-24❖        |
| 35-111-25❖        | 35-240-04         | 35-551-04❖        | 35-731-12❖        | <u>35-811-25</u>  |
| 35-111-30         | 35-240-07❖        | 35-551-05❖        | 35-731-13❖        | 35-812-22❖        |
| 35-111-33         | 35-240-08❖        | 35-551-06❖        | 35-731-14❖        | <u>35-812-23❖</u> |
| <u>35-111-34</u>  | 35-240-10❖        | 35-551-07❖        | <u>35-731-15❖</u> | 35-821-01         |
| 35-221-03❖        | 35-240-13❖        | 35-551-08         | 35-751-08❖        | 35-821-02❖        |
| 35-221-04         | 35-240-14❖        | 35-551-09❖        | 35-751-09❖        | 35-821-03         |
| 35-221-05❖        | 35-240-15         | 35-551-10❖        | 35-751-29❖        | 35-821-04❖        |
| 35-221-16❖        | 35-240-16         | <u>35-551-11❖</u> | 35-751-30❖        | 35-821-05❖        |
| 35-221-18         | <u>35-240-17</u>  | 35-561-02❖        | <u>35-751-31❖</u> | 35-821-06❖        |
| 35-221-19❖        | 35-263-01         | 35-561-06❖        | 35-762-01         | 35-821-07❖        |
| 35-221-20❖        | 35-263-02❖        | 35-561-16❖        | 35-762-02❖        | 35-821-08         |
| 35-221-23❖        | 35-263-09❖        | 35-561-17❖        | 35-762-03❖        | <u>35-821-09</u>  |
| 35-221-24         | 35-263-10❖        | 35-561-18❖        | 35-762-04         | 35-822-01❖        |
| 35-221-25❖        | 35-263-11❖        | 35-561-19❖        | 35-762-05         | 35-822-02❖        |
| 35-221-27         | 35-263-12❖        | 35-561-20❖        | 35-762-06         | 35-822-03❖        |
| 35-221-28         | 35-263-13❖        | <u>35-561-24</u>  | 35-762-07❖        | 35-822-04❖        |
| 35-221-29         | 35-263-14❖        | 35-701-01❖        | 35-762-08         | 35-822-05❖        |
| 35-221-30         | 35-263-15❖        | 35-701-04❖        | 35-762-09❖        | 35-822-06❖        |
| 35-221-32         | 35-263-16❖        | 35-701-05❖        | 35-762-10❖        | 35-822-07❖        |
| <u>35-221-33</u>  | 35-263-19❖        | 35-701-06❖        | 35-762-11❖        | 35-822-08❖        |
| 35-231-03❖        | 35-263-21❖        | 35-701-07❖        | <u>35-762-12❖</u> | 35-822-09❖        |
| 35-231-08❖        | 35-263-22❖        | 35-701-08❖        | 35-771-08❖        | 35-822-10❖        |
| 35-231-09❖        | 35-263-23❖        | 35-701-09❖        | 35-771-09         | 35-822-11         |
| 35-231-10         | 35-263-25❖        | 35-701-10         | 35-771-10❖        | 35-822-12❖        |
| 35-231-11❖        | <u>35-263-28❖</u> | 35-701-11❖        | 35-771-11❖        | 35-822-13         |
| 35-231-12❖        | 35-273-01❖        | 35-701-12❖        | 35-771-12❖        | 35-822-14❖        |

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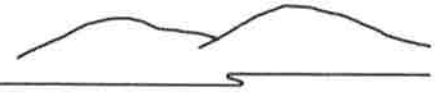
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END OF DOC 12



July 10, 2020

Clearlake Oaks County Water District

Dear Clearlake Oaks County Water District,

We are pleased to confirm our understanding of the services we are to provide Clearlake Oaks County Water District for the year-ended June 30, 2020. Please read this letter carefully because it is important that you understand and accept the terms under which we have agreed to perform our services as well as management's responsibilities under this agreement. We will audit the statement of financial position of Clearlake Oaks County Water District for the year-ended June 30, 2020 and the related income statement, and cash flows where applicable.

Our audit will be conducted with the objective of our firm expressing an opinion on the financial statements. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the financial statements:

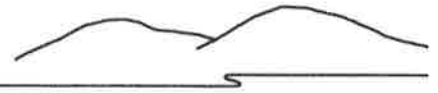
- SEFA

**Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended for information and use of the audit committee, management, specific legislative or



regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133.

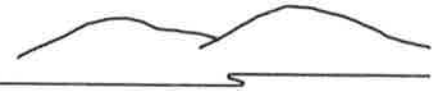
Our audit will include tests of the accounting records of Colusa One Stop, a determination of major programs(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express an opinion whether the financial statements prepared as part of this engagement are fairly presented, in all material respects, in conformity with generally accepted accounting principles. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or if we are unable to form an opinion, we may disclaim an opinion or not issue a report.

#### **Audit Procedures**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance regarding the detection of abuse. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, our audit will include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. We will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. In addition, we will inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will also include matters in the reports required for a Single Audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clearlake Oaks County Water District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and, therefore, we will not express such an opinion. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors. Management maintains the responsibility for identifying and ensuring that Clearlake Oaks County Water District complies with applicable laws, regulations, contracts, and other agreements.

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Our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed for the purpose of expressing our opinion on the financial statements of Clearlake Oaks County Water District and on its compliance with requirements applicable to major programs. Tests of controls may be performed to test the effectiveness of certain controls that we consider, in our professional judgment, relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than what would be required to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Accounting Standards.

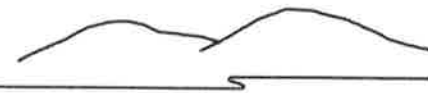
As required by OMB Circular A-133, we will perform tests of controls to evaluate the effectiveness of the design and operations of controls that in our professional opinion are relevant to preventing or detecting material noncompliance with the requirements applicable to each major federal award program. Our tests, however, will be less in scope than what would be required to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate internal control related matters to management and those charged with governance as required by the American Institute of Certified Public Accountants, the Government Auditing Standards, and OMB Circular A-133.

As stated in this letter under Management Responsibilities, compliance with laws, regulations, contracts, and grant agreements applicable to Clearlake Oaks County Water District is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clearlake Oaks County Water District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of those procedures will not be to provide an opinion of overall compliance of such provisions and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the client has complied with applicable laws and regulations and the provisions of contracts and agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the "OMB Circular A-133 Compliance

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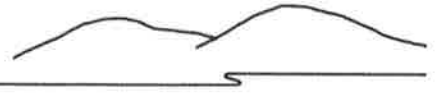
Supplement” for the types of compliance requirements that could have a direct and material effect on each of Clearlake Oaks County Water District’s major programs. The purpose of these procedures will be to express an opinion on Clearlake Oaks County Water District’s compliance with requirements applicable to major programs in our report on compliance issued pursuant to OMB Circular A-133.

### **Management Responsibilities**

Management is responsible for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management’s authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants.

We understand that you will make all financial records and related information available to us for our audit and that you are responsible for the accuracy and completeness of that information. The management of Clearlake Oaks County Water District has the responsibility for the proper recording of transactions in the books of account, for establishing and maintaining effective internal controls, including monitoring ongoing activities, for the safeguarding of assets, for ensuring compliance with applicable laws and regulations, and for the preparation and substantial accuracy of the financial statements. Although we may advise you about appropriate accounting principles and their application, the selection and method of application are the sole responsibility of the Clearlake Oaks County Water District’s management. As part of our engagement, we may also propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services performed as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for the services. In addition, management is responsible for adjusting the financial statements for all material adjustments and for confirming to us in the management representation letter that all uncorrected misstatements aggregated by us during the current audit engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is also responsible for identifying and ensuring that the entity complies with applicable laws and regulations applicable to its activities. Also, as required by OMB Circular A-133, it is management’s responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. We will ask to review the summary schedule of prior audit findings and the corrective action plan as part of our engagement.



By your signature below, you acknowledge that you are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government that involves management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government that have been received in communications from employees, former employees, regulators, grantors, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm to us in your management representation letter your understanding of your responsibilities as defined in this letter.

**Other**

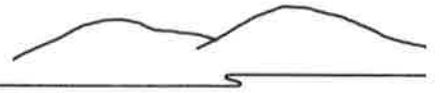
We understand that your employees will type all confirmations we request and locate any documents we select for testing.

At the conclusion of our engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will also provide copies of our reports to required recipients; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine month after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

By your signature below, you acknowledge that the audit documentation in connection with this engagement is the property of Zach Pehling CPAs and constitutes confidential information. However, in accordance with applicable laws and regulations, we may be requested to make certain audit document available to and/or provide copies of selected audit documentation for purposes of quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Carlie Pehling is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Zach Pehling CPAs' services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



**Audit Administration, and Fees**

We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

We expect to begin our audit upon signing of this engagement letter and receiving a retainer from you. Our fee for these services will be at our standard hourly rate of \$140 per hour for my time plus out-of-pocket costs (such as report reproduction, work processing, postage, travel copies, telephone, etc.) Based on the information provided to us the fee will not exceed \$10,840. This fee includes \$8,140 for the general audit, \$2,200 for the Single Audit and \$500 for the GASB 68 report. In accordance with our firm's policies, \$5,420 will be due with the return of this engagement letter. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

We appreciate the opportunity to be of service to Clearlake Oaks County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling, CPA, MBA

**RESPONSE:**

This letter correctly sets forth the understanding of Clearlake Oaks County Water District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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**CLEARLAKE OAKS COUNTY WATER DISTRICT**

**P.O. Box 709, 12952 E. HWY. 20**

**CLEARLAKE OAKS, CA 95423**

**(707) 998-3322**

**RESOLUTION NO. 20-12**

**REOLUTION OF THE BOARD OF DIRECTORS OF THE  
CLEARLAKE OAKS COUNTY WATER DISTRICT, COUNTY OF  
LAKE, STATE OF CALIFORNIA**

**WHEREAS**, the Clearlake Oaks County Water District is governed by five (5) Directors elected by the registered voters of the District; and

**WHEREAS**, three (3) full four-year term terms of offices of Directors will expire in December 2020; and

**WHEREAS**, pursuant to Section 10400 et seq. of the Elections code, State of California, the Clearlake Oaks County Water District election may be consolidated with elections called to be held on the same day as the General Election by other political subdivisions, in the same territory, or in territory that is in part the same.

**NOW THEREFORE IT BE RESOLVED THAT:**

1. The Board of Supervisors and the Registrar of Voters office are requested to consent to and order the consolidation of said election with such other elections as may be held Tuesday, November 3, 2020, anywhere within the territory of the district.
2. All voting places, precincts, and election officials within the boundaries of the Clearlake Oaks County Water Districts shall be the same as those utilized for the November 3, 2020, General Election.

**THE ABOVE RESOLUTION** is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 16<sup>th</sup> day of July 2020, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**CLEARLAKE OAKS COUNTY WATER DISTRICT**

By: \_\_\_\_\_  
Margaret Medeiros, Board President

Attest: \_\_\_\_\_  
Olivia Mann, Board Secretary