CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: August 20, 2026
Time: 10:00 A.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

☐ Mr. Stanley Archacki, President
☐ Mr. Michael Herman, Vice President
☐ Mr. James Crozier, Director
☐ Mrs. Olivia Mann – Board Secretary
☐ Mr. Francisco Castro, Chief Wastewater
☐ Mr. Jeremy Backus, Chief Distribution
☐ Mr. William McHugh, Director
☐ Mr. A. Whittier, Director
☐ Mrs. Dianna Mann – General Manager
☐ Ms. Bailey Anderson – Office Manager
☐ Mr. Kurt Jensen, Chief Water

☐ All Directors Listed, Present
☐ All Staff Listed, Present

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS *(Page 4)*

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

D. COMMITTEE UPDATES

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval** ***(Page 22)***
    a. July 2026 QB balance sheet and profit & loss statements
    b. Bank account balances and accounts receivable
    c. Employee payroll report
    d. Aged trial balance summary
    e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval *(Page 48)***

   a. Minutes of Regular Meeting 07/16/2026
   b. Minutes of Special Meeting 07/21/2026
   c. Minutes of Special Meeting: Prop 218 Public Hearing 08/04/2026

   Action Taken: ______________________________

F. NEW BUSINESS

1. Discussion and consideration of approving the Clearlake Oaks County Water District's organizational chart by position title ***(Page 55)***

   Action Taken: ______________________________

2. Discussion and consideration of Resolution 26-09, Affirming Liability Coverage for the Lake County Special Districts Association ***(Page 56)***

   Action Taken: ______________________________

3. Discussion and consideration of Resolution 26-10, Authorizing the Transfer of Delinquent Balances to the Lake County Property Tax Collector ***(Page 57)***

   Action Taken: ______________________________

4. Discussion and consideration of Administrative Services Manager Contract ***(Page 59)***

Action Taken: ______________________________

5. Discussion and consideration of the Amended 2026-2027 Projected Budget ***(Page 64)***

Action Taken: ______________________________

6. Discussion and consideration of agreement for the acceptance of effluent between Lake County Sanitation District, Northeast Wastewater Treatment Plant (LACOSAN) and Clearlake Oaks County Water District (CLOCWD) ***(Page 72)***

Action Taken: ______________________________

7. Discussion and consideration of reducing the Bulk Water deposit from $1,000.00 to $500.00 and lowering the per-gallon rate from $1.00 to $0.50, as well as reevaluating the Northshore Fire Department's billing rates and billing frequency.

Action Taken: ______________________________

8. Discussion and consideration of transferring $40,000.00 from Water Reserves to General Ledger and $60,000.00 from CRP Water to General Ledger to pay the USDA Water Improvement Loan

Action Taken: ______________________________

9. Discussion of reopening the District lobby on Thursdays to the public from 8:00 a.m. to 3:30 p.m.

Action Taken: ______________________________

10. Discussion of Community Outreach Program

Action Taken: ______________________________

ADJOURNMENT **Time:** ______

MOTION: ________________ **SECOND:** ________________

Where appropriate or deemed necessary, the Board may act on any item listed on the agenda, including items listed as information items. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the District's Administrative Office at the above address. The public may address the Board concerning an agenda item during the Board's consideration of that agenda item. The President will call for comments at the appropriate time. Comments of individual speakers are limited to three minutes per agenda item. In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Clearlake Oaks County Water District Secretary to the Board at 707-998-3322. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Clearlake Oaks County Water District

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

August 13, 2026

Administration

Training:

Our next in-person training will be held at the end of September by ACWA JPIA Risk Manager, Robin Flint.

Water Quality:

The District received two formal water quality complaints, each with an associated Public Records Act (PRA) request. Both complaints and the corresponding PRA documents have been provided.

Additionally, the District has received inquiries through our online submission form, as well as in person and by phone, regarding water taste and odor. In response, we are conducting routine flushing to help move water through the distribution system and address these concerns.

We anticipate that cooler weather will improve water treatment conditions and help alleviate taste and odor concerns. We are looking forward to the cooler days ahead for these reasons.

Grants - Awards - Scholarships:

I have no grant, awards or scholarship updates to report this month.

General:

The District is spearheading the formation of a Lake County Chapter of the California Special Districts Association (CSDA). Resolution 26-09, Affirming Liability Coverage, is on the agenda for approval this month. Approval of the resolution will allow the District to become a formal member of the newly established Lake County Chapter.

All second-quarter payroll reporting has been filed. I am currently working with the IRS to resolve a CP220 notice showing unpaid taxes and penalties. Our records confirm the applicable taxes were paid, and one remaining balance cannot be reconciled in QuickBooks and may be an IRS error. We are working to resolve the discrepancy before making payment to avoid an unnecessary payment and subsequent refund process.

The tax roll assessments for the 2026–2027 property taxes have been submitted. Resolution 26-10, which includes the balance totals, is on the agenda for approval. I have also finalized the last disbursement from the Property Tax Collector. The only remaining task is to confirm that all payments from the full year of disbursements have been properly posted to the appropriate accounts. This report is provided only once per year, prior to the calculation of the new assessments.

Olivia Mann
Board Secretary
Administrative Services Manager

Operations Summary Report

Sort Order : Service, Tran Type
From: 7/1/2026
To: 7/31/2026

Loss Calculation

		Billed Usage	Actual Usage
	Raw Water Pumped	23,835,000.00000	
	Production Loss	-4,431,000.00000	
WATER	Billed Usage	-14,857,399.03096	14,857,399.03100
WATER 2	Billed Usage	-283,174.32750	283,174.32750
	Units Lost:	**4,263,426.64154**	
	Percentage Loss:	**17.89%**	

Transaction Summary

			Amount	# of Accounts
CRP SEWER	Adjustment	Charge	$0.00	0
		Delinquency	-$14.33	6
		Open Credit	-$13.66	2
	Charge	Charge	$47,926.29	1,723
	Delinquency	Penalty	$1,352.49	473
	Open Applied	Open Applied	$13.66	2
	Open Payment	Open Payment	-$1,167.70	45
	Payment	Charge	-$43,565.48	1,381
		Delinquency	-$955.05	243
		Transfer	-$28.72	1
	Payment Reversal	Payment Reversal	$44.48	2
	Refund	Open Credit	$41.27	2
		Total CRP SEWER:	**$3,633.25**	

			Amount	# of Accounts
CRP WATER	Adjustment	Charge	$0.00	0
		Delinquency	-$10.50	6
		Open Credit	-$3.93	2
	Charge	Charge	$42,602.01	2,059
	Delinquency	Penalty	$1,183.29	550
	Open Applied	Open Applied	$3.93	2
	Open Payment	Open Payment	-$1,193.18	69
	Payment	Charge	-$39,202.26	1,651
		Delinquency	-$952.11	280
		Transfer	-$19.60	1
	Payment Reversal	Payment Reversal	$34.92	2
	Refund	Open Credit	$26.31	2
		Total CRP WATER:	**$2,468.88**	

Amount	# of Accounts

			Amount	# of Accounts
CRPPC	Charge	Charge	$1,694.00	77
	Delinquency	Penalty	$30.53	10
	Payment	Charge	-$1,650.00	70
		Delinquency	-$28.25	9
		Total CRPPC:	**$46.28**	

			Amount	**# of Accounts**
CRPS2	Charge	Charge	$1,031.32	16
	Delinquency	Penalty	$1.87	1
	Payment	Charge	-$1,180.46	14
		Delinquency	-$2.59	1
		Total CRPS2:	**-$149.86**	

			Amount	**# of Accounts**
CRPS3	Charge	Charge	$179.12	6
	Delinquency	Penalty	$339.37	1
	Payment	Charge	-$214.29	5
		Delinquency	-$344.92	1
		Total CRPS3:	**-$40.72**	

			Amount	**# of Accounts**
SEWER	Adjustment	Charge	$0.00	0
		Delinquency	-$30.98	6
		Open Credit	-$7.15	1
	Charge	Charge	$101,162.25	1,715
	Delinquency	Penalty	$2,481.90	464
		Shutoff	$0.00	0
	Open Applied	Open Applied	$7.15	1
	Open Payment	Open Payment	-$3,176.39	58
	Payment	Charge	-$92,405.12	1,375
		Delinquency	-$1,758.58	240
	Payment Reversal	Payment Reversal	$102.57	2
	Refund	Open Credit	$86.38	2
		Total SEWER:	**$6,462.03**	

			Amount	**# of Accounts**
SEWER 2	Charge	Charge	$3,226.00	16
	Delinquency	Penalty	$5.08	1
	Payment	Charge	-$3,687.89	14
		Delinquency	-$7.15	1
		Total SEWER 2:	**-$463.96**	

			Amount	**# of Accounts**
SEWER 3	Charge	Charge	$394.12	6
	Delinquency	Penalty	$0.00	0
	Payment	Charge	-$559.18	5
		Delinquency	-$6.58	1
		Total SEWER 3:	**-$171.64**	

			Amount	**# of Accounts**
WATER	Adjustment	Charge	-$177.74	1
		Delinquency	-$25.95	6

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		Open Credit	-$66.63	2
	Charge	Charge	$130,271.91	2,058
	Delinquency	Penalty	$2,897.72	531
		Shutoff	$0.00	0
	Misc Chrg.	Misc Chrg.	$2,820.00	56
	NSF Fee	NSF Fee	$45.00	1
	Open Applied	Open Applied	$10,771.32	144
	Open Payment	Open Payment	-$4,623.22	142
	Payment	Charge	-$109,206.41	1,648
		Delinquency	-$2,280.82	275
		Misc Chrg.	-$2,241.57	46
		NSF Fee	-$45.00	1
		Open Credit	-$8,375.37	111
		Service Order Fee	-$2,095.83	19
	Payment Reversal	Payment Reversal	$71.91	2
	Refund	Open Credit	$3,498.39	7
	Service Order Fee	Service Order Fee	$2,300.00	18
	Transfer	Open Credit	-$635.57	1
		Transfer	$0.00	0
		Total WATER:	**$22,902.14**	
			Amount	**# of Accounts**
WATER 2	Charge	Charge	$0.00	0
		Total WATER 2:	**$0.00**	
		Total Current :	**$34,686.40**	

Age Receivables Summary

	Amount	# of Accounts
Amount Past Due 1-30 days	$308,172.41	1,999
Amount Past Due 31-60 days	$52,499.55	431
Amount Past Due Over 60 days	$444,039.18	614
Total Aged Balances	**$804,711.14**	
TOTAL RECEIVABLES (Total Current Trans. + Total Aged Balances)	**$804,835.80**	

Deposit Summary

	Amount
Net Change in Deposits This Period	$0.00
Amount of all Deposits	$3,301.68

Usage By Group

WATER	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	320	10,499,099.86300	67.54%	42.42%
	8000 to 9000	43	364,690.64600	2.35%	2.24%
	7000 to 8000	75	562,401.08500	3.62%	3.49%
	6000 to 7000	80	519,451.19950	3.34%	3.52%
	5000 to 6000	111	609,655.04500	3.92%	4.74%
	4000 to 5000	153	686,593.47000	4.42%	5.97%

	3000 to 4000	185	636,913.18200	4.10%	6.79%
	2000 to 3000	216	551,267.88250	3.55%	7.89%
	1000 to 2000	201	304,183.50450	1.96%	6.32%
	0 to 1000	292	123,143.15350	0.79%	8.25%
	Zero Usage	139	0.00000	0.00%	3.86%

WATER 2	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	3	277,421.82300	42.72%	0.00%
	8000 to 9000		0.00000	0.00%	0.00%
	7000 to 8000		0.00000	0.00%	0.00%
	6000 to 7000		0.00000	0.00%	0.00%
	5000 to 6000		0.00000	0.00%	0.00%
	4000 to 5000	1	4,772.55900	0.73%	0.00%
	3000 to 4000		0.00000	0.00%	0.00%
	2000 to 3000		0.00000	0.00%	0.00%
	1000 to 2000		0.00000	0.00%	0.00%
	0 to 1000	1	979.94550	0.15%	0.00%
	Zero Usage		0.00000	0.00%	0.00%

Receivables Summary

Ending Receivables (Last Period)	$770,149.40
Charge this Period	$328,487.02
Misc Fee this Period	$2,820.00
Payment this Period	-$310,813.23
Tax this Period	$0.00
NSF Amount	$45.00
Other Transactions	$14,147.61
Total Receivables	**$804,835.80**
Ending Deposits (Last Period)	$3,301.68
Changes this Period	$0.00
Total Deposits	**$3,301.68**

Aged Accounts Receivable
As of 08/13/2026

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	$133,370.36	$38,736.70	$28,063.41	$19,571.74	$408,601.20	***$628,343.41***
No. of Accounts:	870	346	228	165	189	***1798***

These totals include all accounts on the Tax Roll

Water	$229,683.09
Water Penalty	$14,983.08
Sewer	$186,800.77
Sewer Penalty	$14,489.66
CRP Water	$77,172.52
CRP Water Penalty	$7,067.92
CRP Sewer	$90,355.74
CRP Sewer Penalty	$7,088.79
CRP PC	$649.00
CRP PC Penalty	$52.84
Total Balance:	***$628,343.41***

*****July Statements are due August 17, 2026*****

Recurring payments have been processed for the month of August.

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Billing / Accounts Payable – August 13, 2026

Automatic Payments:
Currently, 605 customers are enrolled in automatic payments. Of these, 507 are using a credit or debit card, and 98 are enrolled via ACH.

Payment Arrangements:
Nine accounts are currently on payment arrangements; these customers are not subject to late fees or service shutoffs provided payments are made on time.

Promise to Pay & Extensions:
Last month, three extensions were granted, with two of those accounts requiring disconnection for delinquency.

Door Hangers & Shutoffs:
Last month, 41 door hangers were issued, and 7 of those accounts were disconnected for delinquency.

Work Orders:
In July, a total of 94 work orders were assigned. Of these, 90 have been closed, with 3 remaining open from the month, excluding those with an "In Progress" or "To Be Repaired" status.

General:
Backflow reminder letters were sent out around July 28, and customers have until the December 1 deadline to complete and submit their testing. We are continuing to work with CUSI to improve the backflow notification process, with the goal of making it more efficient and accurate.

Bailey M. has been adapting to the fast-paced environment at the front desk. She is now taking customer payments both over the phone and in the lobby and is learning our electronic filing system. She continues to learn the day-to-day processes of the office when she is here.

The annual apparel order has been received, and all staff members have been provided with their allotted apparel for the fiscal year.

Accounts payable and billing continue to remain consistently busy, with the primary focus being on streamlining processes and improving overall efficiency wherever possible.

Bailey Anderson
Office Manager

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August 14, 2026

Water Distribution Mains, Service Lines, and Tank Sites

- We had a total of ninety-three work orders that were completed this month.
- There was one 8-inch water main leak this month on Konocti View. Our staff stayed here until 11:30 that night making the repair to restore water to the customers.
- Seven district service lines were repaired.
- We had a total of sixteen leaks that were on the customer's side.
- A total of thirty-two work orders were completed to turn water service either on or off.
- There was a total of nineteen work orders for reads and re-reads of water meter.
- We had a total of five after-hours callouts, not including a few of us responding to the fire on Ebbtide and Keys.
- Four work orders were completed for driveway or street repairs.
- We had only two work orders for sewer blockages.
- The remaining work orders were miscellaneous.
- It took me just over three hours to complete meter readings for the entire district.
- All the tank sites are working well.

Miscellaneous Distribution & Collection Tasks

- Thirty-five Underground Service Alerts (USA) tickets were closed out.
- All the lift stations are working well currently.
- We did some preventative maintenance by running the jet down the sewer mains at the thirteen-thousand side of first street.

Sample Station Sites / Boil Water Notices (BWN)

- Results for the Boil Water Notice for the Konocti View main break came back absent and the BWN was lifted.
- All routine water quality samples returned absent for total coliform and *E. coli*.

District Vehicles and Equipment

- V-34. had the radiator replaced.

District Staff Update

- Jeremy – Chief Operator, Grade 3, Class B License
- Jesse – Operations Manager, Grade 3, Class B License
- Josh – Distribution/Collections Operator Grade 2, Class B License
- Thomas – Utility Technician III, Class B License
- Kenny – Utility Technician I, Temporary status
- Jeremy H. –Utility Technician II, Temporary status (new hire)

Jeremy Backus
Chief Distribution & Collections Operator
Clearlake Oaks County Water District
Cell: (707) 350-5622
Fax: (707) 998-1245
www.clocwd.org
P.O. Box 709/12545 E. Hwy 20
Clearlake Oaks, CA 95423

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August 11, 2026

- July - Aug raw water NTU from the extended intake has been stable, we have had PH swings down 7.5 - 8.9Ph coagulant adjustments are being made accordingly. We have also been having issues with ammonia coming in over 2 mg/l causing heavy chlorine usage to overcome the ammonia has finally started to come down to .4mg/l still giving us some problems. James and I have had to come in frequently after hours to make adjustments. The coagulant and chlorine usage has been high so far this summer chemical order will be needed again.
- As of 8-11-26 the lake level is at 3.98ft, dropping 1.02ft, since last month.
- Water production for the month of July was 19.404 MG down from 2025 production of 20.490 MG. Raw water intake was 23.835 MG. The daily production average was 625,000.
- We have been having bad ammonia spikes causing frequent filter backwashes daily, we have also changed GAC backwashes to weekly one done each week in Aug the ammonia is coming down.
- Fire water loss was approx. 44,000 gallons water main break approx. 35,000.
- We are still having plant shutdowns, the frequency is decreasing and demand will go up as temps are starting to rise as we head into a warmer time of year.
- Treatment is continuing to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- Continuing maintenance / cleanup through the plant area.
- See the attached list of water samples taken.

Treatment staff:
James Simons T4, D2 Operator Class B License
Kurt Jensen T3, D2 Chief Class B License
Helping treatment also
Jesse Seth T2 D3 operator

Thank you, *Kurt Jensen*

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	7/1/26	8/5/26		July/Aug
Bacti R (BW)	7/15/26			July
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)				Quartrly
HAA5 (Q)				Quartrly
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	07/15/26			July
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CACO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				
Sulfate(A)				

A = Annually
Q = Quarterly
M = Monthly

W = Weekly

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

Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)					
MTBE(A)					
Color / Odor(A)					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide	07/13/22				Every 9 Years
Heptachlor	11/19/25				Every 9 Years
Heptachlor Epoxide	11/19/25				Every 9 Years
BHC-Gamma	11/19/25				Every 9 Years
Methoxychlor	11/19/25				Every 9 Years
Toxaphene	11/19/25				Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Regulated SOC 504					
Thiobencarb(A)					
Hexavalent Chromium(A)					
Gross Alpha	11/6/2024				Every 9 years
VOC Paradise					
Combined Radium (-226 & -228)					9 Years
2,3,7,8-TCDD	9/17/2025				9 Years
BENZO(A)PYRENE	10/15/2026				9 years
DI(2-ETHYLHEXYL) ADIPATE	10/25/2026				9 Years
DI(2-ETHYLHEXYL) PHTHALATE	10/25/2026				9 Years
GLYPHOSATE	9/17/2025				9 Years
HEXACHLOROCYCLOPENTADIENE	9/17/2025				9 years
Endothall	1/14/2026				3 years
Regulated VOC 524	2/4/2026				3 Years

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August 11, 2026
***RE:* JULY BOARD REPORT**

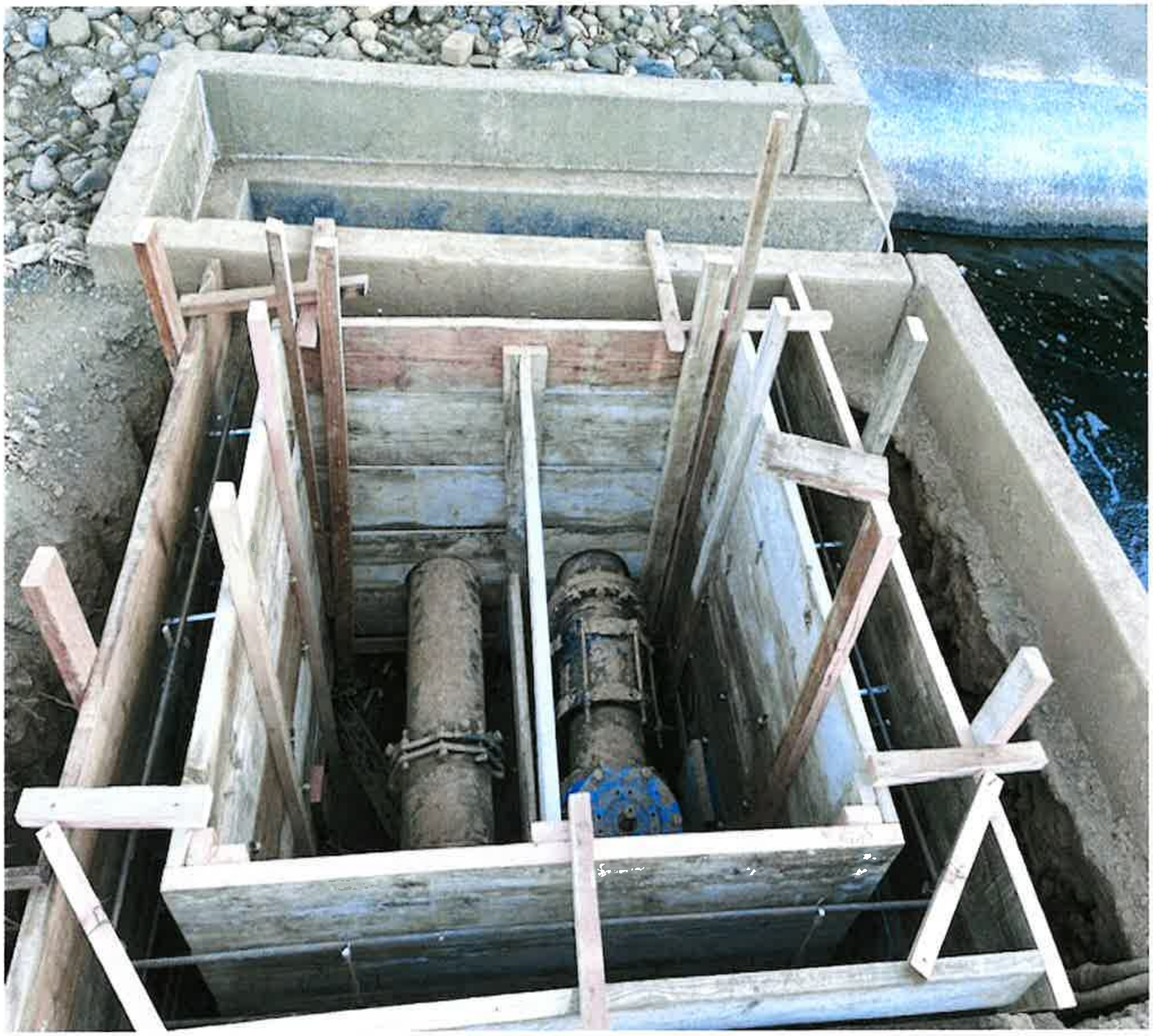
FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- **INFLUENT:** 12.001 **MG** (AVERAGE: 387,000 **GPD**)
- **EFFLUENT:** 10.331 **MG** (AVERAGE: 333,000 **GPD**/ 231 **GPM**)
- **CLEARLAKE LEVEL AT END OF MONTH: 4.30' RUMSEY GAUGE**

During July, flows continued to drop. The number of solids that enter the plant has also increased due to the water plants' solid disposal through the collection system. Our setting has been impacted greatly. I have noticed when the water plant is having issues with their Clarifiers my clarifier also has issues. That also points to the effects the wastewater plant experiences when blow offs and backwashes are sent. Due to these effects, a coliform: total/fecal came back hot. This in turn puts us in violation. It took about a week for this to clear from the system. Since then, I have increased dosing in the disinfecting chamber hoping this mitigates this challenge. Other than this, sludge continues to dry. We are flipping once to twice a week to speed up the process. At this time about 6 end dump trailers have been transported to woodland landfill. There are probably another 5 to 6 trucks left for disposal for the season.

Case Construction has been out and was able to form and pour the vault at the SEPS area (see pictures). Currently, Case is awaiting materials to fabricate the steel lid. This will be an ongoing process thought out this year. As 2027 arrives we hope to have this valve back online. I will continue to report on this matter as more advancements happen.

Francisco Castro
CPO/Wastewater Plant




CAUTION
Her

Clearlake Oaks County Water District
Board of Directors
Board Meeting August 20, 2026

General Manager's Update

Portable Hydrant
I have signed the agreement with the Fire Department and am waiting to hear back from Willie Sepeta regarding delivery and staff training.

Effluent Pipeline
The agreement for acceptance of effluent from Special Districts was approved at the Board of Supervisors meeting on August 4th and is now agendized for your approval.

Amended 2026-2027 Budget.
Unfortunately, I made a critical error when submitting the budget in June. Under Bank Fees, I accidentally entered $4,800 instead of $48,000. I sincerely apologize for this typing error.

This correction will result in the Sewer reserves being reduced from $50,000 to $30,000.

Main Break
The District experienced a main break on Konocti View, leaving almost 300 customers without water. Staff worked well into the night to repair the main and restore water service.

Staff continues to repair multiple smaller leaks throughout the District.

Water Quality
With the extreme conditions in the lake, including high ammonia levels, fish die-offs, algae, and other concerns, Administrative staff have been inundated with questions regarding the odor and taste of the water. Requests for information regarding water treatment procedures, water samples, and flushing continue to be received.

Staffing Update
Administration has hired a temporary, part-time employee to assist during Bailey's absence. I believe everyone has had a chance to meet our "new" Bailey.

Respectfully Submitted,
Dianna Mann
General Manager

9:44 AM
08/13/26
Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	946,874.21
Accounts Receivable	204,087.00
Other Current Assets	3,183,196.51
Total Current Assets	4,334,157.72
Fixed Assets	23,061,550.22
TOTAL ASSETS	**27,395,707.94**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	180,542.49
Other Current Liabilities	7,936,254.35
Total Current Liabilities	8,116,796.84
Long Term Liabilities	-1,092,168.21
Total Liabilities	7,024,628.63
Equity	20,371,079.31
TOTAL LIABILITIES & EQUITY	**27,395,707.94**

Clearlake Oaks County Water District
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	351,913.89
101.5 · CA CRP PC (California Class)	166,498.30
101.4 · CA CRP Sewer (California Class)	88,673.32
101.3 · CA CRP Water (California Class)	114,305.05
101.2 · CA Sewer Reserves (California Class)	39,888.39
101.1 · CA Water Reserves (California Class)	60,800.40
102.001 · GL - 9122 (Old Acct. # 053420019)	119,677.81
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10135...	-183,971.93
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 101...	5,028.07
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA...	88.98
Total Checking/Savings	946,874.21
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard copi...	41,006.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.98 · WWTP Ph 4 (Engineering and environmental costs prio...	2,420.00
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for W...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	721,357.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 11...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 119...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS ...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 10978...	13,571.00
Total Other Current Assets	3,183,196.51
Total Current Assets	4,334,157.72
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	44,835.60
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of ...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation ...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installati...	394,932.77
131 · Waste Water Plant	
131.2 · Outside Lighting Project (Outside lighting project that was ...	10,599.27
131.1 · Pumps/Equipment	239,080.29
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	479,739.06
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00

Clearlake Oaks County Water District
Balance Sheet
As of July 31, 2026

	Jul 31, 26
127 · Water Plant	
127.8 · Water Intake Pump Extension	-128,423.00
127.7 · Ozone System	38,629.36
127.6 · Swan AMI Turbiwell Monitor	25,079.10
127.5 · A/C installation for Filter Rm	750.00
127.4 · PH System	9,959.72
127.2 · Harvy Vault Chlor Inject Proj	1,408.61
127.1 · Major Equipment	396,250.39
127 · Water Plant - Other	239,426.30
Total 127 · Water Plant	583,080.48
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATE...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	60,915.81
120.90 · Vehicles/Generators/Trailers	982,782.79
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,089,731.79
122 · Bldgs/Grounds Cap Improvements	8,555,370.46
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	28,694.24
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...	3,152,007.02
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - ...	3,366,236.59
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,061,550.22
TOTAL ASSETS	**27,395,707.94**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097...	180,542.49
Total Accounts Payable	180,542.49
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a f...	-5,317.55
280 · Loan	
280.20 · Crane Truck	-68,765.70
280.04 · 2021 Water Truck	6,874.43
280.15 · USDA Water Improvement Project (USDA Wtr Impro...	4,575,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,834,172.41
Total 280 · Loan	7,346,736.65
221 · Health Ins - EE Portion	24,709.64
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	

Clearlake Oaks County Water District
Balance Sheet
As of July 31, 2026

	Jul 31, 26
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHM...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMEN...	25,223.32
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - ...	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	1,001.39
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PA...	-1,050.73
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROL...	-386.77
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAY...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDU...	-41,887.19
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PA...	12,722.59
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSAT...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts wi...	-26,545.49
Total Other Current Liabilities	7,936,254.35
Total Current Liabilities	8,116,796.84
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	723,804.35
227 · FEMA Overpayment/Penalties	-2,167,963.15
295 · NET PENSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-1,092,168.21
Total Liabilities	7,024,628.63
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post t...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corpora...	17,605,078.65
Net Income	16,169.10
Total Equity	20,371,079.31
TOTAL LIABILITIES & EQUITY	**27,395,707.94**

CLO Water and Wastewater District
PROJECTED BUDGET 2026-2027

1

Target % > **8%**

	As of July 2026 Summary	WATER Budget Annual	YTD	Actual YTD Amount	%	WASTEWATER Budget Annual	YTD	Actual YTD Amount	%
	Total Operating Revenue	1,763,296	146,941	134,436	8%	1,808,700	150,725	109,334	6%
	Total Operating Expenses	1,601,409	133,451	149,052	9%	1,719,058	143,255	108,522	6%
	Operating Balance (loss)	**161,887**	**13,491**	**(14,616)**		**89,642**	**7,470**	**813**	
420	Connection Fees	10,000	833	-	0%	20,000	1,667	-	0%
445	Bulk Water Sales	10,000							
450	Non S/W Rev - ATT Cell Lease	11,000	917	10,962		11,000	917	10,962	
450	Non S/W Rev - County Treasury	100,000	8,333	-	0%	125,000	10,417		0%
	Reserves	50,000	4,167	-	0%	50,000	4,167		0%
	USDA Payment	135,000				130,000			
	FEMA/CalOES Payment	63,000				63,000			
	Net Change In Net Position (loss)	**44,887**	**19,407**	**(3,654)**		**2,642**	**16,304**	**11,775**	

Current Revenue Notes:

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

410 Income less due to postponement of rate increase

Past Revenue Notes

General Ledger	$139,025.89
District CRP	$246,537.14
Paradise Cove CRP	$168,386.32
CA Class Water Reserves	$60,800.40
CA Class Sewer Reserves	$39,888.37
CA Class Restricted Funds	**$351,913.89**
LAIF Account	$8,077.15
Total	$875,603.27

	As of July 2026 Operating Revenue	WATER Budget Annual	YTD	Actual YTD Amount	%	WASTEWATER Budget Annual	YTD	Actual YTD Amount	%
410	Client Reg Pmt	1,730,296	144,191	121,193	7%	1,772,400	147,700	96,600	5%
430	Penalty & Interest	33,000	2,750	2,281	7%	36,300	3,025	1,772	5%
440	Misc	-	-		0%	-	-		0%
	Total Revenue >	1,763,296	146,941	123,474	**7%**	1,808,700	150,725	98,372	**5%**

	As of July 2026 Operating Expenses	Budget Annual	YTD					Actual YTD	% Spent
505	Salaries & Wages	482,085	40,174	44,391	9%	649,201	54,100	51,508	8%
520	FICA - District Share	38,588	3,216	3,319	9%	52,025	4,335	3,816	7%
530	Medical Ins - District Share	89,248	7,437	6,523	7%	138,869	11,572	11,703	8%
540	CalPERS - District Share	96,883	8,074	7,781	8%	112,105	9,342	9,402	8%
550	Unemployment	5,000	417	-	0%	5,000	417	-	0%
560	Workmans Compensation	32,068	2,672	-	0%	32,925	2,744	-	0%
	Salaries and Employee Benefits >	743,872	61,989	62,014	8%	990,126	82,510	76,429	8%
605	Advertising	300	25	-	0%	300	25	-	0%
610	Bank Fees	2,410	201	2,341	97%	2,400	200	2,341	98%
620	Communications & Internet	21,300	1,775	167	1%	21,300	1,775	-	0%
622	Board Exp	3,500	292	-	0%	3,500	292	-	0%
625	Equip - Field <$4,000.00	1,250	104	-	0%	2,750	229	-	0%
630	Equip - Office	7,000	583	-	0%	7,500	625	-	0%
640	Fuel & Oil	19,250	1,604	507	3%	17,300	1,442	507	3%
645	Insurance	78,935	6,578	-	0%	78,935	6,578	-	0%

650	Interest	3,000	250	-	0%	3,000	250	-	0%
657	Lab	28,700	2,392	3,276	11%	22,550	1,879	1,996	9%
660	Memberships/Subscriptions/Licenses	54,200	4,517	267	0%	66,700	5,558	160	0%
665	Mileage Reimb	-	-	-	0%	-	-	-	0%
670	Postage & Shipping	13,000	1,083	928	7%	13,000	1,083	928	7%
675	Professional Services	42,900	3,575	6,753	16%	43,100	3,592	7,660	18%
685	Rents	7,500	625	540	7%	7,500	625	540	7%
690	Safety & Security	5,700	475	-	0%	9,550	796	-	0%
700	Tools & Instruments	3,700	308	-	0%	2,500	208	-	0%
703	Apparel	3,960	330	-	0%	3,760	313	-	0%
705	Supplies - Office	5,300	442	303	6%	5,300	442	303	6%
715	Treatment Chemicals	137,775	11,481	41,396	30%	60,500	5,042	5,170	9%
720	Supplies - Operating - Other	5,000	417	18	0%	33,000	2,750	150	0%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	11,500	958	-	0%	6,000	500	-	0%
745	Travel	3,000	250	-	0%	2,750	229	-	0%
750	Utilities	313,947	26,162	26,882	9%	254,147	21,179	10,154	4%
760	Waste Disposal	15,385	1,282	-	0%	56,065	4,672	2,145	4%
795	Yolo Co	61,000	5,083	3,654	6%				
799	Misc	1,925	160	-	0%	1,925	160	-	0%
	Services and Supplies >	851,437	70,953	87,031	10%	725,332	60,444	32,053	4%
	Repairs & Replacement								
810	R&R Buildings & Grounds	6,100	508	7	0%	3,600	300	40	1%
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	-	-	-	0%	-	-	-	0%
	Repairs & Replacement >	6,100	508	7	0%	3,600	300	40	1%
	Total Expenses >	1,601,409	133,451	149,052	**9%**	1,719,058	143,255	108,522	**6%**

8:49 AM
08/13/26
Accrual Basis

Clearlake Oaks County Water District
Profit and Loss
July 2026

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
410 · Client Reg Pmt	0.00	96,600.41	121,192.70	217,793.11	217,793.11
430 · Penalty & Interest	0.00	1,772.31	2,280.82	4,053.13	4,053.13
450 · Non S/W Rev - ATT Cell Lease	0.00	10,962.33	10,962.34	21,924.67	21,924.67
Total Income	0.00	109,335.05	134,435.86	243,770.91	243,770.91
Total Income	0.00	109,335.05	134,435.86	243,770.91	243,770.91
Gross Profit	0.00	109,335.05	134,435.86	243,770.91	243,770.91
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	30,454.21	36,280.67	29,163.76	95,898.64	95,898.64
520 · FICA - District Share	2,267.80	2,682.09	2,184.54	7,134.43	7,134.43
530 · Med/LIfe Insurance- Dist Share	6,247.05	8,579.29	3,398.70	18,225.04	18,225.04
540 · PERS - District Share	13,060.49	2,871.57	1,250.55	17,182.61	17,182.61
Total Salaries & EE Benefits	52,029.55	50,413.62	35,997.55	138,440.72	138,440.72
Services & Supplies					
610 · Bank Fees	4,681.54	0.00	0.00	4,681.54	4,681.54
620 · Communications & Internet	0.00	0.00	167.44	167.44	167.44
640 · Fuel & Oil	0.00	507.37	507.37	1,014.74	1,014.74
657 · Lab	0.00	1,995.75	3,276.00	5,271.75	5,271.75
660 · Memberships & Subscription	0.00	159.69	267.19	426.88	426.88
670 · Postage & Shipping	1,855.59	0.00	0.00	1,855.59	1,855.59
675 · Professional Services	10,396.74	2,461.49	1,554.25	14,412.48	14,412.48
685 · Rents	1,080.37	0.00	0.00	1,080.37	1,080.37
705 · Supplies - Office	606.44	0.00	0.00	606.44	606.44
715 · Supplies-Chemicals-Operating	0.00	5,169.84	41,395.85	46,565.69	46,565.69
720 · Supplies - Inventory - Other	0.00	149.92	18.27	168.19	168.19
750 · Utilities	608.66	9,848.89	26,577.42	37,034.97	37,034.97
760 · Waste Disposal	0.00	2,145.00	0.00	2,145.00	2,145.00
795 · Yolo Co	0.00	0.00	3,653.79	3,653.79	3,653.79
Total Services & Supplies	19,229.34	22,437.95	77,417.58	119,084.87	119,084.87
Repairs & Replacement					
810 · R&R Buildings & Grounds	14.75	33.33	0.00	48.08	48.08
Total Repairs & Replacement	14.75	33.33	0.00	48.08	48.08
Total Expense	71,273.64	72,884.90	113,415.13	257,573.67	257,573.67
Net Ordinary Income	-71,273.64	36,450.15	21,020.73	-13,802.76	-13,802.76
Net Income	**-71,273.64**	**36,450.15**	**21,020.73**	**-13,802.76**	**-13,802.76**

1	Administration Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	8.3%	GL ADMIN
	As of July 2026	2026-2027 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	456,687	38,057	30,454	6.7%	426,233
520	FICA - District Share	34,937	2,911	2,268	6.5%	32,669
530	Medical Ins - District Share	77,121	6,427	6,247	8.1%	70,874
540	CalPERS-Dist Share (Unfunded Liab $129,318)	159,675	13,306	13,060	8.2%	146,615
550	Unemployment	10,000	833		0.0%	10,000
560	Workers Comp Ins	8,341	695		0.0%	8,341
	Salaries and Employee Benefits >	746,761	62,230	52,029	**7.0%**	694,732
605	Advertising	600	50	-	0.0%	600
610	Bank Fees	4,800	400	4,682	97.5%	118
620	Communications & Internet	9,000	750		0.0%	9,000
622	Board	7,000	583		0.0%	7,000
625	Equip - Field <$4,999.00	0	0		0.0%	0
630	Equip - Office	13,000	1,083		0.0%	13,000
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/licenses	29,200	2,433	-	0.0%	29,200
670	Postage & Shipping	26,000	2,167	1,856	7.1%	24,144
675	Professional Services (Legal, IT)	40,000	3,333	10,397	26.0%	29,603
685	Rents	15,000	1,250	1,080	7.2%	13,920
690	Safety & Security	1,500	125		0.0%	1,500
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	1,320	110		0.0%	1,320
705	Supplies - Office	6,600	550	606	9.2%	5,994
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	9,000	750		0.0%	9,000
745	Travel	5,000	417		0.0%	5,000
750	Utilities	8,294	691	609	7.3%	7,685
760	Waste Disposal	770	64		0.0%	770
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	292		0.0%	3,500
	Services and Supplies >	180,584	15,049	19,230	**10.6%**	161,354
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,200	183	14	0.6%	2,186
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles	0	0		0.0%	0
	Repairs & Replacement >	2,200	183	14	**0.6%**	2,186
	Total Expenses >	929,545	77,462	71,273	**7.7%**	858,272

540 Includes Unfunded Liability

675 $7,150 = half of Auditor Fees

1	**Wastewater Budget Variance Report July 1, 2026 through June 30, 2027**			Target % >	**8.3%**	**GL WASTEWATER**
	As of July 2026	**2026-2027 Budget**		**Actual**	**%**	**Total**
	Expenses	**Annual**	**YTD**	**YTD**	**Spent**	**Remaining**
505	Salaries & Wages	420,858	35,071	36,281	8.6%	384,577
520	FICA - District Share	34,557	2,880	2,682	7.8%	31,875
530	Medical Ins - District Share	100,308	8,359	8,579	8.6%	91,729
540	CalPERS - District Share	32,268	2,689	2,872	8.9%	29,396
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	28,755	2,396		0.0%	28,755
	Salaries and Employee Benefits >	616,745	51,395	50,414	**8.2%**	566,331
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	14,300	1,192		0.0%	14,300
622	Board	0	0		0.0%	0
625	Equip - Field <$4,999.00	1,500	125		0.0%	1,500
630	Equip - Office	1,000	83		0.0%	1,000
640	Fuel & Oil	8,250	688	507	6.1%	7,743
645	Insurance	78,935	6,578		0.0%	78,935
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	22,550	1,879	1,996	8.9%	20,554
660	Memberships/Subscriptions/Permits	52,100	4,342	160	0.3%	51,940
665	Vacant	-	-		0.0%	-
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	23,100	1,925	2,461	10.7%	20,639
685	Rents	0	0		0.0%	0
690	Safety & Security	8,800	733		0.0%	8,800
700	Tools & Instruments	2,500	208		0.0%	2,500
703	Apparel	3,100	258		0.0%	3,100
705	Supplies - Office	2,000	167		0.0%	2,000
715	Treatment Chemicals	60,500	5,042	5,170	8.5%	55,330
720	Supplies-Operating-Other-Titan Tubes	33,000	2,750	150	0.5%	32,850
730	Vacant	0	0			0
735	Training, Certifications	1,500	125		0.0%	1,500
745	Travel	250	21		0.0%	250
750	Utilities	250,000	20,833	9,849	3.9%	240,151
760	Waste Disposal	55,680	4,640	2,145	3.9%	53,535
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799.1	Team Building					
	Services and Supplies >	619,065	51,589	22,438	**3.6%**	596,627
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,500	208	33	1.3%	2,467
815	R&R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0	-	0.0%	-
840	R&R Vehicles	-	-		0.0%	-
		-	-		0.0%	-
	Repairs & Replacement >	2,500	208	33	**1.3%**	2,467
	Total Expenses >	1,238,310	103,193	72,885	**5.9%**	1,165,425

Expense Notes

1	Water Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	8.3%	GL WATER
	As of July 2026	2026-2027 Budget		Actual	%	Total
	Expenses	**Annual**	**YTD**	**YTD**	**Spent**	**Remaining**
505	Salaries & Wages	253,741	21,145	29,164	11.5%	224,577
520	FICA - District Share	21,119	1,760	2,185	10.3%	18,934
530	Medical Ins - District Share	50,688	4,224	3,399	6.7%	47,289
540	CalPERS - District Share	17,045	1,420	1,251	7.3%	15,794
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	27,897	2,325		0.0%	27,897
	Salaries and Employee Benefits >	370,491	30,874	35,999	**9.7%**	334,492
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	14,300	1,192	167	1.2%	14,133
622	Board Exp	0	0		0.0%	0
625	Equip - Field <$4,999.00	0	0		0.0%	0
630	Equip - Office	500	42		0.0%	500
640	Fuel & Oil	10,200	850	507	5.0%	9,693
645	Insurance	78,935	6,578		0.0%	78,935
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	28,700	2,392	3,276	11.4%	25,424
660	Memberships/Subscriptions/Permits	39,600	3,300	267	0.7%	39,333
665	Mileage Reimb	-	-		0.0%	-
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	22,900	1,908	1,554	6.8%	21,346
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,950	413		0.0%	4,950
700	Tools & Instruments	3,700	308		0.0%	3,700
703	Apparel	3,300	275		0.0%	3,300
705	Supplies - Office	2,000	167		0.0%	2,000
715	Treatment Chemicals	137,775	11,481	41,396	30.0%	96,379
720	Supplies - Operating - Other	5,000	417	18	0.4%	4,982
730	Vacant	0	0		0.0%	0
735	Training, Certifications	7,000	583		0.0%	7,000
745	Travel	500	42		0.0%	500
750	Utilities	309,800	25,817	26,577	8.6%	283,223
760	Waste Disposal	15,000	1,250		0.0%	15,000
795	Yolo Co	61,000	5,083	3,654	6.0%	57,346
798	Customer Refund					
799	Team Building	0	0		0.0%	0
	Services and Supplies >	745,160	62,097	77,416	**10.4%**	667,744
	Repairs & Replacement					
810	R&R Buildings & Grounds	5,000	417		0.0%	5,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	0	0		0.0%	0
		-	-			-
	Repairs & Replacement >	5,000	417	-	**0.0%**	5,000
	Total Expenses >	1,120,651	93,388	113,415	**10.1%**	1,007,236

505 Req. O.T. Due to extreme lake conditions. High amonia, high turbity, algae

715 Additional chemicals needed to help with high amonia, algae

3A

9:26 AM

08/13/26

Accrual Basis

Clearlake Oaks County Water District
CRP/CIP Profit and Loss
July 2026

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	1,650.00	39,204.40	44,964.28	85,818.68	85,818.68
430 · Penalty & Interest	28.25	952.11	1,302.56	2,282.92	2,282.92
Total Income	1,678.25	40,156.51	46,266.84	88,101.60	88,101.60
Total Income	1,678.25	40,156.51	46,266.84	88,101.60	88,101.60
Gross Profit	1,678.25	40,156.51	46,266.84	88,101.60	88,101.60
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	22,111.45	20,615.65	42,727.10	42,727.10
520 · FICA - District Share	0.00	1,649.00	1,555.33	3,204.33	3,204.33
530 · Med/LIfe Insurance- Dist Share	0.00	2,834.65	1,963.87	4,798.52	4,798.52
540 · PERS - District Share	0.00	1,282.65	781.75	2,064.40	2,064.40
Total Salaries & EE Benefits	0.00	27,877.75	24,916.60	52,794.35	52,794.35
Services & Supplies					
640 · Fuel & Oil	0.00	1,522.13	1,522.13	3,044.26	3,044.26
650 · Interest	0.00	291.93	291.91	583.84	583.84
657 · Lab	0.00	440.00	0.00	440.00	440.00
690 · Safety & Security	0.00	300.00	300.00	600.00	600.00
Total Services & Supplies	0.00	2,554.06	2,114.04	4,668.10	4,668.10
Repairs & Replacement					
832 · R&R Mains and Sewer Lines	0.00	2,554.22	326.60	2,880.82	2,880.82
Total Repairs & Replacement	0.00	2,554.22	326.60	2,880.82	2,880.82
Total Expense	0.00	32,986.03	27,357.24	60,343.27	60,343.27
Net Ordinary Income	1,678.25	7,170.48	18,909.60	27,758.33	27,758.33
Net Income	**1,678.25**	**7,170.48**	**18,909.60**	**27,758.33**	**27,758.33**

Clearlake Oaks Co Water District

Budget Variance Report July 1, 2026 through June 30, 2027

1 Target % > **8.3%** **CRP-PC**

As of July 2026

Summary	Budget Annual	YTD	Actual YTD Amount	%	
PC CRP Revenue	19,536	1,628	1,678	8.6%	0%
PC CRP Expenses	0	0	-	0.0%	0%

	Expenses	2026-2027 Budget Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
605	Advertising	-	-	-	0.0%	-
610	Bank Fees	-	-	-	0.0%	-
620	Communications & Internet	-	-	-	0.0%	-
622	Board	-	-		0.0%	-
625	Equip - Field <$4,999.00	-	-		0.0%	-
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	-	-	-	0.0%	-
645	Insurance	-	-		0.0%	-
650	Interest	-	-		0.0%	-
657	Outsource Lab / Internal Lab	-	-		0.0%	-
660	Memberships & Subscriptions	-	-		0.0%	-
665	Mileage Reimb	-	-		0.0%	-
670	Postage & Shipping	-	-		0.0%	-
675	Professional Services (SCADA)	-	-		0.0%	-
685	Rents	-	-		0.0%	-
690	Safety & Security	-	-	-	0.0%	-
700	Tools & Instruments	-	-		0.0%	-
703	Apparel	-	-	-	0.0%	-
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	-	-		0.0%	-
720	Supplies - Operating - Other	-	-		0.0%	-
730	Vacant	-	-		0.0%	-
735	Training, Certifications	-	-		0.0%	-
745	Travel / Lodging	-	-		0.0%	-
750	Utilities	-	-		0.0%	-
760	Waste Disposal	-	-		0.0%	-
795	Yolo Co	-	-		0.0%	-
799	Team Building	0	0	-	0.0%	0
	Services and Supplies >	**0**	**0**	-	**0.0%**	**0**
	Repairs & Replacement					
810	R&R Buildings & Grounds	-	-	-	0.0%	-
815	R&R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	-	-	-	0.0%	-
832	R&R Mains/Laterals	-	-	-	0.0%	-
840	R&R Vehicles	-	-	-	0.0%	-
		-	-		0.0%	-
	Repairs & Replacement >	**0**	**0**	**-**	**0.0%**	**0**
	Total Expenses >	**0**	0	-	**0.0%**	0

Budget Variance Report July 1, 2026 through June 30, 2027

1 Target % > **8.3%** **CRP-WATER**

WATER - CRP

As of July 2026 Summary	Budget Annual	YTD		Actual YTD Amount	%
WATER CRP Revenue	516,304	43,025	40,157	7.8%	0%
WATER CRP Expenses	503,074	41,923		0.0%	0%
	-	-	-		
	-	-			
	-				
Operating Balance	**13,230**	1,102	**40,157**		

	Expenses	2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	241,919	20,160	22,111	9.1%	219,808
520	FICA - District Share	20,008	1,667	1,649	8.2%	18,359
530	Medical Ins - District Share	40,767	3,397	2,835	7.0%	37,932
540	CalPERS - District Share	17,080	1,423	1,283	7.5%	15,797
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	10,000	833		0.0%	10,000
	Salaries and Employee Benefits >	**329,774**	**27,481**	**27,878**	**8.5%**	**301,896**
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	292		0.0%	3,500
622	Board	0	0		0.0%	0
625	Equip - Field <$4,999.00	2,500	208		0.0%	2,500
630	Equip - Office	-				
640	Fuel & Oil	18,100	1,508	1,522	8.4%	16,578
645	Insurance	0	0		0.0%	0
650	Interest	6,000	500	292	4.9%	5,708
657	Outsource Lab / Internal Lab	2,500	208	440	17.6%	2,060
660	Memberships/Subscriptions/Licenses	0	0		0.0%	0
665	Mileage Reimb	0	0		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Security	5,000	417	300	0.0%	4,700
700	Tools & Instruments	2,000	167		0.0%	2,000
703	Apparel	2,200	183		0.0%	2,200
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	4,000	333		0.0%	4,000
735	Training, Certifications	1,500	125		0.0%	1,500
745	Travel	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
	Services and Supplies >	**47,300**	**3,942**	**2,554**	**5.4%**	**44,746**
	Repairs & Replacement					
810	R&R Buildings & Grounds	1,000	83		0.0%	1,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	55,000	4,583		0.0%	55,000
830.1	Hydrants	10,000				
832	R&R Mains/Service Lines/Tanks	40,000	3,333	2,554	6.4%	37,446
840	R&R Vehicles	20,000	1,667		0.0%	20,000
		-	-			-
	Repairs & Replacement >	**126,000**	9,667	2,554	**2.0%**	123,446
	Total Expenses >	**503,074**	41,090	32,986	**6.6%**	470,088

CRP-S = Tom, Hester, Joshua, Kenney **CRP-W= Jeremy, Jesse**

3A

Budget Variance Report July 1, 2026 through June 30, 2027

1 SEWER-CRP Target % > **8.3%** CRP-SEWER

As of July 2026

Summary	Budget Annual	YTD		Actual YTD Amount	%
ˌEWER CRP Revenue	486,760	40,563	46,267	9.5%	0%
ˌEWER CRP Expenses	500,676	41,723		0.0%	0%
	-	-	-		
	-	-			
	-	-			
	-	-	-		
	-				
ˌrating Balance (loss)	**(13,916)**	(1,160)	**46,267**		

	Expenses	2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	262,245	21,854	20,616	7.9%	241,629
520	FICA - District Share	21,659	1,805	1,555	7.2%	20,104
530	Medical Ins - District Share	57,067	4,756	1,964	3.4%	55,103
540	CalPERS - District Share	19,564	1,630	782	4.0%	18,782
550	Unemployment	-	-		0.0%	-
560	Workmans Compensation	24,541	2,045		0.0%	24,541
	Salaries and Employee Benefits >	**385,076**	**32,090**	**24,917**	**6.5%**	**360,159**
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	417		0.0%	5,000
622	Board	0	0		0.0%	0
625	Equip - Field <$4,999.00	2,500	208		0.0%	2,500
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	18,100	1,508	1,522	8.4%	16,578
645	Insurance	0	0		0.0%	0
650	Interest	6,000	500	292	0.0%	5,708
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/Licenses	0	0		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	0	0		0.0%	0
685	Rents	-	-		0.0%	-
690	Safety & Security (includes Boots)	7,000	583	300	0.0%	6,700
700	Tools & Instruments	2,000	167		0.0%	2,000
703	Apparel	3,500	292		0.0%	3,500
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	4,000	333		0.0%	4,000
735	Training, Certification	1,500	125		0.0%	1,500
745	Travel	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0	-	0.0%	0
	Services and Supplies >	**49,600**	**4,133**	**2,114**	**4.3%**	**47,486**
	Repairs & Replacement					
810	R&R Buildings & Grounds	1,000	83		0.0%	1,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	5,000	417		0.0%	5,000
830	R&R Equipment	30,000	2,500		0.0%	30,000
832	R&R Mains/Laterals	20,000	1,667	327	1.6%	19,673
840	R&R Vehicles	10,000	833		0.0%	10,000
		-	-		0.0%	-
	Repairs & Replacement >	**66,000**	**5,500**	**327**	**0.5%**	**65,673**
	Total Expenses >	**500,676**	41,723	27,358	**5.5%**	473,318

CRP-S = Tom, Hester, Joshua, Kenney CRP-W= Jeremy, Jesse

Clearlake Oaks County Water District
Capital Improvements
As of July 31, 2026

Date	Name	Memo	Class	Paid Amount

130 · Const In Progress - Studies

135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)

131 · Waste Water Plant
131.1 · Pumps/Equipment
Total 131.1 · Pumps/Equipment

131 · Waste Water Plant - Other
Total 131 · Waste Water Plant - Other

Total 131 · Waste Water Plant

127 · Water Plant
127.7 · Ozone System
Total 127.7 · Ozone System

127.6 · Swan AMI Turbiwell Monitor
Total 127.6 · Swan AMI Turbiwell Monitor

127.4 · PH System
Total 127.4 · PH System

127.2 · Harvy Vault Chlor Inject Proj
Total 127.2 · Harvy Vault Chlor Inject Proj

127.1 · Major Equipment
Total 127.1 · Major Equipment

127 · Water Plant - Other
Total 127 · Water Plant - Other

Total 127 · Water Plant

120 · District General CRP (EQUIPMENT - WAS 1011181)
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...

120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)

120.75 · SCADA
Total 120.75 · SCADA

120.90 · Vehicles/Generators/Trailers
Total 120.90 · Vehicles/Generators/Trailers

120 · District General CRP (EQUIPMENT - WAS 1011181) - Other
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other

Total 120 · District General CRP (EQUIPMENT - WAS 1011181)

122 · Bldgs/Grounds Cap Improvements
Total 122 · Bldgs/Grounds Cap Improvements

124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)
124.2 · GIS Online Mapping System
Total 124.2 · GIS Online Mapping System

124.30 · Lift Stations

124.50 · Mains
Total 124.50 · Mains

124.60 · Meters
Total 124.60 · Meters

124.90 · Water Tanks
Total 124.90 · Water Tanks

124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other

Clearlake Oaks County Water District
Capital Improvements
As of July 31, 2026

Date	Name	Memo	Class	Paid Amount
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.20 · Crane Truck				
07/15/2026	Financial Pacific Leasi...	Payment #21-Crane ...	CRP:Water	1,699.99
07/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,699.99
Total 280.20 · Crane Truck				3,399.98
280.04 · 2021 Water Truck				
07/20/2026	Kansas State Bank - ...	Payment #56	CRP:Water	851.07
07/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	851.07
Total 280.04 · 2021 Water Truck				1,702.14
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total $5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
280.02 · KS State Bank - 2019 Vac-Con				
Total 280.02 · KS State Bank - 2019 Vac-Con				
280.12 · USDA Loan for Sewer Clarifier				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				5,102.12
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
07/16/2026	MC Engineering, Inc	Reviewed Final Righ...	Loan/Grant:...	457.50
Total 945 · Wastewater I and I Phase IV				457.50
Total Loans/Grants				457.50
TOTAL				**5,559.62**

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Customiz...

Welcome, CLEARLAKE OAKS COUNTY WATER DI

Messages for you

Banking on the Go with Mobile Banking

Read More

Internal Accounts

Total Deposit Accounts	$139,025.89

GENERAL LEDGER

*****9122

Available Balance **	**$139,025.89**
Current Balance	$164,028.30

Show More

External Accounts

Add

No external accounts

Link a new external account or
customize visibility of existing accounts

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

OPEN A NEW SUBACCOUNT

Total Balance As Of 08/13/26: $867,526.14

California CLASS

As of 08/13/26

$867,526.14

Detail →

California CLASS Enhanced Cash

As of 08/12/26

$0.00

Detail →

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	$60,800.40	California CLASS
CA-01-0184-0002	Sewer Reserves	$39,888.39	California CLASS
CA-01-0184-0003	CRP Water	$131,014.66	California CLASS
CA-01-0184-0004	CRP Sewer	$115,522.48	California CLASS
CA-01-0184-0005	CRP PC	$168,386.32	California CLASS
CA-01-0184-0006	General Savings	$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	$351,913.89	California CLASS
CA-01-0184-E001	General Savings	$0.00	California CLASS Enhanced Cash
CA-01-0184-E002	Water Reserves	$0.00	California CLASS Enhanced Cash
CA-01-0184-E003	Sewer Reserves	$0.00	California CLASS Enhanced Cash

View →

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

August 13, 2026

LAIF Home
PMIA Average Monthly Yields

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

Tran Type Definitions

Account Number: 90-17-001

July 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2026	7/14/2026	QRD	1803736	N/A	SYSTEM	49.08

Account Summary

Total Deposit:	49.08	Beginning Balance:	5,028.07
Total Withdrawal:	0.00	Ending Balance:	5,077.15

AO

Clearlake Oaks County Water District
Payroll Summary
July 2026

	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-35.5	62.46	-2,354.42
CTO Used	146.13	51.76	6,795.29
Holiday	128	32.55	5,824.40
Holiday Worked (x2.5)	12	129.40	1,489.30
Overtime (x1.5)	195.75	62.45	13,794.75
PTO	145.5	41.63	5,919.09
Straight	2,291	41.63	101,352.33
Board			500.00
Duty Pay			5,305.00
Total Gross Pay	2,882.88		138,625.74
Deductions from Gross Pay			
ACWA (pre-tax)			-2,792.70
AFLAC (pre-tax)			-685.74
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-1,450.00
CALPers EE (Pretax)			-8,106.07
Total Deductions from Gross Pay			-13,188.59
Adjusted Gross Pay	2,882.88		125,437.15
Taxes Withheld			
Federal Withholding			-14,472.00
Medicare Employee			-1,959.63
Social Security Employee			-8,379.13
CA - Withholding			-5,846.40
CA - Disability			-1,756.90
Total Taxes Withheld			-32,414.06
Deductions from Net Pay			
Miscellaneous Deduction			-148.55
Total Deductions from Net Pay			-148.55
Additions to Net Pay			
Miscellaneous Addition			89.93
Total Additions to Net Pay			89.93
Net Pay	**2,882.88**		**92,964.47**
Employer Taxes and Contributions			
Medicare Company			1,959.63
Social Security Company			8,379.13
Qualified OT Tracking			4,896.47
Total Employer Taxes and Contributions			**15,235.23**

AH

9:48 AM

08/13/26

Accrual Basis

Clearlake Oaks County Water District
Trial Balance
As of July 31, 2026

	Jul 31, 26	
	Debit	Credit
101.7 · CA Restricted Funds	351,913.89	
101.5 · CA CRP PC	166,498.30	
101.4 · CA CRP Sewer	88,673.32	
101.3 · CA CRP Water	114,305.05	
101.2 · CA Sewer Reserves	39,888.39	
101.1 · CA Water Reserves	60,800.40	
102.05 · CRP WATER - 9385	0.00	
102.14 · CalPERS RESERVE - 7355	0.00	
102.13 · SEWER RESERVES-9592	0.00	
102.11 · PC ESCROW - 6184	0.00	
102.10 · CRP PC - 6192	0.00	
102.12 · WATER RESERVES- 8503	0.00	
102.001 · GL - 9122	119,677.81	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		183,922.85
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	0.00	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	41,006.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.98 · WWTP Ph 4	2,420.00	
130 · Const In Progress - Studies:130.97 · Const in Progress - A...	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - ...	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Stu...	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	44,835.60	
138 · USDA Water Improvements	8,461,059.57	
128 · Sewer Infrstrcture & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project -...	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.2 · Outside Lighting Project	10,599.27	
131 · Waste Water Plant:131.1 · Pumps/Equipment	239,080.29	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		128,423.00
127 · Water Plant:127.7 · Ozone System	38,629.36	
127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor	25,079.10	
127 · Water Plant:127.5 · A/C installation for Filter Rm	750.00	
127 · Water Plant:127.4 · PH System	9,959.72	
127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj	1,408.61	
127 · Water Plant:127.1 · Major Equipment	396,250.39	
120 · District General CRP	95,883.57	
120 · District General CRP:120.01 · General Equipment/Tools	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	

Clearlake Oaks County Water District
Trial Balance
As of July 31, 2026

	Jul 31, 26	
	Debit	Credit
120 · District General CRP:120.75 · SCADA	60,915.81	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	982,782.79	
122 · Bldgs/Grounds Cap Improvements	8,555,370.46	
124 · D/C System Cap Improvements	3,152,007.02	
124 · D/C System Cap Improvements:124.2 · GIS Online Mappin...	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124....	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	28,694.24	
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		11,078,963.62
200 · ACCOUNTS PAYABLE		180,542.49
6748 · Umpqua Bank Commercial Card OPS	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.7 · Olivia - 0721	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.6 · Dianna - 5...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.4 · Francisco ...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.5 · Jesse -9286	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.3 · Kurt - 8695	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.2 · Jeremy - 3...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.1 · Dianna - 1...	0.00	
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.18 · WAB - Jesse - 9134	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 9149	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 - WAB - Dianna - 5782	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 - Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	5,317.55	
280 · Loan:280.20 · Crane Truck	68,765.70	
280 · Loan:280.04 · 2021 Water Truck		6,874.43
280 · Loan:280.15 · USDA Water Improvement Project		4,575,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con	544.49	
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,834,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		24,709.64
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medi...	0.00	
222 · Direct Deposit Liabilities		20,551.59
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	24,087.17	

Clearlake Oaks County Water District
Trial Balance
As of July 31, 2026

	Jul 31, 26	
	Debit	Credit
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DE...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO S...		25,223.32
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
223.25 · Vacation Dump Account:223.27 · Sewer - Vacation	0.00	
223.25 · Vacation Dump Account:223.28 · Water - Vacation	0.00	
223.30 · Sick Dump Account	0.00	
223.30 · Sick Dump Account:223.31 · Admin - Sick	0.00	
223.30 · Sick Dump Account:223.32 · Sewer - Sick	0.00	
223.30 · Sick Dump Account:223.33 · Water - Sick	0.00	
223.40 · ACCRUED PAYROLL	0.00	
223.45 · FICA & SOCIAL SEC PAYABLE	0.00	
223.50 · MEDICARE TAX PAYABLE	0.00	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	1,050.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	386.77	
223.65 · STATE DISABILITY PAYABLE	1.00	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	41,887.19	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		12,722.59
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	26,545.49	
228 · FEMA Interest on Overpaymnt/Pen		723,804.35
227 · FEMA Overpayment/Penalties	2,167,963.15	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,605,078.65
Income:410 · Client Reg Pmt		217,793.11
Income:425 · CRP		85,818.68
Income:430 · Penalty & Interest		6,336.05
Income:430 · Penalty & Interest:430.2 · Bank Interest		2,810.04
Income:450 · Non S/W Rev - ATT Cell Lease		21,924.67
Loans/Grants:945 · Wastewater I and I Phase IV	457.50	
Salaries & EE Benefits:545 · CALPers 457	0.00	
Salaries & EE Benefits:505 · Salaries & Wages	138,625.74	
Salaries & EE Benefits:520 · FICA - District Share	10,338.76	
Salaries & EE Benefits:530 · Med/LIfe Insurance- Dist Share	23,023.56	
Salaries & EE Benefits:540 · PERS - District Share	19,247.01	
Salaries & EE Benefits:560 · Workers Comp Ins	0.00	
Services & Supplies:610 · Bank Fees	4,681.54	
Services & Supplies:620 · Communications & Internet	167.44	
Services & Supplies:640 · Fuel & Oil	4,059.00	
Services & Supplies:650 · Interest	583.84	
Services & Supplies:657 · Lab	5,711.75	
Services & Supplies:660 · Memberships & Subscription	426.88	
Services & Supplies:670 · Postage & Shipping	1,855.59	
Services & Supplies:675 · Professional Services	14,412.48	
Services & Supplies:685 · Rents	1,080.37	
Services & Supplies:690 · Safety & Security	600.00	
Services & Supplies:705 · Supplies - Office	606.44	
Services & Supplies:715 · Supplies-Chemicals-Operating	46,565.69	
Services & Supplies:720 · Supplies - Inventory - Other	168.19	
Services & Supplies:750 · Utilities	37,034.97	
Services & Supplies:760 · Waste Disposal	2,145.00	
Services & Supplies:795 · Yolo Co	3,653.79	
Repairs & Replacement:810 · R&R Buildings & Grounds	48.08	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	2,880.82	
66000 · Payroll Expenses	89.93	

Clearlake Oaks County Water District
Trial Balance
As of July 31, 2026

	Jul 31, 26	
	Debit	Credit
TOTAL	42,921,489.51	42,921,489.51

AS

Account Payable Breakdown

Date: 8/13/2026

	QuickBooks	Balance	Available
General Ledger - 9122	$132,503.01	$164,028.30	$139,025.89
Cal Class CRP Water	$131,014.66	$131,014.66	$131,014.66
Cal Class CRP Sewer	$115,522.48	$115,522.48	$115,522.48
Cal Class CRP PC	$168,386.32	$168,386.32	$168,386.32
Cal Class Water Reserves	$60,800.40	$60,800.40	$60,800.40
Cal Class Sewer Reserves	$39,888.39	$39,888.39	$39,888.39
Cal Class Rest. Funds	$351,913.89	$351,913.89	$351,913.89
LAIF Balance	$5,077.15	$5,077.15	$5,077.15
Current A/P Aging	$162,550.52	PG&E True-Up	
Umpqua Crane Truck	$3,955.71	8/15/2026	
Kansas State Bank-Water Truck	$1,730.25	8/20/2026	
TOTAL	$189,450.69		

Paid On-line/Auto Out

8/7/2026	Pitney Bowes	$1,565.23
8/5/2026	PG&E	$40,461.58
8/4/2026	Scott Technology	$578.34
8/3/2026	Bluefin	$3,664.88
8/1/2026	Amazon Amex Card	$6,482.63
7/30/2026	VC3	$3,927.73
7/20/2026	Kansas St. Bank	$1,730.25
7/24/2026	Umpqua Credit Card	$17,324.39
TOTAL-Paid On-line/Auto Out		**$75,735.03**

AO

9:55 AM

08/13/26

Clearlake Oaks County Water District

A/P Aging Summary

As of August 13, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alpha Analytical Labs	2,369.75	0.00	131.00	0.00	0.00	2,500.75
Badger Meter	167.44	167.84	0.00	0.00	0.00	335.28
Black Rock Real Estate Investments	323.25	0.00	0.00	0.00	0.00	323.25
Clearlake Lava	653.21	0.00	0.00	0.00	0.00	653.21
Compressed Air Repair Inc.	15,042.62	0.00	0.00	0.00	0.00	15,042.62
County of Lake - Lakebed Management	107.50	0.00	0.00	0.00	0.00	107.50
Dean A Enderlin, P.G.	1,052.25	0.00	0.00	0.00	0.00	1,052.25
Deeper Cleaning	550.00	0.00	0.00	0.00	0.00	550.00
Hasa Inc	5,016.30	0.00	0.00	0.00	0.00	5,016.30
Hayden Solar, LLC	6,433.49	0.00	0.00	0.00	0.00	6,433.49
HC3	1,855.59	0.00	0.00	0.00	0.00	1,855.59
Jennifer Dickerson	154.82	0.00	0.00	0.00	0.00	154.82
John Zacchino	17.49	0.00	0.00	0.00	0.00	17.49
MCHC - Lakeview Health Center	400.00	0.00	0.00	0.00	0.00	400.00
Mendo Mill	70.99	0.00	0.00	0.00	0.00	70.99
Napa Auto Parts	33.33	0.00	0.00	0.00	0.00	33.33
Nave Law Office, P.C.	697.50	0.00	0.00	0.00	0.00	697.50
PG&E	0.00	0.00	0.00	0.00	86,879.32	86,879.32
Redwood Coast Fuels	0.00	1,601.28	0.00	0.00	0.00	1,601.28
Robert Barbutti	55.95	0.00	0.00	0.00	0.00	55.95
Solenis LLC	2,415.02	0.00	0.00	0.00	0.00	2,415.02
USA North 811	319.38	0.00	0.00	0.00	0.00	319.38
Usalco, LLC	36,035.20	0.00	0.00	0.00	0.00	36,035.20
TOTAL	**73,771.08**	**1,769.12**	**131.00**	**0.00**	**86,879.32**	**162,550.52**

AT

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: July 16, 2026
Time: 10:00 A.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

x Mr. Stanley Archacki, President
x Mr. Michael Herman, Vice President
x Mrs. Dianna Mann – General Manager
x Ms. Bailey Anderson – Office Manager
x Mr. Jeremy Backus, Chief Distribution
x Mr. William McHugh, Director
x Mr. A. Whittier, Director
x Mrs. Olivia Mann – Board Secretary
x Mr. Francisco Castro, Chief Wastewater

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS *(Page 3)*

1. Administration
2. Billing – Accounts Payable
3. Chief Distribution Operator - Unavailable
4. Chief Water Plant Operator
5. Chief Wastewater Plant Operator
6. General Manager

D. COMMITTEE UPDATES

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval (*Page 20)***
   a. June 2026 QB balance sheet and profit & loss statements
   b. Bank account balances and accounts receivable
   c. Employee payroll report
   d. Aged trial balance summary
   e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval (*Page 48)***
   a. Minutes of Regular Meeting 06/18/2026

Action Taken: Motion to approve the consent items

MCHUGH/WHITTIER M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

F. <u>NEW BUSINESS</u>

1. Discussion and update on Proposition 218 Public Hearing and Opposition Letters ***(Page 51)***

   Action Taken: NO ACTION

2. Discussion and approval of Resolution 26-05, Expressing Appreciation to James Burton ***(Page 57)***

Action Taken: Motion to approve Resolution 26-05, Expressing Appreciation to James Burton

HERMAN/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

3. Discussion and approval of Removing James Burton as an Authorized Bank Signer with West America Bank and California CLASS

Action Taken: Motion to REMOVE James Burton as an authorized bank signer with West America Bank and California CLASS

MCHUGH/WHITTIER M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

4. Discussion and approval of the Annual Record of Reimbursements for the 2025-2026 Fiscal Year ***(Page 58)***

Action Taken: Motion to approve the Annual Record of Reimbursements for the 2025-2026 Fiscal Year

HERMAN/ MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

5. Discussion and approval of the Engagement Letter with PnPCPA to perform the District's annual financial audit for the fiscal year ending June 30, 2026, in the amount of $14,300.00, including a required deposit of $7,150.00, and authorizing the General Manager to execute the agreement on behalf of the District. ***(Page 59)***

Action Taken: Motion to approve the Engagement Letter with PnPCPA to perform the District's annual financial audit for the fiscal year ending June 30, 2026, in the amount of $14,300.00, including a required deposit of $7,150.00, and authorizing the General Manager to execute the agreement on behalf of the District

WHITTIER/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

6. Discussion and consideration of Resolution 26-06, Requesting the Consolidation of Elections ***(Page 63)***

Action Taken: Motion to approve Resolution 26-06, Requesting the Consolidation of Elections

MCHUGH/WHITTIER M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

7. Discussion and consideration of Resolution 26-07, Announcing Consolidation and Vacancies ***(Page 64)***

Action Taken: Motion to approve Resolution 26-07, Announcing the Consolidation and Vacancies

MCHUGH/WHITTIER M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

8. Discussion and Appointment to Fill Vacancy of Director James Burton

Action Taken: Motion to appoint James Crozier to fill the vacancy of James Burton

HERMAN/MCHUGH M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER
NOES: NONE
ABSENT: NONE

ADJOURNMENT **Time: 11:18 AM**

MOTION: Director Whittier **SECOND: Director McHugh**

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS

Date: July 21, 2026
Time: 2:00 P.M

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

x Mr. Stanley Archacki, President
x Mr. Michael Herman, Vice President
x Mr. James Crozier, Director
x Mrs. Olivia Mann – Board Secretary
x Mr. Kurt Jensen – Chief Water
x Mr. William McHugh, Director
x Mr. A. Whittier, Director
x Mrs. Dianna Mann – General Manager
x Ms. Bailey Anderson – Office Manager

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

NEW BUSINESS

1. Discussion of UC Davis HOS Oxygenation project

   Action Taken: Motion to approve the new proposed tank location in place of the unused Zinc Tank and explore the replacement options for the 9800 and 9890 tanks.

   HERMAN/MCHUGH M/S/C
   AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER
   NOES: NONE
   ABSENT: NONE

2. Discussion and consideration of agreement for the acceptance of effluent between Lake County Sanitation District, Northeast Wastewater Treatment Plant (LACOSAN) and Clearlake Oaks County Water District (CLOCWD)

   Action Taken: NO ACTION

ADJOURNMENT **Time: 2:50 PM**

MOTION: Director Whittier **SECOND: Director McHugh**

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

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

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

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS

PUBLIC HEARING

Date: August 4, 2026 **Time: 10:00 A.M**

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

Microsoft Teams Meeting Join:
https://teams.microsoft.com/meet/224995463684846?p=nefiU6rUKqtHqWZQI7

Meeting ID: 224 995 463 684 846 Passcode: 5vb24fS2

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

x Mr. Stanley Archacki, President
x Mr. Michael Herman, Vice President
x Mr. James Crozier, Director
x Mrs. Olivia Mann – Board Secretary
x Mr. Kurt Jensen – Chief Water Operator
x Mr. William McHugh, Director
x Mr. A. Whittier, Director
x Mrs. Dianna Mann – General Manager
x Ms. Bailey Anderson – Office Manager
x Mr. Jeremy Backus – Chief Dist. Operator

x All Listed Directors Present
x Scott Nave – Legal Counsel, Via Teams
x All Listed Staff Present

B. NEW BUSINESS

1. **PUBLIC HEARING: PROPOSITION 218 WATER AND SEWER RATE ADJUSTMENT**
   A. Open Public Hearing
   B. Staff/Engineer Report
   C. Receipt of Written Protests (protests accepted up to close of hearing)
   D. Public Comment / Oral Testimony
   E. Close Public Hearing, 10:44 AM
   Approximately 30 community members in attendance
   F. Announcement of Protest Tabulation Results
   G. Board Discussion
   H. Consideration and Possible Adoption of Resolution No. 26-08, Setting Water and Sewer Rates

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Action Taken: Motion to Approve Resolution 26-08, Setting Water and Sewer Rates, with the insertion of 452 written protests received for Water and 424 written protests received for Sewer.

HERMAN/WHITTIER M/S/C
AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER
NOES: NONE
ABSENT: NONE

C. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

The public may address the Board on matters not listed on the agenda that are within the Board's jurisdiction. Speakers are limited to three (3) minutes each.

All public comments must be made respectfully. Pursuant to SB 1100, disruptive conduct—including yelling, personal attacks, name-calling, or other disorderly behavior—is not permitted and may result in the meeting being recessed or adjourned.

Please note that disruptive conduct does not constitute a valid protest of the proposed rate increase.

ADJOURNMENT **Time: 11:38 AM**

MOTION: Vice President Herman **SECOND: Director Whittier**

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

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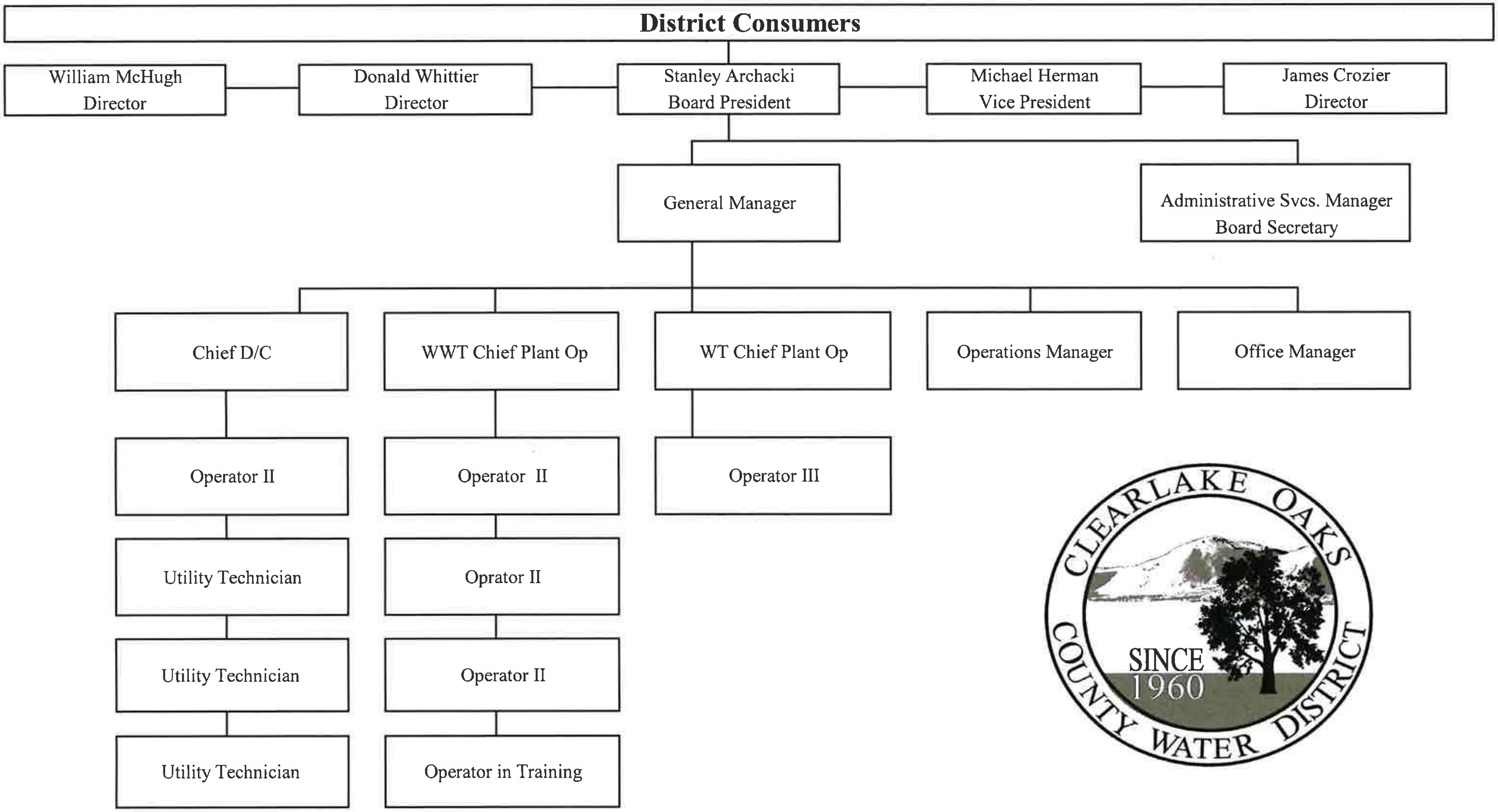
Clearlake Oaks County Water District
Organization Chart



Board approved 17 permanent positions in Regular Board Meeting October 21, 2021
Temporary position in Administartaion due to anticipated medical
leave, position is not permanent.
Organizational Chart (Positions) approved at Regular Meeting, August 20, 2026

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

RESOLUTION NO. 26-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT AFFIRMING LIABILITY FOR THE LAKE COUNTY CHAPTER OF CALIFORNIA SPECIAL DISTRICTS ASSOCIATION

WHEREAS, the Clearlake Oaks County Water District ("District") is a public agency duly organized and existing under the laws of the State of California and provides water and wastewater services to customers within its service area in Lake County, California;

WHEREAS, the District is a member of the Lake County Special Districts Association, a chapter of the California Special Districts Association ("CSDA");

WHEREAS, the Board of Directors authorizes the participation of District employees and members of the Board of Directors in meetings, programs, and activities conducted by or on behalf of the Lake County Special Districts Association; and

WHEREAS, the Board of Directors finds that such participation serves a legitimate District purpose and constitutes activities within the course and scope of each participating employee's employment with the District or each Director's official duties on behalf of the District;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Clearlake Oaks County Water District hereby affirms that authorized participation by District employees and members of the Board of Directors in meetings, programs, and activities of the Lake County Special Districts Association is undertaken within the course and scope of their respective employment or official duties with the District and, accordingly, affirms liability coverage for such authorized participation under the District's applicable existing insurance policies.

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 20th day of August 2026, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: ______________________________
Stanley Archacki, Board President

Attest: ______________________________
Olivia Mann, Board Secretary

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

RESOLUTION 26-10

RESOLUTION AUTHORIZING THE TRANSFER OF DELINQUENT ACCOUNT BALANCES TO THE COUNTY OF LAKE FOR COLLECTION ON THE COUNTY'S SECURED PROPERTY TAX ROLL

WHEREAS, the Clearlake Oaks County Water District's Board of Directors has determined that there is a need for assistance in collecting the District's delinquent accounts receivables; and

WHEREAS, the County of Lake has a means of collecting government agency's delinquent accounts by placing direct charges on the secured tax roll for real property within its jurisdiction. (See Attachment A)

NOW, THEREFORE, BE IT RESOLVED THAT, the Clearlake Oaks County Water District herewith requests that the County of Lake place an assessment on the secured tax roll of certain real property within the County of Lake's jurisdiction, the District's delinquent accounts

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 20th day of August 2026, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: ______________________________
Stanley Archacki, Board President

Attest: ______________________________
Olivia Mann, Board Secretary

LAKE COUNTY AUDITOR-CONTROLLER

FY 2026-2027

SECURED DIRECT ASSESSMENT CERTIFICATION

Deadline: Submit any time, but no later than **August 10th**

To: Lake County Auditor-Controller
255 North Forbes Street
Lakeport, CA 95451

District Name & Direct Charge #: CLEARLAKE OAKS CO WTR DIST, 90900

Primary Contact Name: Olivia Mann Phone: 7079983322

Email: o.mann@clocwd.org

Secondary Contact Name: Bailey Anderson Phone: 7079983322

Email: b.anderson@clocwd.org

Total Number of Assessments Charged: 105 Total Sum of Assessments Charged: $191,186.80

Upon satisfactory proof, Revenue and Taxation (R& T) Code section 4986 authorizes the Auditor to cancel all or any portion of any tax, penalty or cost if it was levied or charged: 1) More than once; 2) Erroneously or illegally; 3) On the cancelled portion of an assessment that has been decreased pursuant to a correction; 4) On property that did not exist on the lien date; 5) On property annexed after lien date by the public entity owing it; 6) On property acquired by a public entity; 7) On that portion of an assessment in excess of the value of the property as determined by the Assessor pursuant to R & T code section 469.

Furthermore, upon the recommendation of the Tax Collector, R & T Code section 4986.8 authorizes the Auditor to cancel "any tax bill if the amount is so small as not to justify the cost of collection. Any penalties, costs, fees, or special assessments....of any tax bill which is cancelled pursuant to this section may also be cancelled." Any tax bill so cancelled will result in an adjustment to current tax apportionments. (See R & T Code section 4707).

The City/District certifies that it has read and understands the above paragraph regarding the potential effect on property tax apportionments if tax bills are cancelled. The City/District also certifies that it has complied with all applicable laws prior to imposing these taxes/fees/assessments and agrees to defend, indemnify, hold harmless and release the County from any and all actions, claims, and damages arising out of or in connection with any claim or lawsuit alleging that the City/District unlawfully imposed the taxes/fees/assessments.

The City/District certifies that the parcel data and taxes/fees/assessments have been updated to the City/District's satisfaction. The City/District requests placement of the City/District's taxes/fees/assessments on the Lake County tax statements and agrees to the County's posted fee schedule per GC 51800.

☒ **City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.**

Preparer Signature: Olivia Mann Print Name: Olivia Mann Date: 08/10/2026

Chair/Vice Chair Signature: ____________ Print Name: Stanley Archacki Date: 08/20/2026

Please mail the original Direct Assessment Certification form to the address listed above. Email a copy to Peter Bazzano at peter.bazzano@lakecountyca.gov along with the completed electronic listing of your assessments.

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CLEARLAKE OAKS COUNTY WATER DISTRICT

ADMINISTRATIVE SERVICE MANAGER/BOARD SECRETARY EMPLOYMENT CONTRACT

This Contract is made by and between Clearlake Oaks County Water District ("District") and Olivia Mann ("Employee"), as of August 20, 2026, through August 21, 2031, approved at Regular Meeting August 20, 2026.

RECITALS

WHEREAS, District is a political subdivision of the State of California formed and existing pursuant to the County Water District Law, California Water Code section 30000;

WHEREAS, Employee has served as the District's Administrative Service Manager/Board Secretary since October 9, 2018, and the District wishes to continue Employee's employment, and to pay such compensation as determined by the Board; and

WHEREAS, Employee represents that she has read the functions, responsibilities, and duties set forth and incorporated herein.

NOW, **THEREFORE**, in consideration of the above recitals and mutual covenants herein contained, the parties hereto agree as follows:

Section One: Duties

1.1 District hereby employs Employee as District Administrative Service Manager/Board Secretary to serve at the pleasure of the Board.

1.2 Employee shall perform the functions and duties of the Administrative Service Manager/Board Secretary on a full-time basis and be available as needed to properly perform such services, including attendance at after-hours meetings as needed for conducting District business, consistent with the County Water District Law and other applicable law. Nothing herein is intended to nor shall alter Employee's status as a public employee.

1.3 Employee shall devote such time, interest, and effort to the performance of the duties as may reasonably be necessary to fulfill the above referenced requirements.

Section Two: Compensation, Hours, and Benefits

2.1 Salary: Employee shall receive a salary within the range of the Board approved job description, payable at the regular District pay periods, during her employment term. Any salary adjustments shall be at the sole discretion of the Board.

2.2 Expenses: Employee shall be entitled to the same reimbursement for out-of-pocket expenses incurred on District Business, on the same terms and conditions, as authorized for other District personnel.

2.3 Hours of Work: Employee shall report to District's offices for work four (4) days per week during normal business hours and, subject to the District's operational needs and Board approval, may remote in from home one (1) day of the week. The District reserves the right to modify or revoke the remote work arrangement upon reasonable notice. It is recognized that the Administrative Service Manager/Board Secretary must devote a great deal of time outside the normal hours of business for the District, and to that end, the Employee shall establish an appropriate work schedule. The schedule shall be appropriate to the needs of the District and shall allow the Employee to faithfully perform the assigned duties and responsibilities. Employee shall maintain a continuous presence of means of communication with District staff at all times, either in person or via telephone, cell phone, or email. When unavailable, Employee shall ensure that the duties have been properly and appropriately delegated to qualified District staff. If District is unable to contact Employee in a reasonable time for reasons beyond the Employees control, such as on–duty or off-duty air travel, areas without cellular phone services, email access, international travel or other similar circumstances, Employee's inability to maintain continuous availability shall not be considered a breach of Contract or grounds for termination for cause.

2.4 Benefits: Employee will receive all benefits, including sick and paid time off (PTO), at the same rate and on the same terms as are afforded all other employees of the District as set forth in District policies, which policies may be amended from time to time. Employee has the discretion to schedule her vacation so long as that vacation is scheduled in such a way as to avoid unnecessary detriment to the District's operations.

2.5 Retirement: Employee shall be a member of District's retirement plan adopted and existing pursuant to Contract with the State of California Public Employees' Retirement System ("CalPERS") in accordance with plan documents and District policies, which may be subject to amendment from time to time in the future.

Section Three: Performance Evaluations

3.1 The Board may conduct an annual evaluation with the Employee.

3.2 The Board shall schedule Employee's annual performance evaluation to occur annually to coincide with all staff evaluations . The Employee may submit a written self-assessment to the Board not less than 14 days in advance of the scheduled evaluation date.

Section Four: Term

4.1 This Contract shall become effective August 20, 2026, and remain in effect until terminated as provided herein or until midnight on August 21, 2031, whichever comes first. This Contract may be renewed for successive three-year terms upon mutual written agreement of the parties.

Section Five: Termination

5.1 Expiration of Term: At the expiration of this Contract, this Contract will terminate, unless the parties mutually agree in writing to renew the Contract.

5.2 Termination without Cause by District: The Board may terminate Employee's employment with the District, and thereby terminate this Contract, at any time by a majority vote of the board. It is understood and agreed that Employee serves at the pleasure of the Board. As such, Employee's employment may be terminated without cause with a severance pay equal to 12 months of salary at the time of termination.

5.3 Termination for Cause: The Board may terminate Employee's employment at any time for Cause. In the event Employee is terminated for Cause, Employee shall not be entitled to any severance compensation or any other compensation from the District, except for such salary and benefits as she may have earned prior to termination. "Cause" shall mean: (a) fraud, embezzlement, misappropriation of District property, or undue use of influence as a District Official; (b) conviction of, or plea of no contest to, a felony or any crime involving moral turpitude; (c) willful misconduct or insubordination; (d) material breach of this Contract or material violation of District policies; (e) Employee's repeated failure to perform the essential functions of the job in a satisfactory fashion; (f) the use of illegal drugs or abuse of legal drugs, including alcohol; (g) conduct that brings the District into public disrepute; or (h) loss or failure to maintain any license required under this Contract.

5.4 Termination Without Cause by Employee: Employee may resign and thereby terminate this Contract at any time upon giving not less than thirty (30) days' prior written notice to the Board. Upon such termination, Employee shall be entitled to receive only such accrued benefits that may be due and payable at the time of her termination but is not entitled to any severance pay or other compensation.

Section Six: Work Product

6.1 Work Product: Except as otherwise agreed in writing by the parties, all forms of expression of ideas relating to the Employee's performance of this Contract shall be the property of the District. The Employee shall provide all such work products produced through the date of termination, whether complete or incomplete, to District, free of any and all claims, liens, and/or encumbrances, to be used by District for any purpose. This Section shall survive the termination or expiration of this Contract.

Section Seven: Licenses

7.1 Licenses: Employee shall secure and maintain a valid California Driver's License.

Section Eight: Standard of Performance

8.1 Employee shall perform the services described in a professional, first-class, and businesslike manner in accordance with standards of quality satisfactory to District's Board in their sole discretion. Unless specifically excepted herein, Employee shall be subject to all codes of conduct and all personnel policies applicable to other District employees.

Section Nine: Assignment of Contract; Subcontracting

9.1 This employment Contract is personal to Olivia Mann, based upon her unique training, background, and experience. Employee may not assign or subcontract any of her duties or benefits under this Contract without the District's prior written consent, which the District may withhold at its absolute discretion for any reason.

Section Ten: Paragraph Headings

10.1 The paragraph headings contained herein are for convenience and reference only and are not intended to define or limit the scope of this Contract.

Section Eleven: Notice

11.1 Whenever notice to a party is required by this Contract, it shall be deemed given when deposited with proper address and postage in the U.S. Mail (and shall be deemed received three (3) business days after deposit) or when personally delivered or when sent by email to the addresses below, as follows, or at such other address or place either party may designate in writing from time to time:

District:
Clearlake Oaks County Water District
Attn: Board President
P.O. Box 709
12952 E. Hwy. 20
Clearlake Oaks, CA 95423
Sitting board president's email address

Employee:
Mrs. Olivia Mann
[redacted]

Section Twelve: Waiver or Modification

12.1 No waiver, alteration, or modification of any of the provisions of this Contract shall be binding unless in writing and signed by a duly authorized representative of both parties to this Contract. Any document which modifies this Contract shall be appended to the original of this Contract, and copies of such documentation shall be provided to all parties to this Contract. No changes shall be implied. If there is any ambiguity or lack of clarity or uncertainty in or by reason of the language of any amendment, the language of the Contract shall control the interpretation of the Contract and any amendment.

Section Thirteen: General Provisions

13.1 Governing Law. This Contract shall be governed by the laws of the State of California.

13.2 Jurisdiction and Venue. This Contract shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue of any action or proceeding regarding this Contract or performance thereof shall be in Lake County, California.

13.3 Duplicate Originals. This Contract may be executed in one or more duplicate originals bearing the original signature of both parties and when so executed any such duplicate original shall be admissible as proof of the existence and terms, of the Contract between the parties.

13.4 Previous Agreements Integrated: Any and all existing understandings and agreements whether oral or written or renewals thereof, between the parties hereto, covering the same subject matter, are hereby integrated within and superseded by this Contract, and shall have no further force or effect.

THE ABOVE CONTRACT 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 20th day of August 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

IN WITNESS WHEREOF, the parties hereto have executed this Contract on this day and year first written above.

Clearlake Oaks County Water District	Employee
________________________	________________________
Stanley Archacki President of the Board	Olivia Mann

CLO Water and Wastewater District

AMENDED PROJECTED BUDGET 2026-2027

0

Target % > 0%

As of July 2026 Summary	WATER Budget Annual	YTD	Actual YTD Amount	%	WASTEWATER Budget Annual	YTD	Actual YTD Amount	%
Total Operating Revenue	1,763,296	-	-	0%	1,808,700	-	-	0%
Total Operating Expenses	1,623,009	-	-	0%	1,740,658	-	-	0%
Operating Balance (loss)	**140,287**	-	-		**68,042**	-	-	
420 Connection Fees	10,000	-	-	0%	20,000	-	-	0%
445 Bulk Water Sales	10,000							
450 Non S/W Rev - ATT Cell Lease	11,000	-	-		11,000	-		
450 Non S/W Rev - County Treasury	100,000	-	-	0%	125,000	-		0%
Reserves	50,000	-	-	0%	30,000	-		0%
USDA Payment	135,000				130,000			
FEMA/CalOES Payment	63,000				63,000			
Net Change In Net Position (loss)	**23,287**	-	-		**1,042**	-	-	

Current Revenue Notes:

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

Past Revenue Notes

General Ledger	
District CRP	
Paradise Cove CRP	
Paradise Cove Escrow	
Water Reserve	
Sewer Reserve	
LAIF Account	
Total	$0.00

	As of July 2026 Operating Revenue	WATER Budget Annual	YTD	Actual YTD Amount	%	WASTEWATER Budget Annual	YTD	Actual YTD Amount	%
410	Client Reg Pmt	1,730,296	-		0%	1,772,400	-		0%
430	Penalty & Interest	33,000	-		0%	36,300	-		0%
440	Misc	-	-		0%	-	-		0%
	Total Revenue >	1,763,296	-	-	**0%**	1,808,700	-	-	**0%**

	As of July 2026 Operating Expenses	Budget Annual	YTD					Actual YTD	% Spent
505	Salaries & Wages	482,085	-	-	0%	649,201	-	-	0%
520	FICA - District Share	38,588	-	-	0%	52,025	-	-	0%
530	Medical Ins - District Share	89,248	-	-	0%	138,869	-	-	0%
540	CalPERS - District Share	96,883	-	-	0%	112,105	-	-	0%
550	Unemployment	5,000	-	-	0%	5,000	-	-	0%
560	Workmans Compensation	32,068	-	-	0%	32,925	-	-	0%
	Salaries and Employee Benefits >	743,872	-	-	0%	990,126	-	-	0%
605	Advertising	300	-	-	0%	300	-	-	0%
610	Bank Fees	24,010	-	-	0%	24,000	-	-	0%
620	Communications & Internet	21,300	-	-	0%	21,300	-	-	0%
622	Board Exp	3,500	-	-	0%	3,500	-	-	0%
625	Equip - Field <$4,000.00	1,250	-	-	0%	2,750	-	-	0%
630	Equip - Office	7,000	-	-	0%	7,500	-	-	0%
640	Fuel & Oil	19,250	-	-	0%	17,300	-	-	0%
645	Insurance	78,935	-	-	0%	78,935	-	-	0%

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650	Interest	3,000	-	-	0%	3,000	-	-	0%
657	Lab	28,700	-	-	0%	22,550	-	-	0%
660	Memberships/Subscriptions/Licenses	54,200	-	-	0%	66,700	-	-	0%
665	Mileage Reimb	-	-	-	0%	-	-	-	0%
670	Postage & Shipping	13,000	-	-	0%	13,000	-	-	0%
675	Professional Services	42,900	-	-	0%	43,100	-	-	0%
685	Rents	7,500	-	-	0%	7,500	-	-	0%
690	Safety & Security	5,700	-	-	0%	9,550	-	-	0%
700	Tools & Instruments	3,700	-	-	0%	2,500	-	-	0%
703	Apparel	3,960	-	-	0%	3,760	-	-	0%
705	Supplies - Office	5,300	-	-	0%	5,300	-	-	0%
715	Treatment Chemicals	137,775	-	-	0%	60,500	-	-	0%
720	Supplies - Operating - Other	5,000	-	-	0%	33,000	-	-	0%
730	Taxes - Licenses	0	-	-	0%	0	-	-	0%
735	Training	11,500	-	-	0%	6,000	-	-	0%
745	Travel	3,000	-	-	0%	2,750	-	-	0%
750	Utilities	313,947	-	-	0%	254,147	-	-	0%
760	Waste Disposal	15,385	-	-	0%	56,065	-	-	0%
795	Yolo Co	61,000	-	-	0%				
799	Misc	1,925	-	-	0%	1,925	-	-	0%
	Services and Supplies >	873,037	-	-	0%	746,932	-	-	0%
	Repairs & Replacement								
810	R&R Buildings & Grounds	6,100	-	-	0%	3,600	-	-	0%
815	R&R Damage Claims	0	-	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	-	-	0%	0	-	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	-	-	-	0%	-	-	-	0%
	Repairs & Replacement >	6,100	-	-	0%	3,600	-	-	0%
	Total Expenses >	1,623,009	-	-	**0%**	1,740,658	-	-	**0%**

0	Administration Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL ADMIN
	As of July 2026	**2026-2027 Budget**		**Actual**	**%**	**Total**
	Expenses	**Annual**	**YTD**	**YTD**	**Spent**	**Remaining**
505	Salaries & Wages	456,687	-		0.0%	456,687
520	FICA - District Share	34,937	-		0.0%	34,937
530	Medical Ins - District Share	77,121	-		0.0%	77,121
540	CalPERS-Dist Share (Unfunded Liab $129,318)	159,675	-		0.0%	159,675
550	Unemployment	10,000	-		0.0%	10,000
560	Workers Comp Ins	8,341	-		0.0%	8,341
	Salaries and Employee Benefits >	746,761	-	-	**0.0%**	746,761
605	Advertising	600	-	-	0.0%	600
610	Bank Fees	48,000	-		0.0%	48,000
620	Communications & Internet	9,000	-		0.0%	9,000
622	Board	7,000	-		0.0%	7,000
625	Equip - Field <$4,999.00	0	-		0.0%	0
630	Equip - Office	13,000	-		0.0%	13,000
640	Fuel & Oil	0	-		0.0%	0
645	Insurance	0	-		0.0%	0
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships/Subscriptions/licenses	29,200	-		0.0%	29,200
670	Postage & Shipping	26,000	-		0.0%	26,000
675	Professional Services (Legal, IT)	40,000	-		0.0%	40,000
685	Rents	15,000	-		0.0%	15,000
690	Safety & Security	1,500	-		0.0%	1,500
700	Tools & Instruments	0	-		0.0%	0
703	Apparel	1,320	-		0.0%	1,320
705	Supplies - Office	6,600	-		0.0%	6,600
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	0	-		0.0%	0
735	Training, Certifications	9,000	-		0.0%	9,000
745	Travel	5,000	-		0.0%	5,000
750	Utilities	8,294	-		0.0%	8,294
760	Waste Disposal	770	-		0.0%	770
795	Yolo Co	0	-		0.0%	0
799	Team Building	3,500	-		0.0%	3,500
	Services and Supplies >	223,784	-	-	**0.0%**	223,784
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,200	-		0.0%	2,200
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	-		0.0%	0
832	R&R Mains/Service Lines	0	-		0.0%	0
840	R&R Vehicles	0	-		0.0%	0
	Repairs & Replacement >	2,200	-	-	**0.0%**	2,200
	Total Expenses >	972,745	-	-	**0.0%**	972,745

540 Includes Unfunded Liability

0	Wastewater Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL WASTEWATER
	As of July 2026	2026-2027 Budget		Actual	%	Total
	Expenses	**Annual**	**YTD**	**YTD**	**Spent**	**Remaining**
505	Salaries & Wages	420,858	-		0.0%	420,858
520	FICA - District Share	34,557	-		0.0%	34,557
530	Medical Ins - District Share	100,308	-		0.0%	100,308
540	CalPERS - District Share	32,268	-		0.0%	32,268
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	28,755	-		0.0%	28,755
	Salaries and Employee Benefits >	616,745	-	-	**0.0%**	616,745
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	14,300	-		0.0%	14,300
622	Board	0	-		0.0%	0
625	Equip - Field <$4,999.00	1,500	-		0.0%	1,500
630	Equip - Office	1,000	-		0.0%	1,000
640	Fuel & Oil	8,250	-		0.0%	8,250
645	Insurance	78,935	-		0.0%	78,935
650	Interest	0	-		0.0%	0
657	Outsource Lab / Internal Lab	22,550	-		0.0%	22,550
660	Memberships/Subscriptions/Permits	52,100	-		0.0%	52,100
665	Vacant	-	-		0.0%	-
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA)	23,100	-		0.0%	23,100
685	Rents	0	-		0.0%	0
690	Safety & Security	8,800	-		0.0%	8,800
700	Tools & Instruments	2,500	-		0.0%	2,500
703	Apparel	3,100	-		0.0%	3,100
705	Supplies - Office	2,000	-		0.0%	2,000
715	Treatment Chemicals	60,500	-		0.0%	60,500
720	Supplies-Operating-Other-Titan Tubes	33,000	-		0.0%	33,000
730	Vacant	0	-			0
735	Training, Certifications	1,500	-		0.0%	1,500
745	Travel	250	-		0.0%	250
750	Utilities	250,000	-		0.0%	250,000
760	Waste Disposal	55,680	-		0.0%	55,680
795	Yolo Co	0	-		0.0%	0
798	Customer Refund					
799.1	Team Building					
	Services and Supplies >	619,065	-	-	**0.0%**	619,065
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,500	-		0.0%	2,500
815	R&R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	0	-		0.0%	0
832	R&R Mains/Service Lines	0	-	-	0.0%	-
840	R&R Vehicles	-	-		0.0%	-
		-	-		0.0%	-
	Repairs & Replacement >	2,500	-	-	**0.0%**	2,500
	Total Expenses >	1,238,310	-	-	**0.0%**	1,238,310

Expense Notes

0	Water Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	0.0%	GL WATER
	As of July 2026	**2026-2027 Budget**		**Actual**	**%**	**Total**
	Expenses	**Annual**	**YTD**	**YTD**	**Spent**	**Remaining**
505	Salaries & Wages	253,741	-		0.0%	253,741
520	FICA - District Share	21,119	-		0.0%	21,119
530	Medical Ins - District Share	50,688	-		0.0%	50,688
540	CalPERS - District Share	17,045	-		0.0%	17,045
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	27,897	-		0.0%	27,897
	Salaries and Employee Benefits >	370,491	-	-	**0.0%**	370,491
605	Advertising	0	-		0.0%	0
610	Bank Fees	0	-		0.0%	0
620	Communications & Internet	14,300	-		0.0%	14,300
622	Board Exp	0	-		0.0%	0
625	Equip - Field <$4,999.00	0	-		0.0%	0
630	Equip - Office	500	-		0.0%	500
640	Fuel & Oil	10,200	-		0.0%	10,200
645	Insurance	78,935	-		0.0%	78,935
650	Interest	0	-		0.0%	0
657	Outside Lab / Internal Lab	28,700	-		0.0%	28,700
660	Memberships/Subscriptions/Permits	39,600	-		0.0%	39,600
665	Mileage Reimb	-	-		0.0%	-
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	22,900	-		0.0%	22,900
685	Rents	0	-		0.0%	0
690	Safety & Security (includes boots)	4,950	-		0.0%	4,950
700	Tools & Instruments	3,700	-		0.0%	3,700
703	Apparel	3,300	-		0.0%	3,300
705	Supplies - Office	2,000	-		0.0%	2,000
715	Treatment Chemicals	137,775	-		0.0%	137,775
720	Supplies - Operating - Other	5,000	-		0.0%	5,000
730	Vacant	0	-		0.0%	0
735	Training, Certifications	7,000	-		0.0%	7,000
745	Travel	500	-		0.0%	500
750	Utilities	309,800	-		0.0%	309,800
760	Waste Disposal	15,000	-		0.0%	15,000
795	Yolo Co	61,000	-		0.0%	61,000
798	Customer Refund					
799	Team Building	0	-		0.0%	0
	Services and Supplies >	745,160	-	-	**0.0%**	745,160
	Repairs & Replacement					
810	R&R Buildings & Grounds	5,000	-		0.0%	5,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	0	-		0.0%	0
832	R&R Mains	0	-		0.0%	-
840	R&R Vehicles	0	-		0.0%	0
		-	-			-
	Repairs & Replacement >	5,000	-	-	**0.0%**	5,000
	Total Expenses >	1,120,651	-	-	**0.0%**	1,120,651

Clearlake Oaks Co Water District

Budget Variance Report July 1, 2026 through June 30, 2027

0 Target % > **0.0%** **CRP-PC**

As of July 2026

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

	Expenses	2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
605	Advertising	-	-	-	0.0%	-
610	Bank Fees	-	-	-	0.0%	-
620	Communications & Internet	-	-	-	0.0%	-
622	Board	-	-		0.0%	-
625	Equip - Field <$4,999.00	-	-		0.0%	-
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	-	-	-	0.0%	-
645	Insurance	-	-		0.0%	-
650	Interest	-	-		0.0%	-
657	Outsource Lab / Internal Lab	-	-		0.0%	-
660	Memberships & Subscriptions	-	-		0.0%	-
665	Mileage Reimb	-	-		0.0%	-
670	Postage & Shipping	-	-		0.0%	-
675	Professional Services (SCADA)	-	-		0.0%	-
685	Rents	-	-		0.0%	-
690	Safety & Security	-	-	-	0.0%	-
700	Tools & Instruments	-	-		0.0%	-
703	Apparel	-	-	-	0.0%	-
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	-	-		0.0%	-
720	Supplies - Operating - Other	-	-		0.0%	-
730	Vacant	-	-		0.0%	-
735	Training, Certifications	-	-		0.0%	-
745	Travel / Lodging	-	-		0.0%	-
750	Utilities	-	-		0.0%	-
760	Waste Disposal	-	-		0.0%	-
795	Yolo Co	-	-		0.0%	-
799	Team Building	0	-	-	0.0%	0
	Services and Supplies >	**0**	**-**	**-**	**0.0%**	**0**
	Repairs & Replacement					
810	R&R Buildings & Grounds	-	-	-	0.0%	-
815	R&R Damage Claims	0	-	-	0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	-	-	-	0.0%	-
832	R&R Mains/Laterals	-	-	-	0.0%	-
840	R&R Vehicles	-	-	-	0.0%	-
		-	-		0.0%	-
	Repairs & Replacement >	**0**	**-**	**-**	**0.0%**	**0**
	Total Expenses >	**0**	**-**	**-**	**0.0%**	0

Budget Variance Report July 1, 2026 through June 30, 2027

0 Target % > **0.0%** **CRP-WATER**

WATER - CRP

As of July 2026	Budget		Actual YTD	
Summary	Annual	YTD	Amount	%
WATER CRP Revenue	516,304	-	0.0%	0%
WATER CRP Expenses	503,074	-	0.0%	0%
	-	-	-	
	-	-		
	-			
Operating Balance	**13,230**	-	-	

	Expenses	2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	241,919	-		0.0%	241,919
520	FICA - District Share	20,008	-		0.0%	20,008
530	Medical Ins - District Share	40,767	-		0.0%	40,767
540	CalPERS - District Share	17,080	-		0.0%	17,080
550	Unemployment	0	-		0.0%	0
560	Workmans Compensation	10,000	-		0.0%	10,000
	Salaries and Employee Benefits >	**329,774**	-	-	**0.0%**	**329,774**
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-	-	0.0%	0
620	Communications & Internet	3,500	-		0.0%	3,500
622	Board	0	-		0.0%	0
625	Equip - Field <$4,999.00	2,500	-		0.0%	2,500
630	Equip - Office	-				
640	Fuel & Oil	18,100	-		0.0%	18,100
645	Insurance	0	-		0.0%	0
650	Interest	6,000	-		0.0%	6,000
657	Outsource Lab / Internal Lab	2,500	-		0.0%	2,500
660	Memberships/Subscriptions/Licenses	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	-		0.0%	0
690	Safety & Security	5,000	-		0.0%	5,000
700	Tools & Instruments	2,000	-		0.0%	2,000
703	Apparel	2,200	-		0.0%	2,200
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	4,000	-		0.0%	4,000
735	Training, Certifications	1,500	-		0.0%	1,500
745	Travel	-	-		0.0%	-
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Team Building	0	-		0.0%	0
	Services and Supplies >	**47,300**	-	-	**0.0%**	**47,300**
	Repairs & Replacement					
810	R&R Buildings & Grounds	1,000	-		0.0%	1,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	0	-		0.0%	0
830	R&R Equipment	55,000	-		0.0%	55,000
830.1	Hydrants	10,000				
832	R&R Mains/Service Lines/Tanks	40,000	-		0.0%	40,000
840	R&R Vehicles	20,000	-		0.0%	20,000
		-	-			-
	Repairs & Replacement >	**126,000**	-	-	**0.0%**	126,000
	Total Expenses >	**503,074**	-	-	**0.0%**	503,074

CRP-S = Tom, Hester, Joshua, Kenney **CRP-W= Jeremy, Jesse**

Budget Variance Report July 1, 2026 through June 30, 2027

0 SEWER-CRP Target % > **0.0%** **CRP-SEWER**

As of July 2026

Summary	Budget Annual	YTD	Actual YTD Amount	%
EWER CRP Revenue	486,760	-	0.0%	0%
EWER CRP Expenses	500,676	-	0.0%	0%
	-	-	-	
	-	-		
	-	-		
	-	-	-	
	-			
rating Balance (loss)	**(13,916)**	-	-	

	Expenses	2026-2027 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	262,245	-		0.0%	262,245
520	FICA - District Share	21,659	-		0.0%	21,659
530	Medical Ins - District Share	57,067	-		0.0%	57,067
540	CalPERS - District Share	19,564	-		0.0%	19,564
550	Unemployment	-	-		0.0%	-
560	Workmans Compensation	24,541	-		0.0%	24,541
	Salaries and Employee Benefits >	**385,076**	-	-	**0.0%**	**385,076**
605	Advertising	0	-	-	0.0%	0
610	Bank Fees	0	-	-	0.0%	0
620	Communications & Internet	5,000	-		0.0%	5,000
622	Board	0	-		0.0%	0
625	Equip - Field <$4,999.00	2,500	-		0.0%	2,500
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	18,100	-		0.0%	18,100
645	Insurance	0	-		0.0%	0
650	Interest	6,000	-		0.0%	6,000
657	Outsource Lab / Internal Lab	0	-		0.0%	0
660	Memberships/Subscriptions/Licenses	0	-		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	-		0.0%	0
675	Professional Services (SCADA)	0	-		0.0%	0
685	Rents	-	-		0.0%	-
690	Safety & Security (includes Boots)	7,000	-		0.0%	7,000
700	Tools & Instruments	2,000	-		0.0%	2,000
703	Apparel	3,500	-		0.0%	3,500
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	-		0.0%	0
720	Supplies - Operating - Other	4,000	-		0.0%	4,000
735	Training, Certification	1,500	-		0.0%	1,500
745	Travel	-	-		0.0%	-
750	Utilities	0	-		0.0%	0
760	Waste Disposal	0	-		0.0%	0
795	Yolo Co	0	-		0.0%	0
799	Team Building	0	-	-	0.0%	0
	Services and Supplies >	**49,600**	-	-	**0.0%**	**49,600**
	Repairs & Replacement					
810	R&R Buildings & Grounds	1,000	-		0.0%	1,000
815	R & R Damage Claims	0	-		0.0%	0
820	R&R Lift Stations	5,000	-		0.0%	5,000
830	R&R Equipment	30,000	-		0.0%	30,000
832	R&R Mains/Laterals	20,000	-		0.0%	20,000
840	R&R Vehicles	10,000	-		0.0%	10,000
		-	-		0.0%	-
	Repairs & Replacement >	**66,000**	-	-	**0.0%**	**66,000**
	Total Expenses >	**500,676**	-	-	**0.0%**	500,676

CRP-S = Tom, Hester, Joshua, Kenney **CRP-W= Jeremy, Jesse**

AMENDMENT NO. 2

TO AGREEMENT FOR THE ACCEPTANCE OF EFFLUENT

THIS AMENDMENT NO. 2 ("Amendment") is made as of Aug 4, 2026, by and between Lake County Sanitation District, Northwest WWTP ("LACOSAN"), and Clearlake Oaks County Water District ("District").

RECITALS

Whereas LACOSAN and District entered into that certain "Agreement for the Acceptance of Effluent" dated July 21, 1998 (the "Original Agreement"), which was subsequently amended by Amendment No. 1 to extend the term through July 21, 2025; and

Whereas the Original Agreement governs the transport of Effluent from the District's Wastewater Treatment Facility to the Southeast Reservoir for inclusion in the Geysers Pipeline disposal; and

Whereas LACOSAN utilizes the pipeline segment extending from the District's Wastewater Treatment Facility to the Southeast Reservoir (the "Shared Pipeline") to transport LACOSAN effluent; and

Whereas the Parties desire to extend the term of the Agreement and modify the terms regarding Operations, Maintenance, and Cost-Sharing to equitably reflect LACOSAN's active utilization of the Shared Pipeline.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions, the Parties agree as follows:

1. AMENDMENT OF SECTION 3, TERM

Section 3.1 of the Original Agreement is hereby amended to extend the term. The Agreement shall remain in full force and effect for a period of twenty-five (25) years from the effective date of this Amendment, or until either of the following occurs:

1. the termination of LACOSAN's agreement with the Geysers Pipeline owners;
2. the termination under Sections 8 or 9 of the Original Agreement.

Section 3.2 is hereby amended to read as follows:

"3.2 Decommissioning Costs

Upon final termination of the Agreement, if removal or decommissioning of the Project Pipeline, Pumping Station, and/or other ancillary facilities is required

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by any court or governmental agency with regulatory or other authority to so order, or as agreed by the Parties, the Parties shall split removal and decommissioning costs equally."

2. AMENDMENT OF SECTION 4, OPERATIONS AND MAINTENANCE

Section 4 of the Original Agreement ("OPERATION AND MAINTENANCE") is hereby deleted in its entirety and replaced with the following:

"4. OPERATION AND MAINTENANCE

4.1 <u>Routine Inspections and Minor Repairs</u>

The District shall continue to perform all required monthly inspections of the Shared Pipeline (approximately 3.5 miles) between the District's Wastewater Treatment Plant and the Southeast Regional Treatment Facility. The District will also perform minor repairs as needed to maintain normal operation of the pipeline.

4.2 <u>Major Repairs</u>

For the purposes of this Agreement, a "major repair" is defined as any repair exceeding $10,000 in cost, or other mutually agreed-upon threshold. All major repairs shall be funded on a 50/50 cost-sharing basis between the District and LACOSAN. The District will notify LACOSAN when a major repair is identified and provide reasonable documentation supporting the repair need and estimated costs.

4.3 <u>Coordination and Quarterly Meetings</u>

The District and LACOSAN shall hold quarterly operational meetings at the District's Wastewater Treatment Plant to maintain familiarity with the pipeline system, review inspection results, and coordinate upcoming work.

LACOSAN personnel shall assist District staff in performing in-house major repairs when the District determines such assistance is appropriate. The District will provide one week's notice for planned work requiring LACOSAN assistance. Emergency situations are exempt from the advance-notice requirement.

4.4 <u>Corrosion Testing and Evaluation</u>

When LACOSAN conducts corrosion testing of its system, such testing shall include the entire Shared Pipeline between the District's facilities and the

Southeast Reservoir. The District shall pay 50% of the cost of corrosion testing performed on this specific segment.

3. AMENDMENT OF SECTION 5, O&M EXPENSES

Section 5.2 of the Original Agreement ("OPERATION & MAINTENANCE EXPENSES") is hereby amended as follows:

"5.2 <u>Pipeline Compensation</u>

The District shall not receive any compensation from LACOSAN or the Geysers Pipeline participants for the District's Effluent. LACOSAN shall not receive any compensation from the District for the operation or maintenance of the Shared Pipeline between the District's Wastewater Treatment Plant and the Southeast Reservoir."

4. Exhibit A is hereby removed from the Agreement.

5. AMENDMENT OF SECTION 6, DELIVERY AND ACCEPTANCE

Section 6 is amended to add section 6.9 related to Supervisory Control and Data Acquisition (SCADA) monitoring, as follows:

"6.9 <u>SCADA Monitoring for Shared Pipeline Operations</u>. Each Party owns, operates, and maintains its own SCADA system. For the limited purpose of coordinating operation, maintenance, and emergency response related to the shared Pipeline, each Party shall, if and when available, provide the other Party with read-only SCADA viewing access to designated screens, data points, alarms, and historical trends directly associated with sludge pumping and conveyance within the shared pipeline. SCADA access granted under this Agreement shall be strictly passive and informational in nature. Under no circumstances shall either Party have the ability to start, stop, adjust, override, bypass, or otherwise control the other Party's pumps, valves, instrumentation, control logic, or treatment processes.

Each Party shall be responsible for its own costs associated with configuring, maintaining, and securing access to the other Party's SCADA, unless otherwise expressly agreed in writing.

The provision of SCADA viewing access does not create a duty to monitor, operate, maintain, or supervise the other Party's wastewater facilities, nor does it expand or modify any existing legal, regulatory, or common-law duties or liabilities of either Party."

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6. AMENDMENT OF SECTION 7, OPERATING EMERGENCIES

Section 7 of the Original Agreement ("OPERATING EMERGENCIES") is hereby amended to add subsection 7.4 as follows:

> "7.4 Emergency Costs Allocation
>
> (a) As used in this Agreement, "emergency" means the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions such as air pollution, fire, flood, storm, epidemic, riot, drought, cyberterrorism, sudden and severe energy shortage, electromagnetic pulse attack, plant or animal infestation or disease, an earthquake, or other conditions, which, by reason of their magnitude, are or are likely to be beyond the control of the services, personnel, equipment and facilities of any municipal entity and may require the combined forces of a mutual aid region or regions to combat.
>
> (b) Notwithstanding anything to the contrary in this Agreement, in the event of an emergency that threatens the integrity of the pipeline, public health, or environmental compliance, LACOSAN and the District shall immediately cooperate to mitigate impacts, restore service, and prevent recurrence. Both parties shall provide personnel, equipment, and support as available and appropriate. Cost responsibilities for emergency response shall be reasonably determined based on the origin and nature of the incident, unless otherwise agreed in writing."

7. AMENDMENT OF SECTION 12, PARTICIPATION OF LACOSAN

Section 12 of the Original Agreement ("PARTICIPATION OF LACOSAN") is hereby deleted and replaced with the following to reflect current operational status:

> **"12. JOINT USE AND PARTICIPATION**
>
> The Parties acknowledge that LACOSAN currently utilizes the Shared Pipeline to transport effluent. The respective responsibilities for the Shared Pipeline are outlined in this Agreement."

8. GENERAL PROVISIONS

All other terms and conditions of the Original Agreement and Amendment No. 1 not in conflict with this Amendment No. 2 shall remain in full force and effect. To the extent the Original Agreement or Amendment No. 1 conflicts with this Amendment No. 2, this Amendment No. 2 governs

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IN WITNESS WHEREOF, the parties hereto have executed this Amendment No. 2 as of the day and year first above written.

LAKE COUNTY SANITATION DISTRICT

By ______________________________
Robin Borre
Special Districts Administrator

CLEARLAKE OAKS COUNTY WATER DISTRICT

By ______________________________
Dianna Mann
General Manager

LAKE COUNTY SANITATION DISTRICT

____
Chair
Board of Directors
Date: ______________________

CLEARLAKE OAKS COUNTY WATER DISTRICT

By ______________________
Dianna Mann
General Manager
Date: ______________________

ATTEST:
SUSAN PARKER
Clerk to the Board of Supervisors

By: ______________________

Date: ______________________

APPROVED AS TO FORM:
LLOYD GUINTIVANO
County Counsel

Digitally signed by Lloyd C. Guintivano
DN: cn=Lloyd C. Guintivano, c=US, o=County of Lake, ou=Office of the County Counsel, email=Lloyd.Guintivano@lakecountyca.gov
Date: 2026.07.02 16:59:18 -07'00'

By: ______________________

Date: July 2, 2026

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