

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*

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS (Page 3)

1. Administration
2. Billing – 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: _____

F. NEW BUSINESS

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

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: _____

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

Action Taken: _____

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

Action Taken: _____

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

Action Taken: _____

ADJOURNMENT

Time: _____

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

Clearlake Oaks County Water District

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

July 10, 2026

Administration

Training:

We held our first in-person safety meeting on July 7th with our newly appointed Safety Officers, Garrett and James. I am excited to see the direction they take with our safety program as we continue to strengthen our workplace safety culture.

Collectively, the three of us have enrolled in the OSHA Extended Studies Safety Program. Garrett and James have already begun their coursework, while I plan to begin my classes in the coming months as my schedule allows. This training will help enhance our internal safety program and support ongoing compliance and employee development.

Grants - Awards - Scholarships:

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

Administration is currently working on launching an employee recognition program. This is a new initiative for the District, and we're excited to find new ways to recognize employees for their hard work and contributions.

General:

The District received its Property Tax Roll disbursement in the amount of \$101,306.20. As of June 30, 2026, the amount of funds applied to customer accounts with delinquent balances is still being calculated and will be provided upon completion. These payments are reflected in the attached Aged Receivables Report.

I will begin processing the 2026–2027 Property Tax Roll additions within the next week. I typically wait until the July billing cycle has been posted so those charges can be included in the tax roll process.

There's a new (and much larger!) shadow box at the Post Office. The old one had very little cork left to pin notices to and barely enough space for the meeting agenda. The new display gives us room to post additional District information and community announcements, making it easier to keep everyone informed. Be sure to check it out if you're in the area!

The new shadow box also includes a QR code to sign up for District email alerts (separate from the notifications sent through our billing system) and a QR code that links directly to our Facebook page so you can like and follow us for updates.

If you haven't followed our Facebook page yet, we'd love your support! Also, if you're a member of the Keys Club, we're happy to provide a copy of our notices for posting there as well.

In the coming months, I plan to include the Facebook and email alerts flyer as a billing insert. I'd also like to send it out as an informational message in the next few weeks. I'm just trying to avoid overwhelming customers

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

Donald Whittier
Director

VACANT
Director

with too many communications, so my goal is to limit informational messages to about one per week whenever possible.

A resolution approving the 2026–2027 Property Tax Roll additions will be presented to the Board for consideration at next month's regular meeting.

A resolution of appreciation for James (Jim) Burton is on the agenda for approval for this month.

I am currently reviewing and updating the District's plans and policies to ensure they align with the requirements for our District Transparency Certificate application. As part of this effort, outdated policies and plans will be presented to the Board for review and approval as updates are completed.

Additionally, the Employee Handbook will be updated to incorporate required language for maintaining a Drug-Free Workplace in accordance with an upcoming grant requirement.

The 2025 Consumer Confidence Report (CCR) was published on the District's website on June 26, 2026. To make the report easily accessible, QR codes linking directly to the CCR have been posted in the District lobby, at the local Post Office, and on the District's Facebook page. The report was also distributed via email to customers who have an email address on file with the District.

Proposition 218:

Please see the attached project checklist.

All protest letters received to date will continue to be counted toward determining whether a majority protest exists. As of today, the District has received 272 letters of opposition. All protest letters are being tracked using the attached Opposition Tracker. At this time, we are not invalidating any protest letters; however, we are verifying that each property address associated with a protest is located within District boundaries.

Legal has provided the draft resolution for the proposed rate increase. I have not yet had the opportunity to review it in detail, but it will be finalized and ready for the August 4, 2026, Special Meeting. I will also begin preparing the updated rate sheets in advance of the meeting.

Olivia Mann
Board Secretary
Administrative Services Manager

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

Donald Whittier
Director

VACANT
Director

Aged Accounts Receivable

As of 07/13/2026

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
No. of Accounts:	1001	363	236	164	198	1962
	\$133,370.36	\$38,736.70	\$28,063.41	\$19,571.74	\$408,601.20	<u>\$628,343.41</u>

These totals include all accounts on the Tax Roll

Water	\$199,246.83
Water Penalty	\$15,490.22
Sewer	\$202,143.60
Sewer Penalty	\$15,192.94
CRP Water	\$83,382.79
CRP Water Penalty	\$7,399.20
CRP Sewer	\$97,231.65
CRP Sewer Penalty	\$7,400.84
CRP PC	\$804.78
CRP PC Penalty	\$50.56
Total Balance:	\$628,343.41

****June Statements are due July 15, 2026****

Recurring payments have been processed for the month of July.



Operations Summary Report

Sort Order : Service, Tran Type

From: 6/1/2026

To: 6/30/2026

Loss Calculation

		Billed Usage	Actual Usage
	Raw Water Pumped	21,223,000.00000	
	Production Loss	-3,873,000.00000	
WATER	Billed Usage	-10,418,604.99496	10,418,604.99500
WATER 2	Billed Usage	-236,121.98250	236,121.98250
Units Lost:		6,695,273.02254	
Percentage Loss:		31.55%	

Transaction Summary

			Amount	# of Accounts
CRP SEWER	Adjustment	Charge	-\$0.82	1
		Delinquency	-\$38.23	10
		Open Credit	-\$7.45	2
	Charge	Charge	\$47,928.05	1,720
		Penalty	\$1,334.27	464
		Open Applied	\$7.45	2
		Open Payment	-\$1,312.07	54
		Charge	-\$45,360.72	1,430
		Delinquency	-\$1,016.56	276
	Payment Reversal	Payment Reversal	\$123.35	3
		Total CRP SEWER:	\$1,657.27	
CRP WATER	Adjustment	Charge	-\$65.18	1
		Delinquency	-\$25.79	10
		Open Credit	-\$1.75	1
	Charge	Charge	\$42,572.99	2,056
		Penalty	\$1,104.20	529
		Open Applied	\$1.75	1
		Open Payment	-\$1,357.20	79
		Charge	-\$41,546.02	1,699
		Delinquency	-\$976.24	313
	Payment Reversal	Transfer	-\$48.32	1
		Payment Reversal	\$52.38	2
		Total CRP WATER:	-\$289.18	
CRPPC	Charge	Charge	\$1,694.00	77
		Penalty	\$28.80	11
		Open Payment	-\$42.22	2

	Payment	Charge	-\$1,849.68	71
		Delinquency	-\$38.34	8
		Total CRPPC:	-\$207.44	
		Amount	# of Accounts	
CRPS2	Charge	Charge	\$1,037.55	15
	Delinquency	Penalty	\$4.46	2
	Payment	Charge	-\$1,018.88	14
		Total CRPS2:	\$23.13	
		Amount	# of Accounts	
CRPS3	Charge	Charge	\$180.64	5
	Delinquency	Penalty	\$5.55	1
	Payment	Charge	-\$180.64	5
		Total CRPS3:	\$5.55	
		Amount	# of Accounts	
SEWER	Adjustment	Charge	-\$1.73	1
		Delinquency	-\$60.99	9
		Open Credit	-\$15.56	2
	Charge	Charge	\$101,166.52	1,712
		Penalty	\$2,589.56	457
		Shutoff	\$0.00	0
	Open Applied	Open Applied	\$161.89	3
		Open Payment	-\$3,237.52	64
		Charge	-\$95,479.83	1,424
	Delinquency	Delinquency	-\$1,985.49	274
		Open Credit	-\$180.01	1
		Payment Reversal	\$286.01	3
	Payment Reversal	Open Credit	\$6.57	1
	Refund			
		Total SEWER:	\$3,249.42	
		Amount	# of Accounts	
SEWER 2	Charge	Charge	\$3,242.93	15
	Delinquency	Penalty	\$12.23	2
	Payment	Charge	-\$3,192.14	14
		Total SEWER 2:	\$63.02	
		Amount	# of Accounts	
SEWER 3	Charge	Charge	\$398.44	5
	Delinquency	Penalty	\$6.58	1
	Payment	Charge	-\$398.44	5
		Total SEWER 3:	\$6.58	
		Amount	# of Accounts	
WATER	Adjustment	Charge	-\$131.39	2
		Delinquency	-\$57.10	10
		Open Credit	-\$105.29	3
	Charge	Charge	\$117,619.08	2,055
		Service Open Credit	-\$0.02	1
	Delinquency	Penalty	\$2,662.38	520
		Shutoff	\$0.00	0

	Misc Chrg.	Misc Chrg.	\$2,810.00	57
	NSF Fee	NSF Fee	\$45.00	1
	Open Applied	Open Applied	\$10,304.38	128
	Open Payment	Open Payment	-\$4,526.46	129
	Payment	Charge	-\$113,374.67	1,693
		Delinquency	-\$2,521.90	317
		Misc Chrg.	-\$3,070.38	52
		Open Credit	-\$12,475.65	108
		Service Order Fee	-\$3,089.72	27
	Payment Reversal	Payment Reversal	\$213.59	2
	Refund	Open Credit	\$1,108.29	7
	Service Order Fee	Service Order Fee	\$2,050.00	21
		Total WATER:	-\$2,539.86	
		Amount	# of Accounts	
WATER 2	Charge	Charge	\$0.00	0
		Total WATER 2:	\$0.00	
		Total Current :	\$1,968.49	

Age Receivables Summary

	Amount	# of Accounts
Amount Past Due 1-30 days	\$296,836.02	1,997
Amount Past Due 31-60 days	\$49,713.05	404
Amount Past Due Over 60 days	\$461,603.06	615
Total Aged Balances	\$808,152.13	
TOTAL RECEIVABLES (Total Current Trans. + Total Aged Balances)	\$808,148.99	

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	193	6,498,323.30200	59.13%	32.17%
	8000 to 9000	27	226,845.30200	2.06%	1.79%
	7000 to 8000	56	417,685.53750	3.80%	3.00%
	6000 to 7000	59	381,656.65900	3.47%	3.01%
	5000 to 6000	81	441,528.81550	4.02%	3.76%
	4000 to 5000	128	573,566.60050	5.22%	5.70%
	3000 to 4000	179	615,018.65400	5.60%	7.28%
	2000 to 3000	266	657,735.76100	5.98%	10.38%
	1000 to 2000	303	453,268.70750	4.12%	10.75%
	0 to 1000	349	152,982.65600	1.39%	11.98%
	Zero Usage	169	0.00000	0.00%	5.46%
WATER 2	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	2	229,389.53250	43.83%	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	1	5,453.28450	1.04%	0.00%
4000 to 5000		0.00000	0.00%	0.00%
3000 to 4000		0.00000	0.00%	0.00%
2000 to 3000		0.00000	0.00%	0.00%
1000 to 2000		0.00000	0.00%	0.00%
0 to 1000	2	1,279.16550	0.24%	0.00%
Zero Usage		0.00000	0.00%	0.00%

Receivables Summary

Ending Receivables (Last Period)	\$806,180.50
Charge this Period	\$315,840.18
Misc Fee this Period	\$2,810.00
Payment this Period	-\$327,803.63
Tax this Period	\$0.00
NSF Amount	\$45.00
Other Transactions	\$11,076.94
Total Receivables	\$808,148.99
Ending Deposits (Last Period)	\$3,301.68
Changes this Period	\$0.00
Total Deposits	\$3,301.68



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)

Billing / Accounts Payable – July 9, 2026

Automatic Payments:

Currently, 592 customers are enrolled in automatic payments. Of these, 499 are using a credit or debit card, and 93 are enrolled via ACH.

Payment Arrangements:

Eleven 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:

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

Door Hangers & Shutoffs:

Last month, 46 door hangers were issued, and 8 of those accounts were disconnected for delinquency.

Work Orders:

In June, a total of 89 work orders were assigned. Of these, 81 have been closed, with 4 remaining open from the month, excluding those with an “In Progress” or “To Be Repaired” status.

General:

Lately, we have been receiving a steady flow of backflow test results, and we anticipate submissions will continue through the December 1 deadline. Reminder letters will be mailed again shortly, as it has been just over a month since the previous notices were sent, providing customers with ample time to complete and submit their required testing.

Efforts continue to streamline the accounts payable process through electronic filing, expanding the use of automatic payments, and utilizing credit card payments whenever practical. These improvements are helping reduce the number of paper checks issued each month and increasing overall efficiency.

Field staff continue to perform availability checks on vacant parcels so current service information is readily available for prospective customers. These inspections also help identify lots with existing connections, allowing new accounts to be established and billing to begin when appropriate.

Bailey Anderson
Office Manager

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

Donald Whittier
Director

VACANT
Director



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July 8, 2026

- June -July raw water NTU from the extended intake was not stable, during the weekend of 6-26-26 through 6-28-26 head had NTU as high as 55 and PH up 9.1 Ph 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. 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 7-9-26 the lake level is at 5-.17ft, dropping 1.1ft, since last month.
- Water production for the month of June was 17.356 MG down from 2025 production of 19.023 MG. Raw water intake was 21.223 MG. The daily production average rose from 542,000,000 GPD in May to 634,000 GPD for June.
- 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*

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

A. Donald Whittier
Director

VACANT
Director

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	7/2/26			July
Bacti R (BW)	6/17/26			June
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)				
Perchlorate (A)				
TTHM (Q)	6/25/26			Quartrly
HAA5 (Q)	6/25/26			Quartrly
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	06/17/26			June
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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July 9, 2026

RE: JUNE BOARD REPORT

FLows FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 14.096 MG (AVERAGE: 470,000 GPD)**
- ❖ **EFFLUENT: 12.520 MG (AVERAGE: 417,000 GPD/ 289 GPM)**
- ❖ **CLEARLAKE LEVEL AT END OF MONTH: 5.51' RUMSEY GAUGE**

As noted above, flows continue to drop as heat picks up. There was about 5MG less this month than previously. Process at the plant has been changing. Due to the algae the process gets from the water plants backwash, settling has decreased and solids have increased. Dissolved oxygen has also been affected. These issues are common during the algae bloom in Clearlake and will be fighting it 'till about January. Sludge removal has also begun. Along with the removal, processing sludge continues.

The light project is finally coming to an end. Five light poles have been installed throughout the plant for security reasons and safety factors (see pictures). This will give us the lighting needed when working after hours during an emergency call. It will also help deter thieves from stealing and causing damage to districts vehicles.

Again, thanks to the board and management that provide the needed funds and tools to continue improving the waste plant.

Francisco Castro

CPO/Wastewater Plant

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

A. Donald Whittier
Director

VACANT
Director

14



Stanley Archacki
President

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William McHugh
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A. Donald Whittier
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VACANT
Director



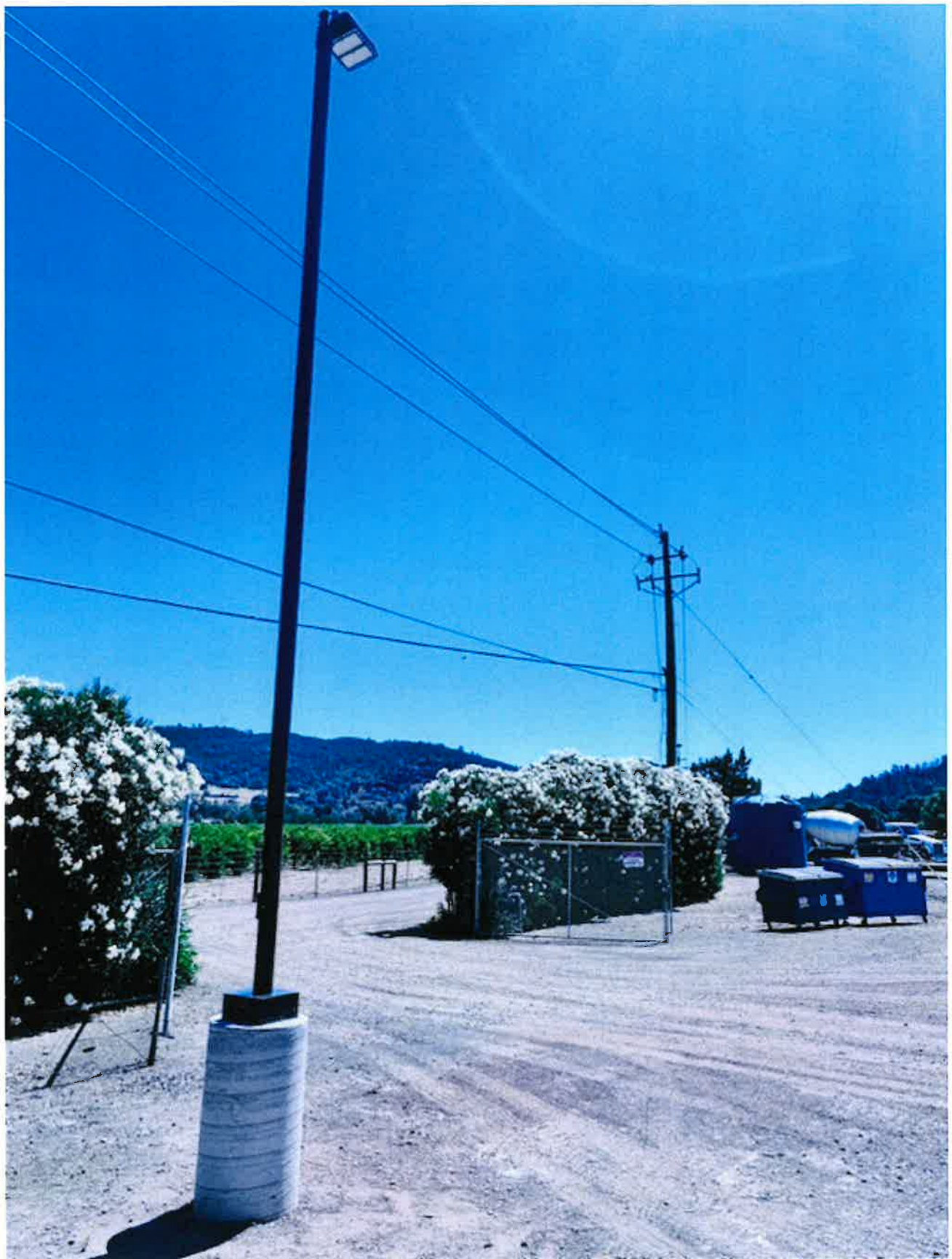
Stanley Archacki
President

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A. Donald Whittier
Director

VACANT
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Stanley Archacki
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Michael Herman
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Stanley Archacki
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Clearlake Oaks County Water District
Board of Directors
Board Meeting June 18, 2026

General Manager's Update

Proposition 218 Rate Study

Opposition letters continue to arrive, although at a slow pace. The current count and an updated spreadsheet will be included in Olivia's report.

Portable Hydrant

We have made progress on the agreement; however, we are not quite there yet. I am hopeful the finalized agreement will be ready to present to the Board for approval at next month's meeting.

Main Break

As I am writing this report, staff is repairing a water main leak on Highway 20 near Olsen Road. Unfortunately, the break occurred on a Friday rather than a Monday morning, making traffic especially congested. Jim Shupe with Caltrans stopped by the site and commented that our staff did an outstanding job setting up traffic control, which is always appreciated.

Storage

The District has ordered a conex storage container to house all gasoline-powered equipment. This will provide additional space in the inventory room while creating a safer, more fire-wise storage area for equipment containing fuel.



Staffing Update

Administration is currently recruiting for a part-time employee to assist during Bailey's absence.

Respectfully Submitted,

Dianna Mann

General Manager

11:18 AM

07/09/26

Accrual Basis

Clearlake Oaks County Water District

Summary Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	937,116.51
Accounts Receivable	204,087.00
Other Current Assets	3,183,196.51
Total Current Assets	4,324,400.02
Fixed Assets	23,057,351.36
TOTAL ASSETS	27,381,751.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	160,171.28
Credit Cards	3,457.77
Other Current Liabilities	7,940,962.23
Total Current Liabilities	8,104,591.28
Long Term Liabilities	-1,092,168.21
Total Liabilities	7,012,423.07
Equity	20,369,328.31
TOTAL LIABILITIES & EQUITY	27,381,751.38

Clearlake Oaks County Water District

Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	350,803.48
101.5 · CA CRP PC (California Class)	165,972.94
101.4 · CA CRP Sewer (California Class)	131,130.93
101.3 · CA CRP Water (California Class)	149,306.76
101.2 · CA Sewer Reserves (California Class)	39,762.53
101.1 · CA Water Reserves (California Class)	60,608.55
102.001 · GL - 9122 (Old Acct. # 053420019)	34,414.27
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	
CIP Deposits 2014	189,000.00
101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) - Other	-183,971.93
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550)	5,028.07
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA BANK ...	88.98
Total Checking/Savings	937,116.51
Accounts Receivable	
CUSI Accounts Receivable	204,087.00
Total Accounts Receivable	204,087.00
Other Current Assets	
139 · Docufree (Purchasing space on the Cloud xfering hard copies)	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 prior to grant)	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 WWTP for...	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 1199200)	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 1097010)	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840)	13,571.00
Total Other Current Assets	3,183,196.51
Total Current Assets	4,324,400.02
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	44,835.60
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infstrcture & Rehab Proj (Phase 1 was the installation of the For...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water di...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of water...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wa...	394,932.77
131 · Waste Water Plant	
131.2 · Outside Lighting Project (Outside lighting project that was awarded...	9,603.62
131.1 · Pumps/Equipment	239,080.29
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	478,743.41
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 June 30, 2026

	Jun 30, 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 - WATER - WAS...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	57,712.60
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)	3,086,528.58
122 · Bldgs/Grounds Cap Improvements	8,555,370.46
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS...	
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 - SEWER - W...	3,152,007.02
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...	3,366,236.59
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,057,351.36
TOTAL ASSETS	27,381,751.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200)	160,171.28
Total Accounts Payable	160,171.28
Credit Cards	
8-81000 · Amazon Business Prime Card (American Express Amazon Bu...	3,457.77
Total Credit Cards	3,457.77
Other Current Liabilities	
800 · Bulk Water Deposit	2,025.00
Annual Depreciation	249,035.55
224 · USDA Retainage	241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY (Failure to make a federal t...	-5,317.55
280 · Loan	
280.20 · Crane Truck	-65,365.72
280.04 · 2021 Water Truck	8,576.57
280.15 · USDA Water Improvement Project (USDA Wtr Improvement ...	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

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Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of June 30, 2026

	Jun 30, 26
Total 280 · Loan	7,351,838.77
221 · Health Ins - EE Portion	24,709.19
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	20,551.59
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMENT - C...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - LAKE...	25,223.32
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Other	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	1,001.39
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYROLL ...	-1,050.73
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL TAX W...	-386.77
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYABLE - ...	-1.00
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCTION ...	-41,887.19
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYABLE - ...	12,574.04
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED EMPL...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts withheld o...	-26,790.73
Total Other Current Liabilities	7,940,962.23
Total Current Liabilities	8,104,591.28
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	7,012,423.07
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup post to this ac...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - E...	17,324,535.23
Net Income	294,961.52
Total Equity	20,369,328.31
TOTAL LIABILITIES & EQUITY	27,381,751.38

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Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July 2025 through June 2026

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
445 · Bulk Water	0.00	0.00	1,274.00	1,274.00	1,274.00
410 · Client Reg Pmt	0.00	1,179,486.10	1,530,144.65	2,709,630.75	2,709,630.75
420 · Connection Fees	0.00	10,423.50	10,423.50	20,847.00	20,847.00
430 · Penalty & Interest	0.00	27,792.92	32,509.47	60,302.39	60,302.39
440 · County Treasure/Tax Roll	0.00	200,309.07	200,309.09	400,618.16	400,618.16
450 · Non S/W Rev - ATT Cell Lease	0.00	18,351.64	18,425.80	36,777.44	36,777.44
Total Income	0.00	1,436,363.23	1,793,086.51	3,229,449.74	3,229,449.74
Total Income	0.00	1,436,363.23	1,793,086.51	3,229,449.74	3,229,449.74
Gross Profit	0.00	1,436,363.23	1,793,086.51	3,229,449.74	3,229,449.74
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	426,772.24	409,505.62	253,027.10	1,089,304.96	1,089,304.96
520 · FICA - District Share	32,088.38	30,467.33	18,916.96	81,472.67	81,472.67
530 · Med/Life Insurance- Dist Share	72,669.96	82,307.01	39,333.15	194,310.12	194,310.12
540 · PERS - District Share	144,803.55	29,775.27	13,682.70	188,261.52	188,261.52
550 · Unemployment	14,896.34	0.00	0.00	14,896.34	14,896.34
560 · Workers Comp Ins	3,865.87	5,617.06	6,308.51	15,791.44	15,791.44
Total Salaries & EE Benefits	695,096.34	557,672.29	331,268.42	1,584,037.05	1,584,037.05
Services & Supplies					
605 · Advertising	813.12	0.00	0.00	813.12	813.12
610 · Bank Fees	44,697.51	0.00	0.00	44,697.51	44,697.51
620 · Communications & Internet	8,121.90	10,270.84	14,629.37	33,022.11	33,022.11
622 · Board Exp	2,510.70	0.00	0.00	2,510.70	2,510.70
630 · Equip - Office	313.45	0.00	0.00	313.45	313.45
640 · Fuel & Oil	0.00	6,754.48	6,734.64	13,489.12	13,489.12
645 · Insurance	0.00	75,490.93	75,490.94	150,981.87	150,981.87
650 · Interest	0.00	0.00	0.00	0.00	0.00
657 · Lab	0.00	26,452.50	27,192.98	53,645.48	53,645.48
660 · Memberships & Subscription	30,033.98	47,428.88	35,350.05	112,812.91	112,812.91
670 · Postage & Shipping	31,624.48	0.00	0.00	31,624.48	31,624.48
675 · Professional Services	47,973.84	25,795.99	24,374.85	98,144.68	98,144.68
685 · Rents	14,427.88	0.00	0.00	14,427.88	14,427.88
690 · Safety & Security	926.81	7,267.44	5,021.03	13,215.28	13,215.28
700 · Tools & Instruments	0.00	1,983.15	-149.37	1,833.78	1,833.78
703 · Supplies - Clothing & Personal	1,382.69	2,398.59	1,955.05	5,736.33	5,736.33
705 · Supplies - Office	6,340.62	1,507.65	1,514.23	9,362.50	9,362.50
715 · Supplies-Chemicals-Operating	0.00	51,990.94	131,562.49	183,553.43	183,553.43
720 · Supplies - Inventory - Other	0.00	33,331.90	3,960.15	37,292.05	37,292.05
735 · Training/Classes/Certs/ClassB	4,914.59	2,845.66	2,116.69	9,876.94	9,876.94
745 · Travel / Lodging	3,128.07	0.00	11.03	3,139.10	3,139.10
750 · Utilities	6,544.13	226,742.51	241,241.69	474,528.33	474,528.33
760 · Waste Disposal	765.41	25,798.01	4,831.66	31,395.08	31,395.08
795 · Yolo Co	0.00	0.00	36,992.87	36,992.87	36,992.87
799 · Team Building	3,519.99	0.00	0.00	3,519.99	3,519.99
Total Services & Supplies	208,039.17	546,059.47	612,830.35	1,366,928.99	1,366,928.99
Repairs & Replacement					
810 · R&R Buildings & Grounds	2,706.47	949.72	1,021.22	4,677.41	4,677.41
Total Repairs & Replacement	2,706.47	949.72	1,021.22	4,677.41	4,677.41
Total Expense	905,841.98	1,104,681.48	945,119.99	2,955,643.45	2,955,643.45
Net Ordinary Income	-905,841.98	331,681.75	847,966.52	273,806.29	273,806.29

Clearlake Oaks County Water District
Profit and Loss
July 2025 through June 2026

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Net Income	-905,841.98	331,681.75	847,966.52	273,806.29	273,806.29

CLO Water and Wastewater District

PROJECTED BUDGET 2025-2026

12

Target % > 100%

		<u>WATER</u>				<u>WASTEWATER</u>			
As of June 2026		Budget		Actual YTD		Budget		Actual YTD	
Summary		Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue		1,431,320	1,431,320	1,793,087	125%	1,279,260	1,279,260	1,436,364	112%
Total Operating Expenses		1,441,392	1,441,392	1,398,042	97%	1,468,797	1,468,797	1,557,604	106%
Operating Balance (loss)		(10,072)	(10,072)	395,045		(189,537)	(189,537)	(121,240)	
420	Connection Fees	10,000	10,000	10,424	104%	10,000	10,000	10,424	104%
445	Bulk Water Sales	30,000		1,274					
450	Non S/W Rev - ATT Cell Lease	55,000	55,000	18,426		55,000	55,000	18,352	
440	Non S/W Rev - County Treasury	100,000	100,000	200,309	200%	165,000	165,000	200,309	121%
	Reserves	50,000	50,000	-	0%	25,000	25,000		0%
Net Change In Net Position (loss)		134,928	104,928	624,204		15,463	15,463	107,845	

Current Revenue Notes:

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

Past Revenue Notes

General Ledger	\$87,251.98
District CRP	\$280,437.59
Paradise Cove CRP	\$165,972.94
Water Reserves	\$60,608.55
Sewer Reserves	\$39,762.53
CA Class Restricted Funds	\$350,803.48
LAIF Account	\$5,028.07
Total	\$989,865.14

		<u>WATER</u>				<u>WASTEWATER</u>			
As of June 2026		Budget		Actual YTD		Budget		Actual YTD	
Operating Revenue		Annual	YTD	Amount	%	Annual	YTD	Amount	%
410	Client Reg Pmt	1,398,320	1,398,320	1,530,145	109%	1,242,960	1,242,960	1,179,486	95%
430	Penalty & Interest	33,000	33,000	32,509	99%	36,300	36,300	27,793	77%
		-	-		0%	-	-		0%
Total Revenue >		1,431,320	1,431,320	1,562,654	109%	1,279,260	1,279,260	1,207,279	94%

As of June 2026		Budget						Actual	%
Operating Expenses		Annual	YTD					YTD	Spent
505	Salaries & Wages	451,920	451,920	466,413	103%	592,647	592,647	622,892	105%
520	FICA - District Share	36,678	36,678	34,961	95%	49,284	49,284	46,511	94%
530	Medical Ins - District Share	70,778	70,778	75,668	107%	126,869	126,869	118,642	94%
540	CalPERS - District Share	89,500	89,500	86,085	96%	104,951	104,951	102,177	97%
550	Unemployment	5,000	5,000	7,448	149%	5,000	5,000	7,448	149%
560	Workmans Compensation	29,773	29,773	8,242	28%	31,908	31,908	7,550	24%
Salaries and Employee Benefits >		683,650	683,650	678,817	99%	910,659	910,659	905,220	99%
605	Advertising	200	200	407	203%	200	200	407	203%
610	Bank Fees	21,790	21,790	22,349	103%	21,780	21,780	22,349	103%
620	Communications & Internet	19,000	19,000	18,690	98%	19,000	19,000	14,332	75%
622	Board Exp	3,500	3,500	1,256	36%	3,500	3,500	1,256	36%
625	Equip - Field <\$4,000.00	2,500	2,500	-	0%	4,000	4,000	-	0%
630	Equip - Office	2,000	2,000	157	8%	2,500	2,500	157	6%
640	Fuel & Oil	18,408	18,408	6,735	37%	15,708	15,708	6,754	43%
645	Insurance	44,100	44,100	75,491	171%	44,000	44,000	75,491	172%
650	Interest	2,000	2,000	-	0%	2,000	2,000	-	0%
657	Lab	22,200	22,200	27,193	122%	20,500	20,500	26,453	129%

20

660	Memberships/Subscriptions/Lice	46,000	46,000	50,367	109%	56,000	56,000	62,446	112%
665	Mileage Reimb	500	500	-	0%	250	250	-	0%
670	Postage & Shipping	13,000	13,000	15,812	122%	13,000	13,000	15,812	122%
675	Professional Services	30,000	30,000	48,362	161%	25,000	25,000	49,783	199%
685	Rents	7,500	7,500	7,214	96%	7,500	7,500	7,214	96%
690	Safety & Security	5,250	5,250	5,485	104%	8,750	8,750	7,731	88%
700	Tools & Instruments	3,700	3,700	(149)	-4%	2,500	2,500	1,983	79%
703	Apparel	3,600	3,600	2,647	74%	3,400	3,400	3,091	91%
705	Supplies - Office	4,000	4,000	4,685	117%	4,000	4,000	4,679	117%
715	Treatment Chemicals	125,250	125,250	131,562	105%	55,000	55,000	51,991	95%
720	Supplies - Operating - Other	5,000	5,000	3,960	79%	30,000	30,000	33,332	111%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	3,750	3,750	4,575	122%	2,750	2,750	5,304	193%
745	Travel	2,000	2,000	1,575	79%	1,750	1,750	1,564	89%
750	Utilities	285,394	285,394	244,514	86%	153,770	153,770	230,015	150%
760	Waste Disposal	15,350	15,350	5,215	34%	56,030	56,030	26,181	47%
795	Yolo Co	61,000	61,000	36,993	61%				
799	Misc	1,750	1,750	1,760	0%	1,750	1,750	1,760	0%
Services and Supplies >		748,742	748,742	716,851	96%	554,638	554,638	650,081	117%
Repairs & Replacement									
810	R&R Buildings & Grounds	6,000	6,000	2,374	40%	3,500	3,500	2,303	66%
815	R&R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	3,000	3,000	-	0%	-	-	-	0%
Repairs & Replacement >		9,000	9,000	2,374	26%	3,500	3,500	2,303	66%
Total Expenses >		1,441,392	1,441,392	1,398,042	97%	1,468,797	1,468,797	1,557,604	106%

12	Administration Budget Variance Report July 1, 2025 through June 30, 2026			Target % >	100.0%	GL ADMIN
	As of June 2026	2024-2025 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	440,484	440,484	426,772	96.9%	13,712
520	FICA - District Share	34,820	34,820	32,088	92.2%	2,732
530	Medical Ins - District Share	60,426	60,426	72,670	120.3%	(12,244)
540	CalPERS-Dist Share (Unfunded Liab \$116,616)	148,067	148,067	144,804	97.8%	3,263
550	Unemployment	10,000	10,000	14,896	149.0%	(4,896)
560	Workers Comp Ins	8,609	8,609	3,866	44.9%	4,743
	Salaries and Employee Benefits >	702,407	702,407	695,096	99.0%	7,311
605	Advertising	400	400	813	203.3%	(413)
610	Bank Fees	43,560	43,560	44,698	102.6%	(1,138)
620	Communications & Internet	7,000	7,000	8,122	116.0%	(1,122)
622	Board	7,000	7,000	2,511	35.9%	4,489
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	3,000	3,000	313	10.4%	2,687
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0	-	0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/licenses	22,000	22,000	30,034	136.5%	(8,034)
670	Postage & Shipping	26,000	26,000	31,624	121.6%	(5,624)
675	Professional Services (Legal, IT)	40,000	40,000	47,974	119.9%	(7,974)
685	Rents	15,000	15,000	14,428	96.2%	572
690	Safety & Security	1,500	1,500	927	61.8%	573
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	1,200	1,200	1,383	115.3%	(183)
705	Supplies - Office	6,000	6,000	6,341	105.7%	(341)
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	3,500	3,500	4,915	140.4%	(1,415)
745	Travel	3,000	3,000	3,128	104.3%	(128)
750	Utilities	7,540	7,540	6,544	86.8%	996
760	Waste Disposal	700	700	765	109.3%	(65)
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	3,500	3,520	100.6%	(20)
	Services and Supplies >	190,900	190,900	208,040	109.0%	(17,140)
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,000	2,000	2,706	135.3%	(706)
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles	0	0		0.0%	0
	Repairs & Replacement >	2,000	2,000	2,706	135.3%	(706)
	Total Expenses >	895,307	895,307	905,842	101.2%	(10,535)

12	Wastewater Budget Variance Report July 1, 2025 through June 30, 2026			Target % >	100.0%	GL WASTEWATER
	As of June 2026	2024-2025 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	372,405	372,405	409,506	110.0%	(37,101)
520	FICA - District Share	31,874	31,874	30,467	95.6%	1,407
530	Medical Ins - District Share	96,656	96,656	82,307	85.2%	14,349
540	CalPERS - District Share	30,918	30,918	29,775	96.3%	1,143
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	27,604	27,604	5,617	20.3%	21,987
	Salaries and Employee Benefits >	559,456	559,456	557,672	99.7%	1,784
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	13,000	10,271	79.0%	2,729
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,500	1,500		0.0%	1,500
630	Equip - Office	1,000	1,000		0.0%	1,000
640	Fuel & Oil	7,500	7,500	6,754	90.1%	746
645	Insurance	44,000	44,000	75,491	171.6%	(31,491)
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	20,500	20,500	26,453	129.0%	(5,953)
660	Memberships/Subscriptions/Permits	45,000	45,000	47,429	105.4%	(2,429)
665	Mileage Reimb	250	250		0.0%	250
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	5,000	5,000	25,796	515.9%	(20,796)
685	Rents	0	0		0.0%	0
690	Safety & Security	8,000	8,000	7,267	90.8%	733
700	Tools & Instruments	2,500	2,500	1,983	79.3%	517
703	Apparel	2,800	2,800	2,399	85.7%	401
705	Supplies - Office	1,000	1,000	1,508	150.8%	(508)
715	Treatment Chemicals	55,000	55,000	51,991	94.5%	3,009
720	Supplies-Operating-Other-Titan Tubes	30,000	30,000	33,332	111.1%	(3,332)
730	Vacant	-	-			-
735	Training, Certifications	1,000	1,000	2,846	284.6%	(1,846)
745	Travel	250	250		0.0%	250
750	Utilities	150,000	150,000	226,743	151.2%	(76,743)
760	Waste Disposal	55,680	55,680	25,798	46.3%	29,882
795	Yolo Co	0	0		0.0%	0
798	Customer Refund					
799.1	Team Building					
	Services and Supplies >	443,980	443,980	546,061	123.0%	(102,081)
	Repairs & Replacement					
810	R&R Buildings & Grounds	2,500	2,500	950	38.0%	1,550
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	2,500	950	38.0%	1,550
	Total Expenses >	1,005,936	1,005,936	1,104,683	109.8%	(98,747)
	Expense Notes					
	675 Monthly billing for IT services					
	645 Liab Ins increased 40K due to possible litigation					

12	Water Budget Variance Report July 1, 2025 through June 30, 2026			Target % >	100.0%	GL WATER
	As of June 2026	2024-2025 Budget		Actual	%	Total
	Expenses	Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	231,678	231,678	253,027	109.2%	(21,349)
520	FICA - District Share	19,267	19,267	18,917	98.2%	350
530	Medical Ins - District Share	40,565	40,565	39,333	97.0%	1,232
540	CalPERS - District Share	15,467	15,467	13,683	88.5%	1,784
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	25,469	25,469	6,309	24.8%	19,160
	Salaries and Employee Benefits >	332,446	332,446	331,269	99.6%	1,177
605	Advertising	0	0		0.0%	0
610	Bank Fees	0	0		0.0%	0
620	Communications & Internet	13,000	13,000	14,629	112.5%	(1,629)
622	Board Exp	0	0		0.0%	0
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	500	500		0.0%	500
640	Fuel & Oil	10,200	10,200	6,735	66.0%	3,465
645	Insurance	44,100	44,100	75,491	171.2%	(31,391)
650	Interest	0	0		0.0%	0
657	Outside Lab / Internal Lab	22,200	22,200	27,193	122.5%	(4,993)
660	Memberships/Subscriptions/Permits	35,000	35,000	35,350	101.0%	(350)
665	Mileage Reimb	500	500		0.0%	500
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA, Mtce Prog)	10,000	10,000	24,375	243.8%	(14,375)
685	Rents	0	0		0.0%	0
690	Safety & Security (includes boots)	4,500	4,500	5,021	111.6%	(521)
700	Tools & Instruments	3,700	3,700	(149)	-4.0%	3,849
703	Apparel	3,000	3,000	1,955	65.2%	1,045
705	Supplies - Office	1,000	1,000	1,514	151.4%	(514)
715	Treatment Chemicals	125,250	125,250	131,562	105.0%	(6,312)
720	Supplies - Operating - Other	5,000	5,000	3,960	79.2%	1,040
730	Vacant	0	0		0.0%	0
735	Training, Certifications	2,000	2,000	2,117	105.9%	(117)
745	Travel	500	500	11	2.2%	489
750	Utilities	281,624	281,624	241,242	85.7%	40,382
760	Waste Disposal	15,000	15,000	4,832	32.2%	10,168
795	Yolo Co	61,000	61,000	36,993	60.6%	24,007
798	Customer Refund					
799	Team Building	0	0		0.0%	0
	Services and Supplies >	638,074	638,074	612,831	96.0%	25,243
	Repairs & Replacement					
810	R&R Buildings & Grounds	5,000	5,000	1,021	20.4%	3,979
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains	0	0		0.0%	-
840	R&R Vehicles	3,000	3,000		0.0%	3,000
		-	-			-
	Repairs & Replacement >	8,000	8,000	1,021	12.8%	6,979
	Total Expenses >	978,521	978,521	945,121	96.6%	33,400

505 PTO Cash out

675 CCCP cost that will be reimbursed by MC through grant

675 Monthly billing for IT services

645 Liab Ins increased 40K due to possible litigation

10:58 AM

07/09/26

Accrual Basis

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

July 2025 through June 2026

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	19,669.65	479,432.43	557,334.84	1,056,436.92	1,056,436.92
430 · Penalty & Interest	437.21	12,469.41	14,695.87	27,602.49	27,602.49
450 · Non S/W Rev - ATT Cell Lease	0.00	7.50	7.50	15.00	15.00
Total Income	20,106.86	491,909.34	572,038.21	1,084,054.41	1,084,054.41
Total Income	20,106.86	491,909.34	572,038.21	1,084,054.41	1,084,054.41
Gross Profit	20,106.86	491,909.34	572,038.21	1,084,054.41	1,084,054.41
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	247,733.33	232,654.40	480,387.73	480,387.73
520 · FICA - District Share	0.00	18,708.59	17,946.20	36,654.79	36,654.79
530 · Med/Life Insurance- Dist Share	0.00	25,602.99	35,299.95	60,902.94	60,902.94
540 · PERS - District Share	0.00	11,380.47	12,380.09	23,760.56	23,760.56
560 · Workers Comp Ins	0.00	8,854.92	10,963.59	19,818.51	19,818.51
Total Salaries & EE Benefits	0.00	312,280.30	309,244.23	621,524.53	621,524.53
Services & Supplies					
640 · Fuel & Oil	0.00	20,110.07	20,110.03	40,220.10	40,220.10
650 · Interest	0.00	4,211.85	4,211.71	8,423.56	8,423.56
657 · Lab	0.00	2,960.00	0.00	2,960.00	2,960.00
690 · Safety & Security	0.00	5,783.61	7,635.26	13,418.87	13,418.87
700 · Tools & Instruments	0.00	3,637.64	3,461.94	7,099.58	7,099.58
703 · Supplies - Clothing & Personal	0.00	1,777.71	1,777.69	3,555.40	3,555.40
705 · Supplies - Office	0.00	56.30	56.29	112.59	112.59
720 · Supplies - Inventory - Other	0.00	2,592.29	2,736.40	5,328.69	5,328.69
735 · Training/Classes/Certs/ClassB	0.00	1,084.43	1,152.49	2,236.92	2,236.92
745 · Travel / Lodging	0.00	92.99	92.96	185.95	185.95
Total Services & Supplies	0.00	42,306.89	41,234.77	83,541.66	83,541.66
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	2,250.57	38.85	2,289.42	2,289.42
820 · R&R Lift Stations	0.00	0.00	18,147.84	18,147.84	18,147.84
830 · R&R Equipment					
830.1 · Hydrants	0.00	20,516.20	0.00	20,516.20	20,516.20
830 · R&R Equipment - Other	0.00	59,082.78	58,777.79	117,860.57	117,860.57
Total 830 · R&R Equipment	0.00	79,598.98	58,777.79	138,376.77	138,376.77
832 · R&R Mains and Sewer Lines	0.00	30,190.38	6,359.42	36,549.80	36,549.80
840 · R&R Vehicles	0.00	13,873.42	13,880.01	27,753.43	27,753.43
Total Repairs & Replacement	0.00	125,913.35	97,203.91	223,117.26	223,117.26
Total Expense	0.00	480,500.54	447,682.91	928,183.45	928,183.45
Net Ordinary Income	20,106.86	11,408.80	124,355.30	155,870.96	155,870.96
Net Income	20,106.86	11,408.80	124,355.30	155,870.96	155,870.96

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

12

Target % > 100.0% CRP-PC

As of June 2026

Summary		Budget Annual	YTD		Actual YTD Amount	%	
PC CRP Revenue		19,536	19,536	20,107	102.9%	0%	
PC CRP Expenses		0	0	-	0.0%	0%	
			2024-2025 Budget		Actual	%	Total
Expenses			Annual	YTD	YTD	Spent	Remaining
605	Advertising		-	-	-	0.0%	-
610	Bank Fees		-	-	-	0.0%	-
620	Communications & Internet		-	-	-	0.0%	-
622	Board		-	-		0.0%	-
625	Equip - Field <\$4,999.00		-	-		0.0%	-
630	Equip - Office		-	-		0.0%	-
640	Fuel & Oil		-	-	-	0.0%	-
645	Insurance		-	-		0.0%	-
650	Interest		-	-		0.0%	-
657	Outsource Lab / Internal Lab		-	-		0.0%	-
660	Memberships & Subscriptions		-	-		0.0%	-
665	Mileage Reimb		-	-		0.0%	-
670	Postage & Shipping		-	-		0.0%	-
675	Professional Services (SCADA)		-	-		0.0%	-
685	Rents		-	-		0.0%	-
690	Safety & Security		-	-	-	0.0%	-
700	Tools & Instruments		-	-		0.0%	-
703	Apparel		-	-	-	0.0%	-
705	Supplies - Office		-	-		0.0%	-
715	Treatment Chemicals		-	-		0.0%	-
720	Supplies - Operating - Other		-	-		0.0%	-
730	Vacant		-	-		0.0%	-
735	Training, Certifications		-	-		0.0%	-
745	Travel / Lodging		-	-		0.0%	-
750	Utilities		-	-		0.0%	-
760	Waste Disposal		-	-		0.0%	-
795	Yolo Co		-	-		0.0%	-
799	Team Building		0	0	-	0.0%	0
Services and Supplies >			0	0	-	0.0%	0
Repairs & Replacement							
810	R&R Buildings & Grounds		-	-	-	0.0%	-
815	R&R Damage Claims		0	0	-	0.0%	0
820	R&R Lift Stations		-	-		0.0%	-
830	R&R Equipment		-	-	-	0.0%	-
832	R&R Mains/Laterals		-	-	-	0.0%	-
840	R&R Vehicles		-	-	-	0.0%	-
			-	-		0.0%	-
Repairs & Replacement >			0	0	-	0.0%	0
Total Expenses >			0	0	-	0.0%	0

32

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

12

Target % > 100.0% CRP-WATER

As of June 2026 Summary		WATER - CRP				
		Budget Annual	YTD	Actual YTD Amount %		
WATER CRP Revenue		486,563	486,563	491,909	101.1%	0%
WATER CRP Expenses		483,872	483,872	480,500	99.3%	0%
		-	-	-		
		-	-	-		
Operating Balance		2,691	2,691	11,409		
Expenses		2020-2021 Annual	Budget YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	237,898	237,898	247,733	104.1%	(9,835)
520	FICA - District Share	19,526	19,526	18,709	95.8%	817
530	Medical Ins - District Share	34,186	34,186	25,603	74.9%	8,583
540	CalPERS - District Share	16,298	16,298	11,380	69.8%	4,918
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	21,697	21,697	8,855	40.8%	12,842
Salaries and Employee Benefits >		329,606	329,606	312,280	94.7%	17,326
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	3,500	-	0.0%	3,500
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	1,250	1,250		0.0%	1,250
630	Equip - Office	-				
640	Fuel & Oil	16,416	16,416	20,110	122.5%	(3,694)
645	Insurance	0	0		0.0%	0
650	Interest	6,000	6,000	4,212	70.2%	1,788
657	Outsource Lab / Internal Lab	5,000	5,000	2,960	59.2%	2,040
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	5,000	5,784	115.7%	(784)
700	Tools & Instruments	2,000	2,000	3,638	181.9%	(1,638)
703	Apparel	2,000	2,000	1,778	88.9%	222
705	Supplies - Office	-	-	56	0.0%	(56)
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	6,600	6,600	2,592	39.3%	4,008
735	Training, Certifications	500	500	1,084	216.8%	(584)
745	Travel	-	-	93	0.0%	(93)
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
Services and Supplies >		48,266	48,266	42,307	87.7%	5,959
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	3,000	2,251	75.0%	749
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	35,000	35,000	59,083	168.8%	(24,083)
830.1	Hydrants	-		20,516		
832	R&R Mains/Service Lines/Tanks	50,000	50,000	30,190	60.4%	19,810
840	R&R Vehicles	18,000	18,000	13,873	77.1%	4,127
		-	-			-
Repairs & Replacement >		106,000	106,000	125,913	118.8%	(19,913)
Total Expenses >		483,872	483,872	480,500	99.3%	3,372

505 PTO cash out

830 Intake Pp Repair was moved to 127.8 - Cap Exp, Comp Upgrades

CRP-S = Tom, Heaven, Joshua Dylon

CRP-W= Jeremy, Jesse

33

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

12 **SEWER-CRP** Target % > **100.0%** **CRP-SEWER**

As of June 2026

Summary	Budget Annual	YTD	Actual YTD Amount	%
SEWER CRP Revenue	614,200	614,200	572,038	93.1%
SEWER CRP Expenses	523,177	523,177	447,682	85.6%

Operating Balance (loss) **91,023** **91,023** **124,356**

Expenses		2020-2021 Budget Annual	YTD	Actual YTD	% Spent	Total Remaining
505	Salaries & Wages	264,703	264,703	232,654	87.9%	32,049
520	FICA - District Share	21,833	21,833	17,946	82.2%	3,887
530	Medical Ins - District Share	68,372	68,372	35,300	51.6%	33,072
540	CalPERS - District Share	19,473	19,473	12,380	63.6%	7,093
550	Unemployment	-	-	-	0.0%	-
560	Workmans Compensation	24,631	24,631	10,964	44.5%	13,667
Salaries and Employee Benefits >		399,011	399,011	309,244	77.5%	89,767
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	5,000	-	0.0%	5,000
622	Board	0	0	-	0.0%	0
625	Equip - Field <\$4,999.00	1,250	1,250	-	0.0%	1,250
630	Equip - Office	-	-	-	0.0%	-
640	Fuel & Oil	16,416	16,416	20,110	122.5%	(3,694)
645	Insurance	0	0	-	0.0%	0
650	Interest	6,000	6,000	4,212	70.2%	1,788
657	Outsource Lab / Internal Lab	0	0	-	0.0%	0
660	Memberships/Subscriptions/Licenses	0	0	-	0.0%	0
665	Mileage Reimb	0	-	-	0.0%	0
670	Postage & Shipping	0	0	-	0.0%	0
675	Professional Services (SCADA)	0	0	-	0.0%	0
685	Rents	-	-	-	0.0%	-
690	Safety & Security (includes Boots)	5,000	5,000	7,635	152.7%	(2,635)
700	Tools & Instruments	2,000	2,000	3,462	173.1%	(1,462)
703	Apparel	2,000	2,000	1,778	88.9%	222
705	Supplies - Office	-	-	56	0.0%	(56)
715	Treatment Chemicals	0	0	-	0.0%	0
720	Supplies - Operating - Other	3,000	3,000	2,736	91.2%	264
735	Training, Certification	500	500	1,152	0.0%	(652)
745	Travel	-	-	93	0.0%	(93)
750	Utilities	0	0	-	0.0%	0
760	Waste Disposal	0	0	-	0.0%	0
795	Yolo Co	0	0	-	0.0%	0
799	Team Building	0	0	-	0.0%	0
Services and Supplies >		41,166	41,166	41,234	100.2%	(68)
Repairs & Replacement						
810	R&R Buildings & Grounds	3,000	3,000	39	1.3%	2,961
815	R & R Damage Claims	0	0	-	0.0%	0
820	R&R Lift Stations	20,000	20,000	18,148	90.7%	1,852
830	R&R Equipment	30,000	30,000	58,778	195.9%	(28,778)
832	R&R Mains/Laterals	20,000	20,000	6,359	31.8%	13,641
840	R&R Vehicles	10,000	10,000	13,880	138.8%	(3,880)
Repairs & Replacement >		83,000	83,000	97,204	117.1%	(14,204)
830	Comp Upgrades	523,177	523,177	447,682	85.6%	75,495
840	Vaccon Repair					

CRP-S = Tom, Heaven, Joshua, Dylan

CRP-W= Jeremy, Jesse

3A

11:20 AM
07/09/26
Cash Basis

Clearlake Oaks County Water District
Capital Improvements
As of June 30, 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				
10/06/2025	Auma	Field Labor for Repai...	CRP:Sewer	7,784.75
10/24/2025	Muniquip, LLC	Dissamble Bermad ...	CRP:Sewer	6,880.00
03/05/2026	Flo-Line Technology, I...	LS 9-New Pump	CRP:Sewer	6,898.16
03/05/2026	Flo-Line Technology, I...	LS 7-Pump Repair	CRP:Sewer	12,699.84
06/15/2026	Telstar Instruments	Replacement of Two...	CRP:Sewer	26,718.00
Total 131.1 · Pumps/Equipment				60,980.75
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				60,980.75
127 · Water Plant				
127.7 · Ozone System				
Total 127.7 · Ozone System				
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
12/04/2025	Southport Control Sol...	Configure two replac...	CRP:Sewer	1,777.35
04/23/2026	PLC World Automation	Memory Modules for...	CRP:Water	1,398.00
04/23/2026	Battery 2 Batteries	Batteries for SCADA...	CRP:Water	172.95
Total 120.75 · SCADA				3,348.30
120.90 · Vehicles/Generators/Trailers				
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Water	23,950.33
07/18/2025	Hoblit Motors	DC Duty Truck 2024...	CRP:Sewer	23,950.32
Total 120.90 · Vehicles/Generators/Trailers				47,900.65
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				51,248.95
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				

30

11:20 AM
07/09/26
Cash Basis

Clearlake Oaks County Water District
Capital Improvements
As of June 30, 2026

Date	Name	Memo	Class	Paid Amount
124.30 · Lift Stations				
124.50 · Mains				
04/12/2026	Case Excavating, Inc.	Highway 20 Leak Re...	CRP:Water	13,905.66
Total 124.50 · Mains				13,905.66
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				
09/18/2025	MC Engineering, Inc	CAD/GIS Mapping	CRP:Water	802.50
01/05/2026	MC Engineering, Inc	Created Maps, show...	CRP:Water	295.63
01/05/2026	MC Engineering, Inc	Sewer Service area ...	CRP:Sewer	295.62
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...				1,393.75
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...				15,299.41
125 · Land - Dist. Cap. Improvements				
Total 125 · Land - Dist. Cap. Improvements				
129 · ALLOW. FOR DEPRECIATION				
Total 129 · ALLOW. FOR DEPRECIATION				
280 · Loan				
280.20 · Crane Truck				
07/15/2025	Financial Pacific Leasi...	Payment #9 Crane T...	CRP:Water	1,624.50
07/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,624.51
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Water	1,630.66
08/15/2025	Financial Pacific Leasi...	Payment #10	CRP:Sewer	1,630.67
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Water	1,636.85
09/15/2025	Financial Pacific Leasi...	Payment #11- Crane...	CRP:Sewer	1,636.85
10/15/2025	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,643.05
10/15/2025	Financial Pacific Leasi...		CRP:Sewer	1,643.06
11/17/2025	Financial Pacific Leasi...	Payment #13-Crane ...	CRP:Water	1,649.29
11/17/2025	Financial Pacific Leasi...		CRP:Sewer	1,649.29
12/15/2025	Financial Pacific Leasi...	Payment #14-Crane ...	CRP:Water	1,655.54
12/15/2025	Financial Pacific Leasi...	Payment #14-Crane ...	CRP:Sewer	1,655.54
01/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,661.82
01/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,661.82
02/17/2026	Financial Pacific Leasi...		CRP:Water	1,668.12
02/17/2026	Financial Pacific Leasi...		CRP:Sewer	1,668.12
03/16/2026	Financial Pacific Leasi...	Payment #17	CRP:Water	1,674.44
03/16/2026	Financial Pacific Leasi...		CRP:Sewer	1,674.44
04/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,680.79
04/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,680.80
05/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,687.17
05/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,687.17
06/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,693.57
06/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,693.57
Total 280.20 · Crane Truck				39,811.64
280.04 · 2021 Water Truck				
07/21/2025	Kansas State Bank - ...	Payment #44	CRP:Water	818.25
07/21/2025	Kansas State Bank - ...	3359488	CRP:Sewer	818.25
08/20/2025	Kansas State Bank - ...	Payment #44	CRP:Water	820.93
08/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	820.93
09/22/2025	Kansas State Bank - ...	Payment #46	CRP:Water	823.63
09/22/2025	Kansas State Bank - ...	3359488	CRP:Sewer	823.62
10/20/2025	Kansas State Bank - ...	Payment #47	CRP:Water	826.33
10/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	826.33
11/20/2025	Kansas State Bank - ...	Payment #48	CRP:Water	829.04
11/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	829.04
12/20/2025	Kansas State Bank - ...	Payment #49	CRP:Water	831.76
12/20/2025	Kansas State Bank - ...	3359488	CRP:Sewer	831.76

30

11:20 AM

07/09/26

Cash Basis

Clearlake Oaks County Water District

Capital Improvements

As of June 30, 2026

Date	Name	Memo	Class	Paid Amount
01/20/2026	Kansas State Bank - ...	Payment #50	CRP:Water	834.49
01/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	834.49
02/20/2026	Kansas State Bank - ...	Payment #51	CRP:Water	837.23
02/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	837.23
03/20/2026	Kansas State Bank - ...	Payment #52	CRP:Water	839.97
03/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	839.98
04/20/2026	Kansas State Bank - ...	Payment #53	CRP:Water	842.74
04/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	842.74
05/20/2026	Kansas State Bank - ...	Payment #54	CRP:Water	845.51
05/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	845.51
06/22/2026	Kansas State Bank - ...	Payment #55	CRP:Water	848.28
06/22/2026	Kansas State Bank - ...	3359488	CRP:Sewer	848.28
Total 280.04 · 2021 Water Truck				19,996.32
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
03/01/2026	USDA Rural Develop...		Loan/Grant:...	103,000.00
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				103,000.00
280.02 · KS State Bank - 2019 Vac-Con				
Total 280.02 · KS State Bank - 2019 Vac-Con				
280.12 · USDA Loan for Sewer Clarifier				
06/01/2026	USDA Rural Develop...	USDA - Payment #8 ...	Loan/Grant:...	56,000.00
Total 280.12 · USDA Loan for Sewer Clarifier				56,000.00
Total 280 · Loan				218,807.96
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
08/21/2025	MC Engineering, Inc	Reviewed and set up...	Loan/Grant:...	5,974.17
09/18/2025	MC Engineering, Inc	Tech Memo & Grant ...	Loan/Grant:...	7,911.50
10/16/2025	MC Engineering, Inc	FAAST Application, ...	Loan/Grant:...	3,587.50
10/16/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant:...	530.00
11/20/2025	MC Engineering, Inc	Acquired Data from ...	Loan/Grant:...	3,391.25
11/20/2025	Acorn Environmental	2303 CLOCWD	Loan/Grant:...	2,342.50
11/20/2025	MC Engineering, Inc	Comm. with Environ...	Loan/Grant:...	1,940.00
12/18/2025	Acorn Environmental	Sr. Archaeologist, Sr...	Loan/Grant:...	18,375.24
01/15/2026	Acorn Environmental	2303 CLOCWD-Seni...	Loan/Grant:...	12,163.24
01/15/2026	MC Engineering, Inc	Acorn-Resolution, R...	Loan/Grant:...	1,880.00
01/15/2026	MC Engineering, Inc	Environmental Docs,...	Loan/Grant:...	1,120.00
02/19/2026	Acorn Environmental	Project Director, Env...	Loan/Grant:...	792.50
02/19/2026	MC Engineering, Inc	Rev. Acorn Docs, Ki...	Loan/Grant:...	4,652.50
03/19/2026	Acorn Environmental	Graphic Designer, P...	Loan/Grant:...	2,372.73
03/19/2026	MC Engineering, Inc	FAAST Application ...	Loan/Grant:...	1,530.00
04/16/2026	Acorn Environmental	Project Director, and...	Loan/Grant:...	427.50
04/16/2026	MC Engineering, Inc	Revised and Respon...	Loan/Grant:...	1,451.25
05/21/2026	MC Engineering, Inc	FAAST submissions...	Loan/Grant:...	1,687.50
06/18/2026	MC Engineering, Inc	Misc. Review of Doc...	Loan/Grant:...	347.50
Total 945 · Wastewater I and I Phase IV				72,476.88
Total Loans/Grants				72,476.88
TOTAL				418,813.95

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

OPEN A NEW SUBACCOUNT

Total Balance As Of 07/13/26: \$897,585.19

California CLASS

As of 07/13/26

\$897,585.19

[Detail →](#)

California CLASS

Enhanced Cash

As of 07/10/26

\$0.00

[Detail →](#)

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$60,608.55	California CLASS
CA-01-0184-0002	Sewer Reserves	\$39,762.53	California CLASS
CA-01-0184-0003	CRP Water	\$149,306.76	California CLASS
CA-01-0184-0004	CRP Sewer	\$131,130.93	California CLASS
CA-01-0184-0005	CRP PC	\$165,972.94	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$350,803.48	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 →](#)



Welcome, CLEARLAKE OAKS COUNTY WATER DI

Messages for you

Banking on the Go with Mobile Banking

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Internal Accounts



Total Deposit Accounts	\$101,447.53
------------------------	--------------

GENERAL LEDGER

*****9122

Available Balance **	\$101,447.53
Current Balance	\$87,251.98

[Show More](#)

External Accounts

[Add](#)



No external accounts

Link a new external account or

customize visibility of existing accounts



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

July 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

June 2026 Statement

Account Summary

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

11:21 AM

07/09/26

Clearlake Oaks County Water District

Payroll Summary

June 2026

	Hours	Rate	Jun 26
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-58	73.94	-3,799.39
Holiday	125.5	31.00	5,395.40
Holiday Worked (x2.5)	9.5	123.23	1,102.59
Hourly Sick	10	22.00	220.00
Overtime (x1.5)	187.25	43.50	12,108.67
PTO	193	39.65	7,930.90
Straight	2,187.25	48.29	93,876.37
Duty Pay			5,345.00
Total Gross Pay	2,654.5		122,179.54
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)			-7,615.74
Total Deductions from Gross Pay			-12,698.26
Adjusted Gross Pay	2,654.5		109,481.28
Taxes Withheld			
Federal Withholding			-9,765.50
Medicare Employee			-1,721.16
Social Security Employee			-7,359.46
CA - Withholding			-4,072.05
CA - Disability			-1,543.13
Total Taxes Withheld			-24,461.30
Deductions from Net Pay			
Miscellaneous Deduction			-191.08
Total Deductions from Net Pay			-191.08
Net Pay	2,654.5		84,828.90
Employer Taxes and Contributions			
Medicare Company			1,721.16
Social Security Company			7,359.46
Qualified OT Tracking			4,257.33
Total Employer Taxes and Contributions			13,337.95

11:22 AM

07/09/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2026

	Jun 30, 26	
	Debit	Credit
101.7 · CA Restricted Funds	350,803.48	
101.5 · CA CRP PC	165,972.94	
101.4 · CA CRP Sewer	131,130.93	
101.3 · CA CRP Water	149,306.76	
101.2 · CA Sewer Reserves	39,762.53	
101.1 · CA Water Reserves	60,608.55	
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	34,414.27	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		183,971.93
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 Progr...	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progr...	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacit...	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 Pr...	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.2 · Outside Lighting Project	9,603.62	
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 AML 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/T...	1,922,818.13	
120 · District General CRP:120.60 · Office	27,331.49	

11:22 AM

07/09/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2026

	Jun 30, 26	
	Debit	Credit
120 · District General CRP:120.75 · SCADA	57,712.60	
120 · District General CRP:120.90 · Vehicles/Generators/T...	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 ...	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 Station...	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		160,171.28
6748 · Umpqua Bank Commercial Card OPS	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.7 · Olivi...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.6 · Dian...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.4 · Fran...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.5 · Jes...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.3 · Kurt...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.2 · Jere...	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.1 · Dian...	0.00	
8-81000 · Amazon Business Prime Card		3,457.77
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	65,365.72	
280 · Loan:280.04 · 2021 Water Truck		8,576.57
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		24,709.19
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments -...	0.00	
222 · Direct Deposit Liabilities		20,551.59
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP US...	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP U...	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP U...	0.00	
223.15 · GARNISHMENTS	24,087.17	

11:22 AM

07/09/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of June 30, 2026

	Jun 30, 26	
	Debit	Credit
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COU...	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE...		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 - Vacatio...	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		12,574.04
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	26,790.73	
228 · FEMA Interest on Overpaymnt/Pen		723,804.35
227 · FEMA Overpayment/Penalties	2,167,963.15	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,324,535.23
Income:445 · Bulk Water		1,274.00
Income:410 · Client Reg Pmt		2,709,630.75
Income:420 · Connection Fees		20,847.00
Income:425 · CRP		1,056,436.92
Income:430 · Penalty & Interest		87,904.88
Income:430 · Penalty & Interest:430.2 · Bank Interest		38,795.15
Income:435 · Loans/Grants:435-12 · Risk Control		5,243.29
Income:435 · Loans/Grants:435-11 · Wellness		544.00
Income:435 · Loans/Grants:435-10 · USDA - Grant Water I...		11,464.00
Income:440 · County Treasure/Tax Roll		400,618.16
Income:450 · Non S/W Rev - ATT Cell Lease		36,792.44
Loans/Grants:950 · Wellness	806.93	
Loans/Grants:945 · Wastewater I and I Phase IV	72,476.88	
Salaries & EE Benefits:509 · Military	5,580.00	
Salaries & EE Benefits:545 · CALPers 457		450.00
Salaries & EE Benefits:505 · Salaries & Wages	1,569,692.69	
Salaries & EE Benefits:520 · FICA - District Share	118,127.46	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Sha...	255,213.06	
Salaries & EE Benefits:540 · PERS - District Share	212,022.08	
Salaries & EE Benefits:550 · Unemployment	14,896.34	
Salaries & EE Benefits:560 · Workers Comp Ins	35,609.95	
Services & Supplies:605 · Advertising	813.12	
Services & Supplies:610 · Bank Fees	44,697.51	
Services & Supplies:620 · Communications & Internet	33,022.11	
Services & Supplies:622 · Board Exp	2,510.70	
Services & Supplies:630 · Equip - Office	313.45	
Services & Supplies:640 · Fuel & Oil	53,709.22	
Services & Supplies:645 · Insurance	150,981.87	
Services & Supplies:650 · Interest	115,958.56	
Services & Supplies:657 · Lab	56,605.48	
Services & Supplies:660 · Memberships & Subscription	112,812.91	

44

11:22 AM

Clearlake Oaks County Water District

Trial Balance

07/09/26

As of June 30, 2026

Accrual Basis

	Jun 30, 26	
	Debit	Credit
Services & Supplies:670 · Postage & Shipping	31,624.48	
Services & Supplies:675 · Professional Services	98,144.68	
Services & Supplies:675 · Professional Services:675-7 · ...	522.50	
Services & Supplies:685 · Rents	14,427.88	
Services & Supplies:690 · Safety & Security	26,634.15	
Services & Supplies:700 · Tools & Instruments	8,933.36	
Services & Supplies:703 · Supplies - Clothing & Personal	9,291.73	
Services & Supplies:705 · Supplies - Office	9,475.09	
Services & Supplies:715 · Supplies-Chemicals-Operating	183,553.43	
Services & Supplies:720 · Supplies - Inventory - Other	42,620.74	
Services & Supplies:735 · Training/Classes/Certs/ClassB	12,113.86	
Services & Supplies:745 · Travel / Lodging	3,325.05	
Services & Supplies:750 · Utilities	474,528.33	
Services & Supplies:760 · Waste Disposal	31,610.38	
Services & Supplies:795 · Yolo Co	36,992.87	
Services & Supplies:799 · Team Building	3,519.99	
Repairs & Replacement:810 · R&R Buildings & Grounds	6,966.83	
Repairs & Replacement:820 · R&R Lift Stations	18,147.84	
Repairs & Replacement:830 · R&R Equipment	117,860.57	
Repairs & Replacement:830 · R&R Equipment:830.1 · Hyd...	20,516.20	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	36,549.80	
Repairs & Replacement:840 · R&R Vehicles	27,753.43	
7130 · Sewer Ops - Emp Bens -holid	739.38	
66000 · Payroll Expenses	3,336.18	
TOTAL	46,660,952.91	46,660,952.91

Account Payable Breakdown

Date: 7/13/2026

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$75,356.29	\$101,447.53	\$87,251.98
Cal Class CRP Water	\$149,306.76	\$149,306.76	\$149,306.76
Cal Class CRP Sewer	\$131,130.93	\$131,130.93	\$131,130.93
Cal Class CRP PC	\$165,972.94	\$165,972.64	\$165,972.64
Cal Class Water Reserves	\$60,608.55	\$60,608.55	\$60,608.55
Cal Class Sewer Reserves	\$39,762.53	\$39,762.53	\$39,762.53
Cal Class Rest. Funds	\$350,803.48	\$350,803.48	\$350,803.48
LAIF Balance	\$5,028.07	\$5,028.07	\$5,028.07
Current A/P Aging	\$131,193.33	PG&E True-Up	
Umpqua Crane Truck	\$3,955.71	7/15/2026	
Kansas State Bank-Water Truck	\$1,730.25	7/20/2026	
TOTAL	\$158,093.50		
Paid On-line/Auto Out			
7/6/2026 PG&E	\$35,120.19		
7/6/2026 Scott Technology	\$578.34		
7/1/2026 Bluefin	\$4,037.01		
7/1/2026 Amazon Amex Card	\$3,457.77		
6/24/2026 Umpqua Credit Card	\$17,344.45		
6/22/2026 VC3	\$4,271.43		
6/20/2026 Kansas St. Bank	\$1,730.25		
6/15/2026 Blue Street Capital	\$423.64		
TOTAL-Paid On-line/Auto Out	\$66,963.08		

8:21 AM

07/13/26

Clearlake Oaks County Water District
A/P Aging Summary
As of July 13, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Action Sanitary, Inc	0.00	2,400.00	0.00	0.00	0.00	2,400.00
Alpha Analytical Labs	1,791.00	0.00	0.00	0.00	0.00	1,791.00
Carl Harris	306.58	0.00	0.00	0.00	0.00	306.58
Clearlake Lava	0.00	463.32	0.00	0.00	0.00	463.32
Deeper Cleaning	550.00	0.00	0.00	0.00	0.00	550.00
Docufree Corporation	510.65	0.00	0.00	0.00	0.00	510.65
Flo-Line Technology, Inc.	500.00	0.00	0.00	0.00	0.00	500.00
Gary Herzoff	120.26	0.00	0.00	0.00	0.00	120.26
Hach	551.76	0.00	0.00	0.00	0.00	551.76
Harrington Farr LLC	2,519.71	0.00	0.00	0.00	0.00	2,519.71
Hasa Inc	6,959.39	0.00	0.00	0.00	0.00	6,959.39
HC3	2,264.61	0.00	0.00	0.00	0.00	2,264.61
Investover, LLC	77.47	0.00	0.00	0.00	0.00	77.47
Joshua C Campbell	194.22	0.00	0.00	0.00	0.00	194.22
Kristen Ordon	30.91	0.00	0.00	0.00	0.00	30.91
Mendo Mill	601.48	0.00	0.00	0.00	0.00	601.48
Napa Auto Parts	97.35	0.00	0.00	0.00	0.00	97.35
Nave Law Office, P.C.	1,732.50	0.00	0.00	0.00	0.00	1,732.50
Pace	0.00	3,997.32	0.00	0.00	0.00	3,997.32
PETTY CASH - Bailey Anderson	8.56	0.00	0.00	0.00	0.00	8.56
PG&E	0.00	0.00	0.00	96,758.32	0.00	96,758.32
Redwood Coast Fuels	0.00	3,643.19	0.00	0.00	0.00	3,643.19
Thomas Matican	184.27	0.00	0.00	0.00	0.00	184.27
USA BlueBook	880.67	-17.15	0.00	0.00	0.00	863.52
Virginia Henzi	413.15	0.00	0.00	0.00	0.00	413.15
Yolo County Flood Control	0.00	3,653.79	0.00	0.00	0.00	3,653.79
TOTAL	20,294.54	14,140.47	0.00	96,758.32	0.00	131,193.33

CLEARLAKE OAKS COUNTY WATER DISTRICT
NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: June 18, 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. Kurt Jensen, Chief Water

X Mr. William McHugh, Director
☐ Mr. A. Whittier, Director
X Mrs. Olivia Mann – Board Secretary
X Mr. Francisco Castro, Chief Wastewater
X Mr. Jeremy Backus, Chief Distribution

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS (Page 3)

1. Administration
2. Billing – 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 19)

- a. May 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 46*)**

- a. Minutes of Regular Meeting 05/21/2026
- b. Minutes of Special Meeting 05/21/2026

Action Taken: Motion to approve consent items

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

F. NEW BUSINESS

1. Discussion and update on Proposition 218 Public Hearing and opposition letters (*Page 50*)

Action Taken: NO ACTION

2. Discussion and approval of quote from Case Excavating, Inc. for a 5' x 5' valve vault at the CEPS located at the Waste Plant in the amount of \$21,000.00 (*Page 55*)

Action Taken: Motion to approve Case Excavating, Inc Quote in the amount of \$21,000.00 for the CEPS Valve Vault at the Wastewater Treatment Plant to be withdrawn from the CRP Sewer account and authorizing the General Manager to sign

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

3. Discussion and approval of the 2026-2027 Annual Budget (*Page 56*)

Action Taken: Motion to Approve the 2026-2027 Annual Budget

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

4. Discussion and approval of Amendment 2 to the Agreement for the Acceptance of Effluent with Lake County Sanitation District (LACOSAN) (*Page 64*)

Action Taken: Motion to approve Amendment 2 of the LACOSAN Effluent Agreement

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

5. Discussion and approval of contract with MC Engineering for the Water Reliability Improvement Project, number EDWG-1710001-004C (*Page 69*)

Action Taken: Motion to approve the contract with MC Engineering for the Water Reliability Improvement Project, number EDWG-1710001-004C

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

6. Discussion and approval of selling the three (3) 10,000-gallon storage tanks at the water treatment plant to Nice Mutual Water for \$_____ per tank

Action Taken: Motion to approve the sale of three (3) 10,000 gallon storage tanks at the Water Treatment Plant for a maximum of \$7,000.00/ tank and a minimum of \$5,000.00/tank

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

G. CLOSED SESSION

Time: 10:38 AM

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

H. OPEN SESSION

Time: 11:16 AM

Action Taken: In Closed Session, the Board evaluated both the Administrative Services Manager and the General Manager, no other items were discussed.

Action Taken: In open session, a motion was made by Vice President Herman and seconded by Director McHugh, approving a 5.0% salary increase in accordance with both the 2026-2027 approved annual budget and the staff-wide increase

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH

NOES: NONE

ABSENT: WHITTIER

A motion to adjourn was made by Director McHugh at 11:17 AM.

ADJOURNMENT

Time: 11:17 AM

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

Proposition 218 Opposition Letter Tracking

As of: July 13, 2026

Water Opposition 50% + 1: 1079

Sewer Opposition 50% + 1: 893

Address	Received Date	Water	Sewer
12855 Island Circle	05/05/2026	Yes	Yes
13356 Ebbtide Village	05/07/2026	Yes	Yes
12704 Island Circle	05/07/2026	Yes	Yes
12716 Island Circle	05/11/2026	Yes	Yes
12986 5th Street	05/11/2026	Yes	Yes
12966 5th Street	05/11/2026	Yes	Yes
12875 Island Circle	05/11/2026	Yes	Yes
12871 Island Circle	05/11/2026	Yes	Yes
13030 Flying Jib	05/11/2026	Yes	Yes
13198 Keys Boulevard	05/11/2026	Yes	Yes
12810 1st Street	05/11/2026	Yes	Yes
13020 Flying Jib	05/11/2026	Yes	Yes
12725 E. Highway 20	05/12/2026	Yes	Yes
12517 Foothill Boulevard	05/12/2026	Yes	Yes
13297 Anchor Village	05/12/2026	Yes	Yes
14092 Apple Lane	05/12/2026	Yes	Yes
12520 Shady Lane	05/12/2026	Yes	Yes
12878 Island Circle	05/12/2026	Yes	Yes
12523 Cerrito Drive	05/13/2026	Yes	No
12533 Cerrito Drive	05/13/2026	Yes	No
12519 Oak Street	05/13/2026	No	Yes
13081 E. Highway 20	05/14/2026	Yes	Yes
13088 1st Street	05/14/2026	Yes	Yes
12748 Island Circle	05/14/2026	Yes	Yes
13481 Anchor Village	05/14/2026	Yes	Yes
13121 Everglade Boulevard	05/14/2026	Yes	Yes
13232 Keys Boulevard	05/14/2026	Yes	Yes
588 Spinnaker Court	05/18/2026	Yes	Yes
13041 Flying Jib Court	05/18/2026	Yes	Yes
12883 Island Circle	05/18/2026	Yes	Yes
13217 Ebbtide Village	05/18/2026	Yes	Yes
12893 Island Circle	05/18/2026	Yes	Yes
12810 Oak Knoll Avenue	05/19/2026	Yes	Yes
9905 Harvey Boulevard	05/19/2026	Yes	No
13393 Driftwood Village	05/19/2026	Yes	Yes
13432 Anchor Village	05/19/2026	Yes	Yes
622 Surf Lane	05/19/2026	Yes	Yes
12967 Konocti View	05/19/2026	Yes	Yes
13364 Anchor Village	05/19/2026	Yes	Yes

Summary	
Total Letters Logged	273
Water Opposition - Yes	263
Sewer Opposition - Yes	248

13351 Anchor Village	05/19/2026	Yes	Yes
13384 Anchor Village	05/19/2026	Yes	Yes
13490 Driftwood Village	05/19/2026	Yes	Yes
12947 5th Street	05/19/2026	Yes	Yes
13471 Anchor Village	05/19/2026	Yes	Yes
13361 Anchor Village	05/19/2026	Yes	Yes
12417 The Plaza	05/19/2026	Yes	Yes
13118 4th Street	05/19/2026	Yes	Yes
13482 Anchor Village	05/19/2026	Yes	Yes
12917 Lakeland Street	05/19/2026	Yes	Yes
11569 Lakeview Drive	05/19/2026	Yes	Yes
13462 Anchor Village	05/19/2026	Yes	Yes
400 Sulphur Bank Drive	05/19/2026	Yes	Yes
75 Lake Street	05/19/2026	Yes	Yes
13345 Ebbtide Village	05/21/2026	Yes	Yes
12992 6th Street	05/21/2026	Yes	Yes
12982 6th Street	05/21/2026	Yes	Yes
11961 Widgeon Way	05/21/2026	Yes	Yes
13226 Keys Boulevard	05/22/2026	Yes	Yes
13852 Apple Lane	05/22/2026	Yes	Yes
13995 Walnut Way	05/22/2026	Yes	Yes
13050 Island Drive	05/22/2026	Yes	Yes
12681 Shoreview Drive	05/26/2026	Yes	Yes
14034 Chestnut Lane	05/26/2026	Yes	Yes
12425 Manzanita Court	05/27/2026	Yes	Yes
13207 Keys Boulevard	05/27/2026	Yes	Yes
14124 Chestnut Lane	05/27/2026	Yes	Yes
11579 Widgeon Way	06/01/2026	Yes	Yes
13814 Plum Circle	06/01/2026	Yes	Yes
13824 Plum Circle	06/01/2026	Yes	Yes
13972 Hickory Lane	06/01/2026	Yes	Yes
13834 Plum Circle	06/01/2026	Yes	Yes
12928 4th Street	06/01/2026	Yes	Yes
13819 Grape Circle	06/01/2026	Yes	Yes
13952 Hickory Lane	06/01/2026	Yes	Yes
13809 Grape Circle	06/01/2026	Yes	Yes
13140 5th Street	06/01/2026	Yes	Yes
13843 Lemon Circle	06/01/2026	Yes	Yes
12925 High Valley Road	06/01/2026	Yes	Yes
12863 Island Circle	06/01/2026	Yes	Yes
547 Spinnaker Court	06/01/2026	Yes	Yes
12957 Keys Boulevard	06/01/2026	Yes	Yes
13323 Driftwood Village	06/01/2026	Yes	Yes
13935 Walnut Way	06/01/2026	Yes	Yes
12974 "A" 1st Street	06/01/2026	Yes	Yes
12040 Widgeon Way	06/01/2026	Yes	Yes
13050 Island Drive, #17	06/01/2026	Yes	Yes

13050 Island Drive, #7	05/28/2026	Yes	Yes
13050 Island Drive, #32	05/28/2026	Yes	Yes
13050 Island Drive, #27	06/01/2026	Yes	Yes
13050 Island Drive, #14	06/01/2026	Yes	Yes
13050 Island Drive, #28	05/26/2026	Yes	Yes
13050 Island Drive, #29	05/26/2026	Yes	Yes
13050 Island Drive, #21	05/27/2026	Yes	Yes
13050 Island Drive, #15	05/29/2026	Yes	Yes
13050 Island Drive, #30	06/01/2026	Yes	Yes
623 Spinnaker Court	06/01/2026	Yes	Yes
12980 Island Drive	06/01/2026	Yes	Yes
12848 1st Street	06/01/2026	Yes	Yes
12530 Pine Street	06/02/2026	Yes	Yes
13073 6th Street	06/02/2026	Yes	Yes
12478 Pine Street	06/02/2026	Yes	Yes
12564 Pine Street	06/02/2026	Yes	Yes
12499 Shady Lane	06/02/2026	Yes	Yes
12433 The Plaza	06/02/2026	Yes	Yes
215 Lake Street	06/03/2026	Yes	Yes
13062 6th Street	06/03/2026	Yes	Yes
13072 6th Street	06/03/2026	Yes	Yes
600 Pebble Way	06/03/2026	Yes	Yes
400 Sulphur Bank Drive, #84	06/03/2026	Yes	Yes
13213 2nd Street	06/03/2026	Yes	Yes
13050 Island Drive, #24	06/03/2026	Yes	Yes
12692 Center Way	06/03/2026	Yes	Yes
12361 Oakgrove Avenue	06/03/2026	Yes	Yes
13051 5th Street	06/03/2026	Yes	Yes
12371 Oak Grove, APT A	06/03/2026	Yes	Yes
12367 Oak Grove, APT A	06/03/2026	Yes	Yes
12367 Oak Grove, APT B	06/03/2026	Yes	Yes
12371 Oak Grove, APT B	06/03/2026	Yes	Yes
14057 Chetsnut Lane	06/03/2026	Yes	Yes
400 Sulphur Bank Drive, #127	06/04/2026	Yes	Yes
400 Sulphur Bank Drive, #143	06/04/2026	Yes	Yes
13167 Ebbtide Village	06/05/2026	Yes	Yes
12764 Island Circle	06/05/2026	Yes	Yes
569 Keys Boulevard	06/05/2026	Yes	Yes
12429 The Plaza	06/05/2026	Yes	Yes
13451 Anchor Village	06/08/2026	Yes	Yes
13461 Anchor Village	06/08/2026	Yes	Yes
12715 Island Circle	06/08/2026	Yes	Yes
13137 Keys Boulevard	06/08/2026	Yes	Yes
13212 1st Street	06/08/2026	Yes	Yes
12851 2nd Street	06/08/2026	Yes	Yes
13451 Marina Village	06/08/2026	Yes	Yes
13061 5th Street	06/08/2026	Yes	Yes

13057 5th Street	06/08/2026	Yes	Yes
12909 3rd Street	06/08/2026	Yes	Yes
400 Sulphur Bank Drive, #86	06/08/2026	Yes	Yes
13004 Keys Boulevard	06/08/2026	Yes	Yes
255 Lake Street	06/08/2026	Yes	Yes
13050 Island Drive, #26	06/08/2026	Yes	Yes
400 Sulphur Bank Drive, #83	06/08/2026	Yes	Yes
10240 E. Highway 20	06/08/2026	Yes	No
12887 4th Street	06/08/2026	Yes	Yes
13341 Anchor Village	06/09/2026	Yes	Yes
12601 E. Highway 20	06/09/2026	Yes	Yes
12595 E. Highway 20	06/09/2026	Yes	Yes
49 Olsen Road			
10140 Mitchell Road	06/09/2026	Yes	Yes
12604 E. Highway 20	06/09/2026	Yes	Yes
13286 Surf Lane	06/09/2026	Yes	Yes
13079 Venus Village	06/09/2026	Yes	Yes
12678 E. Highway 20	06/09/2026	Yes	Yes
12811 Lakeview Drive	06/09/2026	Yes	Yes
13902 Hickory Lane	06/09/2026	Yes	Yes
13096 2nd Street	06/09/2026	Yes	Yes
13286 Surf Lane			
12501 Shady Lane	06/09/2026	Yes	Yes
12599 E. Highway 20	06/09/2026	Yes	Yes
12950 Lakeland	06/09/2026	Yes	Yes
13902 Hickory Lane			
13192 Venus Village	06/09/2026	Yes	Yes
13450 Marina Village	06/09/2026	Yes	Yes
13458 Marina Village	06/09/2026	Yes	Yes
400 Sulphur Bank Drive, #75	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #20	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #20			
400 Sulphur Bank Drive, #35	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #46	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #146	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #33	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #159	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #52	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #29	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #81	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #18	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #30	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #18			
400 Sulphur Bank Drive, #78	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #156	06/10/2026	Yes	Yes
12449 Lakeview Drive	06/10/2026	Yes	Yes
12430 Lakeview Drive	06/10/2026	Yes	Yes

SA

12429 Lakeview Drive	06/10/2026	Yes	Yes
12410 Lakeview Drive	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #77	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #135	06/10/2026	Yes	Yes
12645 E. Highway 20	06/10/2026	Yes	Yes
400 Sulphur Bank Drive, #26	06/11/2026	Yes	Yes
400 Sulphur Bank Drive, #101	06/11/2026	Yes	Yes
13498 Driftwood Village	06/11/2026	Yes	Yes
596 Keys Boulevard	06/11/2026	Yes	Yes
13238 Driftwood Village	06/11/2026	Yes	Yes
13370 Venus Village	06/11/2026	Yes	Yes
14057 Chestnut Lane	06/11/2026	Yes	Yes
13362 Driftwood Village	06/15/2026	Yes	Yes
13398 Marina Village	06/15/2026	Yes	Yes
12522 Foothill Boulevard	06/15/2026	Yes	Yes
14211 Tomalee Lane	06/15/2026	Yes	No
12580 E. Highway 20	06/15/2026	Yes	Yes
12530 Foothill Boulevard	06/15/2026	Yes	Yes
13281 E. Highway 20	06/15/2026	No	Yes
11683 Widgeon Way	06/15/2026	Yes	No
11630 Beryl Way	06/15/2026	Yes	Yes
13169 3rd Street	06/15/2026	Yes	Yes
13188 Keys Boulevard	06/15/2026	Yes	Yes
13202 Keys Boulevard	06/15/2026	Yes	Yes
594 Keys Boulevard	06/15/2026	Yes	Yes
13381 Anchor Village	06/15/2026	Yes	Yes
13324 Anchor Village	06/15/2026	Yes	Yes
13373 Marina Village	06/15/2026	Yes	Yes
13461 Marina Village	06/15/2026	Yes	Yes
13383 Marina Village	06/15/2026	Yes	Yes
13406 Marina Village	06/15/2026	Yes	Yes
13412 Marina Village	06/15/2026	Yes	Yes
12896 Island Circle	06/15/2026	Yes	Yes
12620 Shoreview Drive	06/15/2026	Yes	Yes
653 Spinnaker Court	06/15/2026	Yes	Yes
12619 Shoreview Drive	06/15/2026	Yes	Yes
9850 E. Highway 20	06/15/2026	Yes	No
10038 Mitchell Road	06/15/2026	Yes	No
9947 Terry Drive	06/15/2026	Yes	No
9921 Harvey Boulevard	06/15/2026	Yes	No
9850 E. Highway 20, #10	06/15/2026	Yes	No
9850 E. Highway 20, #12	06/15/2026	Yes	No
9850 E. Highway 20, #13	06/15/2026	Yes	No
10441 Hillcrest Drive	06/15/2026	Yes	No
9850 E. Highway 20			
9850 E. Highway 20			
755 Bass Lane	06/15/2026	Yes	Yes

13050 Island Drive, #19	06/15/2026	Yes	Yes
400 Sulphur Bank Drive, #107	06/15/2026	Yes	Yes
610 Pebble Way	06/16/2026	Yes	Yes
400 Sulphur Bank Drive, #108	06/16/2026	Yes	Yes
80 Spring Road	06/16/2026	Yes	No
11372 E. Highway 20	06/16/2026	Yes	No
14278 McBride Court	06/17/2026	Yes	Yes
110 Henderson Drive	06/17/2026	Yes	No
400 Sulphur Bank Drive, #47	06/17/2026	Yes	Yes
13393 Marina Village	06/18/2026	Yes	Yes
11611 Garden Court	06/18/2026	Yes	Yes
13182 3rd Street	06/18/2026	Yes	Yes
12556 Pine Street	06/18/2026	Yes	Yes
12987 Keys Boulevard	06/19/2026	Yes	Yes
12881 2nd Street	06/19/2026	Yes	Yes
225 Butler Street	06/22/2026	Yes	Yes
13281 Surf Lake	06/22/2026	Yes	Yes
13389 Marina Village	06/22/2026	Yes	Yes
588 Keys Boulevard	06/22/2026	Yes	Yes
12040 E. Highway 20	06/22/2026	Yes	Yes
12022 E. Highway 20	06/22/2026	Yes	Yes
12020 E. Highway 20	06/22/2026	Yes	Yes
13198 4th Street	06/22/2026	Yes	Yes
13105 4th Street	06/22/2026	Yes	Yes
398 Schindler Street	06/22/2026	Yes	Yes
611 Pebble Way	06/23/2026	Yes	Yes
12830 Lakeview Drive	06/24/2026	Yes	Yes
13213 2nd Street			
12920 Island Drive	06/29/2026	Yes	Yes
13141 Everglade Boulevard	06/29/2026	Yes	Yes
13120 Everglade Boulevard	06/29/2026	Yes	Yes
694 Keys Boulevard	06/29/2026	Yes	Yes
211 Lakeview Court	06/29/2026	Yes	Yes
728 Spinnaker Court	06/29/2026	Yes	Yes
12947 Lakeland Street	06/29/2026	Yes	Yes
12983 Island Circle	06/29/2026	Yes	Yes
12940 Island Drive	06/29/2026	Yes	Yes
12454 The Plaza	06/30/2026	Yes	Yes
13162 3rd Street	06/30/2026	Yes	Yes
11613 Lakeview Court	06/30/2026	Yes	Yes
12921 Lakeland Street	07/01/2026	Yes	Yes
12781 Island Circle	07/01/2026	Yes	Yes
12839 Island Circle	07/01/2026	Yes	Yes
12809 Island Circle	07/06/2026	Yes	Yes
12942 Lakeland Street	07/09/2026	Yes	Yes
12872 Island Circle	07/13/2026	Yes	Yes

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT EXPRESSING APPRECIATION TO JAMES BURTON FOR HIS OUTSTANDING CONTRIBUTIONS TO THE COMMUNITY AND BOARD OF DIRECTORS

WHEREAS, James Burton served on the Board of Directors of Clearlake Oaks County Water District from December 17, 2020 to May 21, 2026; and

WHEREAS, Mr. Burton has provided outstanding service to the District, its employees, and the community during his tenure; and

WHEREAS, Mr. Burton has been a long-time resident of Clearlake Oaks and has made many significant contributions to the community and governmental affairs; and

WHEREAS, the District wishes to express its appreciation to Mr. Burton for his distinguished service;

NOW, THEREFORE, BE RESOLVED BY THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT that James Burton is hereby recognized, honored, and thanked for his outstanding service on behalf of the community, for his untiring efforts to better the District and community, and for his many thoughtful contributions to the District.

BE IT FURTHER RESOLVED that a certified copy of this resolution be presented to Mr. Burton by the Secretary along with an appropriate statement of the Board's heartfelt appreciation.

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 16th day of July 2026, by the following vote:

ATTEST:

Board Secretary

General Manager

President

Vice President

Director

Director

57



Annual Record of Reimbursements Government Code § 53232.2

Summary of reimbursements in excess of \$100 paid to the Board of Directors.

Fiscal Year: 2025/2026

Board Action

This report is presented to the Board of Directors as a summary of qualifying reimbursements for the fiscal year. The Board may receive and file this report as part of its regular meeting.

Summary

☒ No reimbursements in excess of \$100 were made during this fiscal year.

☐ Reimbursements in excess of \$100 were made during this fiscal year as summarized below.

Date	Recipient	Amount	Nature of Expense

Board Acknowledgement

Motion: _____

Second: _____

Ayes: _____

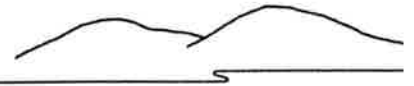
Action: ☐ Approved (Receive & File) ☐ Other: _____

Meeting Date: July 16, 2026

Certification

I certify that this summary accurately reflects all qualifying reimbursements reported by the District for the fiscal year listed above.

Prepared By: Board Secretary	Date: June 30, 2026
Signature: _____	Date _____



July 2, 2026

Clearlake Oaks County Water District
PO Box 709
Clearlake Oaks, CA 95423

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Clearlake Oaks County Water District for the year-ended June 30 , 2026. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Clearlake Oaks County Water District as of and for the year ended Clearlake Oaks County Water District.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements] will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

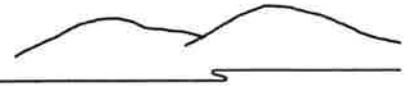
Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that [identify the included supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*. As part of an audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting



from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.² However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clearlake Oaks County Water District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.*

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Clearlake Oaks County Water District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that *management and, when appropriate, those charged with governance* acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America *or, the applicable financial reporting framework*;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from *management* for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.



- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.¹

As part of our audit process, we will request from [management and, when appropriate, those charged with governance], written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

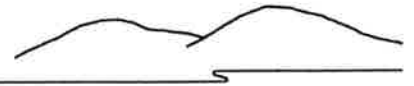
With respect to any nonattest services we perform, *financial statement preparations*,

We will not assume management responsibilities on behalf of Clearlake Oaks County Water District. However, we will provide advice and recommendations to assist management of Clearlake Oaks County Water District in performing its responsibilities.

Clearlake Oaks County Water District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the *financial statement preparations* as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.



Written Report

We expect to issue a written report upon completion of our audit of Clearlake Oaks County Water District's financial statements. Our report will be addressed to the Board of Directors of Clearlake Oaks County Water District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed \$ 14300 for the audit for this contract. An initial deposit of \$7,150.00 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

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

Very truly yours,

PnPCPA
PnPCPA

RESPONSE:

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

APPROVED:

Clearlake Oaks County Water District

Date

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT REQUESTING THE CONSOLIDATION OF ELECTIONS

WHEREAS, an election shall be conducted for Clearlake Oaks County Water District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 3, 2026, for the purpose of electing two members of the Board Directors; and,

WHEREAS, the Board of Directors wishes the Election Division of the Office of the County Clerk to conduct said election; and,

WHEREAS, pursuant to Section 10403 and 10418, *et seq.* of the Election Code, said election may be consolidated with the statewide election to be held on the same day; and,

WHEREAS, the Board of Directors desires that this District's General Election be consolidated with any other elections that may be held on the same date and involving the same territory; and,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Clearlake Oaks County Water District that the General District election of this District is to be held on November 3, 2026, and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400, *et seq.*, of the Elections Code; and,

BE IT FURTHER RESOLVED, pursuant to Election Code Section 10002, the District shall reimburse the County in full for the services performed upon presentation of a bill from the County to the District.

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 16th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT

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

WHEREAS, two (2) full four-year terms of offices of Director will expire in December 2026; and

WHEREAS, one office of Director is currently vacant; office is for a 2-year unexpired term which will expire December 2028

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

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Supervisors and the Registrar of Voters office are requested to consent to and order the consolidation of said election with such other elections as may be held Tuesday, November 3, 2026, anywhere within the territory of the district.
2. All voting places, precincts, and election officials within the boundaries of the Clearlake Oaks County Water District shall be the same as those utilized for the November 6, 2026, General Election.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 16th day of July 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, President

Attest: _____
Olivia Mann, Board Secretary