

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: April 17, 2025

Time: 2:00 P.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

- Mr. Stanley Archacki, President Mr. Michael Herman, Vice President Mr. James Burton, Director
- Mr. William McHugh, Director Mr. A. Whittier, Director Mrs. Dianna Mann – General Manager,
- Mrs. Olivia Mann – Board Secretary
- Mr. Francisco Castro, Wastewater Mr. Kurt Jensen, Water, Mr. Jesse Seth, Operations Manager

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS (Page 3)

1. Administration
2. Operations Manager
3. Chief Water Plant Operator
4. Chief Wastewater Plant Operator
5. General Manager

D. COMMITTEE UPDATES

1. Administration Code
2. Fire Protection

E. CONSENT ITEMS (Page 9)

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

1. Financial Reports for review and approval

- a. March 2025 QB balance sheet and profit & loss statements
- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. Minutes of the previous meeting for review and approval (Page 36)

- a. Minutes of Regular Meeting 03/20/2025

F. NEW BUSINESS

- 1. Discussion and Appointment of an Ad Hoc Committee for the Basin 2000 Pipeline

Action Taken: _____

- 2. Discussion and Review of the 2024-2025 Annual Budget (Page 38)

Action Taken: _____

- 3. Review of Compliance Order No 02_03_25R_002, Failure to Provide a Reliable and Adequate Supply of Water for 2021 (Page 46)

Action Taken: _____

- 4. Discussion and Consideration of Quote No. **HANDOUT** from VC3 in the amount of \$31,646.00 to Upgrade Workstations from Windows 10 to Windows 11

Action Taken: _____

- 5. Discussion and Consideration of Ticket # 3729710-2025.03 from VC3 in the amount of \$34,003.00 for Network Refresh (Sonic Wall) and Cloud Migration (Page 55)

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)

April 14, 2025

Administration

Water Quality Complaints (WQC):

No complaints were received.

Consumer/Appeal Claims:

No claims were submitted.

Payment Arrangements:

There are currently seven accounts enrolled in payment arrangements.

VC3 Launch:

The quotes referenced in last month's letter are on this month's agenda for approval.

Admin Code Update:

I received Dianna's redline edits last week and am incorporating those changes this week.

Backflow Season Preparation:

- Forms and tester applications are being updated, with a focus on revising the Application for Testers.
- Some testers have already been informed and are anticipating the new version.
- Initial mailings will be held until mid-May to reduce costs.

Property Tax Roll Check:

We received \$192,578.72, of which \$34,084.79 was applied directly to aged receivables.

Reporting:

The Electronic Annual Report (EAR) has been filed. The next major report is the Consumer Confidence Report (CCR), due in June.

Day-to-Day Operations:

Grant deeds and billing have kept daily tasks full over the past two months. Smaller projects continue to accumulate and contribute significantly to time spent.

Training:

I'm progressing in the JPIA Professional Development Program. By September, I'll have been enrolled for just under two years. I have four training courses and one grant to write before earning my certification.

Conferences:

Dianna and I have CSDA conferences scheduled this year. We'll be attending Legislative Days in May, and she will also attend the General Manager Conference in June.

Olivia Mann

Olivia Mann
 Administrative Services Manager

Stanley Archacki
 President

Michael Herman
 Vice President

James Burton
 Director

William McHugh
 Director

Donald Whittier
 Director

Aged Accounts Receivable

As of 04/14/2025

| | 1-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | <120 Days | Total Balance |
|------------------|--------------|-------------|-------------|-------------|--------------|---------------------|
| | \$106,389.35 | \$40,809.32 | \$28,881.07 | \$19,691.77 | \$255,190.97 | <u>\$450,962.48</u> |
| No. of Accounts: | 886 | 368 | 245 | 169 | 254 | 1922 |

These totals include all accounts on the Tax Roll

| | |
|-----------------------|---------------------|
| Water | \$135,012.61 |
| Water Penalty | \$11,063.76 |
| Sewer | \$150,340.66 |
| Sewer Penalty | \$10,511.50 |
| CRP Water | \$61,683.85 |
| CRP Water Penalty | \$5,216.04 |
| CRP Sewer | \$71,654.04 |
| CRP Sewer Penalty | \$5,059.65 |
| CRP PC | \$396.00 |
| CRP PC Penalty | \$24.37 |
| Total Balance: | \$450,962.48 |

****March Statements are due April 15, 2025****

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April 14, 2025

RE: DC board letter,

Water distribution main, service lines and tank sites:

- We had 7 service line leaks & repairs.
- We replaced a 4' section of 6" AC on Blue Herron that broke due to tree roots putting pressure on the pipe. BacT samples came back absent.
- DC Replaced leaking Corp stop on 4th st, requiring a short shut down of that section of main. BacT samples came back absent.
- Due to PGE planned outages we have been keeping generators on affected lift stations and Tank sites.
- DC crew has been servicing vehicles and equipment and making necessary repairs in house.



Main Leak on Island Circle x Blue Herron



Corp stop leak on 4th St

- DC Crew pumped grease from all affected lift stations and continue to add degreasing enzymes to help with grease buildup.
- DC crew jetted sewer main on butler to run camera to mark laterals.
- Chris and mike have continued working on landscaping and cleaning all the lift station sites including cleaning HVAC units at the plants and lift stations.

Sample station sites/Boil Water Notices, “BWN”:

- DC crew is still collecting the routine BacT samples every Wednesday. All routine sample reports have come back absent for total Coliforms and E. coli.
- DC crew has been flushing every Wednesday at Paradise to help keep the residual CL2 at optimum levels.

DC staff updating:

- Jeremy - Chief - OP 3, Class B license.
- Jesse - Lead – OP 3, Class B license, Emergency response coordinator.
- Heaven – DC OP 2, Class B License, Safety coordinator.
- Chris – DC OP 2.
- Mike – Utility Tech.

Staff training: The staff participated in safety meetings led by Heaven.

*Jesse Seth
Clearlake Oaks County Water District
Operations Manager, Lead Operator.*



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7

April 14, 2025

March 2025
Board Letter

- ◆ March-April raw water NTU from the pier intake is stable, averaging 3-8. Ph running in the range of 7.6 – 8.0. Currently running off the West pier intake and filter one.
- ◆ As of 4-9-25 the lake level is at 7.87, peaking at 7.98 Feb 16, rising by .33 ft in the last month.
- ◆ Water production for the month of March 15.084 MG down from 2024 production of 16.153 MG. Raw water intake was 17.238 MG. The daily production average dropped from 503,000 GPD in February to 486,000 GPD for March.
- ◆ We are having plant shutdowns with increasing frequency due to decreasing water demands.
- ◆ Treatment has been able to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- ◆ Continuing maintenance / cleanup through the plant area. A set of cameras went down, and it was discovered a cable had been chewed by a rodent.
- ◆ Paradise tank testing has been completed, when putting the tank back online after a few hours of running the DBP removal blower went out, a new one was ordered and installed. The tank is now back in service.
- ◆ Large sampling was conducted in December. All results for these samples are reported, The Simazine sample after two resamples due to lab issues has finally been completed. See the attached list of newer samples.
- ◆ Garret Swanz from the Wastewater Treatment facility and I participated in a career day event at Lower Lake High on 4-10-25.



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

Thank you,

Kurt Jensen

Stanley Archacki
President

Michael Herman
Vice President

James Burton
Director

William McHugh
Director

A. Donald Whittier
Director

Water Sample Testing

| Sample Taken On | DATE | DATE | DATE | Month Due | |
|----------------------------------|------------|----------|------|-------------|---------------|
| Bacti R(BW) & CW (M) | 4/2/02 | | | March/April | A = Annually |
| Bacti R (BW) | 3/20/02 | 4/9/02 | | March/April | Q = Quarterly |
| Bacti Paradise Tank | | | | | M = Monthly |
| R & CW TCP123 (BA) | 3yr waiver | | | | W = Weekly |
| Cyano Toxin Raw (Raw & Treated) | | | | | |
| Bromate (Q) | | | | | |
| Perchlorate (A) | | | | | |
| TTHM (Q) | 3/26/25 | | | Monitor | |
| HAA5 (Q) | 3/26/25 | | | Monitor | |
| Lead & Copper (A)(1) | | | | | |
| Lead & Copper (A)(1) | | | | | |
| Lead & Copper (A)(1) | | | | | |
| TOC / ALK | 03/05/25 | 04/09/25 | | Marc /April | |
| 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) | | | | | |
| Total Dissolved Solids(A) | | | | | |
| Turbidity, Laboratory(A) | | | | | |
| Zinc(A) | | | | | |
| Aluminum(A) | | | | | |
| MTBE(A) | | | | | |
| Color / Odor | | | | | |
| Asbestos | | | | | semi annually |
| Thiobencarb(A) | | | | | |
| Ethylene Dibromide | | | | | Every 9 Years |
| Heptachlor | | | | | Every 9 Years |
| Heptachlor Epoxide | | | | | Every 9 Years |
| BHC-Gamma | | | | | Every 9 Years |
| Methoxychlor | | | | | Every 9 Years |
| Toxaphene | | | | | Every 9 Years |
| Clearwell VOC | | | | | |
| Reg SOC 504 EDB | | | | | |
| Bacti clearwell | | | | | |
| Regulated SOC 504 | | | | | |
| Thiobencarb | 04/09/25 | | | April | |
| Hexavalent Chromium | | | | | |
| Gross Alpha | | | | | Every 9 years |
| VOC Paradise | | | | | |

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.**



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April 14, 2025

RE: February Board Letter

FLOWS FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 27.762 MG (AVERAGE: 896,000 GPD)**
- ❖ **EFFLUENT: 24.053 MG (AVERAGE: 776,000 GPD/538 GPM)**
- ❖ **CLEARLAKE AVERAGE LEVEL: 7.79' RUMSEY GAUGE**

Flows at the waste plant have been going down as rainfall total become less. The process at the waste plant has been good. All in-house and outsourced test results are in compliance. Sludge hauling season is nearing. Currently there is a total of five full bags of sludge. If the weather continues to bring sun and heat, we will be opening the bags and beginning drying so we can make drying space available. Currently, we have our fail-safe unit back from the manufacture and we have received our new plug for the SEPS. Currently, we are waiting for our contractor to bid on this repair. Will report as things progress. One bed drain was plugged so we had to remove all drain rock and replace it with new as seen in the picture provided. Again, we appreciate management and the board for the support that is given so things can continue to run as well as they are.



Francisco Castro
 CPO/Waste Plant

Stanley Archacki
 President

Michael Herman
 Vice President

James Burton
 Director

William McHugh
 Director

A. Donald Whittier
 Director

Clearlake Oaks County Water District
Board of Directors
Board Meeting April 17, 2025

Board of Directors,

Many people on Island Circle and a few on Blue Herron woke up April 1st with no water. Unfortunately, it wasn't an April Fools trick, it was a main break that dumped approximately 30,000 gallons of treated water into the lake. Besides aging infrastructure, we are having huge problems with roots as you can see from these pictures.

The Water Treatment Plant is now on the "Failing" list with the State's Clearinghouse citing unable to meet supply in high demand times. TA Grant zoom meetings take place on the fourth Monday of every month, I should have an update next month on grant status.

Staff were trained in Defensive Driving.

Garrett, one of our Waste Operators, came to me with the idea of having some Staff participate in Career Day at Lower Lake High. Thinking it was a great idea; he and Kurt will be representing Clearlake Oaks County Water District on April 10th.

We will be holding interviews for D/C on the 14th. We did receive a couple of resumes from certified operators. I am hoping to have one hired by this time next month.

Rough draft budget is on the agenda, please let me know if you have any questions. Final budget will be on the April agenda for approval.

As always, a big thank you to the staff for a job well done.

Respectfully Submitted,
Dianna Mann
General Manager



1:05 PM

Clearlake Oaks County Water District

Summary Balance Sheet

04/08/25

As of March 31, 2025

Accrual Basis

| | Mar 31, 25 |
|---------------------------------------|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 1,161,712.68 |
| Accounts Receivable | 204,087.00 |
| Other Current Assets | 3,175,796.51 |
| Total Current Assets | 4,541,596.19 |
| Fixed Assets | 22,891,834.39 |
| TOTAL ASSETS | 27,433,430.58 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 157,583.89 |
| Credit Cards | 1,319.26 |
| Other Current Liabilities | 8,220,011.56 |
| Total Current Liabilities | 8,378,914.71 |
| Long Term Liabilities | -973,084.43 |
| Total Liabilities | 7,405,830.28 |
| Equity | 20,027,600.30 |
| TOTAL LIABILITIES & EQUITY | 27,433,430.58 |

1:06 PM
04/08/25
Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
As of March 31, 2025

| | Mar 31, 25 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.7 · CA Restricted Funds | 362,342.02 |
| 101.5 · CA CRP PC (California Class) | 135,802.35 |
| 101.4 · CA CRP Sewer (California Class) | 180,309.98 |
| 101.3 · CA CRP Water (California Class) | 191,865.70 |
| 101.2 · CA Sewer Reserves (California Class) | 32,435.36 |
| 101.1 · CA Water Reserves (California Class) | 52,259.25 |
| 102.001 · GL - 9122 (Old Acct. # 053420019) | 201,872.85 |
| 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) | |
| CIP Deposits 2014 | 189,000.00 |
| 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1013550) ... | -184,263.81 |
| Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 10135... | 4,736.19 |
| 102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERICA B... | 88.98 |
| Total Checking/Savings | 1,161,712.68 |
| 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) | 36,026.65 |
| 116 · DEFERRED OUTFLOW- PENSION | 279,080.00 |
| 103 · PETTY CASH (PETTY CASH - WAS 1013200) | 306.59 |
| 104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201) | 85,208.68 |
| 130 · Const In Progress - Studies | |
| 130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program) | 3,280.00 |
| 130.96 · Const in Progress - WWP 2022 (Grant application for WW... | 5,585.00 |
| 130.95 · Source Capacity Studygrant prep | 18,190.25 |
| 130 · Const In Progress - Studies - Other | 691,882.44 |
| Total 130 · Const In Progress - Studies | 718,937.69 |
| 132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS 11992... | 983,511.67 |
| 135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 11991... | 249,148.33 |
| 114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - WAS 10... | 810,005.90 |
| 115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 1097840) | 13,571.00 |
| Total Other Current Assets | 3,175,796.51 |
| Total Current Assets | 4,541,596.19 |
| Fixed Assets | |
| 136 · CUSI Software (All expenses related to billing software) | 28,296.00 |
| 138 · USDA Water Improvements | 8,461,059.57 |
| 128 · Sewer Infrstrcture & Rehab Proj (Phase 1 was the installation of th... | 3,890,219.87 |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of wa... | |
| 121.1 · Sidewalk Project - District Exp | 115,500.66 |
| 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation of ... | 279,432.11 |
| Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or installation ... | 394,932.77 |
| 131 · Waste Water Plant | |
| 131.1 · Pumps/Equipment | 178,099.54 |
| 131 · Waste Water Plant - Other | 230,059.50 |
| Total 131 · Waste Water Plant | 408,159.04 |
| 126 · Forcemain (phase 1) Cap. Imprv. | 1,233,797.22 |
| 123 · USDA - Sewer Plant Cap Imprvmt | 4,265,559.43 |
| USDA Project | -523,819.00 |
| 127 · Water Plant | |
| 127.8 · Water Intake Pump Extension | -140,267.64 |

1:06 PM

Clearlake Oaks County Water District

Balance Sheet

As of March 31, 2025

04/08/25

Accrual Basis

| | Mar 31, 25 |
|---|----------------------|
| 127.7 · Ozone System | 38,629.36 |
| 127.6 · Swan AMI Turbiwell Monitor | 25,079.10 |
| 127.5 · A/C installation for Filter Rm | 750.00 |
| 127.4 · PH System | 9,959.72 |
| 127.2 · Harvy Vault Chlor Inject Proj | 1,408.61 |
| 127.1 · Major Equipment | 396,250.39 |
| 127 · Water Plant - Other | 239,426.30 |
| Total 127 · Water Plant | 571,235.84 |
| 120 · District General CRP (EQUIPMENT - WAS 1011181) | |
| 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...) | 1,922,818.13 |
| 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192) | 27,331.49 |
| 120.75 · SCADA | 54,364.30 |
| 120.90 · Vehicles/Generators/Trailers | 934,882.14 |
| 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other | 95,883.57 |
| Total 120 · District General CRP (EQUIPMENT - WAS 1011181) | 3,035,279.63 |
| 122 · Bldgs/Grounds Cap Improvements | 8,555,370.46 |
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ...) | |
| 124.2 · GIS Online Mapping System | 8,277.92 |
| 124.30 · Lift Stations | |
| 124.31 · Lift Station 7 Bypass | 66,042.23 |
| 124.30 · Lift Stations - Other | 60,599.80 |
| Total 124.30 · Lift Stations | 126,642.03 |
| 124.50 · Mains | 14,788.58 |
| 124.60 · Meters | 10,000.34 |
| 124.90 · Water Tanks | 40,615.04 |
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE...) | 3,150,613.27 |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE... | 3,350,937.18 |
| 125 · Land - Dist. Cap. Improvements | 299,770.00 |
| 129 · ALLOW. FOR DEPRECIATION | -11,078,963.62 |
| Total Fixed Assets | 22,891,834.39 |
| TOTAL ASSETS | 27,433,430.58 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 2097200) | 157,583.89 |
| Total Accounts Payable | 157,583.89 |
| Credit Cards | |
| 8-81000 · Amazon Business Prime Card (American Express Amazo... | 1,319.26 |
| Total Credit Cards | 1,319.26 |
| 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 fed... | -3,928.96 |
| 280 · Loan | |
| 280.20 · Crane Truck | -15,880.51 |
| 280.04 · 2021 Water Truck | 33,450.28 |
| 280.15 · USDA Water Improvement Project (USDA Wtr Improve... | 4,678,000.00 |
| 280.02 · KS State Bank - 2019 Vac-Con | -544.49 |
| 280.12 · USDA Loan for Sewer Clarifier | 2,946,172.41 |
| Total 280 · Loan | 7,641,197.69 |

1:49 PM

Clearlake Oaks County Water District

Profit and Loss

04/07/25

July 2024 through March 2025

Accrual Basis

| | Admin (GL) | Sewer (GL) | Water (GL) | Total GL | TOTAL |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Income | | | | | |
| 445 · Bulk Water | 0.00 | 0.00 | 4,475.40 | 4,475.40 | 4,475.40 |
| 410 · Client Reg Pmt | 0.00 | 862,281.50 | 1,108,444.37 | 1,970,725.87 | 1,970,725.87 |
| 420 · Connection Fees | 0.00 | 10,245.00 | 0.00 | 10,245.00 | 10,245.00 |
| 430 · Penalty & Interest | 0.00 | 19,316.48 | 22,860.83 | 42,177.31 | 42,177.31 |
| 440 · Misc Revenue | 0.00 | 83,092.64 | 86,447.68 | 169,540.32 | 169,540.32 |
| 450 · Other - Non S/W Rev | 0.00 | 77,219.52 | 77,769.17 | 154,988.69 | 154,988.69 |
| Total Income | 0.00 | 1,052,155.14 | 1,299,997.45 | 2,352,152.59 | 2,352,152.59 |
| Total Income | 0.00 | 1,052,155.14 | 1,299,997.45 | 2,352,152.59 | 2,352,152.59 |
| Gross Profit | 0.00 | 1,052,155.14 | 1,299,997.45 | 2,352,152.59 | 2,352,152.59 |
| Expense | | | | | |
| Salaries & EE Benefits | | | | | |
| 505 · Salaries & Wages | 303,541.98 | 246,741.41 | 174,392.22 | 724,675.61 | 724,675.61 |
| 520 · FICA - District Share | 22,960.30 | 18,273.36 | 13,078.04 | 54,311.70 | 54,311.70 |
| 530 · Med/Life Insurance- Dist Share | 45,605.23 | 54,475.76 | 26,501.41 | 126,582.40 | 126,582.40 |
| 540 · PERS - District Share | 97,987.65 | 18,471.50 | 11,163.56 | 127,622.71 | 127,622.71 |
| 560 · Workers Comp Ins | 3,043.66 | 8,344.25 | 9,387.87 | 20,775.78 | 20,775.78 |
| Total Salaries & EE Benefits | 473,138.82 | 346,306.28 | 234,523.10 | 1,053,968.20 | 1,053,968.20 |
| Services & Supplies | | | | | |
| 610 · Bank Fees | 35,012.24 | 0.00 | 0.00 | 35,012.24 | 35,012.24 |
| 620 · Communications & Internet | 5,815.08 | 7,806.62 | 7,979.65 | 21,601.35 | 21,601.35 |
| 622 · Board Exp | 647.68 | 0.00 | 0.00 | 647.68 | 647.68 |
| 630 · Equip - Office | 1,571.75 | 155.91 | 0.00 | 1,727.66 | 1,727.66 |
| 640 · Fuel & Oil | 0.00 | 4,885.24 | 4,208.15 | 9,093.39 | 9,093.39 |
| 645 · Insurance | 0.00 | 40,955.72 | 40,955.73 | 81,911.45 | 81,911.45 |
| 657 · Lab | 0.00 | 16,140.45 | 15,045.81 | 31,186.26 | 31,186.26 |
| 660 · Memberships & Subscription | 20,924.97 | 43,695.95 | 32,814.49 | 97,435.41 | 97,435.41 |
| 670 · Postage & Shipping | 17,459.80 | 0.00 | 0.00 | 17,459.80 | 17,459.80 |
| 675 · Professional Services | 36,168.52 | 8,519.86 | 21,374.38 | 66,062.76 | 66,062.76 |
| 685 · Rents | 8,922.35 | 0.00 | 0.00 | 8,922.35 | 8,922.35 |
| 690 · Safety & Security | 714.80 | 3,817.28 | 3,148.17 | 7,680.25 | 7,680.25 |
| 700 · Tools & Instruments | 0.00 | 237.24 | 452.77 | 690.01 | 690.01 |
| 703 · Supplies - Clothing & Personal | 916.96 | 1,409.58 | 1,597.82 | 3,924.36 | 3,924.36 |
| 705 · Supplies - Office | 3,595.92 | 170.66 | 212.35 | 3,978.93 | 3,978.93 |
| 715 · Supplies-Chemicals-Operating | 0.00 | 34,762.47 | 87,817.99 | 122,580.46 | 122,580.46 |
| 720 · Supplies - Inventory - Other | 0.00 | 24,888.76 | 3,540.77 | 28,429.53 | 28,429.53 |
| 735 · Training/Classes/Certs/ClassB | 19.08 | 352.39 | 1,717.74 | 2,089.21 | 2,089.21 |
| 745 · Travel / Lodging | 14.00 | 0.00 | 0.00 | 14.00 | 14.00 |
| 750 · Utilities | 6,269.49 | 190,316.18 | 204,970.35 | 401,556.02 | 401,556.02 |
| 760 · Waste Disposal | 458.42 | 34,375.10 | 2,764.64 | 37,598.16 | 37,598.16 |
| 795 · Yolo Co | 0.00 | 0.00 | 29,189.66 | 29,189.66 | 29,189.66 |
| 799 · Team Building | 1,601.56 | 0.00 | 0.00 | 1,601.56 | 1,601.56 |
| Total Services & Supplies | 140,112.62 | 412,489.41 | 457,790.47 | 1,010,392.50 | 1,010,392.50 |
| Repairs & Replacement | | | | | |
| 810 · R&R Buildings & Grounds | 2,434.62 | 549.91 | 140.74 | 3,125.27 | 3,125.27 |
| 830 · R&R Equipment | 0.00 | 0.00 | 17.10 | 17.10 | 17.10 |
| Total Repairs & Replacement | 2,434.62 | 549.91 | 157.84 | 3,142.37 | 3,142.37 |
| Total Expense | 615,686.06 | 759,345.60 | 692,471.41 | 2,067,503.07 | 2,067,503.07 |
| Net Ordinary Income | -615,686.06 | 292,809.54 | 607,526.04 | 284,649.52 | 284,649.52 |
| Net Income | -615,686.06 | 292,809.54 | 607,526.04 | 284,649.52 | 284,649.52 |

CLO Water and Wastewater District
PROJECTED BUDGET 2024-2025

9

Target % > 75%

| As of March 2025 Summary | WATER | | | | WASTEWATER | | | |
|--|-----------------|-----------------|----------------|-----|------------------|-----------------|-----------------|------|
| | Budget | | Actual YTD | | Budget | | Actual YTD | |
| | Annual | YTD | Amount | % | Annual | YTD | Amount | % |
| Total Operating Revenue | 1,374,612 | 1,030,959 | 1,299,997 | 95% | 1,248,780 | 936,585 | 1,052,156 | 84% |
| Total Operating Expenses | 1,397,481 | 1,048,111 | 1,000,317 | 72% | 1,366,371 | 1,024,778 | 1,067,189 | 78% |
| Operating Balance (loss) | (22,869) | (17,152) | 299,680 | | (117,591) | (88,193) | (15,033) | |
| 420 Connection Fees | 10,000 | 7,500 | - | 0% | 10,000 | 7,500 | 10,245 | 102% |
| 445 Bulk Water Sales | 50,000 | | 4,475 | | | | | |
| 450 Non S/W Rev - ATT Cell Lease | 9,606 | 7,205 | 72,324 | | 9,606 | 7,205 | 77,220 | |
| 450 Non S/W Rev - County Treasury/misc | 100,000 | 75,000 | 86,448 | 86% | 165,000 | 123,750 | 81,003 | 49% |
| Reserves | 50,000 | 37,500 | - | 0% | 25,000 | 18,750 | | 0% |
| Net Change In Net Position (loss) | 96,737 | 35,053 | 462,927 | | 42,015 | 31,512 | 153,436 | |

Current Revenue Notes:

| | |
|-----------------------|-----------------------|
| General Ledger | \$260,343.62 |
| District CRP | \$420,199.69 |
| Paradise Cove CRP | \$135,262.77 |
| Water Reserve | \$57,259.25 |
| Sewer Reserve | \$37,435.36 |
| USDA Restricted Funds | \$367,342.02 |
| LAIF | \$4,736.19 |
| Total | \$1,282,578.90 |

Past Revenue Notes

| As of March 2025 Operating Revenue | WATER | | | | WASTEWATER | | | |
|---------------------------------------|------------------|------------------|------------------|------------|------------------|----------------|----------------|------------|
| | Budget | | Actual YTD | | Budget | | Actual YTD | |
| | Annual | YTD | Amount | % | Annual | YTD | Amount | % |
| 410 Client Reg Pmt | 1,341,612 | 1,006,209 | 1,108,444 | 83% | 1,212,480 | 909,360 | 862,282 | 71% |
| 430 Penalty & Interest | 33,000 | 24,750 | 22,861 | 69% | 36,300 | 27,225 | 19,316 | 53% |
| 440 F-350/Insur Reimb Wtr Fen | - | - | 5,445 | 0% | - | - | 2,090 | 0% |
| Total Revenue > | 1,374,612 | 1,030,959 | 1,136,750 | 83% | 1,248,780 | 936,585 | 883,688 | 71% |

| As of March 2025 Operating Expenses | Budget | | | | Actual | | | |
|--|----------------|----------------|----------------|------------|----------------|----------------|----------------|------------|
| | Annual | YTD | YTD | % | YTD | % | YTD | % |
| 505 Salaries & Wages | 431,386 | 323,539 | 326,163 | 76% | 565,111 | 423,834 | 398,512 | 71% |
| 520 FICA - District Share | 35,003 | 26,252 | 24,558 | 70% | 46,986 | 35,240 | 29,753 | 63% |
| 530 Medical Ins - District Share | 69,968 | 52,476 | 49,304 | 70% | 120,067 | 90,050 | 77,279 | 64% |
| 540 CalPERS - District Share | 80,947 | 60,710 | 60,158 | 74% | 95,604 | 71,703 | 67,466 | 71% |
| 550 Unemployment | 2,500 | 1,875 | - | 0% | 2,500 | 1,875 | - | 0% |
| 560 Workmans Compensation | 28,460 | 21,345 | 10,911 | 38% | 30,435 | 22,826 | 9,866 | 32% |
| Salaries and Employee Benefits > | 648,263 | 486,198 | 471,094 | 73% | 860,703 | 645,527 | 582,876 | 68% |

| | | | | | | | | |
|-------------------------------|--------|--------|--------|-----|--------|--------|--------|-----|
| 605 Advertising | 200 | 150 | - | 0% | 200 | 150 | - | 0% |
| 610 Bank Fees | 19,810 | 14,858 | 17,506 | 88% | 19,800 | 14,850 | 17,506 | 88% |
| 620 Communications & Internet | 19,000 | 14,250 | 10,888 | 57% | 19,000 | 14,250 | 10,715 | 56% |
| 622 Board Exp | 3,500 | 2,625 | 324 | 9% | 3,500 | 2,625 | 324 | 9% |
| 625 Equip - Field <\$4,000.00 | 2,500 | 1,875 | - | 0% | 4,000 | 3,000 | - | 0% |
| 630 Equip - Office | 2,000 | 1,500 | 786 | 39% | 2,500 | 1,875 | 942 | 38% |
| 640 Fuel & Oil | 15,200 | 11,400 | 4,208 | 28% | 12,500 | 9,375 | 4,885 | 39% |
| 645 Insurance | 44,100 | 33,075 | 40,956 | 93% | 44,000 | 33,000 | 40,956 | 93% |

| | | | | | | | | | | |
|-----|---------------------------------------|------------------|------------------|------------------|------------|------------------|------------------|------------------|------------|----|
| 650 | Interest | 2,000 | 1,500 | - | 0% | 2,000 | 1,500 | 16 | - | 0% |
| 657 | Lab | 22,200 | 16,650 | 15,046 | 68% | 18,630 | 13,973 | 16,140 | 87% | |
| 660 | Memberships/Subscriptions/Licenses | 45,500 | 34,125 | 43,277 | 95% | 54,500 | 40,875 | 54,159 | 99% | |
| 665 | Mileage Reimb | 500 | 375 | - | 0% | 250 | 188 | - | 0% | |
| 670 | Postage & Shipping | 13,000 | 9,750 | 8,730 | 67% | 13,000 | 9,750 | 8,730 | 67% | |
| 675 | Professional Services | 30,000 | 22,500 | 39,459 | 132% | 25,000 | 18,750 | 26,605 | 106% | |
| 685 | Rents | 8,338 | 6,253 | 4,461 | 54% | 8,338 | 6,253 | 4,461 | 54% | |
| 690 | Safety & Security | 5,250 | 3,938 | 3,506 | 67% | 8,750 | 6,563 | 4,175 | 48% | |
| 700 | Tools & Instruments | 3,700 | 2,775 | 453 | 12% | 2,500 | 1,875 | 237 | 9% | |
| 703 | Apparel | 3,350 | 2,513 | 2,057 | 61% | 3,150 | 2,363 | 1,869 | 59% | |
| 705 | Supplies - Office | 4,000 | 3,000 | 2,010 | 50% | 4,000 | 3,000 | 1,969 | 49% | |
| 715 | Treatment Chemicals | 125,250 | 93,938 | 87,818 | 70% | 55,000 | 41,250 | 34,762 | 63% | |
| 720 | Supplies - Operating - Other | 5,000 | 3,750 | 3,541 | 71% | 28,000 | 21,000 | 24,889 | 89% | |
| 730 | Taxes - Licenses | 0 | 0 | - | 0% | 0 | 0 | - | 0% | |
| 735 | Training | 3,750 | 2,813 | 1,728 | 46% | 2,750 | 2,063 | 362 | 13% | |
| 745 | Travel | 2,000 | 1,500 | 7 | 0% | 1,750 | 1,313 | 7 | 0% | |
| 750 | Utilities | 266,970 | 200,228 | 208,105 | 78% | 108,770 | 81,578 | 193,451 | 178% | |
| 760 | Waste Disposal | 30,350 | 22,763 | 2,994 | 10% | 56,030 | 42,023 | 34,604 | 62% | |
| 795 | Yolo Co | 61,000 | 45,750 | 29,190 | 48% | | | | | |
| 799 | Misc | 1,750 | 1,313 | 801 | 0% | 1,750 | 1,313 | 801 | 0% | |
| | Services and Supplies > | 740,218 | 555,163 | 527,848 | 71% | 499,668 | 374,751 | 482,546 | 97% | |
| | Repairs & Replacement | | | | | | | | | |
| 810 | R&R Buildings & Grounds | 6,000 | 4,500 | 1,359 | 23% | 3,500 | 2,625 | 1,768 | 51% | |
| 815 | R&R Damage Claims | 0 | 0 | - | 0% | - | - | - | 0% | |
| 820 | R&R Lift Stations | - | - | - | 0% | - | - | - | 0% | |
| 830 | R&R Equipment | 0 | 0 | 17 | 0% | 0 | 0 | - | 0% | |
| 832 | R&R Mains/Service Lines | - | - | - | 0% | - | - | - | 0% | |
| 840 | R&R Vehicles | 3,000 | 2,250 | - | 0% | 2,500 | 1,875 | - | 0% | |
| | Repairs & Replacement > | 9,000 | 6,750 | 1,376 | 15% | 6,000 | 4,500 | 1,768 | 29% | |
| | Total Expenses > | 1,397,481 | 1,048,111 | 1,000,317 | 72% | 1,366,371 | 1,024,778 | 1,067,189 | 78% | |

| 9 Administration Budget Variance Report July 1, 2024 through June 30, 2025 | | Target % > | | 75.0% | GL ADMIN | |
|--|--|------------------|----------------|----------------|--------------|----------------|
| As of March 2025 | | 2024-2025 Budget | | Actual | Total | |
| Expenses | | Annual | YTD | YTD | % Spent | Remaining |
| 505 | Salaries & Wages | 419,495 | 314,621 | 303,542 | 72.4% | 115,953 |
| 520 | FICA - District Share | 33,155 | 24,866 | 22,960 | 69.3% | 10,195 |
| 530 | Medical Ins - District Share | 63,054 | 47,291 | 45,605 | 72.3% | 17,449 |
| 540 | CalPERS-District Share (Unfunded Liab \$103,000) | 132,659 | 99,494 | 97,988 | 73.9% | 34,671 |
| 550 | Unemployment | 5,000 | 3,750 | | 0.0% | 5,000 |
| 560 | Workers Comp Ins | 8,186 | 6,139 | 3,044 | 37.2% | 5,142 |
| Salaries and Employee Benefits > | | 661,548 | 496,161 | 473,139 | 71.5% | 188,409 |
| 605 | Advertising | 400 | 300 | - | 0.0% | 400 |
| 610 | Bank Fees | 39,600 | 29,700 | 35,012 | 88.4% | 4,588 |
| 620 | Communications & Internet | 7,000 | 5,250 | 5,815 | 83.1% | 1,185 |
| 622 | Board | 7,000 | 5,250 | 648 | 9.3% | 6,352 |
| 625 | Equip - Field <\$4,999.00 | 0 | 0 | | 0.0% | 0 |
| 630 | Equip - Office | 3,000 | 2,250 | 1,572 | 52.4% | 1,428 |
| 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 | 15,000 | 11,250 | 20,925 | 139.5% | (5,925) |
| 670 | Postage & Shipping | 26,000 | 19,500 | 17,460 | 67.2% | 8,540 |
| 675 | Professional Services (Legal, IT) | 40,000 | 30,000 | 36,169 | 90.4% | 3,831 |
| 685 | Rents | 16,675 | 12,506 | 8,922 | 53.5% | 7,753 |
| 690 | Safety & Security | 1,500 | 1,125 | 715 | 47.7% | 785 |
| 700 | Tools & Instruments | 0 | 0 | | 0.0% | 0 |
| 703 | Apparel | 700 | 525 | 917 | 131.0% | (217) |
| 705 | Supplies - Office | 6,000 | 4,500 | 3,596 | 59.9% | 2,404 |
| 715 | Treatment Chemicals | 0 | 0 | | 0.0% | 0 |
| 720 | Supplies - Operating - Other | 0 | 0 | - | 0.0% | 0 |
| 735 | Training, Certifications | 3,500 | 2,625 | 19 | 0.5% | 3,481 |
| 745 | Travel | 3,000 | 2,250 | 14 | 0.5% | 2,986 |
| 750 | Utilities | 7,540 | 5,655 | 6,269 | 83.1% | 1,271 |
| 760 | Waste Disposal | 700 | 525 | 458 | 65.4% | 242 |
| 795 | Yolo Co | 0 | 0 | | 0.0% | 0 |
| 799 | Team Building | 3,500 | 2,625 | 1,602 | 45.8% | 1,898 |
| Services and Supplies > | | 181,115 | 135,836 | 140,113 | 77.4% | 41,002 |
| Repairs & Replacement | | | | | | |
| 810 | R&R Buildings & Grounds | 2,000 | 1,500 | 2,435 | 121.8% | (435) |
| 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 | 1,500 | 2,435 | 121.7% | (435) |
| Total Expenses > | | 844,663 | 633,497 | 615,687 | 72.9% | 228,976 |

810 Sprayed Admin for coachroaches

| 9 Wastewater Budget Variance Report July 1, 2024 through June 30, 2025 | | Target % > | | 75.0% | GL WASTEWATER |
|--|----------------|------------------|----------------|--------------|-----------------|
| As of March 2025 | | 2024-2025 Budget | | Actual | % |
| Expenses | Annual | YTD | YTD | % Spent | Total Remaining |
| 505 Salaries & Wages | 355,364 | 266,523 | 246,741 | 69.4% | 108,623 |
| 520 FICA - District Share | 30,409 | 22,807 | 18,273 | 60.1% | 12,136 |
| 530 Medical Ins - District Share | 88,540 | 66,405 | 54,476 | 61.5% | 34,064 |
| 540 CalPERS - District Share | 29,274 | 21,956 | 18,472 | 63.1% | 10,802 |
| 550 Unemployment | 0 | 0 | | 0.0% | 0 |
| 560 Workmans Compensation | 26,342 | 19,756 | 8,344 | 31.7% | 17,998 |
| Salaries and Employee Benefits > | 529,929 | 397,447 | 346,306 | 65.3% | 183,623 |
| 605 Advertising | 0 | 0 | | 0.0% | 0 |
| 610 Bank Fees | 0 | 0 | | 0.0% | 0 |
| 620 Communications & Internet | 13,000 | 9,750 | 7,807 | 60.1% | 5,193 |
| 622 Board | 0 | 0 | | 0.0% | 0 |
| 625 Equip - Field <\$4,999.00 | 1,500 | 1,125 | | 0.0% | 1,500 |
| 630 Equip - Office | 1,000 | 750 | 156 | 15.6% | 844 |
| 640 Fuel & Oil | 7,500 | 5,625 | 4,885 | 65.1% | 2,615 |
| 645 Insurance | 44,000 | 33,000 | 40,956 | 93.1% | 3,044 |
| 650 Interest | 0 | 0 | | 0.0% | 0 |
| 657 Outsource Lab / Internal Lab | 18,630 | 13,973 | 16,140 | 86.6% | 2,490 |
| 660 Memberships/Subscriptions/Permits | 47,000 | 35,250 | 43,696 | 93.0% | 3,304 |
| 665 Mileage Reimb | 250 | 188 | | 0.0% | 250 |
| 670 Postage & Shipping | 0 | 0 | | 0.0% | 0 |
| 675 Professional Services (SCADA) | 5,000 | 3,750 | 8,520 | 170.4% | (3,520) |
| 685 Rents | 0 | 0 | | 0.0% | 0 |
| 690 Safety & Security | 8,000 | 6,000 | 3,817 | 47.7% | 4,183 |
| 700 Tools & Instruments | 2,500 | 1,875 | 237 | 9.5% | 2,263 |
| 703 Apparel | 2,800 | 2,100 | 1,410 | 50.4% | 1,390 |
| 705 Supplies - Office | 1,000 | 750 | 171 | 17.1% | 829 |
| 715 Treatment Chemicals | 55,000 | 41,250 | 34,762 | 63.2% | 20,238 |
| 720 Supplies-Operating-Other-Titan Tubes | 28,000 | 21,000 | 24,889 | 88.9% | 3,111 |
| 730 Vacant | - | - | | | - |
| 735 Training, Certifications | 1,000 | 750 | 352 | 35.2% | 648 |
| 745 Travel | 250 | 188 | | 0.0% | 250 |
| 750 Utilities | 105,000 | 78,750 | 190,316 | 181.3% | (85,316) |
| 760 Waste Disposal | 55,680 | 41,760 | 34,375 | 61.7% | 21,305 |
| 795 Yolo Co | 0 | 0 | | 0.0% | 0 |
| 798 Customer Refund | | | | | |
| 799.1 Team Building | | | | | |
| Services and Supplies > | 397,110 | 297,833 | 412,489 | 103.9% | (15,379) |
| Repairs & Replacement | | | | | |
| 810 R&R Buildings & Grounds | 2,500 | 1,875 | 550 | 22.0% | 1,950 |
| 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 | 2,500 | 1,875 | | 0.0% | 2,500 |
| | - | - | | 0.0% | - |
| Repairs & Replacement > | 5,000 | 3,750 | 550 | 11.0% | 4,450 |
| Total Expenses > | 932,039 | 699,029 | 759,345 | 81.5% | 172,694 |
| Expense Notes | | | | | |

| 9 | Water Budget Variance Report July 1, 2024 through June 30, 2025 | Target % > | 75.0% | GL WATER | | |
|-----|---|------------------|----------------|----------------|--------------|-----------------|
| | As of March 2025 | 2024-2025 Budget | Actual | % | | |
| | Expenses | Annual | YTD | YTD | Spent | Total Remaining |
| 505 | Salaries & Wages | 221,639 | 166,229 | 174,392 | 78.7% | 47,247 |
| 520 | FICA - District Share | 18,426 | 13,819 | 13,078 | 71.0% | 5,348 |
| 530 | Medical Ins - District Share | 38,441 | 28,830 | 26,501 | 68.9% | 11,940 |
| 540 | CalPERS - District Share | 14,617 | 10,963 | 11,164 | 76.4% | 3,453 |
| 550 | Unemployment | 0 | 0 | | 0.0% | 0 |
| 560 | Workmans Compensation | 24,368 | 18,276 | 9,389 | 38.5% | 14,979 |
| | Salaries and Employee Benefits > | 317,490 | 238,117 | 234,524 | 73.9% | 82,966 |
| 605 | Advertising | 0 | 0 | | 0.0% | 0 |
| 610 | Bank Fees | 0 | 0 | | 0.0% | 0 |
| 620 | Communications & Internet | 13,000 | 9,750 | 7,980 | 61.4% | 5,020 |
| 622 | Board Exp | 0 | 0 | | 0.0% | 0 |
| 625 | Equip - Field <\$4,999.00 | 0 | 0 | | 0.0% | 0 |
| 630 | Equip - Office | 500 | 375 | | 0.0% | 500 |
| 640 | Fuel & Oil | 10,200 | 7,650 | 4,208 | 41.3% | 5,992 |
| 645 | Insurance | 44,100 | 33,075 | 40,956 | 92.9% | 3,144 |
| 650 | Interest | 0 | 0 | | 0.0% | 0 |
| 657 | Outside Lab / Internal Lab | 22,200 | 16,650 | 15,046 | 67.8% | 7,154 |
| 660 | Memberships/Subscriptions/Permits | 38,000 | 28,500 | 32,814 | 86.4% | 5,186 |
| 665 | Mileage Reimb | 500 | 375 | | 0.0% | 500 |
| 670 | Postage & Shipping | 0 | 0 | | 0.0% | 0 |
| 675 | Professional Services (SCADA, Mtce Prog) | 10,000 | 7,500 | 21,374 | 213.7% | (11,374) |
| 685 | Rents | 0 | 0 | | 0.0% | 0 |
| 690 | Safety & Security (includes boots) | 4,500 | 3,375 | 3,148 | 70.0% | 1,352 |
| 700 | Tools & Instruments | 3,700 | 2,775 | 453 | 12.2% | 3,247 |
| 703 | Apparel | 3,000 | 2,250 | 1,598 | 53.3% | 1,402 |
| 705 | Supplies - Office | 1,000 | 750 | 212 | 21.2% | 788 |
| 715 | Treatment Chemicals | 125,250 | 93,938 | 87,818 | 70.1% | 37,432 |
| 720 | Supplies - Operating - Other | 5,000 | 3,750 | 3,541 | 70.8% | 1,459 |
| 730 | Vacant | 0 | 0 | | 0.0% | 0 |
| 735 | Training, Certifications | 2,000 | 1,500 | 1,718 | 85.9% | 282 |
| 745 | Travel | 500 | 375 | | 0.0% | 500 |
| 750 | Utilities | 263,200 | 197,400 | 204,970 | 77.9% | 58,230 |
| 760 | Waste Disposal | 30,000 | 22,500 | 2,765 | 9.2% | 27,235 |
| 795 | Yolo Co | 61,000 | 45,750 | 29,190 | 47.9% | 31,810 |
| 798 | Customer Refund | | | | | |
| 799 | Team Building | 0 | 0 | | 0.0% | 0 |
| | Services and Supplies > | 637,650 | 478,238 | 457,791 | 71.8% | 179,859 |
| | Repairs & Replacement | | | | | |
| 810 | R&R Buildings & Grounds | 5,000 | 3,750 | 141 | 2.8% | 4,859 |
| 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 | 17 | 0.0% | (17) |
| 832 | R&R Mains | 0 | 0 | | 0.0% | - |
| 840 | R&R Vehicles | 3,000 | 2,250 | | 0.0% | 3,000 |
| | Repairs & Replacement > | 8,000 | 6,000 | 158 | 2.0% | 7,842 |
| | Total Expenses > | 963,140 | 722,355 | 692,473 | 71.9% | 270,667 |

675 Professional Services: \$8K contract with MC for Lead Service Line Inventory

2:18 PM

Clearlake Oaks County Water District

CRP/CIP Profit and Loss

04/07/25

Accrual Basis

July 2024 through March 2025

| | PC (CRP) | Water (CRP) | Sewer (CRP) | Total CRP | TOTAL |
|---|------------------|-------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Income | | | | | |
| 425 · CRP (Capital Replacment Plan) | 14,843.82 | 350,413.46 | 400,983.38 | 766,240.66 | 766,240.66 |
| 430 · Penalty & Interest | 235.89 | 9,273.23 | 10,364.85 | 19,873.97 | 19,873.97 |
| 440 · Misc Revenue | 0.00 | 41.76 | 71.55 | 113.31 | 113.31 |
| 450 · Other - Non S/W Rev | 0.00 | 17.28 | 17.28 | 34.56 | 34.56 |
| Total Income | 15,079.71 | 359,745.73 | 411,437.06 | 786,262.50 | 786,262.50 |
| Total Income | 15,079.71 | 359,745.73 | 411,437.06 | 786,262.50 | 786,262.50 |
| Gross Profit | 15,079.71 | 359,745.73 | 411,437.06 | 786,262.50 | 786,262.50 |
| Expense | | | | | |
| Salaries & EE Benefits | | | | | |
| 505 · Salaries & Wages | 0.00 | 153,121.15 | 141,726.85 | 294,848.00 | 294,848.00 |
| 520 · FICA - District Share | 0.00 | 11,483.75 | 8,681.29 | 20,165.04 | 20,165.04 |
| 530 · Med/Life Insurance- Dist Share | 0.00 | 22,301.41 | 23,542.84 | 45,844.25 | 45,844.25 |
| 540 · PERS - District Share | 0.00 | 9,611.42 | 9,428.14 | 19,039.56 | 19,039.56 |
| 560 · Workers Comp Ins | 0.00 | 10,274.43 | 10,274.43 | 20,548.86 | 20,548.86 |
| Total Salaries & EE Benefits | 0.00 | 206,792.16 | 193,653.55 | 400,445.71 | 400,445.71 |
| Services & Supplies | | | | | |
| 620 · Communications & Internet | 0.00 | 588.08 | 588.07 | 1,176.15 | 1,176.15 |
| 640 · Fuel & Oil | 0.00 | 12,566.91 | 12,566.88 | 25,133.79 | 25,133.79 |
| 650 · Interest | 0.00 | 2,779.96 | 2,780.00 | 5,559.96 | 5,559.96 |
| 657 · Lab | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 1,100.00 |
| 660 · Memberships & Subscription | 0.00 | 48.75 | 48.75 | 97.50 | 97.50 |
| 690 · Safety & Security | 0.00 | 4,241.92 | 4,070.17 | 8,312.09 | 8,312.09 |
| 700 · Tools & Instruments | 0.00 | 1,458.88 | 1,458.78 | 2,917.66 | 2,917.66 |
| 703 · Supplies - Clothing & Personal | 0.00 | 1,379.91 | 1,379.87 | 2,759.78 | 2,759.78 |
| 705 · Supplies - Office | 0.00 | 7.90 | 7.89 | 15.79 | 15.79 |
| 720 · Supplies - Inventory - Other | 0.00 | 5,595.53 | 923.21 | 6,518.74 | 6,518.74 |
| 735 · Training/Classes/Certs/ClassB | 0.00 | 1,142.45 | 992.45 | 2,134.90 | 2,134.90 |
| Total Services & Supplies | 0.00 | 30,910.29 | 24,816.07 | 55,726.36 | 55,726.36 |
| Repairs & Replacement | | | | | |
| 810 · R&R Buildings & Grounds | 0.00 | 806.60 | 335.70 | 1,142.30 | 1,142.30 |
| 820 · R&R Lift Stations | 0.00 | 0.00 | 3,817.28 | 3,817.28 | 3,817.28 |
| 830 · R&R Equipment | | | | | |
| 830.1 · Hydrants | 0.00 | 6,143.98 | 0.00 | 6,143.98 | 6,143.98 |
| 830 · R&R Equipment - Other | 0.00 | 22,382.56 | 31,603.15 | 53,985.71 | 53,985.71 |
| Total 830 · R&R Equipment | 0.00 | 28,526.54 | 31,603.15 | 60,129.69 | 60,129.69 |
| 832 · R&R Mains and Sewer Lines | 2,328.32 | 14,850.99 | 4,166.23 | 21,345.54 | 21,345.54 |
| 840 · R&R Vehicles | 0.00 | 4,704.14 | 4,994.97 | 9,699.11 | 9,699.11 |
| Total Repairs & Replacement | 2,328.32 | 48,888.27 | 44,917.33 | 96,133.92 | 96,133.92 |
| Total Expense | 2,328.32 | 286,590.72 | 263,386.95 | 552,305.99 | 552,305.99 |
| Net Ordinary Income | 12,751.39 | 73,155.01 | 148,050.11 | 233,956.51 | 233,956.51 |
| Net Income | 12,751.39 | 73,155.01 | 148,050.11 | 233,956.51 | 233,956.51 |

Budget Variance Report July 1, 2024 through June 30, 2025

9

Target % > 75.0% CRP-PC

As of March 2025

| Summary | | Budget Annual | YTD | Actual YTD Amount | % | |
|---------------------------------------|-------------------------------|------------------|----------|-------------------|-------------|----------------|
| PC CRP Revenue | | 19,536 | 14,652 | 15,080 | 77.2% | 0% |
| PC CRP Expenses | | 0 | 0 | - | 0.0% | 0% |
| Expenses | | 2024-2025 Budget | | Actual | % | Total |
| | | Annual | YTD | YTD | Spent | Remaining |
| 605 | Advertising | - | - | - | 0.0% | - |
| 610 | Bank Fees | - | - | - | 0.0% | - |
| 620 | Communications & Internet | - | - | - | 0.0% | - |
| 622 | Board | - | - | - | 0.0% | - |
| 625 | Equip - Field <\$4,999.00 | - | - | - | 0.0% | - |
| 630 | Equip - Office | - | - | - | 0.0% | - |
| 640 | Fuel & Oil | - | - | - | 0.0% | - |
| 645 | Insurance | - | - | - | 0.0% | - |
| 650 | Interest | - | - | - | 0.0% | - |
| 657 | Outsource Lab / Internal Lab | - | - | - | 0.0% | - |
| 660 | Memberships & Subscriptions | - | - | - | 0.0% | - |
| 665 | Mileage Reimb | - | - | - | 0.0% | - |
| 670 | Postage & Shipping | - | - | - | 0.0% | - |
| 675 | Professional Services (SCADA) | - | - | - | 0.0% | - |
| 685 | Rents | - | - | - | 0.0% | - |
| 690 | Safety & Security | - | - | - | 0.0% | - |
| 700 | Tools & Instruments | - | - | - | 0.0% | - |
| 703 | Apparel | - | - | - | 0.0% | - |
| 705 | Supplies - Office | - | - | - | 0.0% | - |
| 715 | Treatment Chemicals | - | - | - | 0.0% | - |
| 720 | Supplies - Operating - Other | - | - | - | 0.0% | - |
| 730 | Vacant | - | - | - | 0.0% | - |
| 735 | Training, Certifications | - | - | - | 0.0% | - |
| 745 | Travel / Lodging | - | - | - | 0.0% | - |
| 750 | Utilities | - | - | - | 0.0% | - |
| 760 | Waste Disposal | - | - | - | 0.0% | - |
| 795 | Yolo Co | - | - | - | 0.0% | - |
| 799 | Team Building | 0 | 0 | - | 0.0% | 0 |
| Services and Supplies > | | 0 | 0 | - | 0.0% | 0 |
| Repairs & Replacement | | | | | | |
| 810 | R&R Buildings & Grounds | - | - | - | 0.0% | - |
| 815 | R&R Damage Claims | 0 | 0 | - | 0.0% | 0 |
| 820 | R&R Lift Stations | - | - | - | 0.0% | - |
| 830 | R&R Equipment | - | - | - | 0.0% | - |
| 832 | R&R Mains/Laterals | - | - | 2,328 | 0.0% | (2,328) |
| 840 | R&R Vehicles | - | - | - | 0.0% | - |
| Repairs & Replacement > | | 0 | 0 | 2,328 | 0.0% | (2,328) |
| Total Expenses > | | 0 | 0 | 2,328 | 0.0% | (2,328) |

Budget Variance Report July 1, 2024 through June 30, 2025

9

Target % > 75.0% CRP-WATER

| As of March 2025 Summary | | WATER - CRP | | | Actual YTD | | |
|--|------------------------------------|---------------------------------------|----------------|----------------|----------------|--------------------|----------------|
| | | Budget Annual | YTD | | Amount | % | |
| WATER CRP Revenue | | 474,875 | 356,156 | 315,829 | 66.5% | 0% | |
| WATER CRP Expenses | | 462,264 | 346,698 | 270,306 | 58.5% | 0% | |
| Operating Balance | | 12,611 | 9,458 | 45,523 | | | |
| Expenses | | 2020-2021 Annual | Budget YTD | Actual YTD | % Spent | Total Remaining | |
| 505 | Salaries & Wages | 227,056 | 170,292 | 143,613 | 63.3% | 83,443 | |
| 520 | FICA - District Share | 18,919 | 14,189 | 10,764 | 56.9% | 8,155 | |
| 530 | Medical Ins - District Share | 31,527 | 23,645 | 19,712 | 62.5% | 11,815 | |
| 540 | CalPERS - District Share | 15,402 | 11,552 | 9,094 | 59.0% | 6,308 | |
| 550 | Unemployment | 0 | 0 | 0 | 0.0% | 0 | |
| 560 | Workmans Compensation | 20,710 | 15,532 | 10,274 | 49.6% | 10,436 | |
| Salaries and Employee Benefits > | | 313,614 | 235,210 | 193,457 | 61.7% | 120,157 | |
| 605 | Advertising | 0 | 0 | - | 0.0% | 0 | |
| 610 | Bank Fees | 0 | 0 | - | 0.0% | 0 | |
| 620 | Communications & Internet | 3,500 | 2,625 | 370 | 10.6% | 3,130 | |
| 622 | Board | 0 | 0 | 0 | 0.0% | 0 | |
| 625 | Equip - Field <\$4,999.00 | 1,250 | 938 | 0 | 0.0% | 1,250 | |
| 630 | Equip - Office | - | - | - | - | - | |
| 640 | Fuel & Oil | 14,400 | 10,800 | 11,277 | 78.3% | 3,123 | |
| 645 | Insurance | 0 | 0 | 0 | 0.0% | 0 | |
| 650 | Interest | 6,000 | 4,500 | 2,345 | 39.1% | 3,655 | |
| 657 | Outsource Lab / Internal Lab | 5,000 | 3,750 | 1,100 | 22.0% | 3,900 | |
| 660 | Memberships/Subscriptions/Licenses | 0 | 0 | 49 | 0.0% | (49) | |
| 665 | Mileage Reimb | 0 | 0 | 0 | 0.0% | 0 | |
| 670 | Postage & Shipping | 0 | 0 | 0 | 0.0% | 0 | |
| 675 | Professional Services Leak Chk | - | - | 0 | 0.0% | - | |
| 685 | Rents | 0 | 0 | 0 | 0.0% | 0 | |
| 690 | Safety & Security | 5,000 | 3,750 | 4,174 | 83.5% | 826 | |
| 700 | Tools & Instruments | 2,000 | 1,500 | 1,459 | 73.0% | 541 | |
| 703 | Apparel | 2,000 | 1,500 | 1,380 | 69.0% | 620 | |
| 705 | Supplies - Office | - | - | 8 | 0.0% | (8) | |
| 715 | Treatment Chemicals | 0 | 0 | 0 | 0.0% | 0 | |
| 720 | Supplies - Operating - Other | 3,000 | 2,250 | 5,563 | 185.4% | (2,563) | |
| 735 | Training, Certifications | 500 | 375 | 1,092 | 218.4% | (592) | |
| 745 | Travel | - | - | 0 | 0.0% | - | |
| 750 | Utilities | 0 | 0 | 0 | 0.0% | 0 | |
| 760 | Waste Disposal | 0 | 0 | 0 | 0.0% | 0 | |
| 795 | Yolo Co | 0 | 0 | 0 | 0.0% | 0 | |
| 799 | Team Building | 0 | 0 | 0 | 0.0% | 0 | |
| Services and Supplies > | | 42,650 | 31,988 | 28,817 | 67.6% | 13,833 | |
| Repairs & Replacement | | | | | | | |
| 810 | R&R Buildings & Grounds | 3,000 | 2,250 | 807 | 26.9% | 2,193 | |
| 815 | R & R Damage Claims | 0 | 0 | 0 | 0.0% | 0 | |
| 820 | R&R Lift Stations | 0 | 0 | 0 | 0.0% | 0 | |
| 830 | R&R Equipment | 35,000 | 26,250 | 22,228 | 63.5% | 12,772 | |
| 830.1 | Hydrants | - | - | 6,144 | - | - | |
| 832 | R&R Mains/Service Lines/Tanks | 50,000 | 37,500 | 14,436 | 28.9% | 35,564 | |
| 840 | R&R Vehicles | 18,000 | 13,500 | 4,417 | 24.5% | 13,583 | |
| 505=PTO C/O | | Repairs & Replacement > | 106,000 | 79,500 | 48,032 | 45.3% | 57,968 |
| 720 6" Vlve LVE | | Total Expenses > | 462,264 | 346,698 | 270,306 | 58.5% | 191,958 |

Budget Variance Report July 1, 2024 through June 30, 2025

9 SEWER-CRP Target % > 75.0% CRP-SEWER
As of March 2025

| Summary | Budget Annual | YTD | Actual YTD Amount | % |
|--------------------|------------------|---------|----------------------|-------|
| SEWER CRP Revenue | 599,800 | 449,850 | 361,872 | 60.3% |
| SEWER CRP Expenses | 588,962 | 441,722 | 235,787 | 40.0% |

Operating Balance (loss) 10,838 8,128 126,085

| Expenses | 2020-2021 Budget | | Actual YTD | % Spent | Total Remaining |
|--|------------------|----------------|----------------|--------------|--------------------|
| | Annual | YTD | | | |
| 505 Salaries & Wages | 302,823 | 227,117 | 126,740 | 41.9% | 176,083 |
| 520 FICA - District Share | 24,988 | 18,741 | 7,780 | 31.1% | 17,208 |
| 530 Medical Ins - District Share | 90,580 | 67,935 | 20,698 | 22.9% | 69,882 |
| 540 CalPERS - District Share | 22,235 | 16,677 | 9,140 | 41.1% | 13,095 |
| 550 Unemployment | - | - | - | 0.0% | - |
| 560 Workmans Compensation | 26,186 | 19,640 | 10,274 | 39.2% | 15,912 |
| Salaries and Employee Benefits > | 466,812 | 350,109 | 174,632 | 37.4% | 292,180 |
| 605 Advertising | 0 | 0 | - | 0.0% | 0 |
| 610 Bank Fees | 0 | 0 | - | 0.0% | 0 |
| 620 Communications & Internet | 5,000 | 3,750 | 370 | 7.4% | 4,630 |
| 622 Board | 0 | 0 | - | 0.0% | 0 |
| 625 Equip - Field <\$4,999.00 | 1,250 | 938 | - | 0.0% | 1,250 |
| 630 Equip - Office | - | - | - | 0.0% | - |
| 640 Fuel & Oil | 14,400 | 10,800 | 11,277 | 78.3% | 3,123 |
| 645 Insurance | 0 | 0 | - | 0.0% | 0 |
| 650 Interest | 6,000 | 4,500 | 2,345 | 39.1% | 3,655 |
| 657 Outsource Lab / Internal Lab | 0 | 0 | - | 0.0% | 0 |
| 660 Memberships/Subscriptions/Licenses | 0 | 0 | - | 0.0% | 0 |
| 665 Mileage Reimb | 0 | - | 49 | 0.0% | (49) |
| 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 | 3,750 | 4,003 | 80.1% | 997 |
| 700 Tools & Instruments | 2,000 | 1,500 | 1,459 | 0.0% | 541 |
| 703 Apparel | 2,000 | 1,500 | 1,380 | 69.0% | 620 |
| 705 Supplies - Office | - | - | 8 | 0.0% | (8) |
| 715 Treatment Chemicals | 0 | 0 | - | 0.0% | 0 |
| 720 Supplies - Operating - Other | 3,000 | 2,250 | 891 | 29.7% | 2,109 |
| 735 Training, Certification | 500 | 375 | 942 | 0.0% | (442) |
| 745 Travel | - | - | - | 0.0% | - |
| 750 Utilities | 0 | 0 | - | 0.0% | 0 |
| 760 Waste Disposal | 0 | 0 | - | 0.0% | 0 |
| 795 Yolo Co | 0 | 0 | - | 0.0% | 0 |
| 799 Team Building | 0 | 0 | - | 0.0% | 0 |
| Services and Supplies > | 39,150 | 29,363 | 22,724 | 58.0% | 16,426 |
| Repairs & Replacement | | | | | |
| 810 R&R Buildings & Grounds | 3,000 | 2,250 | 336 | 11.2% | 2,664 |
| 815 R & R Damage Claims | 0 | 0 | - | 0.0% | 0 |
| 820 R&R Lift Stations | 20,000 | 15,000 | 3,817 | 19.1% | 16,183 |
| 830 R&R Equipment | 30,000 | 22,500 | 26,221 | 87.4% | 3,779 |
| 832 R&R Mains/Laterals | 20,000 | 15,000 | 3,751 | 18.8% | 16,249 |
| 840 R&R Vehicles | 10,000 | 7,500 | 4,306 | 43.1% | 5,694 |
| | - | - | - | 0.0% | - |
| Repairs & Replacement > | 83,000 | 62,250 | 38,431 | 46.3% | 44,569 |
| Total Expenses > | 588,962 | 441,722 | 235,787 | 40.0% | 353,175 |

1:06 PM
04/08/25
Accrual Basis

Clearlake Oaks County Water District
Balance Sheet
As of March 31, 2025

| | <u>Mar 31, 25</u> |
|--|----------------------|
| 221 · Health Ins - EE Portion | 11,614.76 |
| 222 · Direct Deposit Liabilities (Direct Deposit Liabilities) | 20,551.59 |
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) | |
| 223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISHMEN... | -134.76 |
| 223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHMENT - ... | 24,165.07 |
| 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) - Ot... | -23,028.92 |
| Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL) | 1,001.39 |
| 223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC PAY... | -5,501.22 |
| 223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABLE - W... | -1,345.80 |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL PAYR... | -4,966.73 |
| 223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYROLL T... | -1,530.98 |
| 223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PAYAB... | -557.91 |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DEDUCT... | -28,628.97 |
| 223.80 · GASB 68 Pension (- WAS 2097190) | 26,313.00 |
| 223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS PAYA... | 9,128.73 |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSATED ... | 86,839.02 |
| 24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts with... | -22,743.25 |
| Total Other Current Liabilities | 8,220,011.56 |
| Total Current Liabilities | 8,378,914.71 |
| Long Term Liabilities | |
| 228 · FEMA Interest on Overpaymnt/Pen | 743,915.57 |
| 227 · FEMA Overpayment/Penalties | -2,068,990.59 |
| 295 · NET PENSION LIABILITY | 723,163.00 |
| 225 · USDA Payment - Sewer Clarifier | -371,172.41 |
| Total Long Term Liabilities | -973,084.43 |
| Total Liabilities | 7,405,830.28 |
| Equity | |
| 302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300) | 3,334,114.80 |
| 304 · Opening Balance Equity (Opening balances during setup post to t... | -584,283.24 |
| 306 · Retained Earnings - OLD (Undistributed earnings of the corporatio... | 16,827,199.65 |
| Net Income | 450,569.09 |
| Total Equity | 20,027,600.30 |
| TOTAL LIABILITIES & EQUITY | 27,433,430.58 |

1:07 PM
04/08/25
Cash Basis

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

| Date | Name | Memo | Class | Paid Amount |
|------------|--|--------------------------|-----------|-------------|
| | 130 · Const In Progress - Studies | | | |
| | 135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100) | | | |
| | 131 · Waste Water Plant | | | |
| | 131.1 · Pumps/Equipment | | | |
| 09/30/2024 | Xylem Water Solution... | Flygt Submersible P... | CRP:Sewer | 1,636.64 |
| 10/25/2024 | Xylem Water Solution... | Approved RM 07/18/... | GL:Sewer | 12,916.55 |
| | Total 131.1 · Pumps/Equipment | | | 14,553.19 |
| | 131 · Waste Water Plant - Other | | | |
| | Total 131 · Waste Water Plant - Other | | | |
| | Total 131 · Waste Water Plant | | | 14,553.19 |
| | 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 | | | |
| 09/13/2024 | Ryan Process, Inc. | Double Wall Contain... | CRP:Water | 20,597.45 |
| | Total 127.1 · Major Equipment | | | 20,597.45 |
| | 127 · Water Plant - Other | | | |
| | Total 127 · Water Plant - Other | | | |
| | Total 127 · Water Plant | | | 20,597.45 |
| | 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 | | | |
| 07/09/2024 | Mendo Mill | Scada Project at Wa... | CRP:Sewer | 320.21 |
| 07/23/2024 | Southport Control Sol... | Lift Station Counters... | CRP:Water | 992.00 |
| 07/23/2024 | Southport Control Sol... | | CRP:Sewer | 992.00 |
| 10/08/2024 | Amazon | Battery Backup for S... | CRP:Water | 155.47 |
| 11/20/2024 | Southport Control Sol... | Seperated the contr... | CRP:Water | 3,000.00 |
| 11/20/2024 | Southport Control Sol... | Chlorine Contact Ch... | CRP:Sewer | 519.34 |
| 12/02/2024 | Southport Control Sol... | Effluent Pump Buildi... | CRP:Sewer | 2,354.00 |
| | Total 120.75 · SCADA | | | 8,333.02 |
| | 120.90 · Vehicles/Generators/Trailers | | | |
| | Total 120.90 · Vehicles/Generators/Trailers | | | |
| | 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other | | | |
| | Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other | | | |
| | Total 120 · District General CRP (EQUIPMENT - WAS 1011181) | | | 8,333.02 |
| | 122 · Bldgs/Grounds Cap Improvements | | | |
| 01/16/2025 | Arrow Fencing | Remove Fence and ... | CRP:Water | 8,041.40 |
| | Total 122 · Bldgs/Grounds Cap Improvements | | | 8,041.40 |
| | 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) | | | |
| | 124.2 · GIS Online Mapping System | | | |

1:07 PM
04/08/25
Cash Basis

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

| Date | Name | Memo | Class | Paid Amount |
|--|----------------------------|------------------------|----------------|-------------|
| Total 124.2 · GIS Online Mapping System | | | | |
| 124.30 · Lift Stations | | | | |
| 124.50 · Mains | | | | |
| Total 124.50 · Mains | | | | |
| 124.60 · Meters | | | | |
| Total 124.60 · Meters | | | | |
| 124.90 · Water Tanks | | | | |
| Total 124.90 · Water Tanks | | | | |
| 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161) - Other | | | | |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWE... | | | | |
| Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - ... | | | | |
| 125 · Land - Dist. Cap. Improvements | | | | |
| Total 125 · Land - Dist. Cap. Improvements | | | | |
| 129 · ALLOW. FOR DEPRECIATION | | | | |
| Total 129 · ALLOW. FOR DEPRECIATION | | | | |
| 280 · Loan | | | | |
| 280.20 · Crane Truck | | | | |
| 11/15/2024 | Financial Pacific Leasi... | 2024 Crane Truck; P... | CRP:Water | 1,844.17 |
| 11/15/2024 | Financial Pacific Leasi... | 2024 Crane Truck; P... | CRP:Sewer | 1,844.17 |
| 12/15/2024 | Financial Pacific Leasi... | Payment #2 | CRP:Water | 1,582.03 |
| 12/15/2024 | Financial Pacific Leasi... | Payment #2 | CRP:Sewer | 1,582.03 |
| 01/15/2025 | Financial Pacific Leasi... | January 2025 Paym... | CRP:Water | 1,319.91 |
| 01/15/2025 | Financial Pacific Leasi... | | CRP:Sewer | 1,319.90 |
| 02/18/2025 | Financial Pacific Leasi... | | CRP:Water | 1,594.05 |
| 02/18/2025 | Financial Pacific Leasi... | | CRP:Sewer | 1,594.05 |
| 03/17/2025 | Financial Pacific Leasi... | Payment #5, Crane ... | CRP:Water | 1,600.10 |
| 03/17/2025 | Financial Pacific Leasi... | Payment #5, Crane ... | CRP:Sewer | 1,600.10 |
| Total 280.20 · Crane Truck | | | | 15,880.51 |
| 280.04 · 2021 Water Truck | | | | |
| 07/22/2024 | Kansas State Bank - ... | Payment #32 | CRP:Water | 786.69 |
| 07/22/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 786.69 |
| 08/20/2024 | Kansas State Bank - ... | Payment #33 | CRP:Water | 789.27 |
| 08/20/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 789.28 |
| 09/20/2024 | Kansas State Bank - ... | Payment #33 | CRP:Water | 791.86 |
| 09/20/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 791.87 |
| 10/21/2024 | Kansas State Bank - ... | Payment #35 | CRP:Water | 794.47 |
| 10/21/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 794.46 |
| 11/20/2024 | Kansas State Bank - ... | Payment #36 | CRP:Water | 797.07 |
| 11/20/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 797.07 |
| 12/20/2024 | Kansas State Bank - ... | Payment #37 | CRP:Water | 799.69 |
| 12/20/2024 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 799.69 |
| 01/20/2025 | Kansas State Bank - ... | Payment #38 | CRP:Water | 802.31 |
| 01/20/2025 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 802.31 |
| 02/20/2025 | Kansas State Bank - ... | Payment #39 | CRP:Water | 804.95 |
| 02/20/2025 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 804.95 |
| 03/20/2025 | Kansas State Bank - ... | Payment #40 | CRP:Water | 807.58 |
| 03/20/2025 | Kansas State Bank - ... | 3359488 | CRP:Sewer | 807.59 |
| Total 280.04 · 2021 Water Truck | | | | 14,347.80 |
| 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million) | | | | |
| 03/01/2025 | USDA Rural Develop... | Water Improvement... | Loan/Grant:... | 102,000.00 |
| Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr... | | | | 102,000.00 |
| 280.02 · KS State Bank - 2019 Vac-Con | | | | |
| 07/15/2024 | Kansas State Bank - ... | Pyrmt #55 | CRP:Water | 3,648.38 |
| 07/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,648.38 |
| 08/15/2024 | Kansas State Bank - ... | Payment #56 | CRP:Water | 3,658.70 |
| 08/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,658.70 |

1:07 PM

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

04/08/25

Cash Basis

| Date | Name | Memo | Class | Paid Amount |
|--|-------------------------|--------------------------|----------------|-------------------|
| 09/15/2024 | Kansas State Bank - ... | Pymt #57 | CRP:Water | 3,669.05 |
| 09/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,669.05 |
| 10/15/2024 | Kansas State Bank - ... | Payment #58 | CRP:Water | 3,679.43 |
| 10/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,679.43 |
| 11/15/2024 | Kansas State Bank - ... | Payment #59 | CRP:Water | 3,689.83 |
| 11/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,689.84 |
| 12/15/2024 | Kansas State Bank - ... | Payment #60 | CRP:Water | 3,700.28 |
| 12/15/2024 | Kansas State Bank - ... | 3343293 | CRP:Sewer | 3,700.28 |
| Total 280.02 · KS State Bank - 2019 Vac-Con | | | | 44,091.35 |
| 280.12 · USDA Loan for Sewer Clarifier | | | | |
| Total 280.12 · USDA Loan for Sewer Clarifier | | | | |
| Total 280 · Loan | | | | 176,319.66 |
| 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 | | | | |
| 08/15/2024 | MC Engineering, Inc | Prep of scope work ... | Loan/Grant:... | 450.00 |
| 09/19/2024 | MC Engineering, Inc | Agreement for Phas... | Loan/Grant:... | 594.00 |
| 12/19/2024 | MC Engineering, Inc | Reviewed Project Pri... | Loan/Grant:... | 35.00 |
| 12/19/2024 | MC Engineering, Inc | Reviewed Project Pri... | Loan/Grant:... | 505.00 |
| 12/19/2024 | MC Engineering, Inc | Verified Project Cost... | Loan/Grant:... | 2,125.75 |
| 12/19/2024 | MC Engineering, Inc | Gathered Data and ... | Loan/Grant:... | 587.50 |
| 01/16/2025 | MC Engineering, Inc | Met with WWTP Chi... | Loan/Grant:... | 2,735.70 |
| 02/20/2025 | MC Engineering, Inc | LS 11 & 12, Possible... | Loan/Grant:... | 2,247.50 |
| 03/20/2025 | MC Engineering, Inc | Pre design drawings ... | Loan/Grant:... | 1,134.17 |
| 03/20/2025 | Acorn Environmental | Environmental Servi... | Loan/Grant:... | 1,553.75 |
| Total 945 · Wastewater I and I Phase IV | | | | 11,968.37 |
| Total Loans/Grants | | | | 11,968.37 |
| TOTAL | | | | 239,813.09 |

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

[OPEN A NEW SUBACCOUNT](#)

Total Balance As Of 04/14/25: \$1,017,499.09

California CLASS

As of 04/14/25

\$1,017,499.09

[Detail →](#)

**California CLASS
Enhanced Cash**

As of 04/11/25

\$0.00

[Detail →](#)

Subaccounts

| Account # | Name | Avail. Balance | Fund Name |
|-----------------|-----------------------------|----------------|--------------------------------|
| CA-01-0184-0001 | Water Reserves | \$57,259.25 | California CLASS |
| CA-01-0184-0002 | Sewer Reserves | \$37,435.36 | California CLASS |
| CA-01-0184-0003 | CRP Water | \$217,229.05 | California CLASS |
| CA-01-0184-0004 | CRP Sewer | \$202,970.64 | California CLASS |
| CA-01-0184-0005 | CRP PC | \$135,262.77 | California CLASS |
| CA-01-0184-0006 | General Savings | \$0.00 | California CLASS |
| CA-01-0184-0007 | Restricted Funds (Old Laif) | \$367,342.02 | 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 →](#)





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

Accounts

Transfer Settings

GENERAL LEDGER *9122 [Quick Peek](#)

Available Balance** **\$285,095.70**

Current Balance **\$273,410.19**

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

External Accounts



No External Accounts

Your Accounts are not eligible to be summarized

[Add External Accounts](#)

Make a Payment

Make paying bills fast and easy

Pay your bills on one screen in seconds.

[Sign up for payments](#)

Get Help with Taxes



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

[Start for free](#)

Money Management

California State Treasurer *Fiona Ma, CPA*



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

April 14, 2025

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-17-001

March 2025 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|----------|
| Total Deposit: | 0.00 | Beginning Balance: | 4,736.19 |
| Total Withdrawal: | 0.00 | Ending Balance: | 4,736.19 |

1:08 PM

04/08/25

Clearlake Oaks County Water District
Payroll Summary
March 2025

| | Hours | Rate | Mar 25 |
|---|-----------------|--------|-------------------|
| Employee Wages, Taxes and Adjustments | | | |
| Gross Pay | | | |
| CTO Saved | -20 | 56.64 | -1,176.96 |
| CTO Used | 84 | 37.74 | 2,903.54 |
| Holiday | 115 | 37.76 | 4,560.31 |
| Holiday Worked (x2.5) | 8 | 117.35 | 679.70 |
| Overtime (x1.5) | 74 | 56.64 | 4,421.65 |
| PTO | 352.07 | 37.76 | 15,484.17 |
| Straight | 1,917.25 | 37.76 | 76,601.19 |
| Board | | | 400.00 |
| Duty Pay | | | 5,255.00 |
| Total Gross Pay | 2,530.32 | | 109,128.60 |
| Deductions from Gross Pay | | | |
| ACWA (pre-tax) | | | -1,479.84 |
| AFLAC (pre-tax) | | | -370.62 |
| AFLAC (taxable) AFTER TAX | | | -133.92 |
| CALPers 457 | | | -400.00 |
| CALPers EE (Pretax) | | | -6,555.58 |
| Total Deductions from Gross Pay | | | -8,939.96 |
| Adjusted Gross Pay | 2,530.32 | | 100,188.64 |
| Taxes Withheld | | | |
| Federal Withholding | | | -7,768.00 |
| Medicare Employee | | | -1,555.53 |
| Social Security Employee | | | -6,414.89 |
| CA - Withholding | | | -3,134.02 |
| CA - Disability | | | -1,287.30 |
| Total Taxes Withheld | | | -20,159.74 |
| Deductions from Net Pay | | | |
| Wage Garnishment | | | -269.52 |
| Total Deductions from Net Pay | | | -269.52 |
| Net Pay | 2,530.32 | | 79,759.38 |
| Employer Taxes and Contributions | | | |
| Medicare Company | | | 1,555.53 |
| Social Security Company | | | 6,414.89 |
| Total Employer Taxes and Contributions | | | 7,970.42 |

1:09 PM

Clearlake Oaks County Water District

Trial Balance

As of March 31, 2025

04/08/25

Accrual Basis

| | Mar 31, 25 | |
|--|--------------|------------|
| | Debit | Credit |
| 101.7 · CA Restricted Funds | 362,342.02 | |
| 101.5 · CA CRP PC | 135,802.35 | |
| 101.4 · CA CRP Sewer | 180,309.98 | |
| 101.3 · CA CRP Water | 191,865.70 | |
| 101.2 · CA Sewer Reserves | 32,435.36 | |
| 101.1 · CA Water Reserves | 52,259.25 | |
| 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 | 201,872.85 | |
| 102.04 · DWR - CHECKING | 0.00 | |
| 101 · LAIF - CASH IN BANK | | 184,263.81 |
| 101 · LAIF - CASH IN BANK:CIP Deposits 2014 | 189,000.00 | |
| 102.01 · WEST AMERICA - REGULAR CHECKING | 88.98 | |
| 102.02 · CRP Water - 6990 | 0.00 | |
| 102.03 · CRP Sewer - 3745 | 0.00 | |
| CUSI Accounts Receivable | 204,087.00 | |
| 139 · Docufree | 36,026.65 | |
| 116 · DEFERRED OUTFLOW- PENSION | 279,080.00 | |
| 103 · PETTY CASH | 306.59 | |
| 104 · COUNTY TREASURY | 85,208.68 | |
| 130 · Const In Progress - Studies | 691,882.44 | |
| 130 · Const In Progress - Studies:130.97 · Const in Progress - ... | 3,280.00 | |
| 130 · Const In Progress - Studies:130.96 · Const in Progress - ... | 5,585.00 | |
| 130 · Const In Progress - Studies:130.95 · Source Capacity Stu... | 18,190.25 | |
| 130 · Const In Progress - Studies:130.75 · SCADA | 0.00 | |
| 132 · CRP SEWER | 983,511.67 | |
| 132 · CRP SEWER:132.05 · CIP SEWER LABOR | 0.00 | |
| 135 · CRP WATER | 249,148.33 | |
| 135 · CRP WATER:135.02 · Aircon Project | 0.00 | |
| 135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3 | 0.00 | |
| 135 · CRP WATER:135.10 · High Valley Project 2013 | 0.00 | |
| 135 · CRP WATER:135.20 · CIP WATER LABOR | 0.00 | |
| 111 · INVENTORY - WATER | 0.00 | |
| 114 · ACCOUNTS RECEIVABLE. | 810,005.90 | |
| 115 · PRE-PAID INSURANCE | 13,571.00 | |
| 1890 · ACCOUNTS RECEIVABLE - OTHER | 0.00 | |
| 12000 · Undeposited Funds | 0.00 | |
| 136 · CUSI Software | 28,296.00 | |
| 138 · USDA Water Improvements | 8,461,059.57 | |
| 128 · Sewer Infrstrcture & Rehab Proj | 3,890,219.87 | |
| 121 · Wtr Dist & Wtr Storage Projects | 279,432.11 | |
| 121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project ... | 115,500.66 | |
| 131 · Waste Water Plant | 230,059.50 | |
| 131 · Waste Water Plant:131.1 · Pumps/Equipment | 178,099.54 | |
| 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 | | 140,267.64 |
| 127 · Water Plant:127.7 · Ozone System | 38,629.36 | |
| 127 · Water Plant:127.6 · Swan AMI Turbiwell Monitor | 25,079.10 | |
| 127 · Water Plant:127.5 · A/C installation for Filter Rm | 750.00 | |
| 127 · Water Plant:127.4 · PH System | 9,959.72 | |
| 127 · Water Plant:127.2 · Harvy Vault Chlor Inject Proj | 1,408.61 | |
| 127 · Water Plant:127.1 · Major Equipment | 396,250.39 | |
| 120 · District General CRP | 95,883.57 | |
| 120 · District General CRP:120.01 · General Equipment/Tools | 1,922,818.13 | |
| 120 · District General CRP:120.60 · Office | 27,331.49 | |
| 120 · District General CRP:120.75 · SCADA | 54,364.30 | |
| 120 · District General CRP:120.90 · Vehicles/Generators/Trailers | 934,882.14 | |

1:09 PM

Clearlake Oaks County Water District

Trial Balance

As of March 31, 2025

04/08/25

Accrual Basis

| | Mar 31, 25 | |
|--|--------------|---------------|
| | Debit | Credit |
| 122 · Bldgs/Grounds Cap Improvements | 8,555,370.46 | |
| 124 · D/C System Cap Improvements | 3,150,613.27 | |
| 124 · D/C System Cap Improvements:124.2 · GIS Online Mappi... | 8,277.92 | |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations | 60,599.80 | |
| 124 · D/C System Cap Improvements:124.30 · Lift Stations:124... | 66,042.23 | |
| 124 · D/C System Cap Improvements:124.50 · Mains | 14,788.58 | |
| 124 · D/C System Cap Improvements:124.60 · Meters | 10,000.34 | |
| 124 · D/C System Cap Improvements:124.90 · Water Tanks | 40,615.04 | |
| 125 · Land - Dist. Cap. Improvements | 299,770.00 | |
| 129 · ALLOW. FOR DEPRECIATION | | 11,078,963.62 |
| 200 · ACCOUNTS PAYABLE | | 157,583.89 |
| 6748 · Umpqua Credit Card:9264 · Francisco | 0.00 | |
| 6748 · Umpqua Credit Card:9286 · Jesse | 0.00 | |
| 6748 · Umpqua Credit Card:8695 · Kurt | 0.00 | |
| 6748 · Umpqua Credit Card:3530 · Jeremy | 0.00 | |
| 6748 · Umpqua Credit Card:1172 · Dianna | 0.00 | |
| 8-81000 · Amazon Business Prime Card | | 1,319.26 |
| 211 · WAB Credit Card:211.18 · WAB - Jesse - 9134 | 0.00 | |
| 211 · WAB Credit Card:211.17 · WAB - Kurt - 0390 | 0.00 | |
| 211 · WAB Credit Card:211.16 · WAB - Francisco - 9149 | 0.00 | |
| 211 · WAB Credit Card:211.15 · WAB - Kurt - 9133 | 0.00 | |
| 211 · WAB Credit Card:211.14 · WAB - Dianna - 5782 | 0.00 | |
| 211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140 | 0.00 | |
| 211 · WAB Credit Card:211.12 · WAB- Francisco - 2481 | 0.00 | |
| 211 · WAB Credit Card:211.11 · WAB - Dan - 2507 | 0.00 | |
| 211 · WAB Credit Card:211.10 · WAB - Dianna - 2473 | 0.00 | |
| 210 · Cal Card | 0.00 | |
| 210 · Cal Card:210-09 · Cal Card - 5855 | 0.00 | |
| 210 · Cal Card:210-08 · Cal Card - 5848 | 0.00 | |
| 210 · Cal Card:210-07 · Cal-Card | 0.00 | |
| 210 · Cal Card:210.06 · Cal Card - 3879 | 0.00 | |
| 210 · Cal Card:210.05 · Cal Card - 4075 | 0.00 | |
| 210 · Cal Card:210.04 · Cal Card - 7397 | 0.00 | |
| 210 · Cal Card:210.01 · Cal Card - | 0.00 | |
| 210 · Cal Card:210.02 · Cal Card 0010 | 0.00 | |
| 210 · Cal Card:210.03 · Cal Card | 0.00 | |
| 800 · Bulk Water Deposit | | 2,025.00 |
| Annual Depreciation | | 249,035.55 |
| 224 · USDA Retainage | | 241,508.65 |
| 223.56 · FEDERAL PAYROLL TAX PENALTY | 3,928.96 | |
| 280 · Loan:280.20 · Crane Truck | 15,880.51 | |
| 280 · Loan:280.04 · 2021 Water Truck | | 33,450.28 |
| 280 · Loan:280.15 · USDA Water Improvement Project | | 4,678,000.00 |
| 280 · Loan:280.02 · KS State Bank - 2019 Vac-Con | 544.49 | |
| 280 · Loan:280.12 · USDA Loan for Sewer Clarifier | | 2,946,172.41 |
| 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 | | 11,614.76 |
| 221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Med... | 0.00 | |
| 222 · Direct Deposit Liabilities | | 20,551.59 |
| 223 · COMP DUMP ACCOUNT | 0.00 | |
| 223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED | 0.00 | |
| 223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED | 0.00 | |
| 223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED | 0.00 | |
| 223.15 · GARNISHMENTS | 23,028.92 | |
| 223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT D... | 134.76 | |
| 223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO ... | | 24,165.07 |
| 223.20 · STATE UNEMPLOYMENT TAX PAYABLE | 0.00 | |
| 223.25 · Vacation Dump Account | 0.00 | |
| 223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time | 0.00 | |

1:09 PM

Clearlake Oaks County Water District

Trial Balance

As of March 31, 2025

04/08/25

Accrual Basis

| | Mar 31, 25 | |
|---|--------------|---------------|
| | Debit | Credit |
| 223.25 · Vacation Dump Account:223.27 · Sewer - Vacation | 0.00 | |
| 223.25 · Vacation Dump Account:223.28 · Water - Vacation | 0.00 | |
| 223.30 · Sick Dump Account | 0.00 | |
| 223.30 · Sick Dump Account:223.31 · Admin - Sick | 0.00 | |
| 223.30 · Sick Dump Account:223.32 · Sewer - Sick | 0.00 | |
| 223.30 · Sick Dump Account:223.33 · Water - Sick | 0.00 | |
| 223.40 · ACCRUED PAYROLL | 0.00 | |
| 223.45 · FICA & SOCIAL SEC PAYABLE | 5,501.22 | |
| 223.50 · MEDICARE TAX PAYABLE | 1,345.80 | |
| 223.55 · FEDERAL PAYROLL TAX WITHHOLDING | 4,966.73 | |
| 223.60 · STATE PAYROLL TAX WITHHOLDING | 1,530.98 | |
| 223.65 · STATE DISABILITY PAYABLE | 557.91 | |
| 2135 · CALPERS RETIREMENT PAYABLE | 0.00 | |
| 223.70 · WORKERS COMP PAYABLE | 0.00 | |
| 223.75 · PAYROLL DEDUCTION - INS CO-PAY | 28,628.97 | |
| 223.80 · GASB 68 Pension | | 26,313.00 |
| 223.85 · MISC DEDUCTIONS PAYABLE | | 9,128.73 |
| 223.90 · COMPENSATED EMPLOYEE BENEFITS | | 86,839.02 |
| 24000 · Payroll Liabilities | 22,743.25 | |
| 228 · FEMA Interest on Overpaymnt/Pen | | 743,915.57 |
| 227 · FEMA Overpayment/Penalties | 2,068,990.59 | |
| 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 | | 16,827,199.65 |
| Income:445 · Bulk Water | | 4,475.40 |
| Income:410 · Client Reg Pmt | | 1,970,726.24 |
| Income:420 · Connection Fees | | 10,245.00 |
| Income:425 · CRP | | 766,240.66 |
| Income:430 · Penalty & Interest | | 62,051.28 |
| Income:430 · Penalty & Interest:430.2 · Bank Interest | | 35,878.13 |
| Income:435 · Loans/Grants:435-11 · Wellness | | 680.00 |
| Income:440 · Misc Revenue | | 169,653.63 |
| Income:450 · Other - Non S/W Rev | | 155,023.25 |
| Loans/Grants:950 · Wellness | 801.06 | |
| Loans/Grants:945 · Wastewater I and I Phase IV | 11,968.37 | |
| Loans/Grants:905 · MC WWTP Reclamation | 2,152.50 | |
| Salaries & EE Benefits:545 · CALPers 457 | | 150.00 |
| Salaries & EE Benefits:505 · Salaries & Wages | 1,019,523.61 | |
| Salaries & EE Benefits:520 · FICA - District Share | 74,476.74 | |
| Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share | 173,652.37 | |
| Salaries & EE Benefits:540 · PERS - District Share | 146,662.27 | |
| Salaries & EE Benefits:560 · Workers Comp Ins | 41,324.64 | |
| Services & Supplies:610 · Bank Fees | 35,012.24 | |
| Services & Supplies:620 · Communications & Internet | 22,777.50 | |
| Services & Supplies:622 · Board Exp | 647.68 | |
| Services & Supplies:630 · Equip - Office | 1,727.66 | |
| Services & Supplies:640 · Fuel & Oil | 34,227.18 | |
| Services & Supplies:645 · Insurance | 81,911.45 | |
| Services & Supplies:650 · Interest | 90,399.96 | |
| Services & Supplies:657 · Lab | 32,286.26 | |
| Services & Supplies:660 · Memberships & Subscription | 97,532.91 | |
| Services & Supplies:670 · Postage & Shipping | 17,459.80 | |
| Services & Supplies:675 · Professional Services | 66,062.76 | |
| Services & Supplies:675 · Professional Services:675-7 · MC O... | 2,754.00 | |
| Services & Supplies:685 · Rents | 8,922.35 | |
| Services & Supplies:690 · Safety & Security | 15,992.34 | |
| Services & Supplies:700 · Tools & Instruments | 3,607.67 | |
| Services & Supplies:703 · Supplies - Clothing & Personal | 6,684.14 | |
| Services & Supplies:705 · Supplies - Office | 3,994.72 | |
| Services & Supplies:715 · Supplies-Chemicals-Operating | 122,580.46 | |

1:09 PM

Clearlake Oaks County Water District

Trial Balance

04/08/25

As of March 31, 2025

Accrual Basis

| | Mar 31, 25 | |
|--|----------------------|----------------------|
| | Debit | Credit |
| Services & Supplies:720 · Supplies - Inventory - Other | 34,948.27 | |
| Services & Supplies:735 · Training/Classes/Certs/ClassB | 4,224.11 | |
| Services & Supplies:745 · Travel / Lodging | 14.00 | |
| Services & Supplies:750 · Utilities | 401,556.02 | |
| Services & Supplies:760 · Waste Disposal | 37,598.16 | |
| Services & Supplies:795 · Yolo Co | 29,189.66 | |
| Services & Supplies:799 · Team Building | 1,601.56 | |
| Repairs & Replacement:810 · R&R Buildings & Grounds | 4,267.57 | |
| Repairs & Replacement:820 · R&R Lift Stations | 3,817.28 | |
| Repairs & Replacement:830 · R&R Equipment | 54,492.81 | |
| Repairs & Replacement:830 · R&R Equipment:830.1 · Hydrants | 6,143.98 | |
| Repairs & Replacement:832 · R&R Mains and Sewer Lines | 21,345.54 | |
| Repairs & Replacement:840 · R&R Vehicles | 9,735.72 | |
| 45 · ACWA Health Ins (Co Paid) | 15.18 | |
| 66000 · Payroll Expenses | 462.00 | |
| TOTAL | 45,218,537.89 | 45,218,537.89 |

Account Payable Breakdown

Date: 4/14/2025

| | <u>QuickBooks</u> | <u>Balance</u> | <u>Available</u> |
|------------------------------------|---------------------|----------------|------------------|
| General Ledger - 9122 | \$260,343.62 | \$285,095.70 | \$273,410.19 |
| Cal Class CRP Water | \$217,229.05 | \$217,229.05 | \$217,229.05 |
| Cal Class CRP Sewer | \$202,970.64 | \$202,970.64 | \$202,970.64 |
| Cal Class CRP PC | \$135,262.77 | \$135,262.77 | \$135,262.77 |
| Cal Class Water Reserves | \$57,259.25 | \$57,259.25 | \$57,259.25 |
| Cal Class Sewer Reserves | \$37,435.36 | \$37,435.36 | \$37,435.36 |
| Cal Class Rest. Funds | \$367,342.02 | \$367,342.02 | \$367,342.02 |
| LAIF Balance | \$4,736.19 | \$4,736.19 | \$4,736.19 |
| Current A/P Aging | \$160,691.65 | PG&E True-Up | |
| Kansas State Bank-Water Truck | \$1,730.25 | 4/20/2025 | |
| Umpqua-Crane Truck | \$3,955.71 | 4/16/2025 | |
| ACWA Health Ins. | \$21,069.27 | 4/17/2025 | |
| PG&E | \$11,912.81 | 4/23/2025 | |
| Umpqua Credit Card | \$12,731.76 | 4/25/2025 | |
| TOTAL | \$212,091.45 | | |
| Paid On-line/Auto Out | | | |
| 3/24/2025 Umpqua Credit Card | \$4,318.84 | | |
| 4/8/2025 PG&E (Harvey) | \$206.48 | | |
| 4/7/2025 Amazon Amex Card | \$1,319.26 | | |
| 4/3/2025 Canon Financial | \$1,188.98 | | |
| 4/3/2025 Bluefin | \$4,221.76 | | |
| 3/25/2025 VC3 | \$2,583.08 | | |
| TOTAL-Paid On-line/Auto Out | \$9,519.56 | | |

8:31 AM

04/14/25

Clearlake Oaks County Water District
A/P Aging Summary
As of April 14, 2025

| | <u>Current</u> | <u>1 - 30</u> | <u>31 - 60</u> | <u>61 - 90</u> | <u>> 90</u> | <u>TOTAL</u> |
|---|------------------|-------------------|----------------|----------------|----------------|-------------------|
| Alpha Analytical Labs | 1,465.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,465.00 |
| Anita Stearns Mayo, Trustee | 54.52 | 0.00 | 0.00 | 0.00 | 0.00 | 54.52 |
| Badger Meter | 148.15 | 0.00 | 0.00 | 0.00 | 0.00 | 148.15 |
| California State Disbursement Unit | 134.76 | 0.00 | 0.00 | 0.00 | 0.00 | 134.76 |
| Clearlake Lava | 247.75 | 0.00 | 0.00 | 0.00 | 0.00 | 247.75 |
| County of Lake - Health Services Departme | 1,263.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,263.00 |
| Hasa Inc | 5,864.67 | -286.08 | 0.00 | 0.00 | 0.00 | 5,578.59 |
| Ixom Watercare Inc. | 2,328.32 | 0.00 | 0.00 | 0.00 | 0.00 | 2,328.32 |
| Lake County Risk Reduction Authority | 1,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,250.00 |
| Mendo Mill | 120.66 | 0.00 | 0.00 | 0.00 | 0.00 | 120.66 |
| Napa Auto Parts | 160.81 | 413.78 | 0.00 | 0.00 | 0.00 | 574.59 |
| Nave Law Office, P.C. | 360.00 | 0.00 | 0.00 | 0.00 | 0.00 | 360.00 |
| PG&E | 0.00 | 142,953.82 | 0.00 | 0.00 | 0.00 | 142,953.82 |
| Redwood Coast Fuels | 0.00 | 1,218.10 | 0.00 | 0.00 | 0.00 | 1,218.10 |
| Southwest Valve & Equipment | 2,709.40 | 0.00 | 0.00 | 0.00 | 0.00 | 2,709.40 |
| Spencer Platt | 284.99 | 0.00 | 0.00 | 0.00 | 0.00 | 284.99 |
| TOTAL | 16,392.03 | 144,299.62 | 0.00 | 0.00 | 0.00 | 160,691.65 |

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: March 20, 2025

Time: 2:00 P.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

√ Mr. Stanley Archacki, President √ Mr. Michael Herman, Vice President √ Mr. James Burton, Director
√ Mr. William McHugh, Director √ Mr. A. Whittier, Director √ Mrs. Dianna Mann – General Manager,
√ Mrs. Olivia Mann – Board Secretary
 Mr. Francisco Castro, Wastewater, **EXCUSED** √ Mr. Kurt Jensen, Water, √ Mr. Jesse Seth, Operations
Manager

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

C. STAFF REPORTS

1. Administration
2. Operations Manager
3. Chief Water Plant Operator
4. Chief Wastewater Plant Operator
5. General Manager

D. COMMITTEE UPDATES

1. Administration Code
2. Fire Protection

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval**
 - a. February 2025 QB balance sheet and profit & loss statements
 - b. Bank account balances and accounts receivable
 - c. Employee payroll report
 - d. Aged trial balance summary

e. Vendor aging report, accounts payable breakdown

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

a. Minutes of Regular Meeting 02/20/2025

Action Taken: Motion to approve the consent items

BURTON/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

1. Discussion of Proposition 218

Action Taken: NO ACTION

2. Discussion and Approval of Revised Audit for 2023-2024

Action Taken: Motion to approve the revised audit for fiscal year 2023-2024

HERMAN/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/BURTON/WHITTIER

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 2:50 PM

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

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

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

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

CLO Water and Wastewater District
PROJECTED BUDGET 2025-2026

0

Target % > 0%

| As of July 2024 Summary | WATER | | | | WASTEWATER | | | |
|--|------------------|-----|----------------------|----|------------------|-----|----------------------|----|
| | Budget Annual | YTD | Actual YTD Amount | % | Budget Annual | YTD | Actual YTD Amount | % |
| Total Operating Revenue | 1,431,320 | - | - | 0% | 1,279,260 | - | - | 0% |
| Total Operating Expenses | 1,431,849 | - | - | 0% | 1,461,793 | - | - | 0% |
| Operating Balance (loss) | (529) | - | - | | (182,533) | - | - | |
| 420 Connection Fees | 10,000 | - | - | 0% | 10,000 | - | - | 0% |
| 445 Bulk Water Sales | 50,000 | - | - | | | - | - | |
| 450 Non S/W Rev - ATT Cell Lease | 55,000 | - | - | | 55,000 | - | - | |
| 450 Non S/W Rev - County Treasury | 100,000 | - | - | 0% | 165,000 | - | - | 0% |
| Reserves | 50,000 | - | - | 0% | 25,000 | - | - | 0% |
| Net Change In Net Position (loss) | 164,471 | - | - | | 22,467 | - | - | |

Current Revenue Notes:

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

Past Revenue Notes

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

| As of July 2024 Operating Revenue | WATER | | | | WASTEWATER | | | |
|--------------------------------------|------------------|-----|----------------------|-----------|------------------|-----|----------------------|-----------|
| | Budget Annual | YTD | Actual YTD Amount | % | Budget Annual | YTD | Actual YTD Amount | % |
| 410 Client Reg Pmt | 1,398,320 | - | - | 0% | 1,242,960 | - | - | 0% |
| 430 Penalty & Interest | 33,000 | - | - | 0% | 36,300 | - | - | 0% |
| 440 Misc | - | - | - | 0% | - | - | - | 0% |
| Total Revenue > | 1,431,320 | - | - | 0% | 1,279,260 | - | - | 0% |

| As of July 2024 Operating Expenses | WATER | | | | WASTEWATER | | | |
|--|------------------|-----|----------------------|-----------|------------------|-----|----------------------|-----------|
| | Budget Annual | YTD | Actual YTD Amount | % | Budget Annual | YTD | Actual YTD Amount | % |
| 505 Salaries & Wages | 451,920 | - | - | 0% | 592,647 | - | - | 0% |
| 520 FICA - District Share | 36,678 | - | - | 0% | 49,284 | - | - | 0% |
| 530 Medical Ins - District Share | 70,778 | - | - | 0% | 126,869 | - | - | 0% |
| 540 CalPERS - District Share | 82,457 | - | - | 0% | 97,846 | - | - | 0% |
| 550 Unemployment | 2,500 | - | - | 0% | 2,500 | - | - | 0% |
| 560 Workmans Compensation | 29,773 | - | - | 0% | 31,908 | - | - | 0% |
| Salaries and Employee Benefits > | 674,107 | - | - | 0% | 903,655 | - | - | 0% |

| | | | | | | | | |
|-------------------------------|--------|---|---|----|--------|---|---|----|
| 605 Advertising | 200 | - | - | 0% | 200 | - | - | 0% |
| 610 Bank Fees | 21,790 | - | - | 0% | 21,780 | - | - | 0% |
| 620 Communications & Internet | 19,000 | - | - | 0% | 19,000 | - | - | 0% |
| 622 Board Exp | 3,500 | - | - | 0% | 3,500 | - | - | 0% |
| 625 Equip - Field <\$4,000.00 | 2,500 | - | - | 0% | 4,000 | - | - | 0% |
| 630 Equip - Office | 2,000 | - | - | 0% | 2,500 | - | - | 0% |
| 640 Fuel & Oil | 18,408 | - | - | 0% | 15,708 | - | - | 0% |
| 645 Insurance | 44,100 | - | - | 0% | 44,000 | - | - | 0% |

| | | | | | | | | | |
|-----|------------------------------------|------------------|---|---|-----------|------------------|---|-----------|-----------|
| 650 | Interest | 2,000 | - | - | 0% | 2,000 | - | <u>41</u> | 0% |
| 657 | Lab | 22,200 | - | - | 0% | 20,500 | - | - | 0% |
| 660 | Memberships/Subscriptions/Licenses | 46,000 | - | - | 0% | 56,000 | - | - | 0% |
| 665 | Mileage Reimb | 500 | - | - | 0% | 250 | - | - | 0% |
| 670 | Postage & Shipping | 13,000 | - | - | 0% | 13,000 | - | - | 0% |
| 675 | Professional Services | 30,000 | - | - | 0% | 25,000 | - | - | 0% |
| 685 | Rents | 7,500 | - | - | 0% | 7,500 | - | - | 0% |
| 690 | Safety & Security | 5,250 | - | - | 0% | 8,750 | - | - | 0% |
| 700 | Tools & Instruments | 3,700 | - | - | 0% | 2,500 | - | - | 0% |
| 703 | Apparel | 3,600 | - | - | 0% | 3,400 | - | - | 0% |
| 705 | Supplies - Office | 4,000 | - | - | 0% | 4,000 | - | - | 0% |
| 715 | Treatment Chemicals | 125,250 | - | - | 0% | 55,000 | - | - | 0% |
| 720 | Supplies - Operating - Other | 5,000 | - | - | 0% | 30,000 | - | - | 0% |
| 730 | Taxes - Licenses | 0 | - | - | 0% | 0 | - | - | 0% |
| 735 | Training | 3,750 | - | - | 0% | 2,750 | - | - | 0% |
| 745 | Travel | 2,000 | - | - | 0% | 1,750 | - | - | 0% |
| 750 | Utilities | 285,394 | - | - | 0% | 153,770 | - | - | 0% |
| 760 | Waste Disposal | 15,350 | - | - | 0% | 56,030 | - | - | 0% |
| 795 | Yolo Co | 61,000 | - | - | 0% | | | | |
| 799 | Misc | 1,750 | - | - | 0% | 1,750 | - | - | 0% |
| | Services and Supplies > | 748,742 | - | - | 0% | 554,638 | - | - | 0% |
| | Repairs & Replacement | | | | | | | | |
| 810 | R&R Buildings & Grounds | 6,000 | - | - | 0% | 3,500 | - | - | 0% |
| 815 | R&R Damage Claims | 0 | - | - | 0% | - | - | - | 0% |
| 820 | R&R Lift Stations | - | - | - | 0% | - | - | - | 0% |
| 830 | R&R Equipment | 0 | - | - | 0% | 0 | - | - | 0% |
| 832 | R&R Mains/Service Lines | - | - | - | 0% | - | - | - | 0% |
| 840 | R&R Vehicles | 3,000 | - | - | 0% | - | - | - | ##### |
| | Repairs & Replacement > | 9,000 | - | - | 0% | 3,500 | - | - | 0% |
| | Total Expenses > | 1,431,849 | - | - | 0% | 1,461,793 | - | - | 0% |

| 0 Administration Budget Variance Report July 1, 2024 through June 30, 2025 | | Target % > | 0.0% | GL ADMIN | | |
|--|--|------------------|----------|----------|-------------|----------------|
| As of July 2024 | | 2024-2025 Budget | | Actual | % | Total |
| Expenses | | Annual | YTD | YTD | Spent | Remaining |
| 505 | Salaries & Wages | 440,484 | - | - | 0.0% | 440,484 |
| 520 | FICA - District Share | 34,820 | - | - | 0.0% | 34,820 |
| 530 | Medical Ins - District Share | 60,426 | - | - | 0.0% | 60,426 |
| 540 | CalPERS-District Share (Unfunded Liab \$103,000) | 134,213 | - | - | 0.0% | 134,213 |
| 550 | Unemployment | 5,000 | - | - | 0.0% | 5,000 |
| 560 | Workers Comp Ins | 8,609 | - | - | 0.0% | 8,609 |
| Salaries and Employee Benefits > | | 683,554 | - | - | 0.0% | 683,554 |
| 605 | Advertising | 400 | - | - | 0.0% | 400 |
| 610 | Bank Fees | 43,560 | - | - | 0.0% | 43,560 |
| 620 | Communications & Internet | 7,000 | - | - | 0.0% | 7,000 |
| 622 | Board | 7,000 | - | - | 0.0% | 7,000 |
| 625 | Equip - Field <\$4,999.00 | 0 | - | - | 0.0% | 0 |
| 630 | Equip - Office | 3,000 | - | - | 0.0% | 3,000 |
| 640 | Fuel & Oil | 0 | - | - | 0.0% | 0 |
| 645 | Insurance | 0 | - | - | 0.0% | 0 |
| 650 | Interest | 0 | - | - | 0.0% | 0 |
| 657 | Outsource Lab / Internal Lab | 0 | - | - | 0.0% | 0 |
| 660 | Memberships/Subscriptions/licenses | 22,000 | - | - | 0.0% | 22,000 |
| 670 | Postage & Shipping | 26,000 | - | - | 0.0% | 26,000 |
| 675 | Professional Services (Legal, IT) | 40,000 | - | - | 0.0% | 40,000 |
| 685 | Rents | 15,000 | - | - | 0.0% | 15,000 |
| 690 | Safety & Security | 1,500 | - | - | 0.0% | 1,500 |
| 700 | Tools & Instruments | 0 | - | - | 0.0% | 0 |
| 703 | Apparel | 1,200 | - | - | 0.0% | 1,200 |
| 705 | Supplies - Office | 6,000 | - | - | 0.0% | 6,000 |
| 715 | Treatment Chemicals | 0 | - | - | 0.0% | 0 |
| 720 | Supplies - Operating - Other | 0 | - | - | 0.0% | 0 |
| 735 | Training, Certifications | 3,500 | - | - | 0.0% | 3,500 |
| 745 | Travel | 3,000 | - | - | 0.0% | 3,000 |
| 750 | Utilities | 7,540 | - | - | 0.0% | 7,540 |
| 760 | Waste Disposal | 700 | - | - | 0.0% | 700 |
| 795 | Yolo Co | 0 | - | - | 0.0% | 0 |
| 799 | Team Building | 3,500 | - | - | 0.0% | 3,500 |
| Services and Supplies > | | 190,900 | - | - | 0.0% | 190,900 |
| Repairs & Replacement | | | | | | |
| 810 | R&R Buildings & Grounds | 2,000 | - | - | 0.0% | 2,000 |
| 815 | R & R Damage Claims | 0 | - | - | 0.0% | 0 |
| 820 | R&R Lift Stations | - | - | - | 0.0% | - |
| 830 | R&R Equipment | 0 | - | - | 0.0% | 0 |
| 832 | R&R Mains/Service Lines | 0 | - | - | 0.0% | 0 |
| 840 | R&R Vehicles | 0 | - | - | 0.0% | 0 |
| Repairs & Replacement > | | 2,000 | - | - | 0.0% | 2,000 |
| Total Expenses > | | 876,454 | - | - | 0.0% | 876,454 |

| 0 Wastewater Budget Variance Report July 1, 2024 through June 30, 2025 | | Target % > | 0.0% | GL WASTEWATER | |
|--|------------------|------------------|------------|---------------|------------------|
| As of July 2024 | | 2024-2025 Budget | | Total | |
| Expenses | Annual | YTD | Actual YTD | % Spent | Remaining |
| 505 Salaries & Wages | 372,405 | - | - | 0.0% | 372,405 |
| 520 FICA - District Share | 31,874 | - | - | 0.0% | 31,874 |
| 530 Medical Ins - District Share | 96,656 | - | - | 0.0% | 96,656 |
| 540 CalPERS - District Share | 30,740 | - | - | 0.0% | 30,740 |
| 550 Unemployment | 0 | - | - | 0.0% | 0 |
| 560 Workmans Compensation | 27,604 | - | - | 0.0% | 27,604 |
| Salaries and Employee Benefits > | 570,492 | - | - | 0.0% | 570,492 |
| 605 Advertising | 0 | - | - | 0.0% | 0 |
| 610 Bank Fees | 0 | - | - | 0.0% | 0 |
| 620 Communications & Internet | 13,000 | - | - | 0.0% | 13,000 |
| 622 Board | 0 | - | - | 0.0% | 0 |
| 625 Equip - Field <\$4,999.00 | 1,500 | - | - | 0.0% | 1,500 |
| 630 Equip - Office | 1,000 | - | - | 0.0% | 1,000 |
| 640 Fuel & Oil | 7,500 | - | - | 0.0% | 7,500 |
| 645 Insurance | 44,000 | - | - | 0.0% | 44,000 |
| 650 Interest | 0 | - | - | 0.0% | 0 |
| 657 Outsource Lab / Internal Lab | 20,500 | - | - | 0.0% | 20,500 |
| 660 Memberships/Subscriptions/Permits | 45,000 | - | - | 0.0% | 45,000 |
| 665 Mileage Reimb | 250 | - | - | 0.0% | 250 |
| 670 Postage & Shipping | 0 | - | - | 0.0% | 0 |
| 675 Professional Services (SCADA) | 5,000 | - | - | 0.0% | 5,000 |
| 685 Rents | 0 | - | - | 0.0% | 0 |
| 690 Safety & Security | 8,000 | - | - | 0.0% | 8,000 |
| 700 Tools & Instruments | 2,500 | - | - | 0.0% | 2,500 |
| 703 Apparel | 2,800 | - | - | 0.0% | 2,800 |
| 705 Supplies - Office | 1,000 | - | - | 0.0% | 1,000 |
| 715 Treatment Chemicals | 55,000 | - | - | 0.0% | 55,000 |
| 720 Supplies-Operating-Other-Titan Tubes | 30,000 | - | - | 0.0% | 30,000 |
| 730 Vacant | - | - | - | - | - |
| 735 Training, Certifications | 1,000 | - | - | 0.0% | 1,000 |
| 745 Travel | 250 | - | - | 0.0% | 250 |
| 750 Utilities | 150,000 | - | - | 0.0% | 150,000 |
| 760 Waste Disposal | 55,680 | - | - | 0.0% | 55,680 |
| 795 Yolo Co | 0 | - | - | 0.0% | 0 |
| 798 Customer Refund | | | | | |
| 799.1 Team Building | | | | | |
| Services and Supplies > | 443,980 | - | - | 0.0% | 443,980 |
| Repairs & Replacement | | | | | |
| 810 R&R Buildings & Grounds | 2,500 | - | - | 0.0% | 2,500 |
| 815 R&R Damage Claims | 0 | - | - | 0.0% | 0 |
| 820 R&R Lift Stations | 0 | - | - | 0.0% | 0 |
| 830 R&R Equipment | 0 | - | - | 0.0% | 0 |
| 832 R&R Mains/Service Lines | 0 | - | - | 0.0% | - |
| 840 R&R Vehicles | - | - | - | #DIV/0! | - |
| | - | - | - | 0.0% | - |
| Repairs & Replacement > | 2,500 | - | - | 0.0% | 2,500 |
| Total Expenses > | 1,016,972 | - | - | 0.0% | 1,016,972 |
| Expense Notes | | | | | |

| 0 Water Budget Variance Report July 1, 2024 through June 30, 2025 | | Target % > | 0.0% | GL WATER | |
|---|--|------------------|----------|-------------|----------------|
| As of July 2024 | | 2024-2025 Budget | Actual | Total | |
| Expenses | | Annual | YTD | Spent | |
| | | | | % | |
| | | | YTD | Remaining | |
| 505 | Salaries & Wages | 231,678 | - | 0.0% | 231,678 |
| 520 | FICA - District Share | 19,267 | - | 0.0% | 19,267 |
| 530 | Medical Ins - District Share | 40,565 | - | 0.0% | 40,565 |
| 540 | CalPERS - District Share | 15,351 | - | 0.0% | 15,351 |
| 550 | Unemployment | 0 | - | 0.0% | 0 |
| 560 | Workmans Compensation | 25,469 | - | 0.0% | 25,469 |
| Salaries and Employee Benefits > | | 332,330 | - | 0.0% | 332,330 |
| 605 | Advertising | 0 | - | 0.0% | 0 |
| 610 | Bank Fees | 0 | - | 0.0% | 0 |
| 620 | Communications & Internet | 13,000 | - | 0.0% | 13,000 |
| 622 | Board Exp | 0 | - | 0.0% | 0 |
| 625 | Equip - Field <\$4,999.00 | 0 | - | 0.0% | 0 |
| 630 | Equip - Office | 500 | - | 0.0% | 500 |
| 640 | Fuel & Oil | 10,200 | - | 0.0% | 10,200 |
| 645 | Insurance | 44,100 | - | 0.0% | 44,100 |
| 650 | Interest | 0 | - | 0.0% | 0 |
| 657 | Outside Lab / Internal Lab | 22,200 | - | 0.0% | 22,200 |
| 660 | Memberships/Subscriptions/Permits | 35,000 | - | 0.0% | 35,000 |
| 665 | Mileage Reimb | 500 | - | 0.0% | 500 |
| 670 | Postage & Shipping | 0 | - | 0.0% | 0 |
| 675 | Professional Services (SCADA, Mtce Prog) | 10,000 | - | 0.0% | 10,000 |
| 685 | Rents | 0 | - | 0.0% | 0 |
| 690 | Safety & Security (includes boots) | 4,500 | - | 0.0% | 4,500 |
| 700 | Tools & Instruments | 3,700 | - | 0.0% | 3,700 |
| 703 | Apparel | 3,000 | - | 0.0% | 3,000 |
| 705 | Supplies - Office | 1,000 | - | 0.0% | 1,000 |
| 715 | Treatment Chemicals | 125,250 | - | 0.0% | 125,250 |
| 720 | Supplies - Operating - Other | 5,000 | - | 0.0% | 5,000 |
| 730 | Vacant | 0 | - | 0.0% | 0 |
| 735 | Training, Certifications | 2,000 | - | 0.0% | 2,000 |
| 745 | Travel | 500 | - | 0.0% | 500 |
| 750 | Utilities | 281,624 | - | 0.0% | 281,624 |
| 760 | Waste Disposal | 15,000 | - | 0.0% | 15,000 |
| 795 | Yolo Co | 61,000 | - | 0.0% | 61,000 |
| 798 | Customer Refund | | | | |
| 799 | Team Building | 0 | - | 0.0% | 0 |
| Services and Supplies > | | 638,074 | - | 0.0% | 638,074 |
| Repairs & Replacement | | | | | |
| 810 | R&R Buildings & Grounds | 5,000 | - | 0.0% | 5,000 |
| 815 | R & R Damage Claims | 0 | - | 0.0% | 0 |
| 820 | R&R Lift Stations | 0 | - | 0.0% | 0 |
| 830 | R&R Equipment | 0 | - | 0.0% | 0 |
| 832 | R&R Mains | 0 | - | 0.0% | - |
| 840 | R&R Vehicles | 3,000 | - | 0.0% | 3,000 |
| Repairs & Replacement > | | 8,000 | - | 0.0% | 8,000 |
| Total Expenses > | | 978,404 | - | 0.0% | 978,404 |

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2024 through June 30, 2025

Target % > 0.0% CRP-PC

0
 As of July 2024

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

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

Budget Variance Report July 1, 2024 through June 30, 2025

0

Target % > 0.0% CRP-WATER

| As of July 2024 Summary | | WATER - CRP Budget | | Actual YTD | | |
|--|------------------------------------|-----------------------|---------------|---------------|-------------|--------------------|
| | | Annual | YTD | Amount | % | |
| WATER CRP Revenue | | 486,563 | - | 0.0% | 0% | |
| WATER CRP Expenses | | 488,949 | - | 0.0% | 0% | |
| Operating Balance | | (2,386) | - | | | |
| Expenses | | 2020-2021 Annual | Budget YTD | Actual YTD | % Spent | Total Remaining |
| 505 | Salaries & Wages | 243,098 | - | - | 0.0% | 243,098 |
| 520 | FICA - District Share | 19,526 | - | - | 0.0% | 19,526 |
| 530 | Medical Ins - District Share | 34,186 | - | - | 0.0% | 34,186 |
| 540 | CalPERS - District Share | 16,175 | - | - | 0.0% | 16,175 |
| 550 | Unemployment | 0 | - | - | 0.0% | 0 |
| 560 | Workmans Compensation | 21,697 | - | - | 0.0% | 21,697 |
| Salaries and Employee Benefits > | | 334,683 | - | - | 0.0% | 334,683 |
| 605 | Advertising | 0 | - | - | 0.0% | 0 |
| 610 | Bank Fees | 0 | - | - | 0.0% | 0 |
| 620 | Communications & Internet | 3,500 | - | - | 0.0% | 3,500 |
| 622 | Board | 0 | - | - | 0.0% | 0 |
| 625 | Equip - Field <\$4,999.00 | 1,250 | - | - | 0.0% | 1,250 |
| 630 | Equip - Office | - | - | - | 0.0% | - |
| 640 | Fuel & Oil | 16,416 | - | - | 0.0% | 16,416 |
| 645 | Insurance | 0 | - | - | 0.0% | 0 |
| 650 | Interest | 6,000 | - | - | 0.0% | 6,000 |
| 657 | Outsource Lab / Internal Lab | 5,000 | - | - | 0.0% | 5,000 |
| 660 | Memberships/Subscriptions/Licenses | 0 | - | - | 0.0% | 0 |
| 665 | Mileage Reimb | 0 | - | - | 0.0% | 0 |
| 670 | Postage & Shipping | 0 | - | - | 0.0% | 0 |
| 675 | Professional Services Leak Chk | - | - | - | 0.0% | - |
| 685 | Rents | 0 | - | - | 0.0% | 0 |
| 690 | Safety & Security | 5,000 | - | - | 0.0% | 5,000 |
| 700 | Tools & Instruments | 2,000 | - | - | 0.0% | 2,000 |
| 703 | Apparel | 2,000 | - | - | 0.0% | 2,000 |
| 705 | Supplies - Office | - | - | - | 0.0% | - |
| 715 | Treatment Chemicals | 0 | - | - | 0.0% | 0 |
| 720 | Supplies - Operating - Other | 6,600 | - | - | 0.0% | 6,600 |
| 735 | Training, Certifications | 500 | - | - | 0.0% | 500 |
| 745 | Travel | - | - | - | 0.0% | - |
| 750 | Utilities | 0 | - | - | 0.0% | 0 |
| 760 | Waste Disposal | 0 | - | - | 0.0% | 0 |
| 795 | Yolo Co | 0 | - | - | 0.0% | 0 |
| 799 | Team Building | 0 | - | - | 0.0% | 0 |
| Services and Supplies > | | 48,266 | - | - | 0.0% | 48,266 |
| Repairs & Replacement | | | | | | |
| 810 | R&R Buildings & Grounds | 3,000 | - | - | 0.0% | 3,000 |
| 815 | R & R Damage Claims | 0 | - | - | 0.0% | 0 |
| 820 | R&R Lift Stations | 0 | - | - | 0.0% | 0 |
| 830 | R&R Equipment | 35,000 | - | - | 0.0% | 35,000 |
| 830.1 | Hydrants | - | - | - | 0.0% | - |
| 832 | R&R Mains/Service Lines/Tanks | 50,000 | - | - | 0.0% | 50,000 |
| 840 | R&R Vehicles | 18,000 | - | - | 0.0% | 18,000 |
| Repairs & Replacement > | | 106,000 | - | - | 0.0% | 106,000 |
| Total Expenses > | | 488,949 | - | - | 0.0% | 488,949 |

Budget Variance Report July 1, 2024 through June 30, 2025

0 SEWER-CRP Target % > 0.0% CRP-SEWER
 As of July 2024

| Summary | Budget Annual | YTD | Actual YTD Amount | % |
|--------------------|---------------|-----|-------------------|----|
| SEWER CRP Revenue | 614,200 | - | 0.0% | 0% |
| SEWER CRP Expenses | 544,228 | - | 0.0% | 0% |

Operating Balance (loss) 69,972

| Expenses | | 2020-2021 Budget Annual | YTD | Actual YTD | % Spent | Total Remaining |
|----------|--|-------------------------|----------|------------|-------------|-----------------|
| 505 | Salaries & Wages | 274,035 | - | - | 0.0% | 274,035 |
| 520 | FICA - District Share | 22,631 | - | - | 0.0% | 22,631 |
| 530 | Medical Ins - District Share | 77,519 | - | - | 0.0% | 77,519 |
| 540 | CalPERS - District Share | 20,349 | - | - | 0.0% | 20,349 |
| 550 | Unemployment | - | - | - | 0.0% | - |
| 560 | Workmans Compensation | 25,528 | - | - | 0.0% | 25,528 |
| | Salaries and Employee Benefits > | 420,062 | - | - | 0.0% | 420,062 |
| 605 | Advertising | 0 | - | - | 0.0% | 0 |
| 610 | Bank Fees | 0 | - | - | 0.0% | 0 |
| 620 | Communications & Internet | 5,000 | - | - | 0.0% | 5,000 |
| 622 | Board | 0 | - | - | 0.0% | 0 |
| 625 | Equip - Field <\$4,999.00 | 1,250 | - | - | 0.0% | 1,250 |
| 630 | Equip - Office | - | - | - | 0.0% | - |
| 640 | Fuel & Oil | 16,416 | - | - | 0.0% | 16,416 |
| 645 | Insurance | 0 | - | - | 0.0% | 0 |
| 650 | Interest | 6,000 | - | - | 0.0% | 6,000 |
| 657 | Outsource Lab / Internal Lab | 0 | - | - | 0.0% | 0 |
| 660 | Memberships/Subscriptions/Licenses | 0 | - | - | 0.0% | 0 |
| 665 | Mileage Reimb | 0 | - | - | 0.0% | 0 |
| 670 | Postage & Shipping | 0 | - | - | 0.0% | 0 |
| 675 | Professional Services (SCADA) | 0 | - | - | 0.0% | 0 |
| 685 | Rents | - | - | - | 0.0% | - |
| 690 | Safety & Security (includes Boots) | 5,000 | - | - | 0.0% | 5,000 |
| 700 | Tools & Instruments | 2,000 | - | - | 0.0% | 2,000 |
| 703 | Apparel | 2,000 | - | - | 0.0% | 2,000 |
| 705 | Supplies - Office | - | - | - | 0.0% | - |
| 715 | Treatment Chemicals | 0 | - | - | 0.0% | 0 |
| 720 | Supplies - Operating - Other | 3,000 | - | - | 0.0% | 3,000 |
| 735 | Training, Certification | 500 | - | - | 0.0% | 500 |
| 745 | Travel | - | - | - | 0.0% | - |
| 750 | Utilities | 0 | - | - | 0.0% | 0 |
| 760 | Waste Disposal | 0 | - | - | 0.0% | 0 |
| 795 | Yolo Co | 0 | - | - | 0.0% | 0 |
| 799 | Team Building | 0 | - | - | 0.0% | 0 |
| | Services and Supplies > | 41,166 | - | - | 0.0% | 41,166 |
| | Repairs & Replacement | | | | | |
| 810 | R&R Buildings & Grounds | 3,000 | - | - | 0.0% | 3,000 |
| 815 | R & R Damage Claims | 0 | - | - | 0.0% | 0 |
| 820 | R&R Lift Stations | 20,000 | - | - | 0.0% | 20,000 |
| 830 | R&R Equipment | 30,000 | - | - | 0.0% | 30,000 |
| 832 | R&R Mains/Laterals | 20,000 | - | - | 0.0% | 20,000 |
| 840 | R&R Vehicles | 10,000 | - | - | 0.0% | 10,000 |
| | Repairs & Replacement > | 83,000 | - | - | 0.0% | 83,000 |
| | Total Expenses > | 544,228 | - | - | 0.0% | 544,228 |



State Water Resources Control Board

Division of Drinking Water

March 25, 2025

System No. 1710001

Dianna Mann, General Manager
 Clearlake Oaks County Water District
 12952 East Highway 20
 Clearlake Oak, CA 95423
 d.mann@clowcwg.org

COMPLIANCE ORDER NO. 02_03_25R_002
FAILURE TO PROVIDE A RELIABLE AND ADEQUATE SUPPLY OF WATER
FOR 2021

Enclosed is Compliance Order No. 02_03_25J_002 (Order), issued to the Clearlake Oaks County Water District (District) public water system. Please note that there are legally enforceable deadlines associated with this Order.

The District will be billed at the State Water Resources Control Board's (State Water Board) hourly rate for the time spent on issuing this Order. A public water system must reimburse the State Water Board for actual costs it incurs for specified enforcement actions, including preparing, issuing, and monitoring compliance with an order. (Health & Saf. Code, § 116577, subd. (a).) The District will receive a bill sent from the State Water Board in August of the next fiscal year. This bill will contain fees for any enforcement time spent on the District for the current fiscal year.

A process exists by which a public water system can petition the State Water Board for reconsideration of this compliance order. Petitions sent to the State Water Board "shall include the name and address of the petitioner, a copy of the order or decision for which the petitioner seeks reconsideration, identification of the reason the petitioner alleges the issuance of the order or decision was inappropriate or improper, the specific action the petitioner requests, and other information as the state board may prescribe. The petition shall be accompanied by a statement of points and authorities of the legal issues raised by the petition." (Health & Saf. Code, § 116701, subd. (b).)

E. JOAQUIN ESQUIVEL, CHAIR | ERIC OPPENHEIMER, EXECUTIVE DIRECTOR

Compliance Order No. 02_03_25R_002

Petitions must be received by the State Water Board within 30 days of the issuance of this compliance order by the State Water Board. If the 30th day falls on a Saturday, Sunday, or state holiday, the petition is due the following business day by 5:00 p.m. Information regarding filing petitions may be found at:

Drinking Water Petitions for Reconsideration

https://www.waterboards.ca.gov/drinking_water/programs/petitions/instructions.html

If you have any questions regarding this matter, please contact Guy Schott of my staff at (707) 576-2732 or me at (707) 576-2733.

Sincerely,

**Zachary
Rounds**



Digitally signed by
Zachary Rounds
Date: 2025.03.25 10:19:10

Zachary C. Rounds, P.E.
Mendocino District Engineer
Division of Drinking Water
State Water Resources Control Board

Enclosures

Certified Mail No. 7017 3040 0000 9763 4551

cc: Kurt Jensen - k.jensen@clowd.org

Compliance Order No. 02_03_25R_002

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD
DIVISION OF DRINKING WATER

Name of Public Water System: Clearlake Oaks County Water District

Water System No: 1710001

Attention: Dianna Mann, General Manager
12952 East Highway 20
Clearlake Oak, CA 95423

Issued: March 25, 2025

**COMPLIANCE ORDER FOR NONCOMPLIANCE
CALIFORNIA HEALTH AND SAFETY CODE SECTION 116555 AND
CALIFORNIA CODE OF REGULATIONS, TITLE 22, SECTION 64554**

**FAILURE TO PROVIDE A RELIABLE AND ADEQUATE SUPPLY OF WATER
2021**

The State Water Resources Control Board (State Water Board) is authorized to issue a compliance order to a public water system when the State Water Board determines that the public water system has violated or is violating the California Safe Drinking Water Act (Health & Saf. Code, division 104, part 12, chapter 4, commencing with section

Compliance Order No. 02_03_25R_002

116270) (California SDWA) or any regulation, standard, permit, or order issued or adopted under the Act. (Health & Saf. Code, § 116650.)

The State Water Board, acting by and through its Division of Drinking Water (Division), and the Deputy Director for the Division, and pursuant to Health and Safety Code¹ section 116655, hereby issues Compliance Order No. 02_03_25R_002 (Order) to the Clearlake Oaks County Water District (District), for violation of section 116655 and California Code of Regulations, title 22, section 64554.

STATEMENT OF FACTS

The District is classified as a Community public water system with a population of 2,359, serving 2,120 connections. The District operates under Domestic Water Supply Permit No. 02-03-16P1710001 issued by the State Water Board on June 3, 2016, and amended on September 15, 2021. The District is using an approved surface water source to supply potable water to the distribution system.

The California SDWA requires all public water systems to provide “a reliable and adequate supply of pure, wholesome, healthful, and potable water.” (Health & Saf. Code, § 116555, subd. (a)(3).) At all times, a public water system must have enough source capacity to meet the public water system’s maximum day demand (MDD). (Cal. Code Regs., tit. 22, § 64554.) For public water systems utilizing a surface water source, the treatment plant capacity may act as a limitation on the use of the surface water source, and therefore may represent source capacity.

¹ Unless otherwise indicated, all statutory citations are to the California Health and Safety Code.

Compliance Order No. 02_03_25R_002

Based on the most recent ten years of production data, the District reported the highest maximum day demand as 1.5 million gallons in 2017. Following the 2021 DDW sanitary survey of the District, DDW in September 2021 instructed the District to perform a source capacity planning and submit the findings to DDW by July 1, 2022. The District submitted a capacity planning study which concluded that a significant portion of the water usage was due to water loss and other “non-revenue water” demands, and that improvements to both the surface water treatment plant and the distribution system would resolve the deficiency.

From a March 13, 2025, letter from the District, the District currently has a treatment plant capacity of 1.1 million gallons per day. Therefore, the District is not currently able to meet its maximum day demand. Summaries of production data, system demand data, and findings from the Division's 2021 sanitary survey were used to determine the District's ability to meet its maximum day demand. The District is currently engaged in a planning project to develop specific improvements to the water system to resolve the source capacity deficiency.

DETERMINATION

The State Water Board has determined that the District has failed to comply with section 116555, subdivision (a)(3), and California Code of Regulations, title 22, section 64554, in that it has failed and is failing to provide a reliable and adequate supply of potable water and its source cannot meet its maximum day demand.

DIRECTIVES

The District is hereby directed to take the following actions:

Compliance Order No. 02_03_25R_002

1. By **April 1, 2027**, comply with the source capacity requirements of California Code of Regulations, title 22, section 64554, by providing a reliable and adequate supply of potable water that meets or exceeds the District's MDD.
2. By **July 1, 2025**, submit to the State Water Board for approval a Corrective Action Plan, identifying improvements to the water system designed for meeting or exceeding the District's MDD. The plan must include a time schedule for completion of each of the phases of the project such as design, construction, and startup, and a date that shows when the District will be in compliance. The date must be no later than **April 1, 2027**. The plan must include at a minimum the following elements:
 - a. A detailed proposal, including milestones and timelines, for the addition of permittable new source capacity necessary to meet or exceed MDD. All permittable sources must be permanent, dedicated sources solely for use by the District. Hauled or delivered water is not an acceptable source for meeting MDD requirements. If the addition of new source capacity is not possible, a proposal for reducing demand consistent with the Water Shortage Contingency Plan discussed below must be included. The proposed date for the completion of all necessary tasks for the District to have sufficient capacity to meet MDD must be no later than **April 1, 2027**.
3. By the last day of each March, June, September, and December, the District must provide a progress report to the State Water Board regarding compliance with its approved Corrective Action Plan. The District must continue submitting these reports until the Corrective Action Plan is fully implemented, or until the

Compliance Order No. 02_03_25R_002

State Water Board issues written approval to cease submitting them. A quarterly progress report template is attached to this Order as Appendix 1.

All submittals required by this Order, unless otherwise specified in the directives above, must be electronically submitted to the State Water Board at the following address. The subject line for all electronic submittals corresponding to this Order must include the following information: Water System name and number, compliance order number, and title of the document being submitted.

Zachary C. Rounds, P.E.

ddwsantarosa@waterboards.ca.gov

The State Water Board reserves the right to make modifications to this Order as it may deem necessary to protect public health and safety. Such modifications may be issued as amendments to this Order and shall be effective upon issuance.

Nothing in this Order relieves the District of its obligation to meet the requirements of the California SDWA or any regulation, standard, permit, or order issued or adopted thereunder.

PARTIES BOUND

This Order shall apply to and be binding upon the District, its owners, shareholders, officers, directors, agents, employees, contractors, successors, and assignees.

SEVERABILITY

The directives of this Order are severable, and future invalidation of a provision of this Order shall not be deemed to affect the validity of any other provision of this Order.

Compliance Order No. 02_03_25R_002

FURTHER ENFORCEMENT ACTION

The California SDWA authorizes the State Water Board to issue an order or citation with assessment of administrative penalties to a public water system for violation or continued violation of the requirements of the California SDWA or any regulation, permit, standard, citation, or order issued or adopted thereunder including, but not limited to, failure to correct a violation identified in a citation or compliance order. The California SDWA also authorizes the State Water Board to take action to suspend or revoke a permit that has been issued to a public water system if the public water system has violated applicable law or regulations or has failed to comply with an order of the State Water Board, and to petition the superior court to take various enforcement measures against a public water system that has failed to comply with an order of the State Water Board. The State Water Board does not waive any further enforcement action by issuance of this Order.

Zachary
Rounds
Water Board

Digitally signed by
Zachary Rounds
Date: 2025.03.25
10:19:29 -07'00'

March 25, 2025

Zachary C. Rounds, P.E.

Date

Mendocino District Engineer

Division of Drinking Water

State Water Resources Control Board

Appendices:

1. Quarterly Progress Report Template

Certified Mail No. 7017 3040 0000 9763 4551]

Appendix 1 – Quarterly Progress Report

| | |
|--|--------------------------|
| Water System: Clearlake Oaks County Water District | Water System No: 1710001 |
| Compliance Order No: 02_03_25R_002 | Violation: |
| Calendar Quarter: | Date: |

This form should be prepared and signed by the District personnel with appropriate authority to implement the directives of the Compliance Order and the Corrective Action Plan. Please attach additional sheets as necessary. The quarterly progress report must be submitted by the 10th day of each subsequent quarter, to the Division of Drinking Water, Mendocino District Office to the following email address: ddwsantarosa@waterboards.ca.gov titled appropriately.

Summary of Compliance Plan:

Tasks completed in the reporting quarter:

Tasks remaining to complete:

Anticipated compliance date:

Printed Name

Signature

Title

Date



**AIM
HIGHER**

Quote Information:

**Ticket #3729710 - 2025.03 - PFF - Network Refresh
and Cloud Migration**

Quote # RL008357

Version 1

Prepared for:

Clearlake Oaks County Water District

Olivia Mann

O.Mann@cloewd.org

1301 Gervais St. Ste. 1800
Columbia, SC
www.vc3.com
800-787-1160



- Scope of Work

Description

LOCATIONS IN SCOPE

Administration: 12952 E Hwy-20, Clearlake Oaks CA 95423 US

Wastewater Treatment Plant: 13705 Jensen Road, Clearlake Oaks CA 95423 US

Water Treatment Plant: 12545 E. Highway 20, Clearlake Oaks CA 95423 US

EXECUTIVE SUMMARY

Clearlake Oaks County Water District would like to move their servers into the cloud, and utilize Entra ID. The firewall and network switch hardware needs also to be replaced. Their SCADA system is currently being moved to cloud, which will eliminate both Server hosts at their main site location after the migration. Sharepoint migration is not needed they are using DocuFree as their cloud storage.

SOLUTION DESCRIPTION

VC3 main objective is to replace all firewall's, Switches, Configure each workstation to be azure joined and shutdown the local server. Client is already working with the APP vendor to migrate (CUSI) APP to the cloud. Please confirm the APP migration is completed before starting the Azure Joined phase. VC3 will be completing only 17 Workstation any additional WKS will be billed 2 Hours per Station

VC3 RESPONSIBILITIES

- Plan and coordinate VC3 resources for the execution of project activities.
- Purchase and configure all required hardware/licensing.
- Provide post-deployment support to the client users as required.
- Work with the primary contact to identify test users and, if applicable, test cases prior/post deployment.
- Develop communication and/or guide and documentation material for end users as required.

CLIENT RESPONSIBILITIES

- Designate a business leader who will act as the primary contact for this project.
- Assist with scheduling and communicating project activities to staff.
- Coordinate with third party vendors.

OUT OF SCOPE

The Company is responsible to perform only the Services described in this Statement of Work Agreement. Any additional services discussed or implied that are not defined explicitly by this SOW will be considered out of scope. All services requested outside of this SOW as detailed above will require a "Change Order" before any services are performed. "Change Order" must be agreed upon by all parties and signed.

- Scope of Work

Description

CHANGE REQUESTS

When a potential change of scope is identified, the VC3 project manager will review the potential scope change and determine if the request represents a change to the agreed-upon project scope. The Project Manager will review with the project team to estimate the cost of the change and its impact on the project schedule. If the request is identified as a change, VC3 will need to submit an official Change Request document.

CHANGE APPROVALS

The project manager will present an official Change Request document to the client project stakeholders. This official Change Request will outline the expanded scope, budget, and any anticipated impacts to scheduling. Once the official Change Request has been reviewed and approved by the client project stakeholders, the project manager will revise the Project Plan and work on the expanded project scope.

COMMUNICATION MANAGEMENT

Information concerning the project will be communicated to the various stakeholders and project participants in a variety of ways. To ensure the project proceeds on schedule, frequent communication will be necessary to understand the status of the tasks to be completed. The project manager will coordinate weekly status meetings with the client team if required for reviewing the project progress and keeping all activities on track.

Scope of Work

IN-SCOPE SERVICES

Project Management

VC3 will assign a project manager for the duration of the project to work closely with an assigned client representative to ensure proper project coordination and planning.

These activities will include:

- Project kickoff meeting to define project resources and timeline
- Documentation of scheduled project activities
- Weekly Project Status meetings and documented updates as needed
- Coordination of VC3 and Clearlake Oaks County Water District schedules to ensure successful implementation
- Project closure documentation to formalize end of project

Initiation & Planning Phase

Implementation: Planning, Communication & Coordination

VC3 main objective is to replace all firewall's, Switches, Configure each workstation to be azure joined and shutdown the local server. Client is already working with the APP vendor to migrate (CUSI) APP to the cloud. Please confirm the APP migration is completed before starting the Azure Joined phase. VC3 will be completing only 17 Workstations any additional WKS will be billed 2 Hours per Station.

- Scope of Work

Description

- Planning, Communication & Coordination
- Confirm the main APP migration to the cloud is completed (CUSI)

Execution, Monitoring & Controlling Phase

Firewall: Small Office

A firewall provides advanced protection by combining intrusion prevention, gateway anti-virus, anti-spyware, and content/URL filtering services. Security is by no means simple, but a multi-layer, policy-driven approach using an advanced firewall at the gateway into and out of your network can provide a solid, secure foundation to build upon.

- Receive & Unbox and Inspect
- TZ 270 + SSL- VPN
- Activation / Base Configuration/ Firmware Updates
- Apply Device Label, Document device Burn in
- Base Device Configuration
- Old Device IP 192.168.0.1
- Review Current Firewall Config / Export / Import Config old
- Onsite Installation (after hours)
- Advanced Security Configuration
- Setup VPN Tunnel to Both sites admin--2 sites
- Setup SSL-VPN and test (3-5 Users)

Firewall: Small Office

A firewall provides advanced protection by combining intrusion prevention, gateway anti-virus, anti-spyware, and content/URL filtering services. Security is by no means simple, but a multi-layer, policy-driven approach using an advanced firewall at the gateway into and out of your network can provide a solid, secure foundation to build upon.

- Receive & Unbox and Inspect
- TZ 270 Old IP Device 10.20.0.1
- Sits on top of WTP-Mediacom Gateway /WTP-SCADA 24-Port
- Activation / Base Configuration/ Firmware Updates
- Apply Device Label, Document device Burn in
- Base Device Configuration
- Review Current Firewall Config / Export / Import Config
- Onsite Installation (after hours)
- Advanced Security Configuration

Firewall: Small Office

A firewall provides advanced protection by combining intrusion prevention, gateway anti-virus, anti-spyware, and content/URL filtering services. Security is by no means simple, but a multi-layer, policy-driven approach using an advanced firewall at the gateway into and out of your network can provide a solid, secure foundation to build upon.

- Receive & Unbox and Inspect
- TZ 270 Old IP Device 10.10.0.1
- Activation / Base Configuration/ Firmware Updates
- Apply Device Label, Document device Burn in

- Scope of Work

Description

- Base Device Configuration
- Review Current Firewall Config / Export / Import Config
- Onsite Installation (after hours)
- Advanced Security Configuration

New/Replacement Switch - Desktop Switch

Mounted on wall in network closet - screwed in, unable to remove without tools / require tools and screws to remove and install new switch

Install 48 Ports / Replace 24 port no Vlan's (HP 1410-24G (J9561A))

- Note the setup of existing switch
- Initial configuration of replacement switch
- Physically install & cable switch (After Hours)

New/Replacement Switch - Desktop Switch

Install 48 Ports /Replace 24 port no Vlan's replace (TRENDnet TEG-240WS)

- Note the setup of existing switch
- Initial configuration of replacement switch
- Physically install & cable switch (After Hours)

New/Replacement Switch - Desktop Switch

Install 24 Ports / Replace 24 port no Vlan's / Replace WWTP-NetGEAR 16 ports

- Note the setup of existing switch
- Initial configuration of replacement switch
- Physically install & cable switch (After Hours)

Azure Join 17 Workstations (All Three locations)

Workstations are setup at all 3 locations / Change each location DNS when completed to Public IP (DHCP)

- Review Local files server Folders and Files
- Move Folders if in Use to DocuFree as their cloud storage.
- Move CLOWD/Plant/Shared folder to DocuFree
- Only users used folders / Move redirected users folders to each user One Drive
- Disjoin the Domain and join WKS to Azure Joined (Copy Profile)
- The Plan is to remove all WKS from the local domain and make them Azure Joined/
- Copy local or domain profile to Azure Joined profile
- Install one Drive and copy users folder
- Confirm printers are redirected locally
- Shutdown local server no need to decom

Out of Scope

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800-787-1160



- Scope of Work

| Description |
|---|
| <p>Specific examples from this project may be listed below.</p> <ul style="list-style-type: none"> • VC3 will be completing only 17 Workstation any additional WKS will be billed 2 Hours per Station • ISP Changes not included in scope • VC3 will be completing only 17 Workstation any additional WKS will be billed 2 Hours per Station |
| <h3>Key Assumptions</h3> <p>The key assumptions for this project are:</p> <ul style="list-style-type: none"> • Client will provide access to network/server room for installation. |
| <h3>Key Risks</h3> <p>Key risks for this project are:</p> <ul style="list-style-type: none"> • There are no specific Key Risks for this project. |
| <h3>Deliverables</h3> <p>The Company will have completed its responsibilities to this Statement of Work when the following deliverables are complete:</p> <ul style="list-style-type: none"> • There are no specific Deliverables for this project. |



- Hardware/Software

| Thumbnail | Product Description | Comment | Price | Qty | Extended Price |
|-----------|---|---------|------------|-----|----------------|
| | SonicWall Advanced Protection Service Suite for 02-SSC-2821, 02-SSC-6447, 02-SSC-6841, 02-SSC-6843, 02-SSC-7305 + 24x7 Support - Subscription License - 1 License - 5 Year - TAA Compliant | | \$2,146.00 | 3 | \$6,438.00 |
| | SonicWall UTM SSL VPN for TZ; NSA; SuperMassive - License - 5 User - TAA Compliant | | \$215.00 | 1 | \$215.00 |
| | HPE Instant On 1930 48G Class4 PoE 4SFP/SFP+ 370W Switch - 48 Ports - Manageable - Gigabit Ethernet, 10 Gigabit Ethernet - 10/100/1000Base-T, 10GBase-X - 3 Layer Supported - Modular - 520 W Power Consumption - 370 W PoE Budget - Optical Fiber, Twisted Pai | | \$850.00 | 2 | \$1,700.00 |

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800-787-1160



- Hardware/Software

| Thumbnail | Product Description | Comment | Price | Qty | Extended Price |
|---|---|---------|----------|-----|----------------|
|  | SonicWall TZ270 Network Security/Firewall Appliance - 8 Port - 10/100/1000Base-T - Gigabit Ethernet - DES, 3DES, MD5, SHA-1, AES (128-bit), AES (192-bit), AES (256-bit) - 8 x RJ-45 - Desktop, Rack-mountable - TAA Compliant | | \$452.00 | 3 | \$1,356.00 |
|  | HPE Instant On 1930 24G Class4 PoE 4SFP/SFP+ 370W Switch - 24 Ports - Manageable - Gigabit Ethernet, 10 Gigabit Ethernet - 10/100/1000Base-T, 10GBase-X - 3 Layer Supported - Modular - 490 W Power Consumption - 370 W PoE Budget - Optical Fiber, Twisted Pai | | \$600.00 | 1 | \$600.00 |
| | HPE Foundation Care Exchange - 5 Year - Service - Exchange | | \$280.00 | 2 | \$560.00 |
| | HPE Foundation Care Exchange - 5 Year - Service - Exchange | | \$182.00 | 1 | \$182.00 |
| | Shipping and Handling | | \$14.00 | 1 | \$14.00 |

Subtotal: **\$11,065.00**

- Labor

| Thumbnail | Product Description | Comment | Price | Qty | Extended Price |
|-----------|---------------------|---------|-------------|-----|----------------|
| | Project Labor | | \$22,938.00 | 1 | \$22,938.00 |

Subtotal: **\$22,938.00**

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Ticket #3729710 - 2025.03 - PFF - Network Refresh and Cloud Migration

| | | |
|--|--|---|
| Prepared by: VC3 Raul Lopez quotes.raul.lopez@vc3.com | Prepared for: Clearlake Oaks County Water District 12952 E Hwy-20 Clearlake Oaks, CA 95423 Olivia Mann O.Mann@clowd.org | Quote Information: Quote #: RL008357 Version: 1 Delivery Date: 03/25/2025 Expiration Date: 04/22/2025 |
|--|--|---|

Quote Summary

| Description | Amount |
|---------------------|--------------------|
| - Hardware/Software | \$11,065.00 |
| - Labor | \$22,938.00 |
| Total: | \$34,003.00 |

- Applicable taxes & Environmental Surcharges will be added.
- All product transfer of ownership and invoicing occurs upon VC3's receipt of the product.
- Pricing & Availability is subject to change without notice.
- Shipping and handling costs may not be included in this quote, as these costs are variable. Adjusted shipping and handling costs may be applied to the final invoice.
- VC3 makes NO WARRANTY either expressed or implied, regarding performance or suitability for any purpose of the above products. The customer assumes responsibility for understanding the warranty, if any, of the manufacturer or VC3.
- If not included in agreement, travel will be billed separately.
- In the case hardware/software total exceed \$100k, VC3 will require a 50% deposit of the hardware/software total to secure the order. Deposit is payable immediately to VC3.
- Returns:
 - No returns will be accepted unless first approved by VC3 Inc.
 - Approved returns are subject to a 20% restocking fee.
 - Approved return of in-stock items will be accepted within 10 business days of purchase, if merchandise is unopened and packaging is undamaged.
 - Open box items are not returnable
 - Approved defective returns must be shipped to VC3 within 10 business days of said approval

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VC3

Clearlake Oaks County Water District

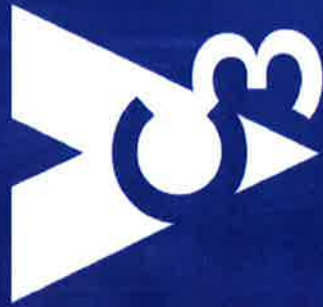
Name: Raul Lopez

Title: Client Solutions Specialist

Date: 03/25/2025

Name: Olivia Mann

Date: _____



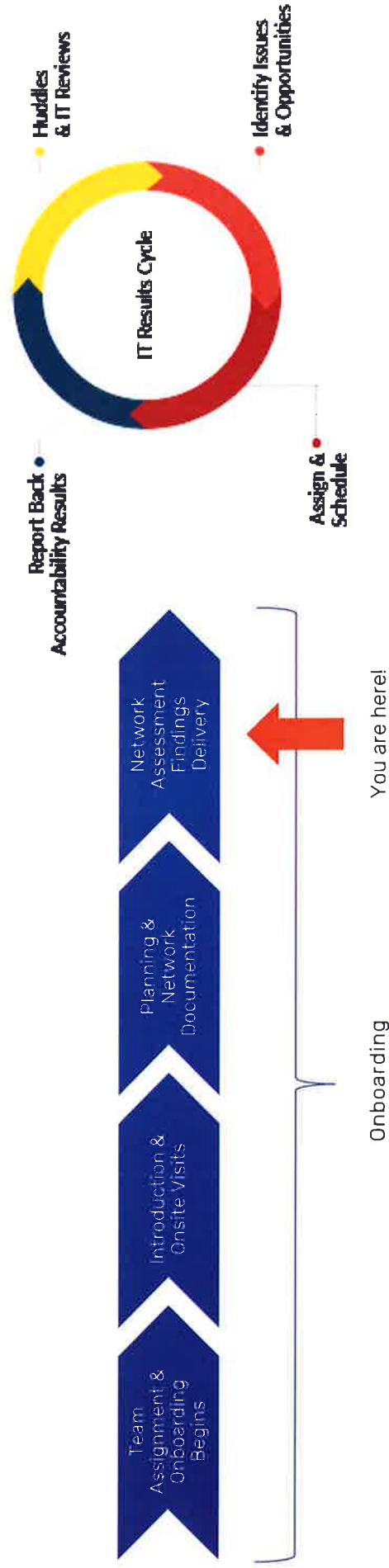
Clearlake Oaks Water District Assessment Meeting

▶ 4/7/2024

PRESENTED TO:

OLIVIA MANN & DIANNA MANN

Our Onboarding Process



**FUTURE CADENCE:
BI-WEEKLY HUDDLES (SHORT CHECK IN).
BI-ANNUAL IT REVIEWS.**



Business Outlook

Critical Risks

- ▶ Windows Server 2012 End-of-Life.
 - ▶ Host Hardware is End-of-Life and has no warranty.
 - ▶ Firewalls are End-of-Life, expired in 2017.
- Impact: Severe risk of extensive company-wide downtime and critical data loss due to hardware or backup failure.

Healthy

- ▶ Datto Backup is extremely reliable and resilient
- ▶ Workstations generally up to date

Impact: Reliable email services, reliable backup.

Moderate Risks

- ▶ QB server
 - Located on Dianna's computer
 - ▶ Unventilated Network Closet
 - ▶ Unmanaged, End-of-Life Switches
 - ▶ Wireless Network Needs Overhaul
- Impact: Potential loss of productivity and downtime, increased costs due to lack of effective asset management.

Client Discussion Points

- ▶ Who currently manages your 365 licenses?

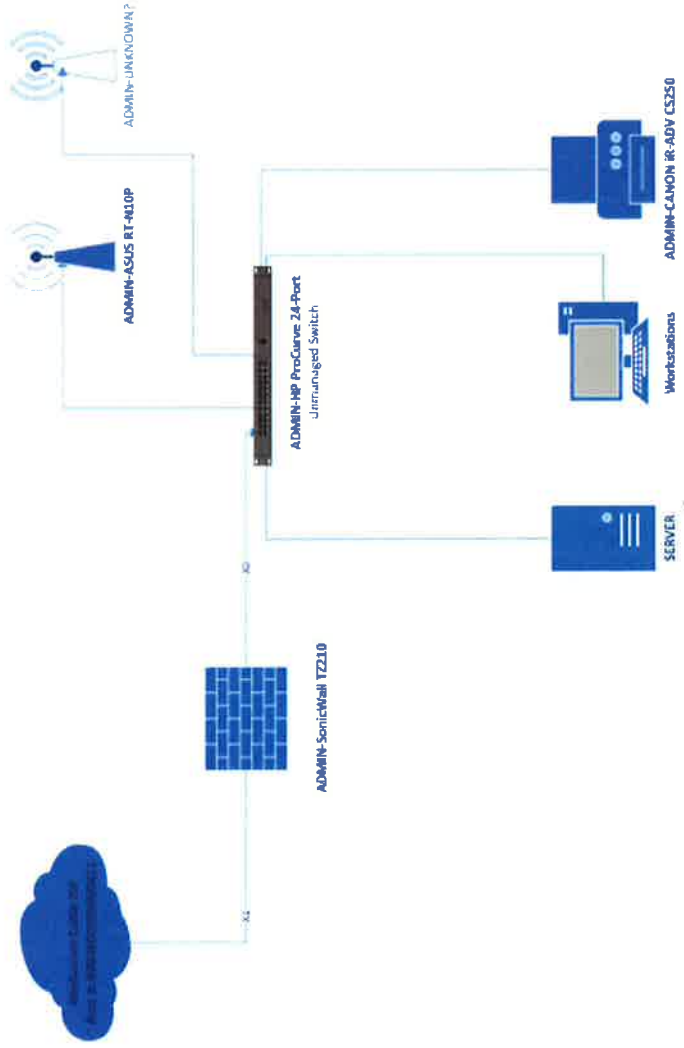
Impact: Risk reduction, improves reliability and refreshes platforms for several years.



Network Diagram - Administration

Clearlake Oaks County Water District – Network Diagram

Date Modified: February 13, 2025
Modified By: Chris Casano



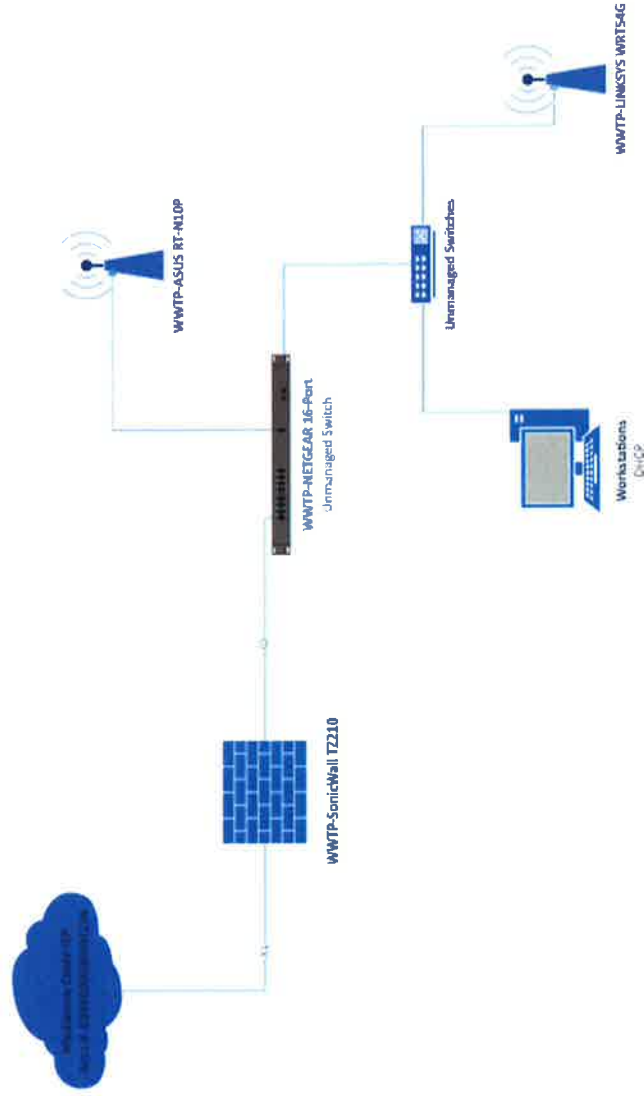
Administration -

Page: 0



Network Diagram - WWTP

Clearlake Oaks County Water District – Network Diagram
Date Modified: February 13, 2025
Modified By: Chris Cammo

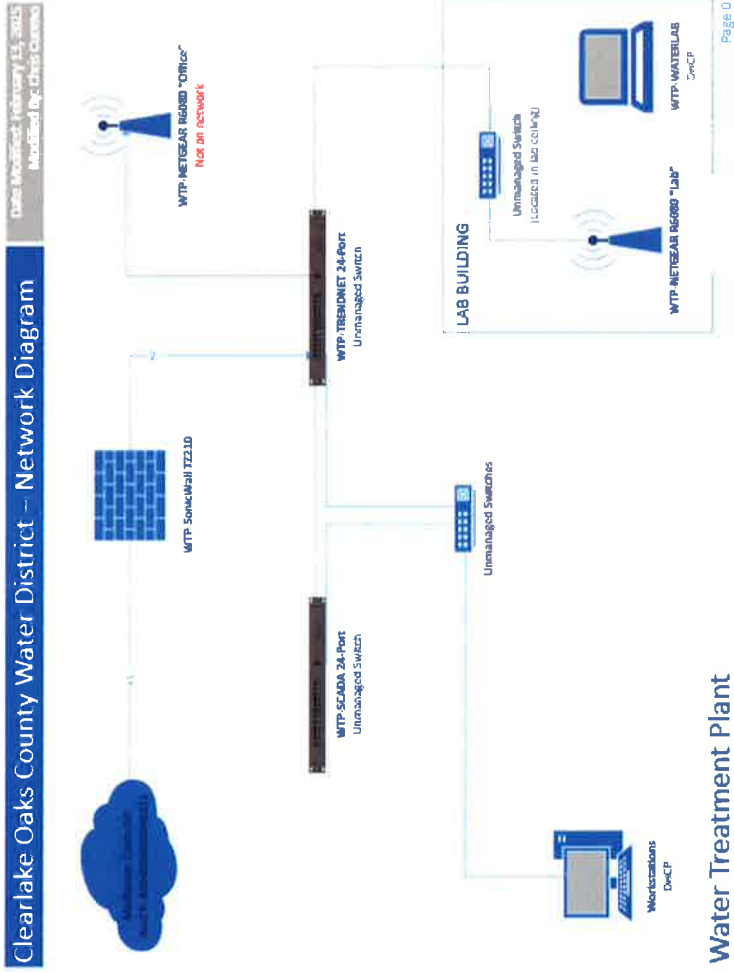


Wastewater Treatment Plant

Page 0



Network Diagram - WTP



Assessment Overview - Firewalls

A FIREWALL ACTS AS A SECURITY GATE THAT MONITORS AND CONTROLS INTERNET TRAFFIC, PROTECTING YOUR INTERNAL NETWORK FROM UNAUTHORIZED ACCESS AND CYBER THREATS.

•Current Status:

- Using SonicWall TZ firewalls **NOW** managed by VC3
- No support or updates since 2017 (they are very old)

•Risks Identified:

- Critical vulnerability due to outdated firewall
- Susceptibility to new threats since 2017

•Opportunity for Improvement:

- Refresh firewall infrastructure during planned cloud migration

Recommendation:

Upgrade firewalls proactively every 5 years to ensure reliable security and up-to-date features. Address immediately due to critical risk level.

Assessment Overview – Windows 10 Workstations

WHEN WINDOWS 10 REACHES ITS END OF LIFE (OCTOBER 2025, IT WILL STOP RECEIVING SECURITY UPDATES, LEAVING COMPUTERS VULNERABLE TO VIRUSES, MALWARE, AND CYBERATTACKS THAT TAKE ADVANTAGE OF UNPATCHED SYSTEM FLAWS.

•Current Status:

- 15 workstations running Windows 10
- Windows 10 support ends October 2025

•Risks Identified:

- Will become a considerable security risk after support ends October 2025
- No updates or patches increases vulnerability to cyber threats

•Opportunity for Improvement:

- Upgrade all workstations to Windows 11 before October 2025

Recommendation: VC3 recommends replacing all Windows 10 systems with Windows 11. With 6 months remaining until EOL, planning and implementation should begin immediately.

Critical Project Plan

| Project | Priority | Budget |
|-----------------------------------|----------|----------|
| Network Refresh + Cloud Migration | Critical | \$34,003 |
| Windows 10 Workstation Refresh | Critical | \$31,646 |



Clearlake Oaks County Water District Onboarding Technology Assessment

PRESENTED TO:
Olivia Mann and Dianna Mann

4/7/2025



Table of Contents

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Introduction and Purpose

Clearlake Oaks County Water District (COCWD) has engaged VC3 to perform an assessment of the current Information Technology environment. COCWD has requested that VC3 review the IT based on the current design as well as future. COCWD's environment consists of 3 sites: Administration (12952 E. Hwy 20, Clearlake Oaks, CA 95423), Wastewater Treatment Plant (13705 Jensen Road, Clearlake Oaks, CA 95423) and Water Treatment Plant (12545 E. Hwy 20, Clearlake Oaks, CA 95423).

Various components of the IT infrastructure impact the ongoing stability and ability to scale new systems. VC3 targeted the following components of COCWD environment for review:

- Network Infrastructure
- Hardware Environment
- Security and Business Continuity
- Software and Services

SWOT Analysis

The IT Assessment was conducted in a SWOT framework. VC3's goal was to break down the assessment in the Strengths, Weaknesses, Opportunities and Threats observed and discovered during the analysis and discovery phase. The information presented below should result in best practice guidance and recommendations to ensure a redundant, scalable, high performing and resilient network.

Using a SWOT analysis, VC3 has identified many strengths and risk areas of the COCWD environment, which are outlined in the next sections of this document.



Information Technology Assessment

Internet Service

Internet Service

Internet service has now become a mission critical service for many businesses and is a best practice to be properly scaled according to the underlying business requirements. This includes but is not limited to; business applications (internal and hosted), employee usage, and downtime impact requirements of the organization. As a rule of thumb, access speed should be equivalent to a half a Megabit (512 Kilobits) per user at a minimum.

Analysis:

COCWD is currently utilizing single internet connections at their locations. Currently, no failover internet lines are available from other providers. COCWD is positioned well when it comes to internet bandwidth, connectivity, but could consider cellular or other internet failover in tandem with a broader migration proposal. COCWD has recently moved to a cloud-based billing and file storage. With this dependency on the cloud in mind a failover internet connection could be valuable.

| Network Infrastructure - Internet Service - SWOT Summary | |
|--|--|
| Strength | Dedicated Internet with excellent speed |
| Weakness | No failover |
| Opportunity | Evaluate failover options for cost and potential benefit |
| Threat | Loss of service due to dependence on one provider |

Recommendation: VC3 has completed a review of the existing bills and contracts to verify term commitments and pricing. At the completion of the vendor term, it is always good to look at opportunities to improve value and pricing. We recommend working with our internal telecom team to evaluate other ISP options for cost and redundancy.

Opportunity:

| | Internet Services | Risk | Investment (approx.) |
|----------|-------------------|------------------------------|----------------------|
| Option 1 | Do Nothing | Dependence on a single line. | \$0 |



| | | | |
|----------|----------------|-----|-----|
| Option 2 | Review Options | N/A | TBD |
|----------|----------------|-----|-----|



Network Infrastructure

Firewall

Firewalls provide a security barrier between the internet (WAN) and an internal network (LAN). These are considered smart network appliances that can recognize an attack and block communication to the offending device(s). A firewall provides an additional layer of security to the network that will keep it safe and deter potential intruders. Additionally, these devices allow for VPN (Virtual Private Network) connections, allowing employees access to company resources remotely and securely.

Analysis:

COCWD is currently utilizing SonicWall TZ firewalls that are managed centrally by VC3. COCWD's TZ firewalls ended support from SonicWall in 2017. Since the end of support date, the lack of firewall support represents a serious critical IT risk. These units should be replaced immediately to protect COCWD from external attacks.

| Security and Business Continuity - Firewall - SWOT Summary | |
|--|--|
| Strength | N/A |
| Weakness | Firewalls have not received updates since 2017 |
| Opportunity | Refresh firewalls during cloud migration |
| Threat | New threats since 2017 may be able to breach firewall software |

Recommendation:

VC3 recommends proactively upgrading a firewall every 5 years, both for reliability and new security features. This is a critical risk and should be addressed as soon as possible.

Opportunity

| Network Hardware - Firewalls | | Risk | Investment (approx.) |
|------------------------------|-----------------------------|---------------|----------------------|
| Option 1 | Do Nothing | Cyber Attacks | \$0 |
| Option 2 | Network Refresh & Migration | N/A | \$34,003.00 |



(Includes Firewalls)

Networking Hardware (switches)

The network infrastructure of an organization is the backbone on which all information travels and must be sufficiently robust to meet the demands of internal business security, application, hardware, and environmental requirements. Additionally, the design should avoid unnecessary complexity to streamline troubleshooting in the event of performance issues or outage.

Analysis:

COCWD currently has an inventory of HP, Aruba, and unknown Make/Manufacturer Switches. The switches are all unmanaged devices, except for the new Aruba switch installed during onboarding. All switches should be managed and PoE, so that they can fully remotely supported.

| Network Infrastructure - Networking Hardware - SWOT Summary | |
|---|--|
| Strength | One of the switches has already been replaced |
| Weakness | Unmanaged switches |
| Opportunity | Long Term refresh of the switch inventory |
| Threat | Eventual threat of failure due to age & risk of support issues |

Recommendation:

VC3 recommends replacing unmanaged network switches.

Opportunity

| Network Infrastructure - Switches | | Risk | Investment (approx.) |
|-----------------------------------|--|---|----------------------|
| Option 1 | Do Nothing | Long Term performance, hardware failure | \$0 |
| Option 2 | Network Refresh & Migration (Includes Firewalls) | None | \$34,003.00 |



Wireless Network Infrastructure

Wireless network connectivity is rapidly becoming a necessity for most businesses. Due to security concerns, it is imperative that wireless access points (WAPs) and the wireless networks be Enterprise level allowing for centralized management and extended security options. It is also recommended that a separate "Guest" wireless network be setup to allow visitors and vendors to access the internet without allowing access to the main network data.

Analysis:

COCWD is currently utilizing Cisco Aironet 2800 series Access Points on a Cisco 2500 series LAN controller. Additionally, there are Cisco Nexus 3548 switches connected to the server clusters. These units are centrally managed and are business class APs. The Cisco 2500 end of support was 4/23/23. Cisco Catalyst 2800 Access Points have the following end-of-life milestones:

- End of Sale – 10/31/22
- End of Support – 10/31/27

| Network Infrastructure - Wireless Network - SWOT Summary | |
|--|--|
| Strength | Enterprise Level Wireless |
| Weakness | Aging Cisco inventory |
| Opportunity | Long Term refresh of the AP inventory |
| Threat | Eventual threat of failure due to age & risk of support issues |

Recommendation:

VC3 recommends replacing the Cisco Access Points by the end of support date in 2027. VC3 also recommends completing a review of the office wireless needs to determine the next steps to improve coverage, security, and performance.

Opportunity

| Network Infrastructure – Wireless | | Risk | Investment (approx.) |
|-----------------------------------|-------------------|------------------------------|----------------------|
| Option 1 | Do Nothing | Long Term performance issues | \$0 |
| Option 2 | Long Term Upgrade | None | \$TBD |

Server Hardware Environment

Server Hardware and Software

The server infrastructure is the most important part of business operations, and as such, it is critical to perform regular reviews of overall server health. It is best practice to conduct strategic infrastructure review on a quarterly basis. This will allow the business stakeholders to keep a pulse on performance, reliability, age, data continuity, and process efficiencies.

Hardware Analysis:

COCWD has a single Hewlett-Packard ProLiant ML350 G6 Server Tower.

The current server operating system is Windows Server 2012 R2 Standard. Windows Server 2012 went End-of-Life October 10, 2023, which means they no longer receive critical updates and patches. Due to age the server no longer has a hardware warranty as well.

| Hardware Environment – Server Hardware – SWOT Summary | |
|---|---|
| Strength | On-Premises Hardware |
| Weakness | Expired warranties. End-of-Life Server operating system |
| Opportunity | Refresh Hardware and Migrate |
| Threat | Risk of hardware failure. |

Recommendation:

VC3 recommends replacing this hardware or migrating to the cloud. During either of these projects the Server OS can be upgraded as well.

Client Endpoints

User productivity can be affected in both a positive and negative way depending on the overall health of the workstation environment. To maintain a workstation environment that allows an employee to reach maximum efficiency, it is highly recommended that a policy be set in motion that maintains the workstations with a proactive approach.



Best practice framework to follow:

- *Standardized Hardware*
- *Having a spare workstation on standby*
- *Maintain versions of software that are supported by vendors with security updates.*
- *Automated maintenance on machines (updates, disk defragment, temp file cleanup, unneeded app cleanup)*
- *Centrally managed Anti-Virus software that can report and alert upon finding infections.*
- *Refresh machines at an interval of every 3-5 years.*

Current Recommended Hardware:

- *CPU: Intel Core i5 or i7; Memory: 16-32GB; Hard Drive: SSD 256GB or greater*

Currently Recommended Base Software:

- *Windows 11 Professional*
- *Microsoft 365, Office 2024*

Analysis:

COCWD is currently utilizing Windows 10 workstations. This represents a significant risk to the COCWD infrastructure. Windows 10 Professional reaches the end of support October 2025.

- Windows 10
 - 15 computers

| Network Infrastructure – Client Endpoints – SWOT Summary | |
|--|---|
| Strength | Workstation Refresh is already evaluated |
| Weakness | Windows 10 will become a considerable security risk |
| Opportunity | Upgrade all workstations .to Windows 11 by October 2025 |
| Threat | Security Risk / Lack of Updates and Support |

Recommendation:

VC3 recommends that all systems running Windows 10 be replaced with Windows 11. With 6 months remaining until the end of Windows 10, VC3 recommends planning and implementing a resolution soon.



Software and Service

Data Backup/Restore Environment

Backup Solution

Backups are the insurance policies of the server infrastructure; you do not realize the benefit until the event of a loss. It is particularly important that this system is designed based on business requirements of data retention and how long the business can afford to be down. This can seem like an expensive investment prior to the business experiencing failure, however, the value is quickly realized when there is a loss of business and cost of payroll compounding.

There are two basic types of backup systems; file-based backup and image based. Just as file-based backup sounds require you to select which files and folders you want backed up; one big caveat being, to restore the files, the whole system and applications need to be reinstalled first. With an image-based backup you are effectively taking a picture or “snapshot” of the system that can be restored on any piece of hardware and function exactly as it did when backed up.

Analysis:

COCWD is currently utilizing a Datto appliance for server backups. Datto is a well-known software company that provides data protection, backup, and disaster recovery solutions. The backups are managed by VC3.

| Security and Business Continuity – Backup Solution- SWOT Summary | |
|--|--|
| Strength | Backup solution in place |
| Weakness | N/A |
| Opportunity | Review backup process on regular basis |
| Threat | Loss of data and extended down time |

Recommendation:

VC3 recommends periodically checking and analyzing your backup system to ensure that your data is being properly backed up, can be restored successfully, and that your backup strategy aligns with current needs, including reviewing backup logs, testing data restoration, and identifying any potential issues or areas for improvement.



Additional Considerations

- CUSI Billing System
 - COCWD is currently completing a cloud migration for their UB4 billing system.