

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: October 15, 2026

Time: 10:00 A.M.

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

AGENDA

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

- ☐ Mr. William McHugh, Director
- ☐ Mr. A. Whittier, Director
- ☐ Mrs. Dianna Mann – General Manager
- ☐ Ms. Bailey Anderson – Office Manager
- ☐ Mr. Kurt Jensen, Chief Water
- ☐ Mr. Scott Nave, Legal Counsel

☐ All Directors Listed, Present

☐ All Staff & Legal Counsel Listed, Present

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

Members of the public may address the Board on matters within its jurisdiction that are not listed on the agenda. Each speaker is limited to three (3) minutes.

C. STAFF REPORTS (Page 4)

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

D. COMMITTEE UPDATES

E. CONSENT ITEMS

The Board will be asked to approve all Consent Items in a single action without discussion. Any item requested for removal by a Director, staff member, or interested person will be considered separately under New Business.

1. **Financial Reports (Page 26)**
 - a. September 2026 QuickBooks Balance Sheet and Profit and Loss Statements
 - b. Bank Account Balances and Accounts Receivable
 - c. Employee Payroll Report
 - d. Aged Trial Balance Summary
 - e. Vendor Aging Report and Accounts Payable Breakdown

2. **Bills (Page 52)**

- a. Case Excavating Invoice No. 16378, dated September 21, 2026, in the amount of \$21,000.00 for installation of the SEPS Valve at the Wastewater Treatment Plant, with withdrawal from the CRP-Sewer account, as approved at the June 18, 2026, Regular Meeting.

3. **Previous Meeting Minutes (Page 53)**

- a. Minutes of Regular Meeting 09/17/2026
- b. Minutes of Special Meeting 09/22/2026

Action Taken: _____

F. NEW BUSINESS

1. Discussion and consideration of replacing the activated carbon media at the Water Treatment Plant, including review of the following quotes: **(Page 58)**

Calgon Carbon, as quoted on October 2, 2026, in the amount of \$116,640.00, including delivery, installation, removal, and disposal.

Norit America, as quoted on October 5, 2026, in the amount of \$158,880.00, not including taxes

Action Taken: _____

2. Discussion and consideration of transferring \$114,024.97 from the California CLASS Restricted Funds Account to the General Ledger to pay the annual FEMA obligation

Action Taken: _____

3. Discussion and consideration of Resolution No. 26-11, ACWA's "Vision for Our Water." **(Page 69)**

The resolution approved last month was incorrectly numbered. During correction, an additional typographical error was identified. The corrected resolution is presented for Board approval before submission to ACWA.

Action Taken: _____

4. Discussion and consideration of streaming Board meetings via Microsoft Teams to increase community access and keep the public informed as outlined in the streaming memo included in the packet **(Page 70)**

Action Taken: _____

5. Discussion and consideration of ongoing attendance by Scott Nave, legal counsel, at the Board Meetings

Action Taken: _____

6. Discussion and consideration of Resolution 26-12, Adopting a Director Compensation and Reimbursement Policy (*Page 71*)

Action Taken: _____

7. Discussion and consideration of Resolution 26-13, Adopting a Code of Conduct for Board Members (*Page 79*)

Action Taken: _____

8. Discussion and consideration of Resolution 26-14, Adopting a Posting Case Policy (*Page 89*)

Action Taken: _____

9. Discussion and acceptance of the revised agenda format and wording

Action Taken: _____

G. GENERAL MANAGERS ORAL REPORT AND DISTRICT UPDATES

ADJOURNMENT

Time: _____

MOTION: _____

SECOND: _____

The Board may take action on any item listed on this agenda, including informational items, as permitted by law.

Public documents related to open-session agenda items that are distributed to all or a majority of the Board 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 address listed above.

Members of the public may address the Board on an agenda item during its consideration. The Board Secretary will invite comments at the appropriate time. Each speaker is limited to three (3) minutes per agenda item.

In accordance with the Americans with Disabilities Act, anyone needing a disability-related modification or accommodation to participate in the meeting should contact the Board Secretary at **707-998-3322**. Please submit requests as early as possible, preferably at least one full business day before the meeting, to allow time for arrangements. Requests received later will be considered and accommodated to the extent reasonably possible.

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)

October 7, 2026

Administration

Training:

Staff attended a two-day OSHA 10 training conducted by ACWA JPIA. The training provided valuable information and identified areas for improvement and future planning. Ladders, hard hats, safety vests, and other equipment were also inspected during the training. Thank you to Robin for spending two days with our team!

The Safety Committee will meet on October 10th to discuss next steps, including new forms and procedures to strengthen our safety program.

Grants - Awards – Certificates - Scholarships:

With additional policies on this month's agenda, we continue making progress toward our Transparency Certificate. I have secured a fellow general manager to conduct our peer review before we submit our application to CSDA. We are excited to move closer to this milestone and our broader goal of achieving District of Distinction recognition. We will continue sharing updates and expanding outreach as we work toward these goals.

Last year, the District received partial grant funding for the lighting project at the Wastewater Treatment Plant. I submitted the final report on September 30; a copy is attached. During Robin's recent training, we thanked her for her guidance on the project and support in securing funding. The grant requires a one-year waiting period before reapplying, so the District will be eligible to apply again in 2027.

General:

This month's agenda includes discussion of offering remote access to Board meetings through teleconferencing. While this would be a new option for the District, advances in technology have made it easier to expand community access to our meetings. Scott's participation as legal counsel is also back on the agenda to help him stay informed about action items and support the efficient conduct of Board meetings.

Last month, two policies were approved by motion rather than resolution. This oversight has been addressed, and resolutions adopting both policies are on this month's agenda for approval.

The Injury and Illness Prevention Plan, Workplace Violence Prevention Plan, and Employee Handbook will be brought to the Board for review and revision in the coming months. I am currently working on District policies and will focus on these documents next.

The new rates took effect on September 4, but the Water and Sewer Codes still need to be amended to reflect them. I have scheduled a comprehensive review of both codes before submitting the proposed revisions to legal counsel. The goal is to bring these updates to the Board in November, although the timeline will depend on the full review. A dedicated webpage provides the new rates, rate studies, and related information.

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

Donald Whittier
Director

James Crozier
Director

The election is also approaching, with three District Board seats on the ballot. Our updates primarily come from the Registrar of Voters. For election information and published releases, visit [Our Board > Election Procedures](#) on the District's website.

Third-quarter payroll reporting will be completed by the end of October. As we enter the fourth quarter, annual forms will be ordered soon in preparation for the new year.

Community Outreach:

Last month, the Board appointed a Community Outreach Ad Hoc Committee. Our first meeting has not yet been held, but scheduling it is a priority for the coming weeks. I have prepared an outline for the committee to review, with recommendations to consider bringing back to the Board. I also plan to gather community input and invite community members to participate in our meetings to discuss ways to better reach and inform the public. More information will be shared as these efforts move forward.

We continue to provide dye tablets at the office and in District trucks to help customers detect toilet leaks. This has been a successful resource, and we plan to continue offering it.

Olivia Mann
Board Secretary
Administrative Services Manager

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

Donald Whittier
Director

James Crozier
Director

Aged Accounts Receivable

As of 10/08/2026

	1-30 Days	31-60 Days	61-90 Days	91-120 Days	<120 Days	Total Balance
	\$186,866.54	\$45,004.29	\$30,009.30	\$18,414.89	\$418,514.81	<u>\$698,809.83</u>
No. of Accounts:	1188	367	243	162	189	2149

These totals include all accounts on the Tax Roll

Water	\$232,612.88
Water Penalty	\$16,274.65
Sewer	\$230,416.82
Sewer Penalty	\$15,755.01
CRP Water	\$89,175.29
CRP Water Penalty	\$7,578.23
CRP Sewer	\$98,830.91
CRP Sewer Penalty	\$7,762.54
CRP PC	\$363.00
CRP PC Penalty	\$40.50

Total Balance: \$698,809.83

****September Statements are due October 15, 2026****

Recurring payments have been processed for the month of October.



Operations Summary Report

Sort Order : Service, Tran Type

From: 9/1/2026

To: 9/30/2026

Loss Calculation

		Billed Usage	Actual Usage
WATER	Raw Water Pumped	20,894,000.00000	
	Production Loss	-2,766,000.00000	
	Billed Usage	-13,160,833.15497	13,160,833.15500
	Billed Usage	-284,326.32450	284,326.32450
Units Lost:		4,682,840.52053	
Percentage Loss:		22.41%	

Transaction Summary

			Amount	# of Accounts
CRP SEWER	Adjustment	Delinquency	-\$96.69	21
		Open Credit	-\$44.73	6
	Charge	Charge	\$37,487.13	1,720
		Penalty	\$1,309.74	445
		Misc Chrg.	\$85.00	1
		Open Applied	\$44.73	6
		Open Payment	-\$987.12	52
		Charge	-\$43,561.60	1,416
		Delinquency	-\$865.85	230
		Transfer	-\$4.93	1
	Payment Reversal	Payment Reversal	\$120.62	4
	Total CRP SEWER:		-\$6,513.70	
				Amount
CRP WATER	Adjustment	Delinquency	-\$96.73	27
		Open Credit	-\$31.17	6
	Charge	Charge	\$43,284.52	2,056
		Penalty	\$1,209.72	509
		Misc Chrg.	\$595.00	7
		Open Applied	\$29.82	6
		Open Payment	-\$1,261.68	74
		Charge	-\$38,815.97	1,674
		Delinquency	-\$828.80	261
		Transfer	-\$3.49	1
	Payment Reversal	Payment Reversal	\$90.80	4
	Total CRP WATER:		\$4,172.02	
				Amount
CRPPC	Payment	Charge	-\$44.00	2
		Total CRPPC:		-\$44.00

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			Amount	# of Accounts
CRPS2	Adjustment	Delinquency	-\$8.06	1
	Charge	Charge	\$925.20	15
	Delinquency	Penalty	\$18.75	3
	Payment	Charge	-\$850.14	12
		Total CRPS2:	\$85.75	
CRPS3			Amount	# of Accounts
	Adjustment	Delinquency	-\$1.98	1
	Charge	Charge	\$140.90	5
	Delinquency	Penalty	\$3.96	1
	Payment	Charge	-\$141.02	4
		Total CRPS3:	\$1.86	
SEWER			Amount	# of Accounts
	Adjustment	Delinquency	-\$178.03	20
		Open Credit	-\$90.77	6
	Charge	Charge	\$129,865.20	1,712
	Delinquency	Penalty	\$2,454.88	433
		Shutoff	\$0.00	0
	Misc Chrg.	Misc Chrg.	\$170.00	2
	Open Applied	Open Applied	\$176.50	7
	Open Payment	Open Payment	-\$4,250.42	66
	Payment	Charge	-\$91,504.67	1,395
		Delinquency	-\$1,590.89	222
		Open Credit	-\$180.01	1
		Transfer	-\$10.36	1
	Payment Reversal	Payment Reversal	\$378.25	4
		Total SEWER:	\$35,239.68	
SEWER 2			Amount	# of Accounts
	Adjustment	Delinquency	-\$15.54	1
	Charge	Charge	\$4,164.17	15
	Delinquency	Penalty	\$37.64	3
	Payment	Charge	-\$2,795.03	11
		Total SEWER 2:	\$1,391.24	
SEWER 3			Amount	# of Accounts
	Adjustment	Delinquency	-\$5.08	1
	Charge	Charge	\$511.62	5
	Delinquency	Penalty	\$10.16	1
	Payment	Charge	-\$231.10	3
		Total SEWER 3:	\$285.60	
WATER			Amount	# of Accounts
	Adjustment	Charge	\$0.02	1
		Delinquency	-\$275.16	25
		Open Credit	-\$83.54	9
	Charge	Charge	\$139,190.56	2,056
		Service Open Credit	-\$0.02	1
	Delinquency	Penalty	\$3,168.63	494
		Shutoff	\$0.00	0

Misc Chrg.	Misc Chrg.	\$10,775.00	151
NSF Fee	NSF Fee	\$45.00	1
Open Applied	Open Applied	\$11,513.73	148
Open Payment	Open Payment	-\$5,265.56	148
Payment	Charge	-\$112,431.55	1,660
	Delinquency	-\$2,178.85	266
	Misc Chrg.	-\$2,841.45	51
	Open Credit	-\$16,334.28	119
	Service Order Fee	-\$2,118.81	22
	Transfer	-\$42.95	1
Payment Reversal	Payment Reversal	\$4,063.83	6
Service Order Fee	Service Order Fee	\$2,200.00	24

Total WATER: \$29,384.60

		<u>Amount</u>	<u># of Accounts</u>
WATER 2	Charge	\$0.00	0
	Total WATER 2:	\$0.00	

Total Current : \$64,003.05

Age Receivables Summary

	<u>Amount</u>	<u># of Accounts</u>
Amount Past Due 1-30 days	\$343,134.63	1,997
Amount Past Due 31-60 days	\$56,813.61	413
Amount Past Due Over 60 days	\$475,024.90	615
Total Aged Balances	\$874,973.14	
TOTAL RECEIVABLES (Total Current Trans. + Total Aged Balances)	\$875,243.98	

Deposit Summary

	<u>Amount</u>
Net Change in Deposits This Period	\$0.00
Amount of all Deposits	\$3,301.68

Usage By Group

WATER	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	262	8,918,560.36350	64.58%	36.44%
	8000 to 9000	45	381,892.46350	2.77%	2.35%
	7000 to 8000	70	522,514.21600	3.78%	3.42%
	6000 to 7000	67	430,690.00000	3.12%	3.04%
	5000 to 6000	93	514,204.71100	3.72%	4.07%
	4000 to 5000	140	633,600.08500	4.59%	5.95%
	3000 to 4000	196	682,518.27450	4.94%	7.64%
	2000 to 3000	243	610,592.59050	4.42%	8.91%
	1000 to 2000	228	337,184.22250	2.44%	8.84%
	0 to 1000	326	129,083.22850	0.93%	10.03%
	Zero Usage	146	0.00000	0.00%	4.58%
WATER 2	Usage Groups	Accounts	Usage	% Usage	% Sales
	Over 9000	3	282,097.13550	46.23%	0.00%

9

8000 to 9000		0.00000	0.00%	0.00%
7000 to 8000		0.00000	0.00%	0.00%
6000 to 7000		0.00000	0.00%	0.00%
5000 to 6000		0.00000	0.00%	0.00%
4000 to 5000		0.00000	0.00%	0.00%
3000 to 4000		0.00000	0.00%	0.00%
2000 to 3000		0.00000	0.00%	0.00%
1000 to 2000	1	1,458.69750	0.24%	0.00%
0 to 1000	1	770.49150	0.13%	0.00%
Zero Usage		0.00000	0.00%	0.00%

Receivables Summary

Ending Receivables (Last Period)	\$811,240.93
Charge this Period	\$355,569.28
Misc Fee this Period	\$11,625.00
Payment this Period	-\$317,375.75
Tax this Period	\$0.00
NSF Amount	\$45.00
Other Transactions	\$14,139.52
Total Receivables	\$875,243.98
Ending Deposits (Last Period)	\$3,301.68
Changes this Period	\$0.00
Total Deposits	\$3,301.68

ACWA JPIA Risk Control Grant 2025-26

Recipient Progress Report

Reporting Period 10-1-2025 – 9-30-2026



1. JPIA Member Name	Clearlake Oaks County Water District
2. Member Grant Program Project Name	WWTP Safety Lighting
3. Project's JPIA Commitment to Excellence Category	☐ Vehicle ☒ Infrastructure ☐ Construction ☐ Office/Field Ergonomics ☐ Employment Practices ☐ Wildfire
4. Member Awarded Grant Fund Amount	\$5,243.29
5. Grant Funds Request	☐ Reimbursement ☒ Initial Investment Cost Incurred
6. Member Committed Funds to this Project	\$5,365.98
7. Will project milestones/deliverables and grant fund expenditures, as requested and approved in the RC Grant Application, be completed by 9-30-2026?	☒ Yes ☐ No

8. Report Frequency	☒ Final
9. Report Date	9/29/2026

ACWA JPIA Risk Control Grant 2025-26

Recipient Progress Report

Reporting Period 10-1-2025 – 9-30-2026



10. Project/Program Description:

The lighting improvement project was completed to enhance safety, security, and operational efficiency throughout the 29-acre Wastewater Treatment Plant property. Additional lighting was installed in key areas of the facility to improve visibility during early morning, evening, and nighttime operations. The upgrades help reduce potential safety hazards, including slips, trips, falls, and equipment-related incidents, while improving visibility of site conditions, infrastructure, and vehicle movements.

The completed project also strengthens site security by providing consistent illumination across the facility, helping to deter unauthorized access, theft, and vandalism. As a result, the plant now provides a safer and more secure environment for employees, contractors, inspectors, and other authorized personnel, supporting reliable operations and risk reduction year-round.

11. Project/Program Progress Narrative *(Is the project/program progressing to achieve goals as outlined in the grant application?)*

The lighting project was successfully completed in June 2026 with the installation completed by Wastewater Treatment Plant staff. Please reference the attached photographs for confirmation of the completed work.

12. Performance Narrative *(Summarize the project goals and results achieved)*

The lighting improvement project was successfully completed through the installation of 5 **poles equipped with motion-activated flood lights** throughout the facility. The project was completed prior to the shorter daylight months, providing enhanced visibility and safety for staff during early morning and evening operations.

The completed improvements have strengthened the District's infrastructure and engineering controls by increasing site illumination, improving security, and reducing operational risks. The project provides a safer and more efficient work environment while supporting the District's commitment to employee safety and reliable facility operations.

13. Are Additional Performance Narrative Supporting Documents Attached *(Created or updated JHA/JSA/SOPs/Policies or Procedures/Photos)?*

☒ Yes ☐ No

ACWA JPIA Risk Control Grant 2025-26

Recipient Progress Report

Reporting Period 10-1-2025 – 9-30-2026



14. Are the Use of Funds Supporting Documents Attached? ☒ Yes ☐ No

15. Typed or Printed Name and Title of Authorized Official

Olivia Mann

17. Email address: o.mann@clowd.org

16. Telephone (area code, number, extension)
(707) 998-3322

18. Signature of Authorized Official

X Olivia Mann

JPIA Use Only

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09/29/26

Accrual Basis

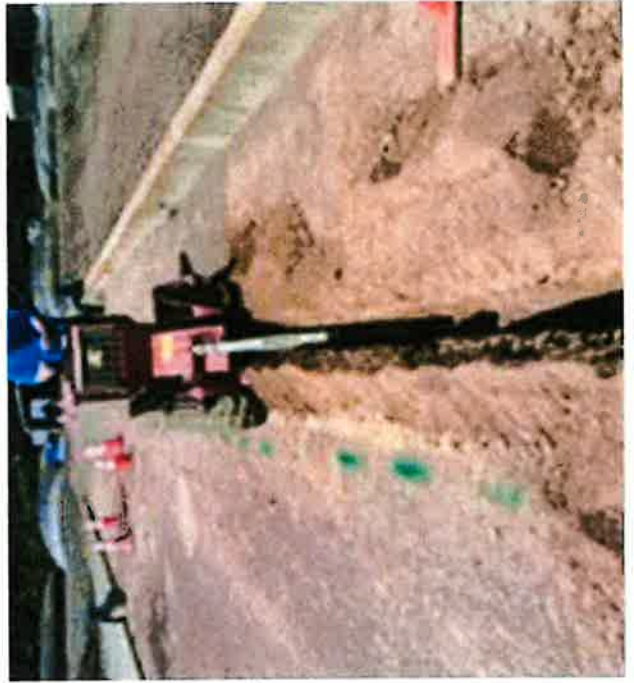
Clearlake Oaks County Water District
JPIA Risk Control Grant
April 6 through September 29, 2026

Type	Date	Num	Name	Memo	Account	Amount	Balance
Apr 6 - Sep 29, 26							
Cre...	04/08/2026	2856252	Amazon	Roun...	131.2 - Outsid...	60.10	60.10
Cre...	04/08/2026	6569064	Amazon	Light ...	131.2 - Outsid...	679.74	739.84
Cre...	04/08/2026	737178	LightMart	20' R...	131.2 - Outsid...	4,241.74	4,981.58
Bill	04/15/2026	5165059	Lake County ...	Light ...	131.2 - Outsid...	1,772.07	6,753.65
Cre...	04/15/2026	0061864	Amazon	Lights...	131.2 - Outsid...	476.07	7,229.72
Cre...	04/15/2026	6165816	Amazon	Light ...	131.2 - Outsid...	646.21	7,875.93
Cre...	04/15/2026	1791431	Amazon	Conduit	131.2 - Outsid...	13.72	7,889.65
Bill	04/28/2026	68529...	Mendo Mill	Light ...	131.2 - Outsid...	50.76	7,940.41
Bill	04/29/2026	68540...	Mendo Mill	Suppl...	131.2 - Outsid...	132.17	8,072.58
Bill	05/06/2026	68584...	Mendo Mill	Light ...	131.2 - Outsid...	48.79	8,121.37
Cre...	05/07/2026	101136	Hero Rents	Trenc...	131.2 - Outsid...	1,456.25	9,577.62
Cre...	05/07/2026	101136	Hero Rents	Refun...	131.2 - Outsid...	-1,000.00	8,577.62
Cre...	05/07/2026	74772	HomeDepot	Rebar...	131.2 - Outsid...	278.31	8,855.93
Bill	05/15/2026	17852...	Kelseyville Lu...	Sona ...	131.2 - Outsid...	153.36	9,009.29
Bill	05/18/2026	46338	Clearlake Lava	5/16" ...	131.2 - Outsid...	231.66	9,240.95
Bill	05/20/2026	68675...	Mendo Mill	Light ...	131.2 - Outsid...	130.00	9,370.95
Bill	05/27/2026	68716...	Mendo Mill	Condu...	131.2 - Outsid...	113.99	9,484.94
Bill	06/02/2026	57849...	Mendo Mill	Conduit	131.2 - Outsid...	15.87	9,500.81
Cre...	06/02/2026	211853	U.C.C. Rentals	Concr...	131.2 - Outsid...	75.00	9,575.81
Cre...	06/03/2026	671787	Layne Paving...	Concr...	131.2 - Outsid...	500.25	10,076.06
Bill	06/09/2026	57907...	Mendo Mill	Light ...	131.2 - Outsid...	77.21	10,153.27
Cre...	06/09/2026	211915	U.C.C. Rentals	Tow L...	131.2 - Outsid...	400.00	10,553.27
Cre...	06/09/2026	1191793	Lake County ...	Light ...	131.2 - Outsid...	13.44	10,566.71
Cre...	06/11/2026	8015436	Amazon	Moun...	131.2 - Outsid...	25.60	10,592.31
Bill	06/25/2026	K8913...	Mendo Mill	Epox...	131.2 - Outsid...	6.96	10,599.27
Bill	07/14/2026	69027...	Mendo Mill	Maso...	131.2 - Outsid...	10.00	10,609.27
Apr 6 - Sep 29, 26						10,609.27	10,609.27

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Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

Clearlake Oaks, CA 95423

(707) 998-3322 Phone (707) 998-1245 Fax

www.clocwd.org (Website)

Billing / Accounts Payable – October 7, 2026

Automatic Payments:

Currently, 620 customers are enrolled in automatic payments. Of these, 507 are using a credit or debit card, and 113 are enrolled via ACH.

Payment Arrangements:

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

Promise to Pay & Extensions:

Last month, seven extensions were granted, with one of those accounts requiring disconnection for delinquency.

Door Hangers & Shutoffs:

Last month, 47 door hangers were issued, and 8 of those accounts were disconnected for delinquency.

Work Orders:

In September, a total of 78 work orders were assigned. Of these, 77 have been closed, with 1 remaining open from the month, excluding those with an “In Progress” or “To Be Repaired” status.

General:

Bailey M. continues to scan and electronically file a variety of records and forms and is becoming more comfortable with DocuFree. Our new apparel organization bins have arrived, and Bailey M. was able to organize and store the remaining apparel in the shed, making the space more functional and accessible for future storage needs.

At approximately 1:50 AM on Sunday, October 4, I received a call through the after-hours emergency line regarding what was ultimately determined to be a water main break. I was able to dispatch operators, who arrived on scene within approximately 25 minutes. Dianna, Olivia, and I worked together to prepare Boil Water Notices within the hour so staff could distribute them to affected residents. We also posted information on Facebook so customers would be aware of the situation when they woke up and sent a District-wide alert to help keep the community informed.

The next round of backflow reminder letters is scheduled to be sent around November 1, giving customers approximately 30 days before the December 1 testing deadline. Additional 14-day and 7-day notices will also be sent as the deadline approaches to ensure customers have adequate notice and sufficient time to complete and submit their required testing.

Bailey Anderson
Office Manager

Stanley Archacki
President

Michael Herman
Vice President

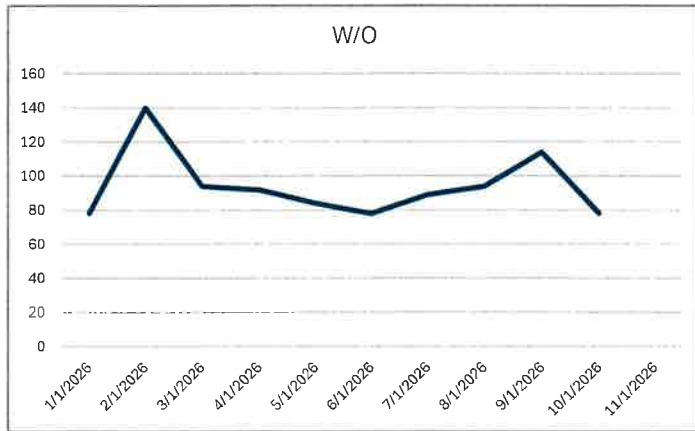
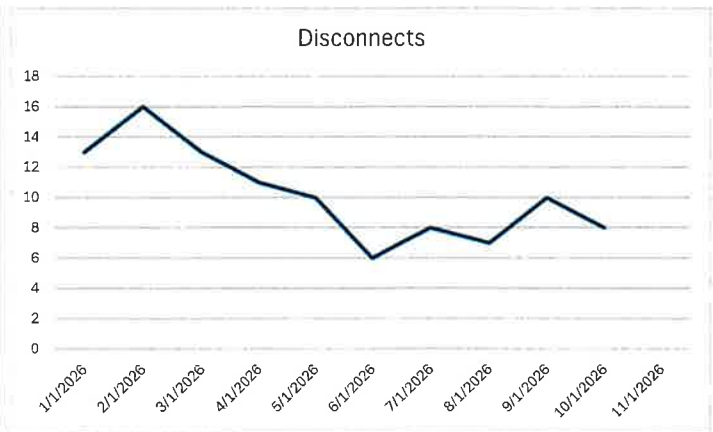
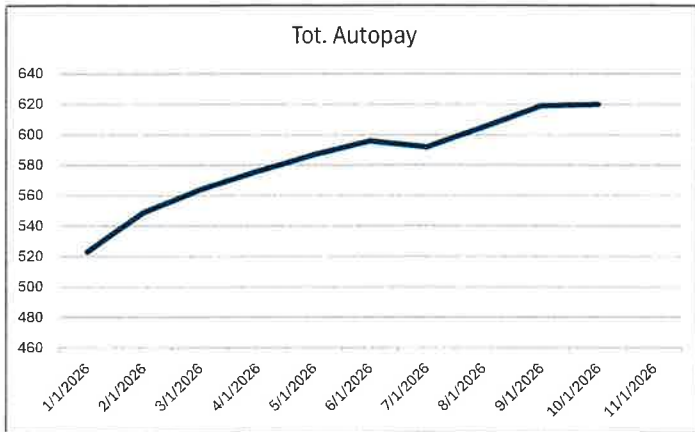
William McHugh
Director

Donald Whittier
Director

James Crozier
Director

Billing/AP

	1/8/2026	2/5/2026	3/12/2026	4/9/2026	5/14/2026	6/11/2026	7/9/2026	8/14/2026	9/19/2026	10/15/2026	11/30/2026	12/5/2027
Auto Pay CC	446	469	476	484	494	503	499	507	512	507		
Auto Pay ACH	77	80	88	92	93	93	93	98	107	113		
Tot. Autopay	523	549	564	576	587	596	592	605	619	620		
Arrangements	10	8	11	9	9	12	11	9	10	13		
PTP/Extensions	5	8	5	5	4	4	6	3	10	7		
Hangers	48	54	46	40	40	44	46	41	47	47		
Disconnects	13	16	13	11	10	6	8	7	10	8		
W/O	78	140	94	92	84	78	89	94	114	78		
W/O Closed	49	121	85	84	79	73	81	90	105	77		
W/O Remaining	4	18	6	7	5	5	4	3	5	1		





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)

From: Jeremy Backus, Chief of Distribution and Collections

Reporting Period: September 9–30, 2026

Water Distribution Mains, Service Lines, and Tank Sites

From September 9 through September 30, 2026, the District completed a total of **60 work orders**.

Of the completed work orders:

- **11** were related to water leaks, consisting of one meter gasket replacement, three service line repairs, and seven checks for customer-side leaks.
- **15** were for turning water services on.
- **14** were for turning water services off.
- **11** involved reading meters and checking the status of services.
- **1** was for an after-hours service turn-on.
- **1** was for road repair.
- **1** was for meeting with a customer.
- The remaining **3** work orders were for pressure checks at customers' homes.

It took just over **three hours** to complete meter readings for the entire District.

All tank sites are currently operating well.

Miscellaneous Distribution and Collection Tasks

- **6 Underground Service Alert (USA) tickets** were completed and closed out.
- All lift stations are currently operating well.
- One work order was completed for an after-hours sewer backup.
- One work order was completed for a sewer cap replacement.

Sample Station Sites / Boil Water Notices

- No **Boil Water Notices (BWN)** were issued during the reporting period.
- All routine water quality samples returned **absent for total coliform and E. coli**.

District Vehicles and Equipment

- Oil changes have been completed on the newer **Chevrolet and Ford** vehicles.

District Staff Update

Thomas is still waiting for his certificate to arrive in the mail.

Current District staff:

1. **Jeremy** – Chief Operator, Grade 3, CDL License
2. **Jesse** – Operations Manager, Grade 3, CDL License
3. **Josh** – Distribution/Collections Operator, Grade 2, CDL License
4. **Thomas** – Utility Technician III, CDL License
5. **Kenny** – Utility Technician I, CDL Permit
6. **Open Position**

Respectfully submitted,

Jeremy Backus

Chief of Distribution and Collections



'Clearlake Oaks County Water District

P.O. Box 709 / 12952 East Highway 20

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10-7-2026

- Sept - Oct raw water NTU from the extended intake has been stable, we have had PH swings down 7.5 - 8.9 Ph coagulant adjustments are being made accordingly.
- As of 10-7-26 the lake level is at 2.16ft, dropping .78 ft, since last month.
- Water production for the month of Sept was 18.128 MG, down from 2025, production of 18.651 MG. Raw water intake was 20.894 MG. The daily production average was 604,000.
- We have requested quotes for GAC media replacement from three companies as of, yet we have only received two. I reached out the third company ERS again via phone call and left a voice mail on 9-9-26 with no response yet.
- A hole has worn into the intake hose from the extended pump to the sea wall a replacement has been ordered in the amount of \$3142.17 plus shipping. We will be investigating ways to reduce movement to improve the life of the hose.



- We are still having plant shutdowns, the frequency is decreasing and demand will go up as temps are starting to rise as we head into a warmer time of year.
- Treatment is continuing to do the weekly tank runs for testing of chlorine residuals in all the tank locations.
- Continuing maintenance / cleanup through the plant area.
- See the attached list of water samples taken.

Treatment staff:

James Simons T4, D2 Operator Class B License

Kurt Jensen T3, D2 Chief Class B License

Helping treatment also

Jesse Seth T2 D3 operator

Thank you, *Kurt Jensen*

Water Sample Testing

Sample Taken On	DATE	DATE	DATE	Month Due
Bacti R(BW) & CW (M)	10/2/26			Oct
Bacti R (BW)	9/16/26			Sept
Bacti Paradise Tank				
R & CW TCP123 (BA)	3yr waiver			
Cyano Toxin Raw (Raw & Treated)				
Bromate (Q)	Upcoming			
Perchlorate (A)				
TTHM (Q)	9/24/26			Quartrly
HAA5 (Q)	9/24/26			Quartrly
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
Lead & Copper (A)(1)				
TOC / ALK	09/16/26			Sept
Nitrate (A)				
Nitrite (A)				
Antimony (A)				
Arsenic(A)				
Barium(A)				
Beryllium(A)				
Cadmium(A)				
Chromium Total (A)				
Fluoride Natural(A)				
Mercury(A)				
Nickel(A)				
Selenium(A)				
Thallium(A)				
Simazine(A)				
Bicarbonate Alaklinity(A)				
Calcium(A)				
Carbonate Alakalinity(A)				
Chloride(A)				
Copper(A)				
Foaming Agents (MBAS)(A)				
Hardness Total as CaCO3(A)				
Hydroxide Alakalinity(A)				
Iron(A)				
Magnesium(A)				
Manganese(A)				
PH, Laboratory(A)				
Silver(A)				
Sodium(A)				
Specific Coductance(A)				
Sulfate(A)				

A = Annually

Q = Quarterly

M = Monthly

W = Weekly

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

Total Dissolved Solids(A)					
Turbidity, Laboratory(A)					
Zinc(A)					
Aluminum(A)					
MTBE(A)					
Color / Odor(A)					
Asbestos					semi annually
Thiobencarb(A)					
Ethylene Dibromide	07/13/22				Every 9 Years
Heptachlor	11/19/25				Every 9 Years
Heptachlor Epoxide	11/19/25				Every 9 Years
BHC-Gamma	11/19/25				Every 9 Years
Methoxychlor	11/19/25				Every 9 Years
Toxaphene	11/19/25				Every 9 Years
Clearwell VOC					
Reg SOC 504 EDB					
Regulated SOC 504					
Thiobencarb(A)					
Hexavalent Chromium(A)	Upcoming				
Gross Alpha	11/6/2024				Every 9 years
VOC Paradise					
Combined Radium (-226 & -228)					9 Years
2,3,7,8-TCDD	9/17/2025				9 Years
BENZO(A)PYRENE	10/15/2026				9 years
DI(2-ETHYLHEXYL) ADIPATE	10/25/2026				9 Years
DI(2-ETHYLHEXYL) PHTHALATE	10/25/2026				9 Years
GLYPHOSATE	9/17/2025				9 Years
HEXACHLOROCYCLOPENTADIENE	9/17/2025				9 years
Endothall	1/14/2026				3 years
Regulated VOC 524	2/4/2026				3 Years
PFAS	9/16/2026			Sept	Quarterly



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www.clocwd.org (Website)

October 7, 2026

RE: SEPTEMBER BOARD REPORT

FLows FOR THE MONTH/CLEARLAKE LAKE LEVEL:

- ❖ **INFLUENT: 9.122 MG (AVERAGE: 304,000 GPD)**
- ❖ **EFFLUENT: 7.379 MG (AVERAGE: 238,000 GPD/ 165 GPM)**
- ❖ **CLEARLAKE LEVEL AT END OF MONTH: 2.30' RUMSEY GAUGE**

Flows for the month of September came in lower by 1 million gallons and some. The waste plant continues to overcome the issues that are brought upon due to the algae from the water plant. Settling has improved a bit but not much. Even though we are experiencing these challenges, we continue to discharge effluent compliance to our WDR. We have also had to juggle water that we are getting from the water plants carbon backwash which have been more often because of taste and odor. We have now begun planning our approach to the possible Super El Nino. This entails preparing beforehand materials needed that would help us if the floods were major as anticipated. Going through the emergency steps with staff is also part of the plant's properness process.

On September 4th Coastal Mt Electric was out and extended our electrical supply to our SEPS fail safe valve that has been in the work to get back online. On the 22nd and 23rd a technician from Auma Actuators was out to program this fail-safe unit. Currently the failsafe valve is back online which gives us protection for this winter. We have also disposed of all biosolids for the season. The total tonnage was 254 for the season. This is not counting a full bag that we couldn't open because it wasn't ready. On a different note, Steve Bonge operator 2 has retired. We hope the best for him.

Again, we thank the board and management for giving us the tools to continue discharging effluent in compliance with our WDR.

Francisco Castro

CPO/Wastewater Plant

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

A. Donald Whittier
Director

James Crozier
Director

8:21 AM
10/08/26
Accrual Basis

Clearlake Oaks County Water District
Summary Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	870,206.28
Accounts Receivable	204,087.00
Other Current Assets	3,183,196.51
Total Current Assets	4,257,489.79
Fixed Assets	23,076,602.84
TOTAL ASSETS	27,334,092.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	108,844.11
Other Current Liabilities	7,839,000.89
Total Current Liabilities	7,947,845.00
Long Term Liabilities	-1,092,168.21
Total Liabilities	6,855,676.79
Equity	20,478,415.84
TOTAL LIABILITIES & EQUITY	27,334,092.63

8:22 AM

10/08/26

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.7 · CA Restricted Funds	353,034.01
101.5 · CA CRP PC (California Class)	170,599.37
101.4 · CA CRP Sewer (California Class)	127,310.48
101.3 · CA CRP Water (California Class)	115,468.07
101.2 · CA Sewer Reserves (California Class)	10,015.35
101.1 · CA Water Reserves (California Class)	30,993.92
102.001 · GL - 9122 (Old Acct. # 053420019)	57,618.95
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 101...	-183,922.85
Total 101 · LAIF - CASH IN BANK (CASH IN BANK - LAIF - WAS 1...	5,077.15
102.01 · WEST AMERICA - REGULAR CHECKING (WEST AMERI...	88.98
Total Checking/Savings	870,206.28
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 co...	41,006.65
116 · DEFERRED OUTFLOW- PENSION	279,080.00
103 · PETTY CASH (PETTY CASH - WAS 1013200)	306.59
104 · COUNTY TREASURY (COUNTY TREASURY - WAS 1013201)	85,208.68
130 · Const In Progress - Studies	
130.98 · WWTP Ph 4 (Engineering and environmental costs p...	2,420.00
130.97 · Const in Progress - Actiflo Pil (Actiflo Pilot Program)	3,280.00
130.96 · Const in Progress - WWP 2022 (Grant application for...	5,585.00
130.95 · Source Capacity Studygrant prep	18,190.25
130 · Const In Progress - Studies - Other	691,882.44
Total 130 · Const In Progress - Studies	721,357.69
132 · CRP SEWER (CAPITOL IMPROVEMENTS - SEWER - WAS ...	983,511.67
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS ...	249,148.33
114 · ACCOUNTS RECEIVABLE. (ACCOUNTS RECEIVABLE - W...	810,005.90
115 · PRE-PAID INSURANCE (PRE-PAID INSURANCE - WAS 109...	13,571.00
Total Other Current Assets	3,183,196.51
Total Current Assets	4,257,489.79
Fixed Assets	
136 · CUSI Software (All expenses related to billing software)	44,835.60
138 · USDA Water Improvements	8,461,059.57
128 · Sewer Infstrcture & Rehab Proj (Phase 1 was the installation...	3,890,219.87
121 · Wtr Dist & Wtr Storage Projects (Replacement or installation ...	
121.1 · Sidewalk Project - District Exp	115,500.66
121 · Wtr Dist & Wtr Storage Projects (Replacement or installati...	279,432.11
Total 121 · Wtr Dist & Wtr Storage Projects (Replacement or install...	394,932.77
131 · Waste Water Plant	
131.2 · Outside Lighting Project (Outside lighting project that w...	10,609.27
131.1 · Pumps/Equipment	239,080.29
131 · Waste Water Plant - Other	230,059.50
Total 131 · Waste Water Plant	479,749.06
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43
USDA Project	-523,819.00

8:22 AM

10/08/26

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of September 30, 2026

	Sep 30, 26
127 · Water Plant	
127.8 · Water Intake Pump Extension	-128,423.00
127.7 · Ozone System	53,671.98
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	598,123.10
120 · District General CRP (EQUIPMENT - WAS 1011181)	
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WA...	1,922,818.13
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)	27,331.49
120.75 · SCADA	60,915.81
120.90 · Vehicles/Generators/Trailers	982,782.79
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other	95,883.57
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)	3,089,731.79
122 · Bldgs/Grounds Cap Improvements	8,555,370.46
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SE...	
124.2 · GIS Online Mapping System	8,277.92
124.30 · Lift Stations	
124.31 · Lift Station 7 Bypass	66,042.23
124.30 · Lift Stations - Other	60,599.80
Total 124.30 · Lift Stations	126,642.03
124.50 · Mains	28,694.24
124.60 · Meters	10,000.34
124.90 · Water Tanks	40,615.04
124 · D/C System Cap Improvements (COLLECTION SYSTEM - S...	3,152,007.02
Total 124 · D/C System Cap Improvements (COLLECTION SYSTEM ...	3,366,236.59
125 · Land - Dist. Cap. Improvements	299,770.00
129 · ALLOW. FOR DEPRECIATION	-11,078,963.62
Total Fixed Assets	23,076,602.84
TOTAL ASSETS	27,334,092.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE (ACCOUNTS PAYABLE - WAS 20...	108,844.11
Total Accounts Payable	108,844.11
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 ...	-26,301.33
280 · Loan	
280.20 · Crane Truck	-75,604.37
280.04 · 2021 Water Truck	3,453.39
280.15 · USDA Water Improvement Project (USDA Wtr Imp...	4,575,000.00
280.02 · KS State Bank - 2019 Vac-Con	-544.49
280.12 · USDA Loan for Sewer Clarifier	2,834,172.41
Total 280 · Loan	7,336,476.94
221 · Health Ins - EE Portion	24,837.18
222 · Direct Deposit Liabilities (Direct Deposit Liabilities)	-31,153.02
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL)	

8:22 AM

10/08/26

Accrual Basis

Clearlake Oaks County Water District

Balance Sheet

As of September 30, 2026

	Sep 30, 26
223.16 · GARNISHMENT - COURT DEBT ORDER (GARNISH...	-134.76
223.17 · GARNISHMENT - LAKE CO SHERIFF (GARNISHM...	25,223.32
223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW GL...	-24,087.17
Total 223.15 · GARNISHMENTS (GARNISHMENT MAIN - NEW ...	1,001.39
223.45 · FICA & SOCIAL SEC PAYABLE (FICA & SOCIAL SEC ...	-8,752.98
223.50 · MEDICARE TAX PAYABLE (MEDICARE TAX PAYABL...	-2,047.08
223.55 · FEDERAL PAYROLL TAX WITHHOLDING (FEDERAL ...	-6,237.73
223.60 · STATE PAYROLL TAX WITHHOLDING (STATE PAYR...	-2,759.91
223.65 · STATE DISABILITY PAYABLE (STATE DISABILITY PA...	-918.65
223.75 · PAYROLL DEDUCTION - INS CO-PAY (PAYROLL DE...	-41,887.19
223.80 · GASB 68 Pension (- WAS 2097190)	26,313.00
223.85 · MISC DEDUCTIONS PAYABLE (MISC DEDUCTIONS ...	12,737.68
223.90 · COMPENSATED EMPLOYEE BENEFITS (COMPENSA...	86,839.02
24000 · Payroll Liabilities (Unpaid payroll liabilities. Amounts ...	-21,715.63
Total Other Current Liabilities	7,839,000.89
Total Current Liabilities	7,947,845.00
Long Term Liabilities	
228 · FEMA Interest on Overpaymnt/Pen	723,804.35
227 · FEMA Overpayment/Penalties	-2,167,963.15
295 · NET PENSION LIABILITY	723,163.00
225 · USDA Payment - Sewer Clarifier	-371,172.41
Total Long Term Liabilities	-1,092,168.21
Total Liabilities	6,855,676.79
Equity	
302 · RETAINED EARNINGS (RETAINED EARNINGS - WAS 3030300)	3,334,114.80
304 · Opening Balance Equity (Opening balances during setup pos...	-584,283.24
306 · Retained Earnings - OLD (Undistributed earnings of the corp...	17,596,496.89
Net Income	132,087.39
Total Equity	20,478,415.84
TOTAL LIABILITIES & EQUITY	27,334,092.63

8:54 AM

10/07/26

Accrual Basis

Clearlake Oaks County Water District

Profit and Loss

July through September 2026

	Admin (GL)	Sewer (GL)	Water (GL)	Total GL	TOTAL
Ordinary Income/Expense					
Income					
Income					
410 · Client Reg Pmt	0.00	285,456.92	394,631.96	680,088.88	680,088.88
430 · Penalty & Interest	0.00	5,218.34	6,955.86	12,174.20	12,174.20
440 · County Treasure/Tax Roll	0.00	30,338.20	30,338.21	60,676.41	60,676.41
450 · Non S/W Rev - ATT Cell Lease	0.00	13,044.43	13,044.46	26,088.89	26,088.89
Total Income	0.00	334,057.89	444,970.49	779,028.38	779,028.38
Total Income	0.00	334,057.89	444,970.49	779,028.38	779,028.38
Gross Profit	0.00	334,057.89	444,970.49	779,028.38	779,028.38
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	107,456.20	122,263.30	70,286.33	300,005.83	300,005.83
520 · FICA - District Share	8,022.17	9,073.04	5,237.42	22,332.63	22,332.63
530 · Med/Life Insurance- Dist Share	18,678.09	25,737.87	10,196.10	54,612.06	54,612.06
540 · PERS - District Share	27,415.21	7,326.48	3,217.50	37,959.19	37,959.19
560 · Workers Comp Ins	660.86	961.80	210.54	1,833.20	1,833.20
Total Salaries & EE Benefits	162,232.53	165,362.49	89,147.89	416,742.91	416,742.91
Services & Supplies					
605 · Advertising	271.58	0.00	0.00	271.58	271.58
610 · Bank Fees	13,448.47	0.00	0.00	13,448.47	13,448.47
620 · Communications & Internet	1,248.83	1,053.32	1,458.68	3,760.83	3,760.83
622 · Board Exp	52.93	0.00	0.00	52.93	52.93
640 · Fuel & Oil	0.00	1,817.71	1,817.73	3,635.44	3,635.44
645 · Insurance	0.00	836.37	836.38	1,672.75	1,672.75
657 · Lab	0.00	5,580.08	6,817.51	12,397.59	12,397.59
660 · Memberships & Subscription	222.94	667.19	463.19	1,353.32	1,353.32
670 · Postage & Shipping	3,731.18	0.00	0.00	3,731.18	3,731.18
675 · Professional Services	17,607.10	5,639.87	4,877.61	28,124.58	28,124.58
685 · Rents	3,802.04	0.00	0.00	3,802.04	3,802.04
690 · Safety & Security	165.87	2,340.79	1,049.28	3,555.94	3,555.94
700 · Tools & Instruments	0.00	21.04	23.58	44.62	44.62
703 · Supplies - Clothing & Personal	1,395.79	2,118.85	2,124.25	5,638.89	5,638.89
705 · Supplies - Office	1,577.68	80.46	337.56	1,995.70	1,995.70
715 · Supplies-Chemicals-Operating	0.00	15,682.77	52,661.80	68,344.57	68,344.57
720 · Supplies - Inventory - Other	0.00	1,417.48	193.50	1,610.98	1,610.98
735 · Training/Classes/Certs/ClassB	0.00	0.00	952.69	952.69	952.69
745 · Travel / Lodging	22.82	0.00	0.00	22.82	22.82
750 · Utilities	1,325.51	25,165.74	53,029.79	79,521.04	79,521.04
760 · Waste Disposal	147.77	16,106.15	951.22	17,205.14	17,205.14
795 · Yolo Co	0.00	0.00	11,746.57	11,746.57	11,746.57
798 · Customer Refund (Discrepanc...	0.00	0.00	167.39	167.39	167.39
799 · Team Building	1,134.95	0.00	0.00	1,134.95	1,134.95
Total Services & Supplies	46,155.46	78,527.82	139,508.73	264,192.01	264,192.01
Repairs & Replacement					
810 · R&R Buildings & Grounds	945.18	743.84	27.17	1,716.19	1,716.19
Total Repairs & Replacement	945.18	743.84	27.17	1,716.19	1,716.19
Total Expense	209,333.17	244,634.15	228,683.79	682,651.11	682,651.11
Net Ordinary Income	-209,333.17	89,423.74	216,286.70	96,377.27	96,377.27
Net Income	-209,333.17	89,423.74	216,286.70	96,377.27	96,377.27

CLO Water and Wastewater District

PROJECTED BUDGET 2026-2027

3

Target % > **25%**

As of September 2026 Summary	WATER				WASTEWATER			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
Total Operating Revenue	1,763,296	440,824	444,970	25%	1,808,700	452,175	334,057	18%
Total Operating Expenses	1,623,009	405,752	333,186	21%	1,740,658	435,164	349,300	20%
Operating Balance (loss)	140,287	35,072	111,784		68,042	17,011	(15,243)	
420 Connection Fees	10,000	2,500	-	0%	20,000	5,000	-	0%
445 Bulk Water Sales	10,000							
450 Non S/W Rev - ATT Cell Lease	11,000	2,750	13,044		11,000	2,750	13,044	
450 Non S/W Rev - County Treasury	100,000	25,000	30,338	30%	125,000	31,250	30,338	24%
Reserves	50,000	12,500	-	0%	30,000	7,500		0%
USDA Payment	135,000				130,000			
FEMA/CalOES Payment	63,000				63,000			
Net Change In Net Position (loss)	23,287	52,822	155,166		1,042	48,511	28,139	

Current Revenue Notes:

450 Other - Non S/W Rev: ATT Lease and Tax Roll
410 Income lower than budget due to postponement of rate increase

Past Revenue Notes

General Ledger \$120,612.99
District CRP \$275,233.11
Paradise Cove CRP \$172,595.00
CA Class Water Reserves \$172,595.02
CA Class Sewer Reserves \$31,104.27
CA Class Restricted Funds **\$354,141.88**
LAIF Account \$5,077.15
Total \$1,010,746.43

As of September 2026 Operating Revenue	WATER				WASTEWATER			
	Budget		Actual YTD		Budget		Actual YTD	
	Annual	YTD	Amount	%	Annual	YTD	Amount	%
410 Client Reg Pmt	1,730,296	432,574	394,632	23%	1,772,400	443,100	285,457	16%
430 Penalty & Interest	33,000	8,250	6,956	21%	36,300	9,075	5,218	14%
440 Misc	-	-	-	0%	-	-	-	0%
Total Revenue >	1,763,296	440,824	401,588	23%	1,808,700	452,175	290,675	16%

As of September 2026 Operating Expenses	WATER				WASTEWATER			
	Budget		Actual		Budget		Actual	
	Annual	YTD	YTD	%	Annual	YTD	YTD	%
505 Salaries & Wages	482,085	120,521	124,014	26%	649,201	162,300	175,991	27%
520 FICA - District Share	38,588	9,647	9,248	24%	52,025	13,006	13,084	25%
530 Medical Ins - District Share	89,248	22,312	19,535	22%	138,869	34,717	35,077	25%
540 CalPERS - District Share	96,883	24,221	16,926	17%	112,105	28,026	21,034	19%
550 Unemployment	5,000	1,250	-	0%	5,000	1,250	-	0%
560 Workmans Compensation	32,068	8,017	542	2%	32,925	8,231	1,293	4%
Salaries and Employee Benefits >	743,872	185,968	170,264	23%	990,126	247,531	246,478	25%

605 Advertising	300	75	136	45%	300	75	136	45%
610 Bank Fees	24,010	6,003	6,724	28%	24,000	6,000	6,724	28%
620 Communications & Internet	21,300	5,325	2,084	10%	21,300	5,325	1,678	8%
622 Board Exp	3,500	875	27	1%	3,500	875	27	1%
625 Equip - Field <\$4,000.00	1,250	313	-	0%	2,750	688	-	0%
630 Equip - Office	7,000	1,750	-	0%	7,500	1,875	-	0%
640 Fuel & Oil	19,250	4,813	1,818	9%	17,300	4,325	1,818	11%
645 Insurance	78,935	19,734	836	1%	78,935	19,734	836	1%

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650	Interest	3,000	750	-	0%	3,000	750	-	0%
657	Lab	28,700	7,175	6,818	24%	22,550	5,638	5,580	25%
660	Memberships/Subscriptions/Licenses	54,200	13,550	575	1%	66,700	16,675	779	1%
665	Mileage Reimb	-	-	-	0%	-	-	-	0%
670	Postage & Shipping	13,000	3,250	1,866	14%	13,000	3,250	1,866	14%
675	Professional Services	42,900	10,725	13,682	32%	43,100	10,775	14,444	34%
685	Rents	7,500	1,875	1,901	25%	7,500	1,875	1,901	25%
690	Safety & Security	5,700	1,425	1,132	20%	9,550	2,388	2,424	25%
700	Tools & Instruments	3,700	925	24	1%	2,500	625	21	1%
703	Apparel	3,960	990	2,822	71%	3,760	940	2,817	75%
705	Supplies - Office	5,300	1,325	1,127	21%	5,300	1,325	869	16%
715	Treatment Chemicals	137,775	34,444	52,662	38%	60,500	15,125	15,683	26%
720	Supplies - Operating - Other	5,000	1,250	194	4%	33,000	8,250	1,417	4%
730	Taxes - Licenses	0	0	-	0%	0	0	-	0%
735	Training	11,500	2,875	953	8%	6,000	1,500	-	0%
745	Travel	3,000	750	12	0%	2,750	688	12	0%
750	Utilities	313,947	78,487	53,693	17%	254,147	63,537	25,829	10%
760	Waste Disposal	15,385	3,846	1,025	7%	56,065	14,016	16,180	29%
795	Yolo Co	61,000	15,250	11,747	19%				
799	Misc	1,925	481	568	0%	1,925	481	568	0%
Services and Supplies >		873,037	218,259	162,423	19%	746,932	186,733	101,606	14%
Repairs & Replacement									
810	R&R Buildings & Grounds	6,100	1,525	500	8%	3,600	900	1,217	34%
815	R&R Damage Claims	0	0	-	0%	-	-	-	0%
820	R&R Lift Stations	-	-	-	0%	-	-	-	0%
830	R&R Equipment	0	0	-	0%	0	0	-	0%
832	R&R Mains/Service Lines	-	-	-	0%	-	-	-	0%
840	R&R Vehicles	-	-	-	0%	-	-	-	0%
Repairs & Replacement >		6,100	1,525	500	8%	3,600	900	1,217	34%
Total Expenses >		1,623,009	405,752	333,186	21%	1,740,658	435,164	349,300	20%

3	Administration Budget Variance Report July 1, 2026 through June 30, 2027			Target % >	25.0%	GL ADMIN
As of September 2026		2026-2027 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	456,687	114,172	107,456	23.5%	349,231
520	FICA - District Share	34,937	8,734	8,022	23.0%	26,915
530	Medical Ins - District Share	77,121	19,280	18,678	24.2%	58,443
540	CalPERS-Dist Share (Unfunded Liab \$129,318)	159,675	39,919	27,415	17.2%	132,260
550	Unemployment	10,000	2,500		0.0%	10,000
560	Workers Comp Ins	8,341	2,085	661	7.9%	7,680
Salaries and Employee Benefits >		746,761	186,690	162,232	21.7%	584,529
605	Advertising	600	150	272	45.3%	328
610	Bank Fees	48,000	12,000	13,448	28.0%	34,552
620	Communications & Internet	9,000	2,250	1,249	13.9%	7,751
622	Board	7,000	1,750	53	0.8%	6,947
625	Equip - Field <\$4,999.00	0	0		0.0%	0
630	Equip - Office	13,000	3,250		0.0%	13,000
640	Fuel & Oil	0	0		0.0%	0
645	Insurance	0	0		0.0%	0
650	Interest	0	0		0.0%	0
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/licenses	29,200	7,300	223	0.8%	28,977
670	Postage & Shipping	26,000	6,500	3,731	14.4%	22,269
675	Professional Services (Legal, IT)	40,000	10,000	17,607	44.0%	22,393
685	Rents	15,000	3,750	3,802	25.3%	11,198
690	Safety & Security	1,500	375	166	11.1%	1,334
700	Tools & Instruments	0	0		0.0%	0
703	Apparel	1,320	330	1,396	105.8%	(76)
705	Supplies - Office	6,600	1,650	1,578	23.9%	5,022
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	0	0		0.0%	0
735	Training, Certifications	9,000	2,250		0.0%	9,000
745	Travel	5,000	1,250	23	0.5%	4,977
750	Utilities	8,294	2,074	1,326	16.0%	6,968
760	Waste Disposal	770	193	148	19.2%	622
795	Yolo Co	0	0		0.0%	0
799	Team Building	3,500	875	1,135	32.4%	2,365
Services and Supplies >		223,784	55,946	46,157	20.6%	177,627
Repairs & Replacement						
810	R&R Buildings & Grounds	2,200	550	945	43.0%	1,255
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	-	-		0.0%	-
830	R&R Equipment	0	0		0.0%	0
832	R&R Mains/Service Lines	0	0		0.0%	0
840	R&R Vehicles	0	0		0.0%	0
Repairs & Replacement >		2,200	550	945	43.0%	1,255
Total Expenses >		972,745	243,186	209,334	21.5%	763,411

540 Includes Unfunded Liability

675 \$7,150 = half of Auditor Fees

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

Target % >

25.0%

GL WASTEWATER

As of September 2026

2026-2027 Budget

Actual

%

Total

Expenses	Annual	YTD	YTD	Spent	Remaining
505 Salaries & Wages	420,858	105,214	122,263	29.1%	298,595
520 FICA - District Share	34,557	8,639	9,073	26.3%	25,484
530 Medical Ins - District Share	100,308	25,077	25,738	25.7%	74,570
540 CalPERS - District Share	32,268	8,067	7,326	22.7%	24,942
550 Unemployment	0	0		0.0%	0
560 Workmans Compensation	28,755	7,189	962	3.3%	27,793
Salaries and Employee Benefits >	616,745	154,186	165,362	26.8%	451,383
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	14,300	3,575	1,053	7.4%	13,247
622 Board	0	0		0.0%	0
625 Equip - Field <\$4,999.00	1,500	375		0.0%	1,500
630 Equip - Office	1,000	250		0.0%	1,000
640 Fuel & Oil	8,250	2,063	1,818	22.0%	6,432
645 Insurance	78,935	19,734	836	1.1%	78,099
650 Interest	0	0		0.0%	0
657 Outsource Lab / Internal Lab	22,550	5,638	5,580	24.7%	16,970
660 Memberships/Subscriptions/Permits	52,100	13,025	667	1.3%	51,433
665 Vacant	-	-		0.0%	-
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA)	23,100	5,775	5,640	24.4%	17,460
685 Rents	0	0		0.0%	0
690 Safety & Security	8,800	2,200	2,341	26.6%	6,459
700 Tools & Instruments	2,500	625	21	0.8%	2,479
703 Apparel	3,100	775	2,119	68.4%	981
705 Supplies - Office	2,000	500	80	4.0%	1,920
715 Treatment Chemicals	60,500	15,125	15,683	25.9%	44,817
720 Supplies-Operating-Other-Titan Tubes	33,000	8,250	1,417	4.3%	31,583
730 Vacant	0	0			0
735 Training, Certifications	1,500	375		0.0%	1,500
745 Travel	250	63		0.0%	250
750 Utilities	250,000	62,500	25,166	10.1%	224,834
760 Waste Disposal	55,680	13,920	16,106	28.9%	39,574
795 Yolo Co	0	0		0.0%	0
798 Customer Refund					
799.1 Team Building					
Services and Supplies >	619,065	154,766	78,527	12.7%	540,538
Repairs & Replacement					
810 R&R Buildings & Grounds	2,500	625	744	29.8%	1,756
815 R&R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	0	0		0.0%	0
830 R&R Equipment	0	0		0.0%	0
832 R&R Mains/Service Lines	0	0	-	0.0%	-
840 R&R Vehicles	-	-		0.0%	-
	-	-		0.0%	-
Repairs & Replacement >	2,500	625	744	29.8%	1,756
Total Expenses >	1,238,310	309,578	244,633	19.8%	993,677

Expense Notes

505 Retiree cash out of PTO

3A

3 Water Budget Variance Report July 1, 2026 through June 30, 2027		Target % >		25.0%	GL WATER
As of September 2026		2026-2027 Budget		Actual	Total
Expenses	Annual	YTD	YTD	% Spent	Remaining
505 Salaries & Wages	253,741	63,435	70,286	27.7%	183,455
520 FICA - District Share	21,119	5,280	5,237	24.8%	15,882
530 Medical Ins - District Share	50,688	12,672	10,196	20.1%	40,492
540 CalPERS - District Share	17,045	4,261	3,218	18.9%	13,827
550 Unemployment	0	0		0.0%	0
560 Workmans Compensation	27,897	6,974	211	0.8%	27,686
Salaries and Employee Benefits >	370,491	92,623	89,148	24.1%	281,343
605 Advertising	0	0		0.0%	0
610 Bank Fees	0	0		0.0%	0
620 Communications & Internet	14,300	3,575	1,459	10.2%	12,841
622 Board Exp	0	0		0.0%	0
625 Equip - Field <\$4,999.00	0	0		0.0%	0
630 Equip - Office	500	125		0.0%	500
640 Fuel & Oil	10,200	2,550	1,818	17.8%	8,382
645 Insurance	78,935	19,734	836	1.1%	78,099
650 Interest	0	0		0.0%	0
657 Outside Lab / Internal Lab	28,700	7,175	6,818	23.8%	21,882
660 Memberships/Subscriptions/Permits	39,600	9,900	463	1.2%	39,137
665 Mileage Reimb	-	-		0.0%	-
670 Postage & Shipping	0	0		0.0%	0
675 Professional Services (SCADA, Mtce Prog)	22,900	5,725	4,878	21.3%	18,022
685 Rents	0	0		0.0%	0
690 Safety & Security (includes boots)	4,950	1,238	1,049	21.2%	3,901
700 Tools & Instruments	3,700	925	24	0.6%	3,676
703 Apparel	3,300	825	2,124	64.4%	1,176
705 Supplies - Office	2,000	500	338	16.9%	1,662
715 Treatment Chemicals	137,775	34,444	52,662	38.2%	85,113
720 Supplies - Operating - Other	5,000	1,250	194	3.9%	4,806
730 Vacant	0	0		0.0%	0
735 Training, Certifications	7,000	1,750	953	13.6%	6,047
745 Travel	500	125		0.0%	500
750 Utilities	309,800	77,450	53,030	17.1%	256,770
760 Waste Disposal	15,000	3,750	951	6.3%	14,049
795 Yolo Co	61,000	15,250	11,747	19.3%	49,253
798 Customer Refund			167		
799 Team Building	0	0		0.0%	0
Services and Supplies >	745,160	186,290	139,511	18.7%	605,649
Repairs & Replacement					
810 R&R Buildings & Grounds	5,000	1,250	27	0.5%	4,973
815 R & R Damage Claims	0	0		0.0%	0
820 R&R Lift Stations	0	0		0.0%	0
830 R&R Equipment	0	0		0.0%	0
832 R&R Mains	0	0		0.0%	-
840 R&R Vehicles	0	0		0.0%	0
	-	-			-
Repairs & Replacement >	5,000	1,250	27	0.5%	4,973
Total Expenses >	1,120,651	280,163	228,686	20.4%	891,965

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

715 Additional chemicals needed to help with high amonia, algae

9:25 AM
10/07/26
Accrual Basis

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

	PC (CRP)	Water (CRP)	Sewer (CRP)	Total CRP	TOTAL
Ordinary Income/Expense					
Income					
Income					
425 · CRP (Capital Replacment Plan)	3,147.78	116,890.97	134,280.19	254,318.94	254,318.94
430 · Penalty & Interest	37.69	2,676.60	3,507.69	6,221.98	6,221.98
Total Income	3,185.47	119,567.57	137,787.88	260,540.92	260,540.92
Total Income	3,185.47	119,567.57	137,787.88	260,540.92	260,540.92
Gross Profit	3,185.47	119,567.57	137,787.88	260,540.92	260,540.92
Expense					
Salaries & EE Benefits					
505 · Salaries & Wages	0.00	67,440.49	55,843.85	123,284.34	123,284.34
520 · FICA - District Share	0.00	5,031.58	4,206.75	9,238.33	9,238.33
530 · Med/Life Insurance- Dist Share	0.00	8,503.95	5,891.61	14,395.56	14,395.56
540 · PERS - District Share	0.00	3,249.99	1,980.76	5,230.75	5,230.75
560 · Workers Comp Ins	0.00	3,304.15	3,304.15	6,608.30	6,608.30
Total Salaries & EE Benefits	0.00	87,530.16	71,227.12	158,757.28	158,757.28
Services & Supplies					
640 · Fuel & Oil	0.00	5,518.24	5,518.24	11,036.48	11,036.48
650 · Interest	0.00	848.05	848.01	1,696.06	1,696.06
657 · Lab	0.00	1,100.00	0.00	1,100.00	1,100.00
690 · Safety & Security	0.00	1,308.88	1,308.86	2,617.74	2,617.74
700 · Tools & Instruments	0.00	283.33	266.20	549.53	549.53
703 · Supplies - Clothing & Personal	0.00	2,153.92	2,153.91	4,307.83	4,307.83
720 · Supplies - Inventory - Other	0.00	1,848.31	1,848.32	3,696.63	3,696.63
735 · Training/Classes/Certs/ClassB	0.00	1,842.17	1,481.52	3,323.69	3,323.69
Total Services & Supplies	0.00	14,902.90	13,425.06	28,327.96	28,327.96
Repairs & Replacement					
810 · R&R Buildings & Grounds	0.00	0.00	80.25	80.25	80.25
820 · R&R Lift Stations	0.00	0.00	469.08	469.08	469.08
830 · R&R Equipment	0.00	1,663.93	4,808.07	6,472.00	6,472.00
832 · R&R Mains and Sewer Lines	0.00	2,885.07	573.18	3,458.25	3,458.25
840 · R&R Vehicles	0.00	971.63	1,438.07	2,409.70	2,409.70
Total Repairs & Replacement	0.00	5,520.63	7,368.65	12,889.28	12,889.28
Total Expense	0.00	107,953.69	92,020.83	199,974.52	199,974.52
Net Ordinary Income	3,185.47	11,613.88	45,767.05	60,566.40	60,566.40
Net Income	3,185.47	11,613.88	45,767.05	60,566.40	60,566.40

Clearlake Oaks Co Water District
Budget Variance Report July 1, 2026 through June 30, 2027

3

Target % > 25.0% CRP-PC

As of September 2026

Summary		Budget Annual	YTD	Actual YTD Amount %	
PC CRP Revenue		19,536	4,884	3,185	16.3%
PC CRP Expenses		0	0	-	0.0%

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

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

3

Target % > **25.0%** **CRP-WATER**

As of September 2026		WATER - CRP			Actual YTD	
		Budget				
Summary	Annual		YTD		Amount	%
WATER CRP Revenue		516,304	129,076	119,568	23.2%	0%
WATER CRP Expenses		503,074	125,769	107,953	21.5%	0%
		-	-	-		
		-	-	-		
		-	-	-		
Operating Balance		13,230	3,307	11,615		

		2026-2027 Budget		Actual	% Spent	Total Remaining
	Expenses	Annual	YTD	YTD		
505	Salaries & Wages	241,919	60,480	67,440	27.9%	174,479
520	FICA - District Share	20,008	5,002	5,032	25.1%	14,976
530	Medical Ins - District Share	40,767	10,192	8,504	20.9%	32,263
540	CalPERS - District Share	17,080	4,270	3,250	19.0%	13,830
550	Unemployment	0	0		0.0%	0
560	Workmans Compensation	10,000	2,500	3,304	33.0%	6,696
	Salaries and Employee Benefits >	329,774	82,444	87,530	26.5%	242,244
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	3,500	875		0.0%	3,500
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	2,500	625		0.0%	2,500
630	Equip - Office	-				
640	Fuel & Oil	18,100	4,525	5,518	30.5%	12,582
645	Insurance	0	0		0.0%	0
650	Interest	6,000	1,500	848	14.1%	5,152
657	Outsource Lab / Internal Lab	2,500	625	1,100	44.0%	1,400
660	Memberships/Subscriptions/Licenses	0	0		0.0%	0
665	Mileage Reimb	0	0		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services Leak Chk	-	-		0.0%	-
685	Rents	0	0		0.0%	0
690	Safety & Security	5,000	1,250	1,309	0.0%	3,691
700	Tools & Instruments	2,000	500	283	14.2%	1,717
703	Apparel	2,200	550	2,154	97.9%	46
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	4,000	1,000	1,848	46.2%	2,152
735	Training, Certifications	1,500	375	1,842	122.8%	(342)
745	Travel	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0		0.0%	0
	Services and Supplies >	47,300	11,825	14,902	31.5%	32,398
	Repairs & Replacement					
810	R&R Buildings & Grounds	1,000	250		0.0%	1,000
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	0	0		0.0%	0
830	R&R Equipment	55,000	13,750	1,664	3.0%	53,336
830.1	Hydrants	10,000				
832	R&R Mains/Service Lines/Tanks	40,000	10,000	2,885	7.2%	37,115
840	R&R Vehicles	20,000	5,000	972	4.9%	19,028
		-	-			
	Repairs & Replacement >	126,000	29,000	5,521	4.4%	120,479
735	Cross Training Cert Total Expenses >	503,074	123,269	107,953	21.5%	395,121

CRP-S = Tom, Hester, Joshua, Kenney

CRP-W= Jeremy, Jesse

30

3

SEWER-CRP

Target % > **25.0%** **CRP-SEWER**

As of September 2026

	Budget			Actual YTD		
Summary	Annual		YTD		Amount	%
SEWER CRP Revenue		486,760	121,690	137,788	28.3%	0%
SEWER CRP Expenses		500,676	125,169	92,021	18.4%	0%
		-	-	-		
		-	-	-		
		-	-	-		
		(13,916)	(3,479)	45,767		

Rating Balance (loss)

		2026-2027 Budget		Actual	%	Total
Expenses		Annual	YTD	YTD	Spent	Remaining
505	Salaries & Wages	262,245	65,561	55,844	21.3%	206,401
520	FICA - District Share	21,659	5,415	4,207	19.4%	17,452
530	Medical Ins - District Share	57,067	14,267	5,892	10.3%	51,175
540	CalPERS - District Share	19,564	4,891	1,981	10.1%	17,583
550	Unemployment	-	-		0.0%	-
560	Workmans Compensation	24,541	6,135	3,304	13.5%	21,237
Salaries and Employee Benefits >		385,076	96,269	71,228	18.5%	313,848
605	Advertising	0	0	-	0.0%	0
610	Bank Fees	0	0	-	0.0%	0
620	Communications & Internet	5,000	1,250		0.0%	5,000
622	Board	0	0		0.0%	0
625	Equip - Field <\$4,999.00	2,500	625		0.0%	2,500
630	Equip - Office	-	-		0.0%	-
640	Fuel & Oil	18,100	4,525	5,518	30.5%	12,582
645	Insurance	0	0		0.0%	0
650	Interest	6,000	1,500	848	0.0%	5,152
657	Outsource Lab / Internal Lab	0	0		0.0%	0
660	Memberships/Subscriptions/Licenses	0	0		0.0%	0
665	Mileage Reimb	0	-		0.0%	0
670	Postage & Shipping	0	0		0.0%	0
675	Professional Services (SCADA)	0	0		0.0%	0
685	Rents	-	-		0.0%	-
690	Safety & Security (includes Boots)	7,000	1,750	1,309	0.0%	5,691
700	Tools & Instruments	2,000	500	266	0.0%	1,734
703	Apparel	3,500	875	2,154	0.0%	1,346
705	Supplies - Office	-	-		0.0%	-
715	Treatment Chemicals	0	0		0.0%	0
720	Supplies - Operating - Other	4,000	1,000	1,848	0.0%	2,152
735	Training, Certification	1,500	375	1,482	0.0%	18
745	Travel	-	-		0.0%	-
750	Utilities	0	0		0.0%	0
760	Waste Disposal	0	0		0.0%	0
795	Yolo Co	0	0		0.0%	0
799	Team Building	0	0	-	0.0%	0
Services and Supplies >		49,600	12,400	13,425	27.1%	36,175
Repairs & Replacement						
810	R&R Buildings & Grounds	1,000	250	80	8.0%	920
815	R & R Damage Claims	0	0		0.0%	0
820	R&R Lift Stations	5,000	1,250	469	9.4%	4,531
830	R&R Equipment	30,000	7,500	4,808	16.0%	25,192
832	R&R Mains/Laterals	20,000	5,000	573	2.9%	19,427
840	R&R Vehicles	10,000	2,500	1,438	14.4%	8,562
		-	-		0.0%	-
Repairs & Replacement >		66,000	16,500	7,368	11.2%	58,632
735	Cross Training Cert Total Expenses >	500,676	125,169	92,021	18.4%	408,655

CRP-S = Tom, Hester, Joshua, Kenney

CRP-W= Jeremy, Jesse

8:24 AM
10/08/26
Cash Basis

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

Date	Name	Memo	Class	Paid Amount
130 · Const In Progress - Studies				
135 · CRP WATER (CAPITOL IMPROVEMENTS - WATER - WAS 1199100)				
131 · Waste Water Plant				
131.1 · Pumps/Equipment				
Total 131.1 · Pumps/Equipment				
131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant - Other				
Total 131 · Waste Water Plant				
127 · Water Plant				
127.7 · Ozone System				
08/01/2026	Compressed Air Repa...	Repairs to Ozone Co...	CRP:Water	15,042.62
Total 127.7 · Ozone System				15,042.62
127.6 · Swan AMI Turbiwell Monitor				
Total 127.6 · Swan AMI Turbiwell Monitor				
127.4 · PH System				
Total 127.4 · PH System				
127.2 · Harvy Vault Chlor Inject Proj				
Total 127.2 · Harvy Vault Chlor Inject Proj				
127.1 · Major Equipment				
Total 127.1 · Major Equipment				
127 · Water Plant - Other				
Total 127 · Water Plant - Other				
Total 127 · Water Plant				15,042.62
120 · District General CRP (EQUIPMENT - WAS 1011181)				
120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - WAS 1011190)				
Total 120.01 · General Equipment/Tools (GENERAL EQUIPMENT - WATER - ...				
120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
Total 120.60 · Office (OFFICE EQUIPMENT - WAS 1011192)				
120.75 · SCADA				
Total 120.75 · SCADA				
120.90 · Vehicles/Generators/Trailers				
Total 120.90 · Vehicles/Generators/Trailers				
120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181) - Other				
Total 120 · District General CRP (EQUIPMENT - WAS 1011181)				
122 · Bldgs/Grounds Cap Improvements				
Total 122 · Bldgs/Grounds Cap Improvements				
124 · D/C System Cap Improvements (COLLECTION SYSTEM - SEWER - WAS 1011161)				
124.2 · GIS Online Mapping System				
Total 124.2 · GIS Online Mapping System				
124.30 · Lift Stations				
124.50 · Mains				
Total 124.50 · Mains				
124.60 · Meters				
Total 124.60 · Meters				
124.90 · Water Tanks				
Total 124.90 · Water Tanks				

8:24 AM

10/08/26

Cash Basis

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

Date	Name	Memo	Class	Paid Amount
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				
07/15/2026	Financial Pacific Leasi...	Payment #21-Crane ...	CRP:Water	1,699.99
07/15/2026	Financial Pacific Leasi...		CRP:Sewer	1,699.99
08/17/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,706.43
08/17/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Sewer	1,706.43
09/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Water	1,712.90
09/15/2026	Financial Pacific Leasi...	Crane Truck Payme...	CRP:Sewer	1,712.91
Total 280.20 · Crane Truck				10,238.65
280.04 · 2021 Water Truck				
07/20/2026	Kansas State Bank - ...	Payment #56	CRP:Water	851.07
07/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	851.07
08/20/2026	Kansas State Bank - ...	Payment #57	CRP:Water	853.86
08/20/2026	Kansas State Bank - ...	3359488	CRP:Sewer	853.86
09/21/2026	Kansas State Bank - ...	Payment #58	CRP:Water	856.66
09/21/2026	Kansas State Bank - ...	3359488	CRP:Sewer	856.66
Total 280.04 · 2021 Water Truck				5,123.18
280.15 · USDA Water Improvement Project (USDA Wtr Improvement Proj total \$5 Million)				
Total 280.15 · USDA Water Improvement Project (USDA Wtr Improvement Pr...				
280.02 · KS State Bank - 2019 Vac-Con				
Total 280.02 · KS State Bank - 2019 Vac-Con				
280.12 · USDA Loan for Sewer Clarifier				
Total 280.12 · USDA Loan for Sewer Clarifier				
Total 280 · Loan				15,361.83
306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ENDS 06/31/2011)				
Total 306 · Retained Earnings - OLD (Undistributed earnings of the corporation - ...				
Loans/Grants				
945 · Wastewater I and I Phase IV				
07/16/2026	MC Engineering, Inc	Reviewed Final Righ...	Loan/Grant:...	457.50
08/20/2026	MC Engineering, Inc	Reviewed, Finalized,...	Loan/Grant:...	630.00
09/17/2026	MC Engineering, Inc	Reviewed 218 Hearl...	Loan/Grant:...	1,537.50
Total 945 · Wastewater I and I Phase IV				2,625.00
Total Loans/Grants				2,625.00
TOTAL				33,029.45



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Welcome, CLEARLAKE OAKS COUNTY WATER DI

Messages for you

Banking on the Go with Mobile Banking

[Read More](#)[Accounts \(1\)](#)[Groups \(0\)](#)

Internal Accounts



Total Deposit Accounts

\$94,140.10

GENERAL LEDGER

*****9122

Available Balance **

\$94,140.10

Current Balance

\$41,013.00

[Show More](#)

External Accounts

[Add](#)**No external accounts**

Link a new external account or

<https://www.westamericabankonline.com/dbank/live/app/home/olb/accounts>

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

[OPEN A NEW SUBACCOUNT](#)

Total Balance As Of 10/08/26: \$843,195.89

California CLASS

As of 10/08/26

\$843,195.89

[Detail →](#)

California CLASS

Enhanced Cash

As of 10/07/26

\$0.00

[Detail →](#)

Subaccounts

Account #	Name	Avail. Balance	Fund Name
CA-01-0184-0001	Water Reserves	\$31,104.27	California CLASS
CA-01-0184-0002	Sewer Reserves	\$10,121.61	California CLASS
CA-01-0184-0003	CRP Water	\$124,671.91	California CLASS
CA-01-0184-0004	CRP Sewer	\$150,561.20	California CLASS
CA-01-0184-0005	CRP PC	\$172,595.02	California CLASS
CA-01-0184-0006	General Savings	\$0.00	California CLASS
CA-01-0184-0007	Restricted Funds (Old Laif)	\$354,141.88	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

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Official website of the State of California



State of California
Office of the
State Treasurer

LAIF Monthly Statements

LAIF Monthly Statement

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

LAIF Account #: 90-17-001
September 2026 Statement

No transactions were found for this reporting period.

Account Summary

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

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10/08/26

Clearlake Oaks County Water District

Payroll Summary

September 2026

	Hours	Rate	Sep 26
Employee Wages, Taxes and Adjustments			
Gross Pay			
CTO Saved	-15	62.46	-1,027.44
CTO Used	33	41.64	1,340.03
Holiday	126.5	30.45	5,751.08
Holiday Worked (x2.5)	6	104.10	730.32
Overtime (x1.5)	91	45.68	6,625.17
PTO	486.39	41.64	20,613.67
Straight	2,239.25	30.45	99,918.74
Board			800.00
Duty Pay			4,910.00
Total Gross Pay	2,967.14		139,661.57
Deductions from Gross Pay			
ACWA (pre-tax)			-2,792.70
AFLAC (pre-tax)			-685.74
AFLAC (taxable) AFTER TAX			-154.08
CALPers 457			-1,450.00
CALPers EE (Pretax)			-8,407.76
Total Deductions from Gross Pay			-13,490.28
Adjusted Gross Pay	2,967.14		126,171.29
Taxes Withheld			
Federal Withholding			-13,797.50
Medicare Employee			-1,974.63
Social Security Employee			-8,443.34
CA - Withholding			-4,614.80
CA - Disability			-1,770.39
Total Taxes Withheld			-30,600.66
Net Pay	2,967.14		95,570.63
Employer Taxes and Contributions			
Medicare Company			1,974.63
Social Security Company			8,443.34
Qualified OT Tracking			2,354.66
Total Employer Taxes and Contributions			12,772.63

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10/08/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of September 30, 2026

	Sep 30, 26	
	Debit	Credit
101.7 · CA Restricted Funds	353,034.01	
101.5 · CA CRP PC	170,599.37	
101.4 · CA CRP Sewer	127,310.48	
101.3 · CA CRP Water	115,468.07	
101.2 · CA Sewer Reserves	10,015.35	
101.1 · CA Water Reserves	30,993.92	
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	57,618.95	
102.04 · DWR - CHECKING	0.00	
101 · LAIF - CASH IN BANK		183,922.85
101 · LAIF - CASH IN BANK:CIP Deposits 2014	189,000.00	
102.01 · WEST AMERICA - REGULAR CHECKING	88.98	
102.02 · CRP Water - 6990	0.00	
102.03 · CRP Sewer - 3745	0.00	
CUSI Accounts Receivable	204,087.00	
139 · Docufree	41,006.65	
116 · DEFERRED OUTFLOW- PENSION	279,080.00	
103 · PETTY CASH	306.59	
104 · COUNTY TREASURY	85,208.68	
130 · Const In Progress - Studies	691,882.44	
130 · Const In Progress - Studies:130.98 · WWTP Ph 4	2,420.00	
130 · Const In Progress - Studies:130.97 · Const in Progress - Actiflo Pil	3,280.00	
130 · Const In Progress - Studies:130.96 · Const in Progress - WWP 2022	5,585.00	
130 · Const In Progress - Studies:130.95 · Source Capacity Studygrant prep	18,190.25	
130 · Const In Progress - Studies:130.75 · SCADA	0.00	
132 · CRP SEWER	983,511.67	
132 · CRP SEWER:132.05 · CIP SEWER LABOR	0.00	
135 · CRP WATER	249,148.33	
135 · CRP WATER:135.02 · Aircon Project	0.00	
135 · CRP WATER:135.05 · Backwash Pump Filters #2-#3	0.00	
135 · CRP WATER:135.10 · High Valley Project 2013	0.00	
135 · CRP WATER:135.20 · CIP WATER LABOR	0.00	
111 · INVENTORY - WATER	0.00	
114 · ACCOUNTS RECEIVABLE.	810,005.90	
115 · PRE-PAID INSURANCE	13,571.00	
1890 · ACCOUNTS RECEIVABLE - OTHER	0.00	
12000 · Undeposited Funds	0.00	
136 · CUSI Software	44,835.60	
138 · USDA Water Improvements	8,461,059.57	
128 · Sewer Infrstrcture & Rehab Proj	3,890,219.87	
121 · Wtr Dist & Wtr Storage Projects	279,432.11	
121 · Wtr Dist & Wtr Storage Projects:121.1 · Sidewalk Project - District Exp	115,500.66	
131 · Waste Water Plant	230,059.50	
131 · Waste Water Plant:131.2 · Outside Lighting Project	10,609.27	
131 · Waste Water Plant:131.1 · Pumps/Equipment	239,080.29	
126 · Forcemain (phase 1) Cap. Imprv.	1,233,797.22	
123 · USDA - Sewer Plant Cap Imprvmt	4,265,559.43	
USDA Project		523,819.00
127 · Water Plant	239,426.30	
127 · Water Plant:127.8 · Water Intake Pump Extension		128,423.00
127 · Water Plant:127.7 · Ozone System	53,671.98	
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	

AN

8:27 AM

Clearlake Oaks County Water District

Trial Balance

10/08/26

As of September 30, 2026

Accrual Basis

	Sep 30, 26	
	Debit	Credit
120 · District General CRP:120.75 · SCADA	60,915.81	
120 · District General CRP:120.90 · Vehicles/Generators/Trailers	982,782.79	
122 · Bldgs/Grounds Cap Improvements	8,555,370.46	
124 · D/C System Cap Improvements	3,152,007.02	
124 · D/C System Cap Improvements:124.2 · GIS Online Mapping System	8,277.92	
124 · D/C System Cap Improvements:124.30 · Lift Stations	60,599.80	
124 · D/C System Cap Improvements:124.30 · Lift Stations:124.31 · Lift Station 7 Bypass	66,042.23	
124 · D/C System Cap Improvements:124.50 · Mains	28,694.24	
124 · D/C System Cap Improvements:124.60 · Meters	10,000.34	
124 · D/C System Cap Improvements:124.90 · Water Tanks	40,615.04	
125 · Land - Dist. Cap. Improvements	299,770.00	
129 · ALLOW. FOR DEPRECIATION		11,078,963.62
200 · ACCOUNTS PAYABLE		108,844.11
6748 · Umpqua Bank Commercial Card OPS	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.7 · Olivia - 0721	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.6 · Dianna - 5523	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.4 · Francisco - 9264	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.5 · Jesse -9286	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.3 · Kurt - 8695	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.2 · Jeremy - 3530	0.00	
6748 · Umpqua Bank Commercial Card OPS:6748.1 · Dianna - 1172	0.00	
8-81000 · Amazon Business Prime Card	0.00	
211 · WAB Credit Card:211.18 · WAB - Jesse - 9134	0.00	
211 · WAB Credit Card:211.17 · WAB - Kurt - 0390	0.00	
211 · WAB Credit Card:211.16 · WAB - Francisco - 9149	0.00	
211 · WAB Credit Card:211.15 · WAB - Kurt - 9133	0.00	
211 · WAB Credit Card:211.14 · WAB - Dianna - 5782	0.00	
211 · WAB Credit Card:211.13 · WAB - Jeremy - 9140	0.00	
211 · WAB Credit Card:211.12 · WAB- Francisco - 2481	0.00	
211 · WAB Credit Card:211.11 · WAB - Dan - 2507	0.00	
211 · WAB Credit Card:211.10 · WAB - Dianna - 2473	0.00	
210 · Cal Card	0.00	
210 · Cal Card:210-09 · Cal Card - 5855	0.00	
210 · Cal Card:210-08 · Cal Card - 5848	0.00	
210 · Cal Card:210-07 · Cal-Card	0.00	
210 · Cal Card:210.06 · Cal Card - 3879	0.00	
210 · Cal Card:210.05 · Cal Card - 4075	0.00	
210 · Cal Card:210.04 · Cal Card - 7397	0.00	
210 · Cal Card:210.01 · Cal Card -	0.00	
210 · Cal Card:210.02 · Cal Card 0010	0.00	
210 · Cal Card:210.03 · Cal Card	0.00	
800 · Bulk Water Deposit		2,025.00
Annual Depreciation		249,035.55
224 · USDA Retainage		241,508.65
223.56 · FEDERAL PAYROLL TAX PENALTY	26,301.33	
280 · Loan:280.20 · Crane Truck	75,604.37	
280 · Loan:280.04 · 2021 Water Truck		3,453.39
280 · Loan:280.15 · USDA Water Improvement Project		4,575,000.00
280 · Loan:280.02 · KS State Bank - 2019 Vac-Con	544.49	
280 · Loan:280.12 · USDA Loan for Sewer Clarifier		2,834,172.41
280 · Loan:280.10 · Bridge for I & I Rehab Project	0.00	
280 · Loan:280.07 · Bridge Loan for Forced Main	0.00	
280 · Loan:280.05 · USDA Bridge Loan	0.00	
280 · Loan:280.01 · Kansas State Bk - VACON	0.00	
280 · Loan:280.03 · Kansas State Bk - Camera Traile	0.00	
220 · Restricted - Expansion Fee's	0.00	
221 · Health Ins - EE Portion		24,837.18
221 · Health Ins - EE Portion:221.1 · EE Cobra Payments - Medical	0.00	
222 · Direct Deposit Liabilities	31,153.02	
223 · COMP DUMP ACCOUNT	0.00	
223 · COMP DUMP ACCOUNT:223.01 · ADMIN - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.02 · SEWER - COMP USED	0.00	
223 · COMP DUMP ACCOUNT:223.03 · WATER - COMP USED	0.00	
223.15 · GARNISHMENTS	24,087.17	

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10/08/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of September 30, 2026

	Sep 30, 26	
	Debit	Credit
223.15 · GARNISHMENTS:223.16 · GARNISHMENT - COURT DEBT ORDER	134.76	
223.15 · GARNISHMENTS:223.17 · GARNISHMENT - LAKE CO SHERIFF		25,223.32
223.20 · STATE UNEMPLOYMENT TAX PAYABLE	0.00	
223.25 · Vacation Dump Account	0.00	
223.25 · Vacation Dump Account:223.26 · Admin - Vacation Time	0.00	
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	8,752.98	
223.50 · MEDICARE TAX PAYABLE	2,047.08	
223.55 · FEDERAL PAYROLL TAX WITHHOLDING	6,237.73	
223.60 · STATE PAYROLL TAX WITHHOLDING	2,759.91	
223.65 · STATE DISABILITY PAYABLE	918.65	
2135 · CALPERS RETIREMENT PAYABLE	0.00	
223.70 · WORKERS COMP PAYABLE	0.00	
223.75 · PAYROLL DEDUCTION - INS CO-PAY	41,887.19	
223.80 · GASB 68 Pension		26,313.00
223.85 · MISC DEDUCTIONS PAYABLE		12,737.68
223.90 · COMPENSATED EMPLOYEE BENEFITS		86,839.02
24000 · Payroll Liabilities	21,715.63	
228 · FEMA Interest on Overpaymnt/Pen		723,804.35
227 · FEMA Overpayment/Penalties	2,167,963.15	
295 · NET PENSION LIABILITY		723,163.00
226 · USDA Int Pymnt-Swr Clarifier	0.00	
225 · USDA Payment - Sewer Clarifier	371,172.41	
281 · BOND PAYABLE	0.00	
302 · RETAINED EARNINGS		3,334,114.80
304 · Opening Balance Equity	584,283.24	
306 · Retained Earnings - OLD		17,596,496.89
Income:410 · Client Reg Pmt		680,088.88
Income:425 · CRP		254,318.94
Income:430 · Penalty & Interest		18,396.18
Income:430 · Penalty & Interest:430.2 · Bank Interest		5,577.39
Income:440 · County Treasure/Tax Roll		60,676.41
Income:450 · Non S/W Rev - ATT Cell Lease		26,088.89
Loans/Grants:945 · Wastewater I and I Phase IV	2,625.00	
Salaries & EE Benefits:545 · CALPers 457		875.00
Salaries & EE Benefits:505 · Salaries & Wages	423,290.17	
Salaries & EE Benefits:520 · FICA - District Share	31,570.96	
Salaries & EE Benefits:530 · Med/Life Insurance- Dist Share	69,007.62	
Salaries & EE Benefits:540 · PERS - District Share	43,189.94	
Salaries & EE Benefits:560 · Workers Comp Ins	8,441.50	
Services & Supplies:605 · Advertising	271.58	
Services & Supplies:610 · Bank Fees	13,448.47	
Services & Supplies:620 · Communications & Internet	3,760.83	
Services & Supplies:622 · Board Exp	52.93	
Services & Supplies:640 · Fuel & Oil	14,671.92	
Services & Supplies:645 · Insurance	1,672.75	
Services & Supplies:650 · Interest	30,289.80	
Services & Supplies:657 · Lab	13,497.59	
Services & Supplies:660 · Memberships & Subscription	1,353.32	
Services & Supplies:670 · Postage & Shipping	3,731.18	
Services & Supplies:675 · Professional Services	28,124.58	
Services & Supplies:685 · Rents	3,802.04	
Services & Supplies:690 · Safety & Security	6,173.68	
Services & Supplies:700 · Tools & Instruments	594.15	
Services & Supplies:703 · Supplies - Clothing & Personal	9,946.72	
Services & Supplies:705 · Supplies - Office	1,995.70	
Services & Supplies:715 · Supplies-Chemicals-Operating	68,344.57	
Services & Supplies:720 · Supplies - Inventory - Other	5,307.61	

8:27 AM

10/08/26

Accrual Basis

Clearlake Oaks County Water District

Trial Balance

As of September 30, 2026

	Sep 30, 26	
	Debit	Credit
Services & Supplies:735 · Training/Classes/Certs/ClassB	4,276.38	
Services & Supplies:745 · Travel / Lodging	22.82	
Services & Supplies:750 · Utilities	79,521.04	
Services & Supplies:760 · Waste Disposal	17,205.14	
Services & Supplies:795 · Yolo Co	11,746.57	
Services & Supplies:798 · Customer Refund	167.39	
Services & Supplies:799 · Team Building	1,134.95	
Repairs & Replacement:810 · R&R Buildings & Grounds	1,796.44	
Repairs & Replacement:820 · R&R Lift Stations	469.08	
Repairs & Replacement:830 · R&R Equipment	6,472.00	
Repairs & Replacement:832 · R&R Mains and Sewer Lines	3,458.25	
Repairs & Replacement:840 · R&R Vehicles	2,409.70	
66000 · Payroll Expenses	89.93	
TOTAL	<u>43,528,718.51</u>	<u>43,528,718.51</u>

49

Account Payable Breakdown

Date: 10/8/2026

	<u>QuickBooks</u>	<u>Balance</u>	<u>Available</u>
General Ledger - 9122	\$120,612.99	\$94,140.10	\$41,013.00
Cal Class CRP Water	\$124,671.91	\$124,671.91	\$124,671.91
Cal Class CRP Sewer	\$150,561.20	\$150,561.20	\$150,561.20
Cal Class CRP PC	\$172,595.02	\$172,595.02	\$172,595.02
Cal Class Water Reserves	\$31,104.27	\$31,104.27	\$31,104.27
Cal Class Sewer Reserves	\$10,121.61	\$10,121.61	\$10,121.61
Cal Class Rest. Funds	\$354,141.88	\$354,141.88	\$354,141.88
LAIF Balance	\$5,077.15	\$5,077.15	\$5,077.15
Current A/P Aging	\$187,615.01	PG&E True-Up	
Umpqua Crane Truck	\$3,955.71	10/15/2026	
Kansas State Bank-Water Truck	\$1,730.25	10/20/2026	
TOTAL	\$214,515.18		

Paid On-line/Auto Out

10/9/2026 PG&E	\$38,559.20
10/6/2026 HC3	\$3,698.56
10/5/2026 Scott Technology	\$606.11
10/1/2026 Bluefin	\$3,891.20
9/25/2026 VC3	\$4,663.72
9/25/2026 Umpqua Credit Card	\$19,896.95
9/21/2026 Amazon Business Card	\$4,113.70
9/20/2026 Kansas St. Bank	\$1,730.25
TOTAL-Paid On-line/Auto Out	\$77,159.69

3:47 PM

10/08/26

Clearlake Oaks County Water District
A/P Aging Summary
As of October 8, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Security Systems	0.00	342.00	0.00	0.00	0.00	342.00
Alpha Analytical Labs	3,399.00	1,288.00	0.00	0.00	0.00	4,687.00
Auma	6,589.08	0.00	0.00	0.00	0.00	6,589.08
B & G Tires of Clearlake	0.00	880.00	0.00	0.00	0.00	880.00
Badger Meter	168.48	168.24	0.00	0.00	0.00	336.72
Case Excavating, Inc.	21,000.00	0.00	0.00	0.00	0.00	21,000.00
Chris Oliver	72.00	0.00	0.00	0.00	0.00	72.00
Clearlake Lava	629.88	163.02	0.00	0.00	0.00	792.90
Deeper Cleaning	0.00	550.00	0.00	0.00	0.00	550.00
Edward Reyes	1.94	0.00	0.00	0.00	0.00	1.94
Hasa Inc	7,713.49	0.00	0.00	0.00	0.00	7,713.49
Hayden Solar, LLC	5,872.59	0.00	0.00	0.00	0.00	5,872.59
Investover, LLC	43.54	0.00	0.00	0.00	0.00	43.54
Kelseyville Lumber	0.00	31.08	0.00	0.00	0.00	31.08
Lake County AQMD	0.00	7,399.00	0.00	0.00	0.00	7,399.00
Lake County Fire Protection District	0.00	500.00	0.00	0.00	0.00	500.00
Lake County Water Association	0.00	350.00	0.00	0.00	0.00	350.00
Leete Generators Inc	1,145.00	1,323.39	0.00	0.00	0.00	2,468.39
MCHC - Lakeview Health Center	0.00	400.00	0.00	0.00	0.00	400.00
Mendo Mill	35.40	136.21	0.00	0.00	0.00	171.61
Napa Auto Parts	59.12	63.10	0.00	0.00	0.00	122.22
Nave Law Office, P.C.	3,667.50	1,822.50	0.00	0.00	0.00	5,490.00
Nor-Cal Telecom	0.00	135.00	0.00	0.00	0.00	135.00
PG&E	0.00	0.00	0.00	0.00	77,000.32	77,000.32
Ronald Sugimoto	167.39	0.00	0.00	0.00	0.00	167.39
Solenis LLC	2,415.02	0.00	0.00	0.00	0.00	2,415.02
Thomas R Hunter	0.00	146.32	0.00	0.00	0.00	146.32
USA BlueBook	0.00	864.79	0.00	0.00	0.00	864.79
Usalco, LLC	36,936.90	0.00	0.00	0.00	0.00	36,936.90
Yolo County Flood Control	0.00	4,135.71	0.00	0.00	0.00	4,135.71
TOTAL	89,916.33	20,698.36	0.00	0.00	77,000.32	187,615.01

Case Excavating, Inc.

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

Invoice

Date	Invoice #
9/21/2026	1638

Bill To:
Clearlake Oaks County Water District PO Box 709 Clearlake Oaks, CA 95423

		Terms		Location		
		Due on receipt		Jensen Rd Plant		
Item	Quantity	Description	U/M	Rate	Service D...	Amount
Completion	1	Completion of work as bid. Installed a 5' x 5' valve vault at the Jensen Rd sewer treatment plant.		21,000.00		21,000.00
<i>CRPS Valve approved bid @ RM 6/18/26 131.1 CRP-5 DM</i>						
Thank you for your business.			Total			\$21,000.00

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: September 17, 2026

Time: 10:00 A.M.

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

MINUTES

A. CALL TO ORDER

- Pledge of Allegiance
- Roll Call

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

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

✓ All Directors Listed, Present

✓ All Staff Listed, Present

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

Community member and property owner Donna Mackewicz stated that she had questions for the candidates running for the Board of Directors and invited them to respond if they were willing.

C. STAFF REPORTS (Page 3)

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

D. COMMITTEE UPDATES

E. CONSENT ITEMS

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

1. **Financial Reports for review and approval (Page 13)**
 - a. August 2026 QB balance sheet and profit & loss statements

- b. Bank account balances and accounts receivable
- c. Employee payroll report
- d. Aged trial balance summary
- e. Vendor aging report, accounts payable breakdown

2. **Minutes of the previous meeting for review and approval** (*Page 39*)

- a. Minutes of Regular Meeting 08/20/2026

Action Taken: Motion to approve the consent items

MCHUGH/HERMAN M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

F. NEW BUSINESS

- 1. Discussion and review of VC3 Quarterly Wellness Report (*Page 43*)

**Action Taken: The Board Secretary presented the report included in the agenda packet.
No action was taken.**

- 2. Discussion and consideration of Policy No. 2026-01, Governing the District Posting Case (*Page 51*)

Action Taken: Motion to approve Policy No. 2026-01, Governing the District Posting Case

MCHUGH/WHITTIER M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

- 3. Discussion and consideration of Policy No. 2026-02, Establishing Code of Conduct for Board Members (*Page 53*)

Action Taken: Motion to approve Policy No. 2026-02, as amended, Establishing a Code of Conduct for Board Members

WHITTIER/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

- 4. Discussion, update and introduction of the UC Davis HOS Project and Contractor

Action Taken: The Board of Directors, staff, and community members present were introduced to the UC Davis staff working on the project, the engineer, and the contractor. No action was taken.

5. Discussion and consideration of Placing the Redwood Tank, Located Adjacent to the Pluth Tank, for Sale as Surplus Property to the Highest Bidder

Action Taken: Motion to declare the Redwood Tank surplus property and authorize its sale to the highest bidder.

MCHUGH/WHITTIER M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

6. Discussion of the Bi-Annual Plant Tour(s) and Community Outreach Program

Action Taken: The Board Secretary presented a proposed timeline for spring and fall tours, beginning in spring 2027, with one tour of each plant offered annually. No action was taken.

7. Discussion and consideration of appointing a Community Outreach Ad Hoc Committee

Action Taken: Motion to appoint Director Crozier and President Archacki to the Community Outreach Ad Hoc Committee

WHITTIER/MCHUGH M/S/C

AYES: ARCHACKI/HERMAN/MCHUGH/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

ADJOURNMENT

Time: 10:31 AM

MOTION: Director Whittier

SECOND: Director Crozier

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

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

CLEARLAKE OAKS COUNTY WATER DISTRICT

NOTICE OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS

Date: September 22, 2026

Time: 1:00 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 Crozier, Director
- ✓ Mrs. Olivia Mann – Board Secretary
- ✓ Mr. Scott Nave– Legal Counsel

- ☐ Mr. William McHugh, Director
- ✓ Mr. A. Whittier, Director
- ✓ Mrs. Dianna Mann – General Manager
- ✓ Ms. Bailey Anderson – Office Manager
- ☐ All Listed Present

B. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

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

NEW BUSINESS

1. Discussion and update on Proposition 218 Rate Hearing & Increase

Action Taken: NO ACTION

2. Discussion and consideration of Resolution 26-09, Supporting ACWA's Vision for our Water

Action Taken: Action Taken: Motion to Approve Resolution 26-09, Supporting ACWA's Vision for our Water

CROZIER/WHITTIER M/S/C

AYES: ARCHACKI/HERMAN/WHITTIER/CROZIER

NOES: NONE

ABSENT: NONE

See Next Page

3. Discussion and consideration of transferring \$30,000.00 from the Water Reserves Account and \$30,000.00 from the Sewer Reserves Account to the General Ledger

Action Taken: Motion to approve the transfer of \$30,000.00 from the Water Reserves account and \$30,000.00 from the Sewer Reserves account to the General Ledger to cover payroll and expenses.

The General Manager advised the Board that the \$100,000.00 transfer from the reserve accounts to the General Ledger, approved at the August 20, 2026, Regular Meeting to pay the USDA Water Improvement Loan, had been returned to the reserve accounts because the USDA payment was interest only and was deducted from the General Ledger.

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

ADJOURNMENT

Time: 1:45 PM

MOTION: Director Whittier

SECOND: Director Crozier

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

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



Activated Carbon Scope of Supply for Clearlake Oaks County Water District

Calgon Carbon Corporation
3000 GSK Drive,
Moon Township, PA 15108

Date: October 2, 2026
Contact: Kurt Jensen
Job Title: Filtrasorb 300 Exchange
Email: K.Jensen@clowd.org

Product	Quantity	Unit Price	Total Price
Filtrasorb 300	48,000 lbs	\$2.40/lb	\$115,200.00
Energy Surcharge	48,000lb	\$0.03/lb	\$1,440.00
Total			\$116,640.00

✓ Items Included

- Product: FILTRASORB® 300 (F300)
- Quantity: 48,000 lbs
- Scope: Pricing for the exchange of (2) 24,000lb vessels at Clearlake Oaks Water.
 - Price includes delivery of virgin F300, removal of existing carbon and installation of new media.
 - Carbon Acceptance Testing is required and is included in price.
 - *Disposal to Landfill adder (If CAN testing fails)
 - \$11,520.00

Items NOT Included

- Owner to provide clean water source for movement of GAC to and from filter via education
- Drain access for excess water from carbon transfer (water will be gray with carbon fines)
- Any applicable taxes not included.

Schedule

- Delivery: TBD after receipt of approved purchase order and after carbon acceptance testing has been completed.

Special Terms & Conditions

1. Unless otherwise noted, or until other Terms and Conditions are provided, this offer is made only under Calgon Carbon Corporation's Terms and Conditions for the Sale of Carbon and Media as of December 31, 2025.
2. Pricing provided is exclusive of any sales tax.
3. Scope of Supply/Pricing does not include any payment or performance bonds. Costs for any such bond (if necessary or requested by the buyer) will be added to the quoted pricing.
4. Effective April 6, 2025, Calgon Carbon will apply an energy surcharge of \$0.02 per pound on shipments, in addition to existing activated carbon pricing. The surcharge reflects increased fuel expenses, carrier-imposed fuel indices, and other energy-driven logistic costs. Official Press Release attached: <https://www.calgoncarbon.com/media/press-releases/2026-06-04/calgon-carbon-implements-u-s-energy-surcharge-amid-ongoing-fuel-and-logistics-cost-pressures/>
5. Upon acknowledgement of any purchase order, the buyer will be requested to complete a Credit Application and provide Tax Exemption Documentation.
6. The quoted price is valid until 12/31/2026.

For more information or to place an order, contact:

Zac Cronin

Calgon Carbon Corporation - A Kuraray Company

Inside Technical Sales Rep - Drinking Water Solutions

Zachary.cronin@kuraray.com

412.932.7709



Terms and Conditions for the Sale of Carbon and Media

1) DEFINITIONS:

- | | | |
|-----|----------------|---|
| (a) | Seller: | Calgon Carbon Corporation or its applicable subsidiary or affiliate |
| (b) | Buyer: | The buyer named in the Documentation |
| (c) | Documentation: | The proposal, confirmation, acknowledgement or other contract, as applicable, for the sale of the Products to which these Terms and Conditions are attached |
| (d) | Goods: | Any carbon cloth, carbon, resin, diatomaceous earth, and/or perlites sold pursuant to the terms of the Documentation |
| (e) | Products: | The Goods and services, collectively, described in the Documentation |
| (f) | Agreement: | The Documentation, these Terms and Conditions and any attachments referenced in the Documentation |

2) GENERAL: Seller hereby offers for sale to Buyer the Products on the express condition that Buyer agrees to accept and be bound by the terms and conditions set forth herein. To the extent of a conflict between these Terms and Conditions and the express terms set forth in the Documentation, the terms set forth in the Documentation shall control. Any provisions contained in any document issued by Buyer are expressly rejected and if the terms and conditions set forth herein differ from the terms in any document issued by Buyer, this document shall be construed as a counter offer and shall not be effective as an acceptance of Buyer's document. In ordering and delivery of the Products, the parties may employ their standard forms; provided, however, that nothing in those forms shall be construed to modify or amend the terms of this Agreement. In the event of a conflict between this Agreement and either party's standard forms, this Agreement shall govern.

3) PRICE AND PAYMENT: The price shall be as stated in the Documentation. Unless otherwise stated in the Documentation:

(a) The price is exclusive of any taxes, tariff, and duties ("Tax") of any kind which either party may be required to pay with respect to the sale of goods described in the Documentation, and Buyer shall be responsible for the payment of all Taxes related hereto, except for income taxes imposed on Seller. Notwithstanding the above, Seller shall not collect, and Buyer shall not pay, any such Taxes for which Buyer furnishes to Seller a properly completed exemption certificate or a direct payment permit certificate. Buyer shall be responsible for any Tax, interest and penalty, if such exemption certificate or direct payment permit certificate is disallowed by the proper taxing authority.

(b) Sales tax will be added to the price based upon the Product destination unless tax exemption or direct pay documentation is provided. Buyer is solely responsible for determining and providing any applicable tax exemption documentation prior to purchase. All sales are considered final with respect to sales tax collected. The Seller will not issue refunds for sales tax paid in error, including but not limited to situations where the Buyer later determines it was tax-exempt or eligible for a refund. Unless limited by statute, it is the Buyer's responsibility to seek any applicable refund directly from the appropriate taxing authority. If there is an overpayment of sales taxes caused by the Buyer and the Buyer requests a refund or asks the Seller to file a sales tax refund request or amended a previously filed sales tax return, the Buyer will compensate the Seller at the currently applicable hourly rate of the Seller's outsourced tax provider or internal tax provider to prepare those sales tax refund claims.

(c) Products will be billed for at the time of delivery.

(d) Payment terms shall be net thirty (30) days, or net forty-five (45) days if paid by Electronic Funds Transfer (EFT). A late payment fee of 1.25% per month, or the highest lawful rate, whichever is less, will apply to all amounts past due, and will be prorated per day. Retainage may only be applied on the final invoice. Buyer agrees that Seller, at its discretion, may accelerate and make due and payable all remaining payments if Buyer shall fail to perform any of its obligations hereunder or under the Documentation, including without limitation Buyer's failure to pay any amount when due, subject to any applicable cure periods provided for herein.

4) PRICING CONDITIONS:

(a) Unless otherwise indicated within the Documentation, all pricing quoted in connection with the Documentation is valid for purchase for a sixty (60) day period beginning with the date of the Documentation.

(b) If this Agreement shall continue into the next calendar year, the fees payable pursuant hereto will be adjusted on January 1st of such calendar year as outlined

in the Documentation; provided that if the Documentation is silent, the mechanism set forth in Section 4(c) below will apply.

(c) If the Documentation is silent regarding the mechanism for adjustment of fees, the fees will be adjusted on January 1st of such calendar year by the annual percentage change in the combined average of two Producer Price Indices, as published by the United States Department of Labor: (i) Producer Price Index of other Petroleum and Coal Products Manufacturing, and (ii) Producer Price Index of Basic Organic Chemicals. The percent adjustment shall be calculated by taking the percent difference for each index during the twelve month period from January 1st through December 31st of the last completed calendar year as compared to the twelve month period from January 1st through December 31st of the calendar year immediately preceding the last completed calendar year. These two percentages will then be averaged for calculating the final percent increase to which all Goods will be subject. If the calculation would result in a negative adjustment, no changes shall be made for such year.

5) SALE AND DELIVERY: Sale terms and pricing, unless otherwise specified in the Documentation, are F.O.B. Seller's point of shipment (Incoterms® 2020). If freight is to be prepaid by Seller and added to the amount due, Seller shall add up to a thirty-five percent (35%) surcharge to the freight charges. Seller will have the right, at its election, to make partial shipments of the Products and to invoice each shipment separately. Seller reserves the right to stop delivery of any Product in transit and to withhold shipments in whole or in part if Buyer fails to make any payment to Seller when due or otherwise fails to perform its obligations hereunder or under any other outstanding payment obligations of Buyer to Seller, whether related to the Documentation or otherwise.

6) TITLE AND RISK OF LOSS: Notwithstanding the trade terms indicated above and subject to Seller's right to stop delivery of any Goods in transit pursuant to Section 5 above, title to and risk of loss of the Goods will pass to Buyer upon delivery of the Goods by Seller to the carrier at Seller's point of shipment. Notwithstanding the foregoing or the provisions of the Uniform Commercial Code or Incoterms® 2020, if Buyer is located outside of the United States of America, title to the Goods, and all accessions to or products of the Goods, shall remain with Seller until the later of (a) payment in full of the purchase price and of other amounts owing by Buyer and (b) delivery to Buyer.

7) AVAILABILITY: Shipment dates (and delivery and installation dates, if included in the scope of work) are not guaranteed, and Seller will not be liable for any loss or damage resulting from any delay in delivery or failure to deliver which is due to any cause beyond Seller's reasonable control. In the event of a delay due to any cause beyond Seller's reasonable control, Seller reserves the right to reschedule the shipment within a reasonable period of time, and Buyer will not be entitled to refuse delivery or otherwise be relieved of any obligations as the result of such delay. If any delivery is delayed for more than thirty (30) days beyond the originally scheduled delivery date and such delay is caused by Buyer, Buyer will be subject to storage charges from the scheduled shipment date of two percent (2%) of the sale price per month; and such storage charge shall be due monthly on the first day of each month. Storage by Seller shall be at Buyer's risk and expense.

8) SERVICES:

(a) All orders which include services (including installation, supervision, startup, training, testing, etc.) as stated in the Documentation will require the completion of the Pre-Visit Checklist and Service Request Form prior to scheduling the visit. If there are delays, cancellations, or failures by Buyer to meet service personnel at designated times, then fees will be assessed to the customer at Seller's then-applicable per hour rate for each hour of delay for each person. For domestic or international travel, additional fees will apply.

(b) Buyer shall make the premises, where services are to be performed (the "Premises"), available to Seller at all reasonable times as Seller may request, such that Seller shall be able to perform the services in a timely manner. Buyer shall bear all risk and liability associated with its inability to make the Premises available to Seller to perform the services. Prior to the commencement of services, Buyer shall ensure that the Premises are in good repair and in safe condition, and shall notify Seller of any dangerous, unsafe or hazardous conditions associated with the Premises, such that Seller can take the appropriate safeguards. Prior to the commencement of any work, Buyer shall notify Seller of any special workplace requirements, safety standards, operating procedures or other conditions imposed on persons performing work at the Premises.

(c) Any spent activated carbon covered by this Agreement will be subjected to reactivation acceptance testing by Seller as described in Seller's Guidelines for Return for Reactivation of Granular Activated Carbon, which Seller may update from time to time in its sole discretion. Buyer will provide any information required by Seller relative to evaluating carbon acceptance. Seller reserves the right to reject any and all activated carbon if, in its judgment, it is unsuitable for reactivation. Further, Seller will periodically retest the spent activated carbon to assure it remains acceptable for reactivation and that it does not contain constituents that were not in the carbon acceptance sample and/or Adsorbate Profile Document. Seller reserves the right to apply a surcharge for reactivation of spent carbon with quality that creates excessive corrosion, slagging, exothermic reactions, or other operational problems including lower furnace operating rates. If the spent activated carbon becomes unacceptable for reactivation, disposal of the carbon will be the responsibility of Buyer. Seller reserves the right to reactivate the spent carbon at any of its reactivation facilities where carbon acceptance exists.

9) PERMITS, LICENSES AND FEES: Buyer shall be responsible, at its sole expense, for all environmental permits, applications, regulatory approvals, and other permits or licenses that may be required for installation and/or operation of the Products.

10) TERMINATION: Seller may cancel this Agreement if any of the following occurs: (a) Buyer becomes insolvent; (b) Buyer ceases to conduct its operations in the normal course of business; (c) Buyer is unable to meet its obligations as they mature, or admit in writing such inability or fails to provide adequate assurances of its ability to perform its obligations hereunder; (d) Buyer files a voluntary petition in bankruptcy; (e) Buyer suffers the filing of an involuntary petition in bankruptcy and the same is not dismissed within thirty (30) days after filing; (f) a receiver, custodian or trustee is appointed for Buyer or for a substantial part of its property; (g) Buyer fails to make payment on the terms and within the time specified in this Agreement, or breaches any other obligations under this Agreement; or (h) Buyer executes an assignment for the benefit of its creditors. In the event of such cancellation, Seller shall have all rights and remedies set forth in the Uniform Commercial Code of any applicable jurisdiction and all other remedies available at law or in equity. Sections 2, 10, 11, 12, 14, 15, 16, 18, 19 and 20 shall survive termination or expiration of this Agreement.

11) LIMITED WARRANTIES:

(a) Unless otherwise specifically provided for in the Documentation, Seller warrants that all Products provided under this Agreement shall, at the time of delivery, conform to Seller's then-applicable specifications for such Products. Seller shall correct (by replacement of Goods or reperformance of services) any failure to conform to the foregoing warranty of which it is notified in writing within ninety (90) days from delivery. Any Goods removed in connection with such replacement may be reactivated or disposed of at Seller's sole discretion.

(b) THE OBLIGATIONS CREATED BY THIS WARRANTY TO REPAIR OR REPLACE DEFECTIVE GOODS OR TO PROVIDE CORRECTIVE SERVICES SHALL BE THE SOLE REMEDY OF BUYER IN THE EVENT OF DEFECTIVE GOODS OR SERVICES. THERE ARE NO WARRANTIES MADE WITH REGARD TO THE PRODUCTS OTHER THAN THOSE CONTAINED IN THIS SECTION. ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, ARE HEREBY DISCLAIMED, INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND ALL WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

(c) The sale of any Products pursuant to this Agreement does not include any license, express or implied, to practice any intellectual property owned or licensed by any third party. Buyer agrees not to use the Products for any patented use not set forth expressly in this Agreement, absent a separate license from the holder of such patent. Additionally, Buyer agrees not to resell or sublicense the use of Products for any use not expressly granted hereunder. Any warranty obligations do not apply to any specific use of the Products, application of the Products, modification of the Products, or combination of the Products with any product manufactured by any third party. Seller, except as noted herein, does not and will not warrant, indemnify, or in any other way share responsibility for Buyer's use, application, modification, or combination of the Products.

12) LIMITATION OF LIABILITY: Notwithstanding any provision to the contrary herein, except with respect to a breach of the confidentiality obligations set forth in Section 15 hereof, the parties hereto agree that in no event shall either party be liable to the other party for any indirect, special, consequential, incidental or punitive damages, or lost profits, as a result of a breach of any provision of this Agreement or for any other claim of any kind arising out of or relating to this Agreement, whether in contract, in tort or otherwise. Notwithstanding any provision to the contrary herein, for all losses, damages, liabilities or expenses (including attorney's fees and costs), whether for indemnity or negligence, including errors, omissions or other acts, or willful misconduct, or based in contract, warranty (including any costs and fees for repairing, replacing or reperforming services or curing a breach hereof), or for any other cause of action (individually, a "Claim"; collectively, "Claims"), Seller's liability, including the liability of its insurers, employees, agents, directors, and officers and all other persons for whom Seller is legally responsible, shall not, to the maximum extent permitted by law, exceed in the cumulative aggregate with respect to all Claims arising out of or related to this Agreement, the lesser of (a) the total amount of compensation paid to Seller hereunder, and (b) One Million Dollars (\$1,000,000). All Claims of whatsoever nature shall be deemed waived unless made in writing within ninety (90) days of the occurrence giving rise to the Claim. Moreover, any failure of Buyer to notify Seller of unsatisfactory operation or any improper or unauthorized installation, maintenance, use, repair, or adjustment shall relieve Seller of any further responsibilities hereunder.

13) FORCE MAJEURE: Notwithstanding any provision to the contrary herein, Seller shall have no liability to Buyer or its affiliates, and shall have the right to suspend performance (including, without limitation, shipments) hereunder, in the event of war, riot, terrorism, accident, explosion, sabotage, flood, acts of God, fire, court order, strike, labor disturbance, work stoppage, national defense requirements, act of governmental authority, pandemic, epidemic, extraordinary failure of equipment or apparatus, inability to obtain electricity or other type of energy, raw material, labor, equipment or transportation, or other causes beyond Seller's reasonable control. It is understood and agreed that settlement of strikes, lockouts and other labor disputes shall be entirely within the discretion of Seller and that nothing in this Agreement shall require the settlement of strikes, lockouts and labor disputes when such course is inadvisable in the sole discretion of Seller.

14) EXPORT CONTROLS: Buyer acknowledges that the Products and related technology are subject to U.S. export control and economic sanctions laws and regulations, which may include the International Traffic in Arms Regulations (ITAR), the Export Administration Regulations (EAR) and regulations promulgated by the U.S. Department of the Treasury Office of Foreign Assets Control (OFAC). Buyer further acknowledges that the re-export of the Products and/or related technology to a third country or retransfer to an unapproved end user may require a license or other authorization from the Government of the United States. Such licenses or other authorizations may impose further restrictions on the re-export or retransfer of the Products and/or related technology. U.S. law also restricts the re-export or retransfer of U.S.-origin goods, technology, or services to countries or persons subject to U.S. sanctions or embargoes. Buyer represents and warrants that it is in compliance with and agrees to comply with all such applicable export control and economic sanctions laws and regulations. It is the sole responsibility of Buyer to apply for and obtain any necessary licenses or other authorizations prior to any re-export or retransfer of the Products and/or related technology. Seller makes no

warranty that any such licenses or other authorizations will be granted, and shall have no liability for Buyer's inability to obtain such licenses or other authorization or for any violation by Buyer of any applicable export control and/or economic sanctions laws and regulations. Buyer will indemnify Seller and hold it harmless from any liability resulting from Buyer's violation of this provision or applicable export laws or regulations. Notwithstanding any other provision in this Agreement, Seller shall have the right to terminate this Agreement immediately upon the determination by Seller, in Seller's sole discretion, that Buyer has breached, intends to breach, or insists upon breaching any of the provisions in the above clauses.

15) CONFIDENTIALITY: Other than in the performance of the terms of this Agreement, neither Buyer nor its agents, employees, or subcontractors shall use or disclose to any person or entity any confidential information of Seller (whether written, oral, electronic or other form) that is obtained or otherwise prepared or discovered in connection with this Agreement. Buyer agrees that all pricing, discounts, design drawings and technical information that Seller provides to Buyer are the confidential and proprietary information of Seller, whether or not otherwise identified as such. The obligations under this section continue perpetually and survive the termination or expiration of any underlying agreement between the parties. The provisions of this section relating to use and disclosure shall not apply to any information that: (a) is or becomes generally available to the public other than as a result of a disclosure by Buyer under this Agreement; (b) becomes available to Buyer from a source other than Seller without breach of any obligation of confidentiality; (c) was independently developed by Buyer without violation of Seller's rights and without reference to the confidential information, as evidenced by written records, maintained in the ordinary course of business by Buyer; (d) is used or disclosed with the prior written approval of Seller; (e) is information previously known to Buyer as evidenced by written records maintained by Buyer in the ordinary course of business, and not otherwise subject to any confidentiality restrictions; or (f) Buyer becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoenas, investigative demands or similar process) to disclose. The burden of proof that the information resides within one of the exceptions set forth above shall be on Buyer. If Buyer becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoenas, investigative demands or similar process) to disclose any of the confidential information, Buyer shall provide Seller with prompt written notice so that Seller may seek a protective order or other appropriate remedy or waive compliance with the provisions of this Agreement. If such protective order or other remedy is not obtained, or if Seller waives compliance with the provisions of this Agreement, Buyer shall furnish only that portion of the confidential information which Buyer is legally required to disclose and shall exercise its reasonable efforts to obtain reliable assurance that confidential treatment shall be accorded the confidential information. Buyer shall not undertake any qualitative or quantitative analysis, reverse engineering or replication of any of Seller's products, samples or prototypes without Seller's specific written authorization.

16) SECURITY INTEREST: Buyer hereby grants Seller a security interest in the Goods to secure the payment of the purchase price, and shall not sell, lease, transfer or encumber the Goods and will keep the Goods free from any and all liens and security interests until Seller has been paid in full. Buyer shall execute any and all documents reasonably requested by Seller to protect such security interests.

17) MANAGEMENT OF CHANGE: Seller is constantly striving to improve its products and capabilities and to provide the best product to its customers. Seller may from time to time develop product improvements or alterations with respect to the Products hereunder (the "Product Improvements"), and Seller may implement such Product Improvements without notice to Buyer so long as the performance of the Products will not be materially diminished, as determined in Seller's sole discretion, and so long as Seller has not separately agreed in writing to provide such notification to Buyer. In the event that Seller has agreed in writing to provide notice of Product Improvements to Buyer (the "Notice"), then Seller shall provide such Notice in accordance with the terms set forth in the separate writing.

18) APPLICABLE LAW AND JURISDICTION: This Agreement shall be governed by, construed and enforced in accordance with the laws of the

Commonwealth of Pennsylvania, without regard to its conflict of law principles. The UN Convention on Contracts for the International Sale of Goods shall not apply to the transaction(s) represented hereby. The parties consent and submit to the exclusive jurisdiction and service of process of any state or federal court located in Allegheny County, Pennsylvania.

19) MISCELLANEOUS:

(a) Neither party may assign this Agreement, including without limitation any of its rights or obligations hereunder, without the express written consent of the other party hereto; provided that Seller may, without Buyer's consent, assign this Agreement, including without limitation any of its rights or obligations hereunder, to any of its parents, subsidiaries or affiliates or to any third party which merges with Seller or acquires all or substantially all of its business and assets or a substantial part of its assets or business relating to the Products. Seller may use subcontractors to fulfill its obligations pursuant to this Agreement.

(b) In the event of any legal proceeding between Seller and Buyer relating to this Agreement, neither party may claim the right to a trial by jury, and both parties waive any right they may have under applicable law or otherwise to a trial by jury.

(c) In the event that any one or more provisions (or portions thereof) contained herein shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions (or portions thereof) contained herein shall remain in full force and effect, unless the revision materially changes the bargain.

(d) Seller's failure to enforce, or Seller's waiver of a breach of, any provision contained in this Agreement shall not constitute a waiver of any other breach or of such provision.

(e) Seller reserves the right to correct clerical, arithmetical, or stenographic errors or omissions in this Agreement, invoices or other documents.

(f) Any notice or communication required or permitted hereunder shall be in writing and shall be deemed received when personally delivered or three (3) business days after being sent by certified mail, postage prepaid, to a party at the address specified in this Agreement, or at such other address as either party may from time to time designate in writing to the other.

(g) Buyer agrees that it will not use Seller's name(s), logo(s) or mark(s) in any public communication or press release, or for any other marketing or promotional purpose, without Seller's prior written consent.

(h) Terms used in this Agreement which are not defined herein and which are defined by the Uniform Commercial Code of the Commonwealth of Pennsylvania shall have the meanings contained therein.

20) ENTIRE AGREEMENT: With respect to the subject matter hereof, this Agreement constitutes the complete and exclusive statement of the contract between Seller and Buyer. No waiver, consent, modification, amendment or change of the terms contained in this Agreement shall be binding unless made in writing and signed by Seller and Buyer. Seller's failure to object to terms contained in any subsequent communication from Buyer (whether in a purchase order or other communication) will not be a waiver or modification of the terms set forth herein.

October 5, 2026

Kurt Jensen
Clearlake Oaks County Water District
Clearlake Oak, CA
K.Jensen@clocwd.org

RE: GAC Supply and Service Quote 26255
Clearlake Oaks County Water District

Dear Mr. Jensen,

Norit Americas Inc. is pleased to offer this price quotation for NORIT®GAC400 Supply and Turnkey Service on the (2) 24,000lb. GAC vessels located in Clearlake Oaks, CA.

Pricing (*Due to density fluctuation, actual pounds will vary. Invoice will reflect actual pounds shipped)

Item	Pounds	*Price Per Pound	Total
NORIT®GAC300, (2) 24,000lb vessels, FOB Pryor, OK	48,000	\$ 1.80	\$ 86,400.00
Bulk Trailer delivery and service with a Norit Tech			\$ 71,520.00
\$0.02 per pound Energy Surcharge			\$ 960.00

Norit to Provide

- ❖ Bulk supply, delivery, and slurry installation of NORIT® GAC300.
- ❖ Removal, transport, and disposal via reactivation of non-hazardous SAC.
- ❖ Supervision and labor for GAC transfer.

Customer to Provide

- ❖ One operator to perform vessel operation, manway removal, assist with connections, etc.
- ❖ OSHA approved access to the top service port of the vessel (ladder, lift, scaffold, etc.).
- ❖ Bulk truck access within 100' of vessel, parking, and draining area for excess water.
- ❖ A high-volume, high-pressure water source (80 psi / 200 gpm minimum).
- ❖ Drainage area for excess water from Norit's trailer.
- ❖ Spent carbon must be non-hazardous, free flowing, and free of debris. Additional charges will apply if spent GAC requires landfill as opposed to reactivation.
- ❖ Prior to the first-time service is performed at your site, the Spent Activated Carbon (SAC) must be classified for transportation and disposal. Subsequent service from the same influent stream will not need to be re-classified unless changes occur in your process. Classification requires completion of the attached Profile Form, provision of a TCLP, and an in-situ GAC sample.

Additional Pricing Assumptions

- ❖ This quotation is based on both vessels being offline and out of service at the same time.
- ❖ Norit does not hold a California contractor's license.
- ❖ No local, state, sales, use, or other taxes are included in this quotation.

Provisions

- ❖ Price is good for deliveries through June 30, 2027.
- ❖ Current lead time is 60 Days.
- ❖ Service schedule cannot be changed or cancelled less than ten business days in advance of the confirmed service date without incurring significant demurrage charges for the bulk trailer.
- ❖ Vessel ready for service at agreed start time. No wait time between GAC removal and installation.
- ❖ If customer requires delays, add \$200 per hour for time on site past the first 8 hours. Add \$1,200 if an overnight stay is required - plus the per hour rate for the second day on site.
- ❖ Norit's standard terms and conditions apply.

Thank you for your consideration. Please contact me with any questions or to schedule the service.

Regards,

Norit Americas Inc.



Janie Lassen
Inside Sales
Janie.Lassen@norit.com
Cell: 903-472-0081

GRANULAR ACTIVATED CARBON

NORIT® GAC 300

8x30 Mesh

NORIT

ACTIVATED CARBON

BENEFITS



Domestic Manufacturing: Produced in Oklahoma from high-quality U.S.-mined bituminous coal, ensuring consistent quality and reliable supply.



Cost-Effective for Broad Applications: Lower capital cost than ion exchange and membranes.



Long-Term Service Life: One granule can be reactivated 5-6 times.



Reliable and Proven Technology: Backed by decades of usage history across industries and geographies.



High Mechanical Strength: Reduces fines generation during backwashing and hydraulic transport, improving operational longevity.



Effective for Contaminant Removal: High performance adsorption of PFAS, VOCs, TOCs, THMs, pesticides, and taste/odor compounds in water.

FEATURES



Uniform Activation: Granules are fully activated throughout, not just at the surface, resulting in excellent adsorption properties and consistent kinetic performance.



Reagglomerated Structure: Promotes thorough wetting and reduces floating particles, enhancing initial system performance.



Abrasion Resistance: Designed for durability through high abrasion resistance, enabling effective thermal reactivation.



Bed Integrity Retention: Maintains carbon bed stratification after repeated backwashing, preserving adsorption profiles and maximizing service life.

SPECIFICATIONS

Iodine Number	> 900 mg/g
Abrasion Number (AWWA)	> 78
Moisture, as Packed	2% Maximum
Effective Size	0.8-1.0 mm
Uniformity Coefficient	2.1 Maximum

GENERAL CHARACTERISTICS

Apparent Density, Vibrating Feed	31.8 lb/ft ³
Density, Backwashed, and Drained	27.7 lb/ft ³

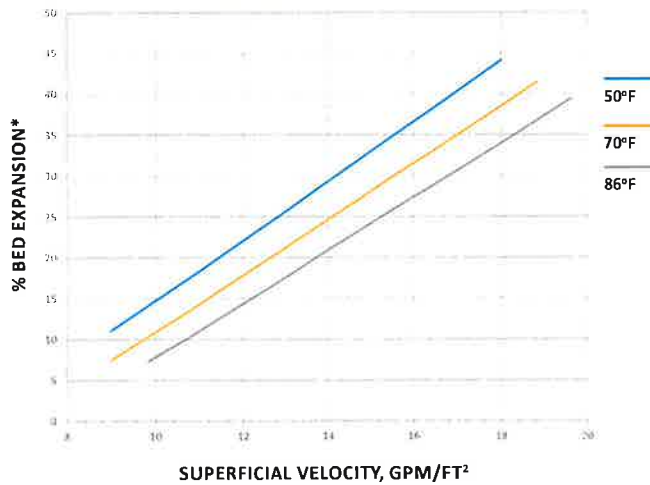
APPROVALS AND CERTIFICATIONS

- BABA Compliant
- NSF/ANSI Standard 61
- AWWA B604 Standards
- Kosher Certified/Compliant
- Halal Certified
- U.S. Food Chemicals Codex

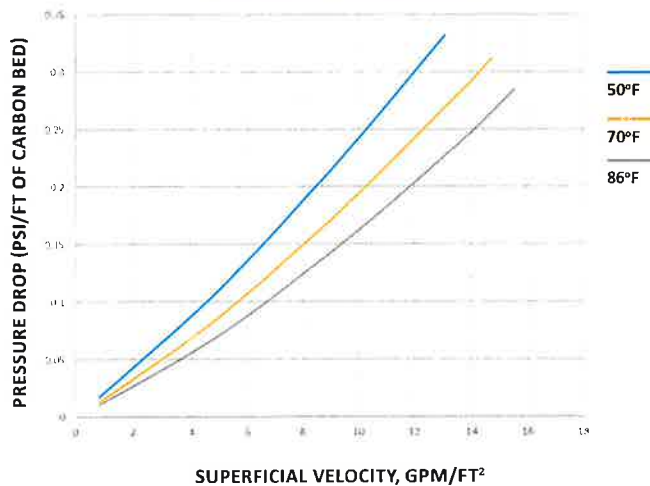


ENGINEERING DATA

BED EXPANSION CURVE



PRESSURE DROP CURVE



NEW CARBON BED CONDITIONING

- Fill the carbon vessel with water and allow the carbon to soak for 8 hours or longer.
- After soaking, begin the initial backwash using product water.
- Bed conditioning removes any fines and stratifies the carbon bed.
- Adjust the backwash flow rate until at least 30% bed expansion is reached.
- Backwash for a minimum of 20 minutes (to allow bed stratification) until the exit water runs clear (no fines).
- Normal bed conditioning takes between 30 and 60 minutes.

ABOUT NORIT

Building on our greater than 100-year history of innovation in manufacturing and product development, NORIT Activated Carbon is the world's most experienced and one of the largest producers of activated carbon.

Our products are used to remove pollutants, contaminants, and/or other impurities from water, air, food and beverages, pharmaceutical products, and other liquids and gases in an efficient and cost-effective manner.



CONNECT WITH US:

email: acsalesna@norit.com

NORIT® GAC 300

Granular Activated Carbon

WHY NORIT

Since 1918, we have been helping our customers to make pure products, reach environmental compliance, and create catalytic performance. As one of the largest activated carbon manufacturers globally, we provide quality and stability. We offer a very diverse set of NORIT activated carbon products, many of them yielding truly unique performance benefits. Our experienced staff, including dedicated application specialists, can help you find a best fitting solution for your specific situation.



NORIT GAC 300 granular activated carbon is produced by steam activation of select grades of coal. As a result of a unique patented activation process and stringent quality control, NORIT GAC 300 granular activated carbon offers excellent adsorption properties and is recommended for removal of impurities from water and industrial process applications.

NORIT GAC 300 granular activated carbon meets all AWWA B604 standard for potable water use and meets NSF/ANSI Standard 61. NORIT GAC 300 granular activated carbon is Halal and Kosher certified and meets the requirements of the latest version of the U.S. Food and Chemicals Codex.

SPECIFICATIONS

Iodine number	min. 900	-
Abrasion number (AWWA)	min. 78	-
Particle size > 8 mesh (2.36 mm)	max. 15	%
Particle size < 30 mesh (0.60 mm)	max. 4	%
Effective size	min. 0.8	mm
	max. 1.0	mm
Uniformity coefficient	max. 2.1	-
Moisture (as packed)	max. 2	%

GENERAL CHARACTERISTICS

Apparent density, vibrating feed	0.51	g/ml
	31.8	lb/ft³
Density, backwashed and drained	27.7	lb/ft³

NORIT® GAC 300

Granular Activated Carbon

NOTES

1. For important product safety, health, environmental and regulatory information, please refer to the Safety Data Sheet (SDS) which is available upon request.
2. General characteristics reflect representative values of product parameters and are not to be used as purchase specifications.
3. All analyses based on standard test methods and specifications are guaranteed values based on lot-to-lot quality control, as covered by Norit Activated Carbon's ISO 9001 certification.

PACKAGING

This product is available in:

- 55 lb bag, 45 bags per pallet for a net pallet weight of 2475 lb
- Woven polypropylene bulk bag, 1000 lb net
- Bulk trailer

Product availabilities depend on the type of packaging.



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CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT SUPPORT FOR VISION FOR OUR WATER FUTURE

WHEREAS, in April 2026, the Association of California Water Agencies (ACWA) launched Vision for Our Water Future, a member-driven initiative to identify statewide water priorities to inform engagement with California's next Administration; and

WHEREAS, the Vision for Our Water Future priorities are a set of recommendations for the next governor, emphasizing the importance of strong leadership, sustainable investment and coordinated action across all levels of government to secure California's water future; and

WHEREAS, the first priority is to lead on water and elevate water as foundational to California's economy, agriculture, communities, environment and climate resilience through sustained leadership and coordinated state action; and

WHEREAS, the second priority is to ensure safe and reliable water remains affordable through sustained and predictable funding partnerships and streamlined investment delivery; and

WHEREAS, the third priority is to strengthen and modernize California's water infrastructure, including both built and natural systems, to improve reliability and resilience; and

WHEREAS, the fourth priority is to improve regulatory, operational and scientific frameworks to enable efficient project delivery and adaptive water management; and

WHEREAS, local water agencies play a critical role in delivering safe and reliable water supplies and are essential partners in implementing statewide solutions; and

WHEREAS, supporting the Vision recommendations demonstrates a unified commitment to collaborative, science-based and practical policies that advance a secure and resilient water future for California's communities, farms, economy and environment; now, therefore, be it

RESOLVED that Clearlake Oaks County Water District hereby expresses support for ACWA's Vision for Our Water Future recommendations and affirms its commitment to working collaboratively to advance reliable, affordable and resilient water supplies.

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a special meeting thereof held on the 15th day of October 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Stanley Archacki, President

ATTEST

By: _____
Olivia Mann, Board Secretary

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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)

Memoranda

To: Board of Directors

From: Olivia Mann, Board Secretary

Date: October 8, 2026

Subject: Teleconferencing

The District does not meet the thresholds for mandatory remote public access under the 2026 Brown Act changes. However, live video access through Microsoft Teams is recommended as a best practice to help community members follow Board meetings when they cannot attend in person. Real-time remote public comment could further expand participation. Additional legal requirements apply when a Board member participates remotely.

SB 707 updated the Brown Act effective January 1, 2026, with mandatory remote public access beginning July 1, 2026, for qualifying larger agencies. Special district eligibility depends on specified staffing, revenue, and geographic thresholds.

Public streaming does not itself authorize Directors to participate remotely. Remote Director participation must comply with either traditional teleconferencing requirements or an applicable alternative provision and its safeguards.

Implementation for the District

If approved by the Board, the Board Secretary will coordinate Microsoft Teams setup, verify technical and accessibility capabilities, and prepare procedures for public access, comment, technical interruptions, accommodations, and recording retention. The agenda will clearly identify whether access is for viewing only or includes real-time public comment, and legal counsel will review the meeting format before implementation.

Safeguard for Implementation:

When using alternative teleconferencing under Government Code section 54953.8, the Board must provide remote public access and real-time comment, publish participation instructions, and allow the full allotted comment and registration periods. Agenda action must pause if broadcasting fails or a District-controlled disruption prevents remote comment.

The minutes must identify remotely participating Directors and their legal authority. Before action is taken, those Directors must disclose any adults present at their remote location and their relationship to them. The District must also publish and implement accommodation procedures and comply with civil rights and nondiscrimination laws. These safeguards supplement the requirements of the specific law authorizing remote participation.

Board Direction:

Consider approving live video access to open Board meetings through Microsoft Teams

Stanley Archacki
President

Michael Herman
Vice President

William McHugh
Director

A. Donald Whittier
Director

James Crozier
Director

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CLEARLAKE OAKS COUNTY WATER DISTRICT RESOLUTION NO. 26-12

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CLEARLAKE OAKS COUNTY WATER DISTRICT ADOPTING A DIRECTOR COMPENSATION AND REIMBURSEMENT POLICY

WHEREAS, the Clearlake Oaks County Water District (the “District”) is a county water district organized and operating under the County Water District Law (Water Code § 30000 et seq.) and governed by a Board of Directors (the “Board”); and

WHEREAS, Water Code section 30507 authorizes each director of a county water district to receive compensation in an amount not to exceed one hundred dollars (\$100) for each day’s attendance at meetings of the board or for each day’s service rendered as a director by request of the board, not exceeding a total of six days in any calendar month, together with expenses incurred in the performance of duties required or authorized by the board, and provides that the determination of whether a director’s activities on any day are compensable, and the reimbursement of expenses, are governed by Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code; and

WHEREAS, Government Code section 53232.1 identifies the occasions for which a member of a legislative body may receive compensation and requires a local agency that compensates its members for other occasions, or for attendance at conferences and organized educational activities, to adopt a written policy specifying those occasions; and

WHEREAS, Government Code section 53232.2 requires a local agency that reimburses members of its legislative body for actual and necessary expenses to adopt, in a public meeting, a written policy specifying the types of occurrences that qualify for reimbursement and the reasonable reimbursement rates for travel, meals, lodging, and other actual and necessary expenses; and

WHEREAS, Government Code sections 53232.3 and 53232.4 establish expense reporting requirements and penalties for misuse of public resources, and Government Code sections 53234 through 53235.2 require local agency officials who receive compensation or expense reimbursement to complete ethics training and require the local agency to maintain and make available records of that training; and

WHEREAS, the Director Compensation and Reimbursement Policy attached to this Resolution as Exhibit A (the “Policy”) maintains Director compensation at a rate not exceeding one hundred dollars (\$100) per day, for not more than six days per calendar month, as authorized by Water

Code section 30507, and therefore does not increase Director compensation or require an ordinance under Water Code section 20200 et seq.; and

WHEREAS, the Board considered the Policy, the staff report, and all public comment at a duly noticed public meeting held on October 15, 2026, in compliance with the Ralph M. Brown Act (Government Code § 54950 et seq.).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clearlake Oaks County Water District as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.

Section 2. Adoption of Policy. The Board hereby approves and adopts Board Policy No. 2026-12, "Director Compensation and Reimbursement Policy," in the form attached hereto as Exhibit A and incorporated herein by this reference. The Board intends that the Policy constitute the written policy required by Government Code sections 53232.1 and 53232.2, adopted at a public meeting.

Section 3. Rate of Compensation. Pursuant to Water Code section 30507 and Section 3.1 of the Policy, the compensation of each Director is hereby fixed at one hundred dollars (\$100.00) for each Compensable Day, not to exceed six (6) Compensable Days in any calendar month.

Section 4. Compensable Occasions. The Board finds and determines that each of the occasions described in Section 3.3 of the Policy, including attendance at conferences and organized educational activities described in Section 3.3(c) and meetings with representatives of other public agencies described in Section 3.3(d), constitutes the performance of official duties of a Director for purposes of Government Code section 53232.1.

Section 5. Rescission of Prior Policies. Any prior resolution, policy, or action of the Board concerning Director compensation or expense reimbursement to the extent inconsistent with the Policy, are hereby rescinded and superseded as of the effective date of this Resolution; provided, however, that any claim for compensation for service performed, or for reimbursement of an expense incurred, before the effective date of this Resolution shall be processed in accordance with the policy in effect when the service was performed or the expense was incurred.

Section 6. Implementation. The General Manager, or the General Manager's designee, is authorized and directed to take all actions necessary to implement the Policy, including the following:

- (a) Prepare and make available the compensation claim and expense report forms required by Section 9.2 of the Policy;

- (b) Provide a copy of the Policy to each current Director and to each Director who takes office after the effective date of this Resolution;
- (c) Assist the Secretary of the Board in maintaining the ethics training records required by Section 7.2 of the Policy and in posting on the District's website the instructions and contact information for requesting those records required by Government Code section 53235.2, subdivision (c); and
- (d) Make the Policy available to the public at the District office and on the District's website.

Section 7. CEQA. The Board finds that adoption of this Resolution and the Policy is not a "project" within the meaning of the California Environmental Quality Act (Public Resources Code § 21000 et seq.) ("CEQA"), because it constitutes general policy and procedure making, a government fiscal activity that does not involve any commitment to any specific project, and an organizational or administrative activity of government that will not result in direct or indirect physical changes in the environment (CEQA Guidelines, Cal. Code Regs., tit. 14, § 15378, subds. (b)(2), (b)(4), and (b)(5)).

Section 8. Severability. If any section, subsection, sentence, clause, or phrase of this Resolution or the Policy is for any reason held invalid or unenforceable by a court of competent jurisdiction, that holding shall not affect the validity of the remaining portions of this Resolution or the Policy. The Board declares that it would have adopted this Resolution and the Policy, and each portion thereof, irrespective of the fact that any one or more portions be declared invalid or unenforceable.

Section 9. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting held on the October 15, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ANSENT:

Stanley Archacki, President
Board of Directors

ATTEST:

Olivia Mann, Secretary of the Board

EXHIBIT A

BOARD POLICY NO. 2026-12 DIRECTOR COMPENSATION AND REIMBURSEMENT POLICY

1. PURPOSE AND AUTHORITY

- 1.1 Purpose.** This Policy establishes (a) the rate, conditions, and procedures under which members of the Board of Directors (“Directors”) of the Clearlake Oaks County Water District (“District”) may receive compensation for services rendered to the District, and (b) the types of expenses for which Directors may be reimbursed, the rates and documentation required for reimbursement, and the reporting obligations that accompany reimbursement, in each case consistent with California law.
- 1.2 Authority.** This Policy is adopted pursuant to Water Code Section 30507, which authorizes compensation for directors of a county water district, and pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, which governs the compensability of a legislative body member’s activities and requires local agencies that compensate their board members to adopt a written policy identifying the specific occasions for which compensation may be paid. This Policy is also the written policy required by Government Code Section 53232.2 for local agencies, including special districts, that reimburse members of a legislative body for actual and necessary expenses incurred in the performance of official duties, and is intended to satisfy the reporting requirements of Government Code Section 53232.3 and the ethics training requirements of Government Code Section 53235. This Policy consolidates and supersedes the District’s prior Board Policy No. 100 (Director Compensation Policy) and Board Policy No. 101 (Director Expense Reimbursement Policy).

2. DEFINITIONS

- a. “Actual and Necessary Expense” means a reasonable, documented expense that is directly related to, and reasonably necessary for, the performance of official District duties described in Section 4 of this Policy.
- b. “Board” means the Board of Directors of the District.
- c. “Compensable Day” means a calendar day on which a Director performs one or more Compensable Services, regardless of the number of Compensable Services performed that day.
- d. “Compensable Service” means an occurrence described in Section 3.3 of this Policy for which a Director may receive compensation.
- e. “Director” means a member of the Board.
- f. “District” means the Clearlake Oaks County Water District.
- g. “IRS Publication 463” means the Internal Revenue Service’s Publication 463, Travel, Gift, and Car Expenses, or any successor publication, as amended from time to time.

3. COMPENSATION FOR SERVICE

3.1 Rate of Compensation. Each Director shall receive compensation in an amount not to exceed one hundred dollars (\$100.00) for each Compensable Day, as established by Water Code Section 30507.

3.2 Monthly Limit. A Director shall not receive compensation for more than six (6) Compensable Days in any calendar month.

3.3 Compensable Occasions. Consistent with Government Code Section 53232.1, and as the written policy required by subdivision (b) of that section, a Director's attendance or service on the following occasions is compensable under this Policy:

- a. A regular, special, or adjourned meeting of the Board;
- b. A meeting of a committee, subcommittee, or advisory body of the District to which the Director has been appointed by the Board or its President;
- c. A conference, seminar, workshop, or other organized educational activity, including ethics training required by Government Code Section 53235, that relates to the Director's official duties or the District's operations and that has been approved, generally or specifically, by the Board;
- d. A meeting with representatives of local, state, or federal government, or of another public agency, undertaken on behalf of the District at the request of, or with the authorization of, the Board or General Manager; and
- e. Any other occasion of service performed at the request of the Board, provided that the Board first adopts, at a public meeting, a resolution identifying that category of service as compensable, consistent with Government Code Section 53232.1(b).

3.4 Determination of Compensability. Whether a Director's activity on a given day is compensable shall be determined in accordance with Section 3.3 of this Policy and Article 2.3 (commencing with Section 53232) of the Government Code. A Director claiming compensation shall submit the form prescribed by the District identifying the date, occasion, and nature of the service performed.

3.5 Directors Serving Without Compensation. A Director may elect, by written notice to the Secretary of the Board, to waive compensation for any or all Compensable Days.

3.6 Relationship to Expense Reimbursement. Compensation paid under this Policy is separate from, and in addition to, reimbursement of Actual and Necessary Expenses under Section 4 of this Policy.

4. OCCASIONS QUALIFYING FOR EXPENSE REIMBURSEMENT

4.1 Qualifying Occasions. A Director may be reimbursed for actual and necessary expenses incurred in connection with:

- a. Attendance at a regular, special, or adjourned meeting of the Board;
- b. Attendance at a meeting of a committee, subcommittee, or advisory body to which the Director has been appointed;

- c. Attendance at a conference, seminar, workshop, legislative or regulatory meeting, or other organized educational activity, including ethics training required by Government Code Section 53235, that relates to the Director's official duties or the District's operations;
- d. Travel undertaken on behalf of the District at the request of, or with the prior authorization of, the Board or General Manager; and
- e. Any other activity approved in advance by the Board, in a public meeting, as reimbursable District business.

4.2 Expenses Requiring Advance Approval. Any expense not described in Section 4.1, or any expense expected to exceed the rates established in Section 5 of this Policy, requires the advance approval of the Board in a public meeting before the expense is incurred, consistent with Government Code Section 53232.2(f), except that the General Manager may authorize an expense not to exceed \$500.00 per occurrence in unforeseen or emergency circumstances, subject to ratification by the Board at its next regular meeting.

5. REIMBURSABLE EXPENSES AND RATES

5.1 Transportation. Mileage for use of a personal vehicle on District business shall be reimbursed at the standard mileage rate published by the Internal Revenue Service for business use of a personal vehicle, as in effect on the date the travel occurs. Air travel shall be booked at the lowest reasonably available coach or economy class fare; a Director who chooses a higher class of service shall personally bear the cost differential. Actual and reasonable costs of rental vehicles, parking, bridge and road tolls, and taxi, rideshare, or shuttle fares incurred in connection with a qualifying occasion are reimbursable.

5.2 Lodging. A Director shall be reimbursed for the actual cost of lodging reasonably related to a qualifying occasion under Section 4.1, at the single-occupancy government or group rate where available. For lodging associated with a conference or organized educational activity, reimbursement shall not exceed the maximum group rate published by the conference or event sponsor, provided that rate was available at the time of booking, consistent with Government Code Section 53232.2(d). If a group rate is not available, the Director shall provide documentation of that fact and shall be reimbursed at a comparable rate for similar lodging in the same area.

5.3 Meals. A Director shall be reimbursed for the actual and reasonable cost of meals incurred on a qualifying occasion, supported by itemized receipts, not to exceed the daily meal and incidental expense per diem rate then in effect for the applicable location under the federal per diem rates published by the U.S. General Services Administration (or, for travel outside the continental United States, the U.S. Department of State), unless the Board adopts a different rate schedule by resolution. If this Policy does not specify a rate for a particular expense, reimbursement shall default to the rates in IRS Publication 463, consistent with Government Code Section 53232.2(c).

5.4 Other Necessary Expenses. Other actual and necessary expenses directly related to a qualifying occasion, including conference or seminar registration fees and the reasonable cost of business communications (telephone, internet, or facsimile) incurred while traveling on District business, are reimbursable upon presentation of a receipt.

5.5 Non-Reimbursable Expenses. The following are not reimbursable under this Policy:

- a. Alcoholic beverages;
- b. Entertainment expenses, including theater, sporting events, and other cultural or recreational activities not related to official District business;
- c. Expenses for a spouse, family member, or guest, unless that person's attendance serves a legitimate District purpose and has been approved in advance by the Board;
- d. Personal expenses unrelated to official duties, including personal grooming, entertainment, and other incidentals;
- e. Fines, penalties, or citations incurred by a Director, including parking and traffic violations; and
- f. Political or charitable contributions.

6. DOCUMENTATION AND EXPENSE REPORTS

6.1 Expense Report Required. A Director seeking reimbursement shall submit a completed District expense report form, itemizing each expense by date, amount, and business purpose, together with original itemized receipts for each expense, within thirty (30) days after the expense is incurred or the Director returns from travel, whichever is later.

6.2 Missing Receipts. If an original receipt is not available, the Director shall submit a written statement explaining the expense, including the date, amount, and business purpose, which the Board or General Manager may accept in its discretion.

6.3 Report on Meetings and Conferences Attended. Consistent with Government Code Section 53232.3, a Director who attends a meeting, conference, or educational activity at the District's expense shall provide a brief oral or written report on that meeting or activity at the next regular meeting of the Board.

6.4 Public Records. All expense reports, receipts, and related documentation submitted under this Policy are public records subject to disclosure under the California Public Records Act (Government Code Section 7920.000 et seq.).

7. ETHICS TRAINING REQUIREMENT

7.1 Mandatory Training. Because the District provides compensation to Directors and reimburses Directors for actual and necessary expenses, each Director is a "local agency official" under Government Code Section 53234 and must receive at least two (2) hours of training in general ethics principles and ethics laws relevant to public service, as required by Government Code Section 53235. A Director who commences service with the District on or after January 1, 2026, shall complete that training no later than six months after the first day of service. Thereafter, each Director shall receive the training required by this Section at least once every two (2) years, consistent with Government Code Section 53235.1.

7.2 Recordkeeping. The Secretary of the Board shall maintain records of the dates each Director completed the training required by this Section and the entity that provided the training, for at least five (5) years, consistent with Government Code Section 53235.2. These records are public records subject to disclosure under the California Public Records Act (Government

Code Section 7920.000 et seq.). Commencing July 1, 2026, if the District maintains an internet website, the District shall post on that website clear instructions and contact information for the purpose of requesting the records described in this Section, consistent with Government Code Section 53235.2(c).

8. VIOLATIONS

8.1 Consequences of Misuse. Consistent with Government Code Section 53232.4, a Director who causes the misuse of public resources or who intentionally files a false or fraudulent expense report in violation of this Policy may be subject to: (a) loss of reimbursement privileges; (b) restitution to the District; (c) civil penalties for misuse of public resources under Government Code Section 8314; and (d) prosecution for misuse of public resources under Penal Code Section 424. In addition, a Director who repeatedly fails to comply with the documentation, reporting, or procedural requirements of this Policy may, upon a majority vote of the Board, have reimbursement privileges suspended until compliance is restored.

9. ADMINISTRATION

9.1 Payment of Compensation. Compensation claims shall be processed through the District's regular warrant or payroll process following verification by the General Manager, or designee, that the claimed service was a Compensable Service under this Policy.

9.2 Forms. The General Manager shall develop and make available the forms required for Directors to document compensable service under Section 3 and to claim expense reimbursement under Section 6 of this Policy.

9.3 Annual Review. The Board shall review this Policy at least once every two (2) years, or more frequently as needed, to confirm continued compliance with applicable law.

9.4 Severability. If any provision of this Policy, or its application to any person or circumstance, is held invalid, that invalidity shall not affect other provisions or applications of this Policy that can be given effect without the invalid provision.

9.5 Effective Date. This Policy shall become effective upon adoption by resolution of the Board and shall remain in effect until amended or repealed by the Board.

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-13

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT ADOPTING A CODE OF CONDUCT FOR BOARD MEMBERS

WHEREAS, the Clearlake Oaks County Water District (“District”) is a county water district organized and operating under the County Water District Law, Water Code section 30000 et seq., and the Board of Directors (“Board”) is the governing body of the District pursuant to Water Code section 30575; and

WHEREAS, the Board is responsible for establishing the policies and objectives of the District, safeguarding the District’s assets, and ensuring that the District is well managed and responsive to the needs and interests of its ratepayers and the community it serves; and

WHEREAS, Board members are subject to state laws governing the conduct of public officials, including the Political Reform Act of 1974 (Government Code section 81000, et seq.), Government Code section 1090, et seq., the Ralph M. Brown Act (Government Code section 54950, et seq.), and the local agency ethics training requirements of Government Code section 53234, et seq.; and

WHEREAS, the Board desires to supplement those laws with a written Code of Conduct that describes the standards of behavior expected of Board members, provides ongoing guidance to Board members in their day-to-day service, defines the respective roles of the Board, the General Manager, District staff, and General Counsel, and promotes the public’s trust and confidence in the integrity and fair operation of the District; and

WHEREAS, the Board further desires to establish a fair and orderly process for receiving and evaluating complaints that a Board member has violated the Code of Conduct, and to identify the measures the Board may take in response to a substantiated violation, including admonishment, revocation of special privileges, and censure; and

WHEREAS, a proposed Code of Conduct for Board Members has been prepared and presented to the Board for consideration at a duly noticed public meeting held in accordance with the Ralph M. Brown Act, at which members of the public were afforded an opportunity to comment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clearlake Oaks County Water District as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.

Section 2. Adoption of Code of Conduct. The Board hereby adopts the Code of Conduct for Board Members attached hereto as Exhibit A and incorporated herein by this reference (“Code of Conduct”).

Section 3. Acknowledgement by Board Members. Each current member of the Board shall execute the Board Member Acknowledgement included in the Code of Conduct within thirty (30) days following the adoption of this Resolution, and each person thereafter elected or appointed to the Board shall execute the Acknowledgement within thirty (30) days after taking office. The Secretary to the Board shall maintain executed Acknowledgements with the official records of the District.

Section 4. Relationship to State Law. The Code of Conduct is intended to supplement, and not to replace, limit, or alter any obligation imposed on Board members by state or federal law. In the event of any conflict between the Code of Conduct and applicable law, the applicable law shall control. Nothing in the Code of Conduct shall be construed to restrict any Board member's rights under the First Amendment to the United States Constitution or article I, section 2 of the California Constitution, to remove a Board member from office, or to diminish any Board member's authority to vote on matters properly before the Board.

Section 5. Implementation. The General Manager, the Secretary to the Board, and General Counsel are authorized and directed to take all actions reasonably necessary to implement the Code of Conduct, including providing a copy to each current Board member and to each newly elected or appointed Board member upon taking office, and including the Code of Conduct in the District's policy manual.

Section 6. Prior Policies. This Resolution and the Code of Conduct supersede any prior Board policy, resolution, or practice to the extent inconsistent herewith.

Section 7. CEQA. The Board finds that adoption of this Resolution is not a "project" within the meaning of the California Environmental Quality Act (Public Resources Code section 21000, et seq.) because it constitutes general policy and procedure making that will not result in a direct or reasonably foreseeable indirect physical change in the environment.

Section 8. Severability. If any section, subsection, sentence, clause, or phrase of this Resolution or the Code of Conduct is held invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions, and the Board declares that it would have adopted each remaining portion irrespective of the invalidity of any other portion.

Section 9. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 15th day of October 2026, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

By: _____
Stanley Archacki, President

ATTEST

By: _____
Olivia Mann, Board Secretary

EXHIBIT A - BOARD POLICY NO. 2026-13 CODE OF CONDUCT FOR BOARD MEMBERS

1. INTRODUCTION

It is the responsibility of the Board of Directors (Board) of the Clearlake Oaks County Water District (District) to ensure that the District is well managed and responsive to the needs and interests of its constituents, to comply with the law and use its powers and privileges honorably and fairly and in accordance with law, to safeguard the assets of the District, to employ and appoint such officers and employees as may be required to carry out the public service of the District, and to establish the policies and objectives of the District. The members of the Board are committed to carrying out their duties with integrity and respect, emphasizing the highest values and ethical behavior in public service, leadership, and decision-making. The Board adopts this Code of Conduct to ensure that all Board members, while exercising their office, conduct themselves in a manner that will instill public confidence and trust in the fair operation and integrity of the District.

2. PURPOSE

This Code of Conduct serves as a guide for Board members in the performance of their duties. The purpose of this Code of Conduct is to:

- (a) Describe the standards of behavior expected of Board members;
- (b) Provide an ongoing source of guidance to Board members in their day-to-day service as members of the Board; and
- (c) Promote and maintain an environment that fosters the public's trust and confidence in the District.

The principles and standards set forth below are intended to ensure effective communications and ethical practices by and among the members of the Board. Members who ignore or violate these principles and standards may be subject to censure by the Board or removal from representing the Board at any activities where they might be designated by the Board as a representative of the District.

3. VISION & MISSION

The District's mission is to provide the best quality water and the safest, most efficient treatment and disposal of wastewater at a reasonable cost. The District's vision is to provide high quality drinking water and environmentally safe disposal of wastewater. The Board is committed to the following guiding principles to achieve the District's vision and mission.

- **Reliability:** The Board is committed to providing a level of reliability that ensures customers' needs are met.
- **Quality:** The Board is committed to providing safe and high-quality services to its customers.
- **Stewardship:** The Board is committed to exercising good stewardship of financial and operating assets through use of sound, cost-effective business judgment.
- **Sustainability:** The Board is committed to addressing, adopting, and implementing policies that support the social, economic, and environmental values of the service area.

- **Customer & Community:** The Board is committed to informing and engaging its customers and community leaders as it pursues reliable, high quality, and sustainable water supply.

4. BOARD MEMBER COMMITMENTS

Board members recognize that their professional and personal conduct while exercising their office must be above reproach and that they should avoid even the appearance of impropriety. The following commitments serve as a guide for Board members as to how they should conduct themselves while representing the District.

4.1 Ethical Responsibility

- Board members shall abide by and defend all applicable laws and policies, especially the political campaign, lobbying, and conflict of interest laws enforced by the Fair Political Practice Commission (FPPC), state laws, and the District's policies and procedures manual.
- In order to ensure their independence and impartiality on behalf of the common good and compliance with conflict of interest laws, Board members should use their best efforts to refrain from creating an appearance of impropriety in their actions and decisions.
- Board members should not use their official positions to influence government decisions in which they have (i) a material financial interest, (ii) an organizational responsibility or personal relationship which may give the appearance of a conflict of interest, or (iii) a strong personal bias. Board members who have a potential conflict of interest regarding a particular decision should disclose the matter to the General Counsel and reasonably cooperate with the General Counsel to analyze the potential conflict. If advised by the General Counsel to seek advice from the FPPC or other appropriate state agency, a Board member should not participate in a decision unless and until he or she has requested and received advice allowing them to participate. Board members should diligently pursue obtaining such advice and shall provide the General Manager and General Counsel with a copy of any written request or advice and conform his or her participation to the advice given.
- Board members should maintain the confidentiality of all written materials and verbal information provided to members which is confidential or privileged. Board members should not disclose confidential information without prior legal authorization, or use such information to advance their personal, financial, or other private interests.
- Board members should not use District resources that are not available to the public in general (e.g., staff time, equipment, supplies, or facilities) for private gain or for personal purposes not otherwise authorized by law.
- Board members are required to complete two (2) hours of state-mandated ethics training for local agency officials within one (1) year of taking office. Thereafter, training is required every two (2) years to meet the specific requirements of Assembly Bill 1234.

4.2 Meeting Decorum

- (a) The members of the Board agree that differing viewpoints are healthy in the decision-making process and that all meetings of the Board and its standing committees shall be held in conformance with the provisions of the Ralph M. Brown Act, Government Code Section 54950 et seq.
- (b) Board members should perform their duties in accordance with the processes and rules of order established by the District and cooperate with the Board President in the orderly conducting of public meetings.
- (c) Board members should diligently prepare for meetings by understanding the background, purpose, and arguments for and against items of business before a meeting.
- (d) If necessary, Board members should seek background information about agenda items and operational matters by contacting the District's General Manager prior to a Board meeting. If the General Manager is unavailable, contact the General Manager's designee or the Board Secretary.
- (e) Board members should treat everyone with respect by actively listening to other viewpoints, and do not interrupt, ignore, or belittle the contributions of others. Members of the Board will use professional language.
- (f) Board members should endeavor to state their views concisely and clearly during meetings of the Board and refrain from discussing items not on the agenda.
- (g) Board members should provide fair and equal treatment of all persons and matters coming before the Board.
- (h) Board members should reflect professional standards in attire and conduct in public meetings, conferences, and events when representing the District.

4.3 Relationship with Other Board Members

- (a) The Board recognizes and acknowledges that the work of the District is a team effort and that they should work together in the collaborative process, assisting each other in conducting the affairs of the District.
- (b) Board members should strive to bring issues of interest to the Board, to the attention of the Board as a whole, rather than to select individual members.
- (c) Board members recognize and acknowledge that as individual members, except as authorized by the Board, they have no power to act for or on behalf of the District or the Board, or to direct the staff of the District. Board members are not precluded from making requests for information and any information provided to one Board member shall also be made available to other members of the Board upon request.

4.4 Relationship with the Public

- (a) The Board recognizes that public participation is an important part of the democratic process and the importance of avoiding impartiality, prejudice, or disrespect toward any individual participating in a public forum.

- (b) Board members should not make representations or promises regarding future actions of the Board or District to any third party, or to an organization of which they are a member.
- (c) When making public statements, Board members should make clear whether they are authorized to speak and are speaking on behalf of the District, or whether they are making the statement in their unofficial capacity or simply presenting their own views.
- (d) Board members shall refrain from accepting gifts, favors, or promises of future benefits that might compromise their independent judgment or action or give the appearance of being compromised.
- (e) When representing the District, Board members should accurately and honestly represent the official policies and positions of the District. In areas where no policy has yet been developed, Board member comments shall state that there is no official policy.
- (f) Board members shall refer all complaints from residents and property owners within the District to the General Manager.

4.5 Relationship with Other Public Agencies

- (a) The Board recognizes the value of public outreach and engaging with other public agencies on water policy issues.
- (b) When a Board member appears before or attends another governmental agency or organization, the Board member shall make it clear (i) whether his or her presence is in an official or unofficial capacity, (ii) whether his or her statement reflects personal opinion or is the official position of the District, (iii) whether his or her statement is the majority or minority opinion of the Board.
- (c) When representing the District, Board members shall support and advocate the official District position.
- (d) When representing the District, Board members should accurately and honestly represent the official policies and positions of the District.

4.6 Relationship with General Manager and Staff

- (a) The Board has delegated to the General Manager the power and authority to control the administration, maintenance, operation, and construction of the water and sewer systems of the District in an efficient manner and to employ and discharge all employees, with the exception of Board employees, to prescribe their duties, and to promulgate specific rules and regulations for such employees subject to the policies approved by the Board.
- (b) The Board recognizes that its primary responsibility is to formulate and evaluate policy and make financial decisions for the District.

- (c) Board members shall refrain from getting involved in routine administrative and operational matters within the authority of the General Manager, and shall deal directly with the General Manager on such matters. The following procedures are intended to provide for effective channels of communication and a clear division of responsibility between Board members and the General Manager.
- (i) Board members should develop a working relationship with the General Manager wherein current issues, concerns, and District projects can be discussed comfortably and openly.
 - (ii) In seeking clarification on informational items, Board members shall approach the General Manager to obtain information needed to supplement, upgrade, or enhance their knowledge to improve their legislative roll. Board members should not attempt to obtain such information directly from staff without the knowledge or involvement of the General Manager.
 - (iii) When approached by residents and property owners of the District with complaints, Board members should refer such complaints directly to the General Manager.
 - (iv) Board members should report matters related to safety, concerns for safety, or hazards to the General Manager.
 - (v) When seeking clarification for policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming; Board members should refer such concerns directly to the General Manager or General Counsel.
 - (vi) When approached by District staff concerning specific District policy or operations, Board members should direct the District staff to the General Manager. Board Members may confer with the General Manager or General Counsel about such issues.
 - (vii) When responding to constituent requests and concerns, Board members should refer the requests or concerns to the General Manager or General Counsel. Board members may directly consult with the General Manager or the General Counsel about such issues.
 - (viii) When approached by vendors or contractors concerning the availability of work or contracts at the District, Board members should direct such inquiries to the General Manager.
- (d) Board members are encouraged to schedule an appointment with staff members, such as the General Manager or District Secretary, if a matter is anticipated to require lengthy discussion. Contacts between Board members and the General Manager are not limited.
- (e) Board member contact with District staff regarding matters pertaining to the District should be kept to a minimum. When direct personal contact is required, Board members should initiate contact in the same manner as a customer, who is not a Board member, would. Contact with staff members should not be excessive.

- (f) Per California Government Code, Sections 3201-3209, Board members should not solicit financial contributions from District staff or use promises or threats regarding future employment. Although staff may, as private citizens with constitutional rights, support political candidates, such activities cannot take place during work hours, at the workplace, or in District uniform.

4.7 Information Requests

- (a) The Board recognizes that all Board members should have the same information with which to make decisions and that information requested by or made available to one Board member should generally be provided to all members of the Board.
- (b) Board members should request all documents through the District Secretary. In addition, any information provided to an individual Board member should be made available to any other member upon request.
- (c) Board members should not request copies of information on behalf of the public which is otherwise accessible by members of the public in order to avoid payment of copy fees outlined in the District Records Policy, or procedures outlined in the Public Records Act.
- (d) Board members recognize and acknowledge that General Counsel represents the District and does not represent individual Board members. Board members should not request legal research or legal opinions from General Counsel without Board consensus, unless matters are of ethical or conflict of interest concern. Board members shall not request legal assistance or legal advice of a personal or business nature from General Counsel. As a professional courtesy, legal opinions, or advice on matters of District business solicited by individual Board members from outside legal counsel should be provided to General Counsel for review and comment.
- (e) Board members recognize and acknowledge that the Attorney-Client Privilege, as applied to the District and that as individual Board members, they cannot waive the attorney client privilege of the District and, as such, they shall not disclose legal opinions or advice provided to the District to any third party without the approval of the Board.

5. ENFORCEMENT

This Code of Conduct Policy establishes guiding principles for appropriate conduct and behavior and sets forth the expectations of Board members. The purpose of this section is to establish a process and procedure that (1) allows the public, members of the Board, and employees to report Code of Conduct policy violations or other misconduct; and (2) provides guidelines to evaluate Code of Conduct policy violations or other misconduct and implement appropriate disciplinary action when necessary. The following sections outline the process for reporting violations of this Code of Conduct Policy or other misconduct by members of the Board.

5.1 Reporting Complaints

Any complaints made by members of the public to the General Manager or District staff should be reported to the Board President and General Counsel. Any complaints made by one Board member against another should be reported to the General Manager and General Counsel to adhere to Brown Act requirements. Any complaints by employees should be made to the General Manager, who will in turn direct them to the Board President and General Counsel. In the event a complaint involves the Board President, the Vice President shall be informed instead of the Board President.

- (a) Notice of Complaint. Within seventy-two (72) hours of receipt of the complaint, General Counsel shall notify the Board member in question of the complaint. The notification shall include a copy of the complaint and any supporting documentation.
- (b) Evaluation of Complaints Alleging Violations. Upon receipt of a complaint, General Counsel shall conduct an initial review and determine the merits of the complaint and, if appropriate, shall present the complaint to the remainder of the members of the Board, absent the Board member in question, for consideration.
- (c) Minor Violations. If a simple majority of the Board agrees that the reported violation is without substance, no further action will be taken. If the reported violation is deemed valid but minor in nature, the Board President and General Counsel shall advise and, if appropriate, admonish the Board member privately to resolve the matter. Admonishment is considered to be a reproof or warning directed to a Board member about a particular type of behavior that violates this policy.
- (d) Serious Violations. If the reported violation is considered to be serious in nature, the matter shall be referred to legal counsel for investigation.
- (e) Investigations. The investigation process should include, but is not limited to, the ascertainment of facts relevant to the complaint through interviews and the examination of any documented materials. At the conclusion of the investigation, legal counsel shall report his/her findings to the remainder of the Board in writing. The report shall either (i) recommend that the Board member be exonerated based on a finding that the investigation did not reveal evidence of a serious violation of the Code of Conduct, or (ii) recommend disciplinary proceedings based on findings that one or more provisions of the Code of Conduct or other policies have been violated. In the latter event, the report shall specify the provisions violated along with the facts and evidence supporting each finding.
- (f) Board Review. The Board shall review the report and its recommendations. If the consensus of the Board is to accept the report and recommendations, the Board shall implement the recommendations. Where the recommendation is exoneration, no further action shall be taken. Where disciplinary action is recommended, the Board shall notify the subject Board member of the proposed recommendation. If the Board member in question accepts the report and the proposed recommendations, the Board shall implement the recommendations.

6. DISCIPLINARY ACTION

Disciplinary action may be taken by the Board against any Board member who violates this Code of Conduct Policy. In taking such disciplinary action, the Board may consider the following factors: (a) nature of the violation; (b) prior violations by the same individual; and (c) other factors which bear upon the seriousness of the violation. The Board may, at its discretion, impose one or more of the following sanctions upon a Board member for violating the Code of Conduct:

- **Public Admonishment:** A reproof or warning directed to the Board member for the behavior that violates this Policy.
- **Revocation of Special Privileges:** A revocation of a Board member's Committee assignments, including standing and ad hoc committees, regional boards and commissions, and community-generated board/committee appointments. Other revocations may include temporary suspension of official travel, conference participation, and ceremonial titles.
- **Censure:** A formal statement or resolution by the Board officially reprimanding a Board member for the behavior that violates this Policy.

BOARD MEMBER ACKNOWLEDGEMENT

Clearlake Oaks County Water District is committed to upholding the highest ethical standards in all our business and professional operations and relationships. While the personal values of each Board member may vary, it is necessary that all Directors align and support the District's approved Mission Statement, Vision, and Values that have been implemented, as the basis for organizational decisions.

As a member of the Clearlake Oaks County Water District Board, I have read the District's Code of Conduct and understand the expectations placed on me as a representative of the District. By signing this Code, I pledge my commitment to uphold a standard set forth herein.

CLEARLAKE OAKS COUNTY WATER DISTRICT

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest: _____

Olivia Mann, Board Secretary

October 15, 2026

Board Member Name:

Board Member Signature: _____

CLEARLAKE OAKS COUNTY WATER DISTRICT

RESOLUTION NO. 26-14

A RESOLUTION OF THE BOARD OF DIRECTORS OF CLEARLAKE OAKS COUNTY WATER DISTRICT ADOPTING A POSTING CASE POLICY AND RESERVING THE DISTRICT POSTING CASE AS A NONPUBLIC FORUM FOR OFFICIAL NOTICES

WHEREAS, the Clearlake Oaks County Water District ("District") is a county water district organized and operating under the County Water District Law, Water Code section 30000, et seq., and the Board of Directors ("Board") is the governing body of the District pursuant to Water Code section 30575; and

WHEREAS, the District is required by law to post agendas, notices, and other materials in locations freely accessible to the public, including agendas for regular and special meetings of the Board under Government Code sections 54954.2 and 54956, as well as notices required by the California Public Records Act (Government Code section 7920.000 et seq.), article XIII D of the California Constitution (Proposition 218), and other applicable law (collectively, "Official Notices"); and

WHEREAS, the District owns and maintains a locked posting case located at 13280 E. State Highway 20, Clearlake Oaks, CA 95423 ("Posting Case") for the purpose of satisfying these posting obligations; and

WHEREAS, the timely and unobstructed posting of Official Notices is essential to the District's compliance with the Brown Act and related laws, and the placement of unauthorized materials on or within the Posting Case, or the removal, defacement, or obstruction of Official Notices, may obscure or impair those notices, create confusion as to which materials are official, and expose the District's actions to procedural challenge; and

WHEREAS, the District has never opened the Posting Case to expressive activity by the public, and the Board desires to confirm that the Posting Case is a nonpublic forum reserved exclusively for the District's own Official Notices; and

WHEREAS, under established First Amendment principles, a public entity may reserve government property that is not a traditional or designated public forum for its intended purposes, provided that the restriction is reasonable in light of the purpose served by the property and is not an effort to suppress expression based on the speaker's viewpoint; and

WHEREAS, the Posting Case Policy attached hereto as Exhibit A applies uniformly to all unauthorized materials without regard to content or viewpoint, is narrowly directed to preserving the integrity and visibility of Official Notices, and provides for the documentation, temporary retention, and return upon request of removed materials; and

WHEREAS, the proposed Posting Case Policy has been presented to the Board for consideration at a duly noticed public meeting held in accordance with the Ralph M. Brown Act, at which members of the public were afforded an opportunity to comment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clearlake Oaks County Water District as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.

Section 2. Adoption of Policy. The Board hereby adopts the Posting Case Policy attached hereto as Exhibit A and incorporated herein by this reference ("Policy").

Section 3. Findings. The Board finds and determines that (a) the Posting Case is, and always has been, intended and used solely for the posting of Official Notices by authorized District staff; (b) the District has not by policy or practice opened the Posting Case for expressive activity by the public and does not intend to do so; (c) reserving the Posting Case exclusively for Official Notices is reasonable in light of the District's legal obligation to post Official Notices in a manner that is accessible, legible, and readily identifiable as official; and (d) the Policy is content-neutral and viewpoint-neutral and will be applied uniformly to all unauthorized materials.

Section 4. Designation of Posting Location. The Board designates the Posting Case as a location at which the District shall post agendas for meetings of the Board and its committees pursuant to Government Code sections 54954.2 and 54956, in addition to the District's internet website and any other posting location designated by the Board or required by law.

Section 5. Implementation. The General Manager is authorized and directed to take all actions reasonably necessary to implement the Policy, including posting the notice described in Section 5.1 of the Policy on or near the Posting Case, designating the District staff authorized to post and remove materials, and establishing the log and retention procedures described in Section 3.2 of the Policy. The General Manager shall complete the bracketed information in Sections 1 and 5.2 of the Policy and may thereafter update such information administratively without further Board action.

Section 6. Prior Policies. This Resolution and the Policy supersede any prior Board policy, resolution, or practice to the extent inconsistent herewith.

Section 7. CEQA. The Board finds that adoption of this Resolution is not a "project" within the meaning of the California Environmental Quality Act (Public Resources Code section 21000 et seq.) because it constitutes general policy and procedure making that will not result in a direct or reasonably foreseeable indirect physical change in the environment.

Section 8. Severability. If any section, subsection, sentence, clause, or phrase of this Resolution or the Policy is held invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions, and the Board declares that it would have adopted each remaining portion irrespective of the invalidity of any other portion.

Section 9. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting held on the 15th day of October, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Stanley Archacki, President

ATTEST

By: _____
Olivia Mann, Board Secretary

EXHIBIT A - BOARD POLICY NO. 2026-14 DISTRICT POSTING CASE

1. Purpose.

This Policy governs the use of the locked posting case owned and maintained by Clearlake Oaks County Water District (the "District") and located at 13280 E. State Highway 20, Clearlake Oaks, CA 95423 (the "Posting Case"). The Posting Case exists solely to enable the District to satisfy its legal obligations to post agendas, notices, and other materials required by the Ralph M. Brown Act (Government Code § 54950, et seq.), the California Public Records Act, Proposition 218 notice requirements, and other applicable law (collectively, "Official Notices").

2. Authorized Uses.

2.1. The Posting Case, including its interior and all exterior surfaces, is reserved exclusively for the posting of Official Notices by authorized District staff.

2.2. (a) No person other than authorized District staff may place, affix, attach, tape, insert, lean, hang, or otherwise post or display any material on (1) any interior or exterior surface of the Posting Case; (2) any door, frame, glazing, lock, hinge, bracket, mounting hardware, handle, or protective cover; or (3) any District-installed sign or plate stating official use of the Posting Case. No person other than authorized District staff may remove, deface, obscure, or obstruct any Official Notice posted therein, or tamper with any lock, hinge, or hardware of the Posting Case.

(b) Examples of prohibited materials include, without limitation, commercial notices, community announcements, flyers, stickers, decals, placards, and any other private expression, regardless of content or viewpoint.

2.3 This Policy applies uniformly to all subject matter and viewpoints. No category of unauthorized material is treated more or less favorably than any other; all unauthorized postings are treated identically under Section 3 below regardless of content.

3. Unauthorized Material.

3.1. District staff are authorized and directed to promptly remove any unauthorized material affixed to the Posting Case, consistent with this Policy.

3.2. Prior to disposal, staff shall: (a) photograph the removed material together with the date and location of removal; (b) log the date, time, and general description of the material removed; and (c) retain the physical material for a period of thirty (30) days following removal, after which it may be discarded if unclaimed. A claimant may request return by describing the material and approximate posting date; staff shall verify against the log before release. The District assumes no liability for damage to, deterioration of, or loss of any removed material during storage or after disposal.

3.3. Nothing in this Policy shall be construed to authorize the District or its staff to retaliate against, single out, or treat differently any individual or organization based on the content or viewpoint of removed material. Removal shall be undertaken solely on the basis that the material was affixed without authorization to District property.

4. No Public Forum.

Nothing in this Policy, nor any past practice of the District, shall be construed to create a designated or limited public forum on or with respect to the Posting Case. The District expressly reserves the Posting Case for the sole purpose stated in Section 1.

5. Public Notice.

5.1. The General Manager is authorized to take all actions reasonably necessary to implement this Policy, including posting a notice on or near the Posting Case that states:

“Official District Notices Only. Unauthorized materials will be removed. Unauthorized removal, defacement, or obstruction of Official Notices, or tampering with the Posting Case or its hardware, may be referred to appropriate authorities and may result in civil or criminal remedies as permitted by law.”

5.2. Questions regarding this Policy shall be directed to the General Manager.