



# Hidden Valley Lake Community Services District

## Regular Board Meeting

Tuesday December 15, 2020 – 7:00 PM

DUE TO THE EVOLVING SITUATION WITH THE COVID-19 NOVEL CORONAVIRUS AND THE STATE OF CALIFORNIA STAY AT HOME ORDER, EXECUTIVE ORDER N-33-20, THIS MEETING SHALL ONLY BE AVAILABLE TO THE PUBLIC VIA TELECONFERENCE

To join this meeting go to the [www.hvlcsd.org](http://www.hvlcsd.org) select the December 15, 2020 Board of Directors Meeting select Join Microsoft Teams Meeting Select Join on the web instead.

Please submit your comments to Penny Cuadras at [pcuadras@hvlcsd.org](mailto:pcuadras@hvlcsd.org) or mail comments to the attention of: Penny Cuadras, Hidden Valley Lake Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467. Comments will be addressed by the Board President as related to the agenda item or during Public Comment.

**DATE:** December 15, 2020  
**TIME:** 7:00 p.m.  
**PLACE:** Hidden Valley Lake CSD  
Administration Office, Boardroom  
19400 Hartmann Road  
Hidden Valley Lake, CA

### CALL TO ORDER

- 1) PLEDGE OF ALLEGIANCE
- 2) ROLL CALL
- 3) APPROVAL OF AGENDA
- 4) APPOINTMENT OF BOARD MEMBERS TO STANDING AND/OR AD-HOC COMMITTEES FOR THE 2021 CALENDAR YEAR
  - Finance Committee
  - Personnel Committee
  - Emergency Preparedness Committee
  - Lake Water Use Ad-HOC Committee
  - Valley Oaks Project Sub-Committee
- 5) CONSENT CALENDAR
  - A. MINUTES: Approval of the November 16, 2020 Finance Committee Meeting Minutes.
  - B. MINUTES: Approval of the November 17, 2020 Regular Board Meeting Minutes.
  - C. DISBURSEMENTS: Check #037743 - #037796 including drafts and payroll for a total of \$234,141.14.
- 6) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
  - Personnel Committee
  - Finance Committee

Emergency Preparedness Committee  
Lake Water Use Agreement-Ad Hoc Committee  
Valley Oaks Project Committee

- 7) **STAFF REPORTS** (for information only, no action anticipated)
  - Financial Report
  - Administration/Customer Service Report
  - Field Operations Report
  - General Manager Report
  
- 8) **BOARD LIST OF PRIORITIES:**
  - Tank 9
  - I&I
  - SCADA
  - AMI
  - Generators
  
- 9) **DISCUSSION AND POSSIBLE ACTION:** PUBLIC HEARING Proposed adoption of a water rate increase to the District's water rates and charges and any protests to the water rate increase and study.
  
- 10) **DISCUSSION AND POSSIBLE ACTION:** Approve Resolution 2020-17 A Resolution Of The Board Of Directors Of The Hidden Valley Lake Community Services District Adopting The 2020 Rate Study; Approving Water Rates; Approving Wastewater Service Rates; Approving Recycled Water Rates; And Making Findings Under The California Environmental Quality Act
  
- 11) **DISCUSSION AND POSSIBLE ACTION:** Discuss all possibilities for erosion control in the firebreak area.
  
- 12) **DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manager to update the authorized signers on the Districts Westamerica Checking and Money Market Accounts.
  
- 13) **DISCUSSION AND POSSIBLE ACTION:** Approve the new Project Manager Position, Job Description and Salary.
  
- 14) **PUBLIC COMMENT**
  
- 15) **BOARD MEMBER COMMENT**
  
- 16) **ADJOURN**

Public records are available upon request. Board Packets are posted on our website at [www.hvcsd.org/meetings](http://www.hvcsd.org/meetings)

In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting please contact the District Office at 987-9201 at least 48 hours prior to the scheduled meeting.

Public shall be given the opportunity to comment on each agenda item before the Governing Board acts on that item, G.C. 54953.3. All other comments will be taken under Public Comment.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
FINANCE COMMITTEE REPORT  
November 16, 2020 – 12:30 PM**

The Hidden Valley Lake Community Services District Finance Committee met at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Jim Freeman

Director Gary Graves

Dennis White, General Manager

Trish Wilkinson, Accounting Supervisor

Penny Cuadras, Administrative Services Manager

Alyssa Gordon Water Resources Specialist Via Tele-conference

**CALL TO ORDER**

The meeting was called to order at 12:38 PM by Director Freeman

**APPROVAL OF AGENDA**

On a motion made by Director Freeman and seconded by Director Graves the Committee unanimously approved the agenda.

**DISCUSS AND RECOMMEND:**

**Monthly Financial Reports & Disbursements**

Committee members reviewed Monthly Financial Reports & Disbursements and expenditures. The Committee addressed line items regarding water and sewer revenue and cash flow. Staff discussed delinquent accounts due to the effects Executive Order N 42-20.

**DISCUSS AND RECOMMEND:**

**HVAC cleaning firm to remove smoke, soot, and ash deposits in two buildings**

Committees recommendation to the Board: Consider Kleene-Air proposal and Authorize the General Manager to facilitate HVAC Cleaning.

**DISCUSS AND RECOMMEND:**

**Smith Construction's estimate for chipping and spreading in the firebreak area**

Committee recommends staff provide a letter of release to all property owners

Committees recommendation to the Board: Authorize the General Manager to facilitate chipping and spreading in the firebreak area; project to be completed within a three-week period and not to exceed \$48-K.

Staff will confirm consent and release of liability from property owners adjoining the firebreak area.

**DISCUSS AND RECOMMEND:**

**Projects Update**

Committees recommendation: Continue to provide monthly updates.

**DISCUSS AND RECOMMEND:**

**What the District is currently doing and ideas of what we might be able to do to assist customers that are suffering financially due to the COVID-19 situation?**

Committees recommendation: Continue monthly discussion.

**PUBLIC COMMENT**

No Public.

**COMMITTEE MEMBER COMMENT**

Committee acknowledged Dennis for doing a good job addressing the proposed rate increases at the HVLA board meeting.

**ADJOURNMENT**

Director Freeman moved to adjourn the meeting. Seconded by Director Graves, the meeting was adjourned at 2:16 PM.





**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES  
MEETING DATE: November 17, 2020 – 7:00 PM**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

**Present were:**

Director Jim Lieberman, President-Via Teleconference  
Director Claude Brown  
Director Jim Freeman  
Director Gary Graves  
Director Carolyn Graham-Via Teleconference  
General Manager, Dennis White  
Administrative Services Manager, Penny Cuadras

**Others Present Via-Teleconference were:**

Accounting Supervisor, Trish Wilkinson  
Water Resources Specialist, Alyssa Gordon  
Water Resources Specialist-I, Hannah Davidson

**CALL TO ORDER**

The meeting was called to order at 7:01 P.M. by Vice-President Graves.

**APPROVAL OF AGENDA**

Director Freeman moved to approve the November 17, 2020 Regular Board Agenda as presented. Seconded by Director Graves.

**Roll Call Vote:**

AYES: (5) Directors, Brown, Graham, Graves, Freeman and Lieberman  
NAYS: (0)  
ABSTAIN: (0)  
ABSENT: (0)

Motion carries unanimous to approve November 17, 2020 Regular Board Agenda as presented.

**PUBLIC COMMENT**

No members of the public present.

**CONSENT CALENDAR**

Director Freeman moved to approve the Consent Calendar. Seconded by Director Brown. The Board approved the following Consent Calendar as presented.

- A. MINUTES: Approval of the October 6, 2020 Lake Water Use Ad-Hoc Meeting Minutes.
- B. MINUTES: Approval of the October 6, 2020 Emergency Preparedness Committee Meeting Minutes.
- C. MINUTES: Approval of the October 6, 2020 Special Meeting Minutes.
- D. MINUTES: Approval of the October 6, 2020 Board Workshop Meeting Minutes.
- E. MINUTES: Approval of the October 15, 2020 Personnel Committee Meeting Minutes.
- F. MINUTES: Approval of the October 19, 2020 Finance Committee Meeting Minutes.
- G. MINUTES: Approval of the October 20, 2020 Regular Board Meeting Minutes.
- H. MINUTES: Approval of the October 22, 2020 Special Meeting Minutes.
- I. Approve re-numeration of Resolution 2020-14 to Resolution 2020-15
- J. DISBURSEMENTS: Check # 037645 - # 037742 including drafts and payroll for a total of \$287,970.91.

No Further Discussion from the Board.

No Public Comment.

**Roll Call Vote:**

AYES: (5) Directors Brown, Graham, Graves, Freeman and Lieberman

NAYS: (0)  
ABSTAIN: (0)  
ABSENT: (0)

Motion Carries unanimous to approve the Consent Calendar as presented.

### **BOARD COMMITTEE REPORTS**

Finance Committee: Met November 16 items will be discussed according to Agenda

Personnel Committee: Have not met

Emergency Preparedness Committee: Have not met

Lake Water Use Agreement-Ad Hoc Committee: Annual meeting in February/ Quarterly GM meeting

Valley Oaks Sub-Committee: Have not met.

### **STAFF REPORTS**

Financial Report:

Administration/Customer Services Report:

Field Operation Report:

ACWA State Legislative Committee:

General Manager Report: The District has been cleared by OSHA with No Fines No Exposure/ Certified by Industrial Hygienist.

Access Road Complete

**PROJECT PRIORITIES**: No Discussion

- Generators – Prioritize purchase of generators for Administration Office  
Board request staff provide a quarterly update on projects
- Tank 9
- I&I
- SCADA
- AMI

### **DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to select an HVAC cleaning firm to remove smoke, soot, and ash deposits in two buildings.**

Director Freeman moved to Authorize the General Manager to select an HVAC cleaning firm to remove smoke, soot, and ash deposits in two buildings, recommending Kleenair. Seconded by Director Graves.

No Public Comment

Roll Call Vote:

AYES: (5) Directors Brown, Graves, Graham, Freeman and Lieberman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to Authorize the General Manager to select an HVAC cleaning firm to remove smoke, soot, and ash deposits in two buildings, recommending Kleenair

### **DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to accept Smith Construction's estimate for chipping and spreading in the firebreak area.**

Director Freeman moved to Authorize the General Manager to accept Smith Construction's estimate for chipping and spreading in the firebreak area, not to exceed \$48-K. Seconded by Director Graves

Following further discussion, Director Graham moved to amend the motion to table the item until December, to allow for additional bids. Seconded by Director Brown.

Finance Committee recommend a release from private property owners prior to start of the work.

No Public Comment

Roll Call Vote:

AYES: (4) Directors Brown, Graham, Graves, and Lieberman

NAYS: (1) Director Freeman

ABSTAIN: (0)

ABSENT: (0)

Motion Carries by majority vote to table until December to allow for additional bids.

**DISCUSSION AND POSSIBLE ACTION:**

**Approve and Adopt Resolution 2020-16 Resolution Of The Board Of Directions Of The Hidden Valley Lake Community Services District, Authorizing The General Manager To Proceed With Trane To Conduct A Preliminary Assessment And Term Sheet.**

Director Brown moved to Approve and Adopt Resolution 2020-16 Resolution Of The Board Of Directions Of The Hidden Valley Lake Community Services District, Authorizing The General Manager To Proceed With Trane To Conduct A Preliminary Assessment And Term Sheet. Seconded by Director Freeman.

No Public Comment.

Roll Call Vote:

AYES: (4) Directors Brown, Freeman, Graves, and Lieberman

NAYS: (1) Directors Graham

ABSTAIN: (0)

ABSENT: (0)

Motion Carries by majority vote to Approve and Adopt Resolution 2020-16 Resolution Of The Board Of Directions Of The Hidden Valley Lake Community Services District, Authorizing The General Manager To Proceed With Trane To Conduct A Preliminary Assessment And Term Sheet.

**DISCUSSION:**

**What the District is currently doing and ideas of what we might be able to do to assist customers that are suffering financially due to the COVID-19 situation.**

Members of the Board and Staff discussed the available options to assist customers with their financial obligations during this difficult time.

North-Coast Opportunities can help with financial assistance for rent, utilities, and food.

Catholic Charities, Salvation Army and Lake County Social Services

**DRY RUN- INFORMATIONAL MEETING**

Staff provided an overview of the public informational meeting being held on November 24.

**PUBLIC COMMENT**

No Public comment.

**BOARD MEMBER COMMENT**

Members of the Board acknowledged Director Graham for her many years of services to the District.

**ADJOURNMENT**

On a motion made by Director Freeman and seconded by Director Brown the Board voted unanimously to adjourn the meeting at 9:32 PM by Roll Call Vote.

Roll Call Vote:

AYES: (5) Directors Brown, Graham, Graves, Freeman, and Lieberman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous, meeting was adjourned at 9:32 P.M.

\_\_\_\_\_  
Jim Lieberman                      Date  
President of the Board

\_\_\_\_\_  
Dennis White                      Date  
General Manager, Secretary to the Board

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	1,806.02
01-1249	UNDERGROUND SERVICE	ALERT		N		FUND TOTAL FOR VENDOR	371.25
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	261.33
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	251.69
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	28,726.26
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,398.15
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	132.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	3,737.12
01-19	NBS GOVERNMENT FINANCE GR			N		FUND TOTAL FOR VENDOR	4,777.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,524.32
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	784.92
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	8,546.69
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	162.69
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	472.03
01-2653	CLEARLAKE REDI-MIX, INC.			N		FUND TOTAL FOR VENDOR	518.37
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	139.25
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	19,322.91
01-2788	GHD			N		FUND TOTAL FOR VENDOR	5,211.50
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,133.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	237.50
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	131.39
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	452.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	230.51
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	3,391.67
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	470.20

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	976.22
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,372.39
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	340.36
01-3021	DOMINIC HERNANDEZ			N		FUND TOTAL FOR VENDOR	177.12
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	341.44
01-8	AT&T			N		FUND TOTAL FOR VENDOR	41.35
*** FUND TOTALS ***							95,639.65

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	995.33
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,795.36
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	2,365.00
01-1249	UNDERGROUND SERVICE ALERT			N		FUND TOTAL FOR VENDOR	371.25
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	261.33
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	251.68
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	28,726.26
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,374.70
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	132.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,251.17
01-19	NBS GOVERNMENT FINANCE GR			N		FUND TOTAL FOR VENDOR	4,777.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,281.68
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	784.90
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	118.19
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	472.02
01-2653	CLEARLAKE REDI-MIX, INC.			N		FUND TOTAL FOR VENDOR	518.36
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	139.24
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	228.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	237.50
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	306.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	131.37
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	452.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	230.53
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	470.20
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	976.18

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,372.39
01-3002	ADLER TANK RENTALS			N		FUND TOTAL FOR VENDOR	1,030.67
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	340.36
01-3021	DOMINIC HERNANDEZ			N		FUND TOTAL FOR VENDOR	177.12
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	341.44
01-8	AT&T			N		FUND TOTAL FOR VENDOR	41.35
*** FUND TOTALS ***							60,151.58
*** REPORT TOTALS ***			155,791.23				155,791.23

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	230.51
120 2088	SURVIVOR BENEFITS - PERS	11.79
120 2090	PERS PAYABLE	2,365.52
120 2091	FIT PAYABLE	3,317.46
120 2092	CIT PAYABLE	1,311.51
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	524.75
120 2095	S D I PAYABLE	361.46
120 2099	DEFERRED COMP - 457 PLAN	237.50
120 5-00-5025	RETIREE HEALTH BENEFITS	2,351.10
120 5-00-5060	GASOLINE, OIL & FUEL	976.22
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	471.25
120 5-00-5092	POSTAGE & SHIPPING	518.51
120 5-00-5122	ENGINEERING SERVICES	5,211.50
120 5-00-5123	OTHER PROFESSIONAL SERVICES	7,149.89
120 5-00-5130	PRINTING & PUBLICATION	266.41
120 5-00-5145	EQUIPMENT RENTAL	341.44
120 5-00-5148	OPERATING SUPPLIES	3,560.11
120 5-00-5150	REPAIR & REPLACE	32,726.92

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5155	MAINT BLDG & GROUNDS	100.00
120 5-00-5157	SECURITY	132.00
120 5-00-5191	TELEPHONE	774.71
120 5-00-5193	OTHER UTILITIES	251.69
120 5-00-5194	IT SERVICES	452.50
120 5-00-5195	ENV/MONITORING	1,133.00
120 5-00-5315	SAFETY EQUIPMENT	197.78
120 5-10-5010	SALARIES & WAGES	306.21
120 5-10-5020	EMPLOYEE BENEFITS	9,547.20
120 5-10-5021	RETIREMENT BENEFITS	1,865.09
120 5-10-5090	OFFICE SUPPLIES	270.64
120 5-30-5010	SALARIES & WAGES	215.08
120 5-30-5020	EMPLOYEE BENEFITS	12,610.43
120 5-30-5021	RETIREMENT BENEFITS	1,281.92
120 5-30-5022	CLOTHING ALLOWANCE	177.12
120 5-30-5090	OFFICE SUPPLIES	5.20
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	11.50
120 5-40-5030	DIRECTOR HEALTH BENEFITS	4,339.08
	** FUND TOTAL **	95,639.65
130 1052	ACCTS REC WATER USE	995.33
130 2075	AFLAC	230.53
130 2088	SURVIVOR BENEFITS - PERS	11.46
130 2090	PERS PAYABLE	2,273.61
130 2091	FIT PAYABLE	3,325.99
130 2092	CIT PAYABLE	1,311.78
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	508.95
130 2095	S D I PAYABLE	350.53
130 2099	DEFERRED COMP - PLAN 457 PAYAB	237.50
130 5-00-5025	RETIREE HEALTH BENEFITS	2,351.10
130 5-00-5060	GASOLINE, OIL & FUEL	976.18
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	471.25
130 5-00-5092	POSTAGE & SHIPPING	518.50
130 5-00-5123	OTHER PROFESSIONAL SERVICES	7,149.89
130 5-00-5130	PRINTING & PUBLICATION	266.40
130 5-00-5145	EQUIPMENT RENTAL	1,372.11
130 5-00-5148	OPERATING SUPPLIES	142.58
130 5-00-5150	REPAIR & REPLACE	4,717.72
130 5-00-5155	MAINT BLDG & GROUNDS	100.00
130 5-00-5157	SECURITY	132.00
130 5-00-5191	TELEPHONE	774.70
130 5-00-5193	OTHER UTILITIES	251.68
130 5-00-5194	IT SERVICES	758.50
130 5-00-5195	ENV/MONITORING	228.00
130 5-00-5315	SAFETY EQUIPMENT	197.78



VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-10-5010	SALARIES & WAGES	306.13
130 5-10-5020	EMPLOYEE BENEFITS	9,547.20
130 5-10-5021	RETIREMENT BENEFITS	1,865.05
130 5-10-5090	OFFICE SUPPLIES	270.61
130 5-30-5010	SALARIES & WAGES	199.03
130 5-30-5020	EMPLOYEE BENEFITS	12,610.43
130 5-30-5021	RETIREMENT BENEFITS	1,131.56
130 5-30-5022	CLOTHING ALLOWANCE	177.12
130 5-30-5090	OFFICE SUPPLIES	5.20
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	11.50
130 5-40-5030	DIRECTOR HEALTH BENEFITS	4,339.08
	** FUND TOTAL **	60,151.58

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 \*\* TOTAL \*\* 155,791.23

NO ERRORS

SELECTION CRITERIA

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VENDOR SET: 01 Hidden Valley Lake  
VENDOR: ALL  
BANK: ALL  
VENDOR CLASS(ES): ALL CLASSES  
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TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 11/01/2020 THRU 11/30/2020	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

REPORT SEQUENCE: FUND  
G/L EXPENSE DISTRIBUTION: YES  
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>1,490,929.00</u>	<u>252,763.98</u>	<u>855,031.97</u>	<u>635,897.03</u>	<u>57.35</u>
TOTAL REVENUES	<u>1,490,929.00</u>	<u>252,763.98</u>	<u>855,031.97</u>	<u>635,897.03</u>	<u>57.35</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	777,716.00	56,431.30	519,459.13	258,256.87	66.79
ADMINISTRATION	402,258.00	28,790.58	131,674.99	270,583.01	32.73
FIELD	417,256.00	24,203.67	121,886.99	295,369.01	29.21
DIRECTORS	44,530.00	2,341.71	11,708.55	32,821.45	26.29
SPECIAL PROJECTS	0.00	0.00	8,473.64 (	8,473.64)	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>0.00</u>	<u>10,254.60</u> (	<u>10,254.60)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,641,760.00</u>	<u>111,767.26</u>	<u>803,457.90</u>	<u>838,302.10</u>	<u>48.94</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 150,831.00)	140,996.72	51,574.07 (	202,405.07)	34.19-

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	300.00	400.00	100.00	80.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	1,977.00 (	1,977.00)	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	0.00	447.60	5,052.40	8.14
120-4050 SALES OF RECLAIMED WATER	110,000.00	3,451.12	77,943.77	32,056.23	70.86
120-4111 COMM SEWER USE	43,113.00	3,495.56	17,562.34	25,550.66	40.74
120-4112 GOV'T SEWER USE	900.00	64.94	324.70	575.30	36.08
120-4116 SEWER USE CHARGES	1,217,940.00	102,835.54	515,303.95	702,636.05	42.31
120-4210 LATE FEE	20,000.00	2,348.58	8,169.10	11,830.90	40.85
120-4300 MISC INCOME	2,500.00	4.00	524.00	1,976.00	20.96
120-4310 OTHER INCOME	0.00	0.00	2,902.00 (	2,902.00)	0.00
120-4320 FEMA/CalOES Grants	88,776.00	1,350.00	90,126.00 (	1,350.00)	101.52
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,700.00	0.00	437.27	1,262.73	25.72
120-4580 TRANSFERS IN	0.00	138,914.24	138,914.24 (	138,914.24)	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,490,929.00</b>	<b>252,763.98</b>	<b>855,031.97</b>	<b>635,897.03</b>	<b>57.35</b>
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2020

120-SEWER ENTERPRISE FUND

NON-DEPARTMENTAL

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	15,000.00	0.00	12,990.53	2,009.47	86.60
120-5-00-5025 RETIREE HEALTH BENEFITS	14,000.00	525.62	2,876.70	11,123.30	20.55
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	12,000.00	0.00	0.00	12,000.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	976.22	4,845.19	15,154.81	24.23
120-5-00-5061 VEHICLE MAINT	18,000.00	0.00	1,735.83	16,264.17	9.64
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	54,066.00	0.00	59,153.86 (	5,087.86)	109.41
120-5-00-5075 BANK FEES	21,000.00	2,028.21	9,390.65	11,609.35	44.72
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	471.25	3,870.76	3,629.24	51.61
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	518.51	2,361.72	4,638.28	33.74
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	0.00	4,464.75	15,535.25	22.32
120-5-00-5122 ENGINEERING SERVICES	50,000.00	5,211.50	18,584.33	31,415.67	37.17
120-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000.00	7,149.89	25,772.20	24,227.80	51.54
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	266.41	1,404.14	3,595.86	28.08
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	341.44	1,459.67	3,540.33	29.19
120-5-00-5148 OPERATING SUPPLIES	48,000.00	3,560.11	12,009.43	35,990.57	25.02
120-5-00-5150 REPAIR & REPLACE	145,000.00	32,340.46	108,826.19	36,173.81	75.05
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	100.00	3,791.22	4,208.78	47.39
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	0.00	3,126.50	13,373.50	18.95
120-5-00-5157 SECURITY	500.00	132.00	590.52 (	90.52)	118.10
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	16,087.50	28,912.50	35.75
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	11,000.00	774.71	4,437.31	6,562.69	40.34
120-5-00-5192 ELECTRICITY	65,000.00	0.00	18,039.08	46,960.92	27.75
120-5-00-5193 OTHER UTILITIES	2,600.00	251.69	1,014.95	1,585.05	39.04
120-5-00-5194 IT SERVICES	36,500.00	452.50	26,152.78	10,347.22	71.65
120-5-00-5195 ENV/MONITORING	35,000.00	1,133.00	12,987.00	22,013.00	37.11
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	0.00	2,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	1,136.70 (	136.70)	113.67
120-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	1,938.37 (	938.37)	193.84
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	10.70	1,489.30	0.71
120-5-00-5315 SAFETY EQUIPMENT	1,500.00	197.78	13,067.17 (	11,567.17)	871.14
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	133.50	116.50	53.40
120-5-00-5580 TRANSFERS OUT	0.00	0.00	97,199.88 (	97,199.88)	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	777,716.00	56,431.30	519,459.13	258,256.87	66.79

AS OF: NOVEMBER 30TH, 2020

## 120-SEWER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	252,875.00	21,421.73	89,910.39	162,964.61	35.56
120-5-10-5020 EMPLOYEE BENEFITS	91,844.00	4,773.60	22,289.09	69,554.91	24.27
120-5-10-5021 RETIREMENT BENEFITS	47,189.00	2,324.61	18,067.56	29,121.44	38.29
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	270.64	1,095.10	2,904.90	27.38
120-5-10-5170 TRAVEL MILEAGE	1,500.00	0.00	225.35	1,274.65	15.02
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	87.50	3,912.50	2.19
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	402,258.00	28,790.58	131,674.99	270,583.01	32.73

AS OF: NOVEMBER 30TH, 2020

## 120-SEWER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	255,455.00	15,045.89	71,465.60	183,989.40	27.98
120-5-30-5020 EMPLOYEE BENEFITS	106,340.00	7,234.01	34,466.11	71,873.89	32.41
120-5-30-5021 RETIREMENT BENEFITS	46,661.00	1,741.45	15,040.53	31,620.47	32.23
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	177.12	479.11	1,320.89	26.62
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	125.00	1,375.00	8.33
120-5-30-5090 OFFICE SUPPLIES	1,000.00	5.20	167.11	832.89	16.71
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	0.00	500.00	0.00
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	143.53	3,856.47	3.59
TOTAL FIELD	417,256.00	24,203.67	121,886.99	295,369.01	29.21



AS OF: NOVEMBER 30TH, 2020

## 120-SEWER ENTERPRISE FUND

## DIRECTORS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,345.75	1,654.25	44.86
120-5-40-5020 DIRECTOR BENEFITS	230.00	11.50	57.50	172.50	25.00
120-5-40-5030 DIRECTOR HEALTH BENEFITS	36,000.00	2,061.06	10,305.30	25,694.70	28.63
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	44,530.00	2,341.71	11,708.55	32,821.45	26.29

AS OF: NOVEMBER 30TH, 2020

## 120-SEWER ENTERPRISE FUND

## SPECIAL PROJECTS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	0.00	0.00	0.00	0.00	0.00
120-5-60-6009 ACCESS RD	0.00	0.00	8,473.64 (	8,473.64)	0.00
120-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
120-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	8,473.64 (	8,473.64)	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	0.00	0.00	0.00	0.00	0.00
120-5-70-7201 I & I	0.00	0.00	10,254.60 (	10,254.60)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>0.00</b>	<b>0.00</b>	<b>10,254.60 (</b>	<b>10,254.60)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,641,760.00</b>	<b>111,767.26</b>	<b>803,457.90</b>	<b>838,302.10</b>	<b>48.94</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 150,831.00)</b>	<b>140,996.72</b>	<b>51,574.07 (</b>	<b>202,405.07)</b>	<b>34.19-</b>

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,175,569.00</u>	<u>166,630.16</u>	<u>985,502.27</u>	<u>1,190,066.73</u>	<u>45.30</u>
TOTAL REVENUES	<u>2,175,569.00</u>	<u>166,630.16</u>	<u>985,502.27</u>	<u>1,190,066.73</u>	<u>45.30</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,303,635.00	20,611.10	469,625.67	834,009.33	36.02
ADMINISTRATION	432,258.00	28,790.52	131,718.74	300,539.26	30.47
FIELD	387,856.00	22,933.93	142,001.00	245,855.00	36.61
DIRECTORS	51,820.00	2,341.67	11,708.35	40,111.65	22.59
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>0.00</u>	<u>42,216.23</u>	<u>(42,216.23)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,175,569.00</u>	<u>74,677.22</u>	<u>797,269.99</u>	<u>1,378,299.01</u>	<u>36.65</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	91,952.94	188,232.28	(188,232.28)	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	0.00	205.00	11,795.00	1.71
130-4036 DEVELOPER FEES WATER	0.00	0.00	1,977.00 (	1,977.00)	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	0.00	987.00	1,645.00 (	1,645.00)	0.00
130-4040 LIEN RECORDING FEES	1,200.00	0.00	776.92	423.08	64.74
130-4045 AVAILABILITY FEES	22,000.00	0.00	1,790.40	20,209.60	8.14
130-4110 COMM WATER USE	95,295.00	3,358.09	27,772.62	67,522.38	29.14
130-4112 GOV'T WATER USE	6,000.00	371.99	2,012.33	3,987.67	33.54
130-4115 WATER USE	1,968,074.00	149,628.19	922,052.04	1,046,021.96	46.85
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	32,000.00	3,843.39	14,543.93	17,456.07	45.45
130-4215 RETURNED CHECK FEE	1,000.00	100.00	100.00	900.00	10.00
130-4300 MISC INCOME	3,000.00	469.00	1,174.00	1,826.00	39.13
130-4310 OTHER INCOME	1,500.00	0.00	2,902.00 (	1,402.00)	193.47
130-4320 FEMA/CalOES Grants	30,000.00	1,350.00	1,350.00	28,650.00	4.50
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	3,500.00	0.00	678.53	2,821.47	19.39
130-4580 TRANSFER IN	0.00	6,522.50	6,522.50 (	6,522.50)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,175,569.00</b>	<b>166,630.16</b>	<b>985,502.27</b>	<b>1,190,066.73</b>	<b>45.30</b>
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## REVENUE &amp; EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2020

## 130-WATER ENTERPRISE FUND

## NON-DEPARTMENTAL

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	15,000.00	0.00	12,990.51	2,009.49	86.60
130-5-00-5025 RETIREE HEALTH BENEFITS	14,000.00	525.62	2,876.74	11,123.26	20.55
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	12,000.00	0.00	0.00	12,000.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	976.18	4,953.56	15,046.44	24.77
130-5-00-5061 VEHICLE MAINT	12,500.00	0.00	1,735.81	10,764.19	13.89
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	54,055.00	0.00	59,153.84 (	5,098.84)	109.43
130-5-00-5075 BANK FEES	21,000.00	2,028.19	9,430.54	11,569.46	44.91
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,600.00	471.25	3,870.75	20,729.25	15.73
130-5-00-5092 POSTAGE & SHIPPING	6,500.00	518.50	2,361.66	4,138.34	36.33
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	20,000.00	0.00	5,644.75	14,355.25	28.22
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	3,079.37	56,920.63	5.13
130-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000.00	7,149.89	25,772.20	24,227.80	51.54
130-5-00-5124 WATER RIGHTS	50,000.00	0.00	1,231.25	48,768.75	2.46
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	266.40	1,404.12	6,095.88	18.72
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	45,000.00	1,372.11	2,790.28	42,209.72	6.20
130-5-00-5148 OPERATING SUPPLIES	5,000.00	142.58	1,347.07	3,652.93	26.94
130-5-00-5150 REPAIR & REPLACE	125,000.00	4,717.72	58,474.17	66,525.83	46.78
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	100.00	7,699.79	4,300.21	64.16
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	0.00	985.25	3,214.75	23.46
130-5-00-5157 SECURITY	5,000.00	132.00	590.51	4,409.49	11.81
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	774.70	4,237.25	6,762.75	38.52
130-5-00-5192 ELECTRICITY	150,000.00	0.00	78,160.37	71,839.63	52.11
130-5-00-5193 OTHER UTILITIES	2,500.00	251.68	1,014.88	1,485.12	40.60
130-5-00-5194 IT SERVICES	36,500.00	758.50	27,376.77	9,123.23	75.00
130-5-00-5195 ENV/MONITORING	17,000.00	228.00	4,181.00	12,819.00	24.59
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	32,000.00	0.00	0.00	32,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	1,136.70 (	136.70)	113.67
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	1,938.35 (	938.35)	193.84
130-5-00-5312 TOOLS - FIELD	1,500.00	0.00	10.70	1,489.30	0.71
130-5-00-5315 SAFETY EQUIPMENT	1,500.00	197.78	5,594.25 (	4,094.25)	372.95
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	2,600.00	6,400.00	28.89
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	133.50	116.50	53.40
130-5-00-5580 TRANSFERS OUT	467,830.00	0.00	136,849.73	330,980.27	29.25
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,303,635.00	20,611.10	469,625.67	834,009.33	36.02

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
ADMINISTRATION  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	282,875.00	21,421.74	89,910.67	192,964.33	31.78
130-5-10-5020 EMPLOYEE BENEFITS	91,844.00	4,773.60	22,289.07	69,554.93	24.27
130-5-10-5021 RETIREMENT BENEFITS	47,189.00	2,324.57	18,111.20	29,077.80	38.38
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	270.61	1,094.98	2,905.02	27.37
130-5-10-5170 TRAVEL MILEAGE	2,000.00	0.00	225.32	1,774.68	11.27
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	87.50	3,912.50	2.19
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>432,258.00</b>	<b>28,790.52</b>	<b>131,718.74</b>	<b>300,539.26</b>	<b>30.47</b>



HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

## 130-WATER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	225,455.00	13,926.51	89,842.27	135,612.73	39.85
130-5-30-5020 EMPLOYEE BENEFITS	106,340.00	7,234.01	34,466.07	71,873.93	32.41
130-5-30-5021 RETIREMENT BENEFITS	46,661.00	1,591.09	16,966.47	29,694.53	36.36
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	177.12	479.10	1,320.90	26.62
130-5-30-5063 CERTIFICATIONS	600.00	0.00	80.00	520.00	13.33
130-5-30-5090 OFFICE SUPPLIES	1,000.00	5.20	167.09	832.91	16.71
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	387,856.00	22,933.93	142,001.00	245,855.00	36.61

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

## 130-WATER ENTERPRISE FUND

## DIRECTORS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,345.50	1,654.50	44.85
130-5-40-5020 DIRECTOR BENEFITS	120.00	11.50	57.50	62.50	47.92
130-5-40-5030 DIRECTOR HEALTH BENEFITS	42,000.00	2,061.07	10,305.35	31,694.65	24.54
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	51,820.00	2,341.67	11,708.35	40,111.65	22.59

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
130-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2020

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 GENERATORS	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 TANK 9	0.00	0.00	6,522.50 (	6,522.50)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	35,693.73 (	35,693.73)	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	0.00	0.00	42,216.23 (	42,216.23)	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,175,569.00</b>	<b>74,677.22</b>	<b>797,269.99</b>	<b>1,378,299.01</b>	<b>36.65</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>91,952.94</b>	<b>188,232.28 (</b>	<b>188,232.28)</b>	<b>0.00</b>

\*\*\* END OF REPORT \*\*\*



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of November 30, 2020**  
**(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAIF</b>	<b>Bond Trustee</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank 1010</b>	<b>West America Bank 1130</b>	<b>State Treasurer 1133</b>	<b>US Bank 1200</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>					
<b>Beginning Balances</b>	\$ 416,300	\$ 1,281,524	\$ 625,671	\$ 176,397	\$ 2,499,892
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 336,300	\$ 28,611	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 73	\$ -	\$ 1	
<b>Total Cash Receipts</b>	\$ 336,300	\$ 28,684	\$ -	\$ 176,398	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 152,859	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 25,954	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 51,271	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,056	\$ -	\$ -	\$ -	
Other Disbursements		\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 234,141	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>					
Transfers In	\$ 148,269	\$ -	\$ -	\$ -	
Transfers Out		\$ 148,269		\$ -	
<b>Total Transfers Between Accounts</b>	\$ 148,269	\$ 148,269	\$ -	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 666,728	\$ 1,161,939	\$ 625,671	\$ 176,398	\$ 2,630,735
<b>Reconciling Adjustments to Financial Institutions [2]</b>	\$ -	\$ -	\$ -	\$ -	
<b>Financial Institution Ending Balances</b>	\$ 658,335	\$ 1,161,939	\$ 625,671	\$ 176,398	\$ 2,622,343

**Ending Balances General Ledger Distribution by District Funds**

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	264,570	68,987	72,271	-	405,828
<b>130</b> Water Operating	374,844	13,028	107,705	-	495,576
<b>140</b> Flood Enterprise	(97)	-	-	-	(97)
<b>215</b> 2016 Sewer Refinancing Bond	-	127,685	94,518	176,398	398,601
<b>218</b> 2002 CIEDB Loan	27,411	71,282	12,365	-	111,059
<b>219</b> 2012 USDA Solar COP	-	15,863	880	-	16,743
<b>313</b> Wastewater Operating Reserve	-	43,113	58,871	-	101,984
<b>314</b> Wastewater CIP	-	308,615	95,189	-	403,803
<b>319</b> 2012 USDA Solar COP Reserve	-	31,313	-	-	31,313
<b>320</b> Water CIP	-	184,363	-	-	184,363
<b>325</b> Water Operating Reserve	-	192,577	-	-	192,577
<b>350</b> 2002 CIEDB Loan Reserve	-	-	183,872	-	183,872
<b>712</b> Bond Revolving	-	105,113	-	-	105,113
<b>Total Ending Balances in General Ledger</b>	<b>666,728</b>	<b>1,161,939</b>	<b>625,671</b>	<b>176,398</b>	<b>2,630,735</b>

[1] From General Ledger activity by Financial Institution accounts with District Fund accounts consolidated. Checking and Money Market accounts are with West America Bank, Local Agency Investment Account (LAIF) is held by the State Treasurer on behalf of the District and US Bank is the Bond Trustee for the the 2016 Refunding >>>>>>. All cash accounts have been reconciled to the ending Financial Institution statements.

[2] See Reconciliation Detail Summary for details

COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 11/01/2020 THRU 11/30/2020  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>BANK DRAFT:</b>								
1010	11/06/2020	BANK-DRAFT	000516	AFLAC	246.03CR	CLEARED	A	11/10/2020
1010	11/06/2020	BANK-DRAFT	000517	CALIFORNIA PUBLIC EMPLOYEES RE	5,559.28CR	CLEARED	A	11/09/2020
1010	11/06/2020	BANK-DRAFT	000518	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	11/06/2020
1010	11/06/2020	BANK-DRAFT	000519	STATE OF CALIFORNIA EDD	1,842.65CR	CLEARED	A	11/06/2020
1010	11/06/2020	BANK-DRAFT	000520	US DEPARTMENT OF THE TREASURY	4,360.46CR	CLEARED	A	11/06/2020
1010	11/20/2020	BANK-DRAFT	000521	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	11/20/2020	BANK-DRAFT	000522	CALIFORNIA PUBLIC EMPLOYEES RE	5,246.72CR	CLEARED	A	11/23/2020
1010	11/20/2020	BANK-DRAFT	000523	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	11/20/2020
1010	11/20/2020	BANK-DRAFT	000524	STATE OF CALIFORNIA EDD	1,758.73CR	CLEARED	A	11/20/2020
1010	11/20/2020	BANK-DRAFT	000525	US DEPARTMENT OF THE TREASURY	4,412.39CR	CLEARED	A	11/20/2020
<b>CHECK:</b>								
1010	11/03/2020	CHECK	037743	LOCKWOOD, CODY A	3,322.71CR	CLEARED	P	11/04/2020
1010	11/06/2020	CHECK	037744	ADLER TANK RENTALS	1,030.67CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037745	ALPHA ANALYTICAL LABORATORIES	625.00CR	CLEARED	A	11/12/2020
1010	11/06/2020	CHECK	037746	APPLIED TECHNOLOGY SOLUTIONS	905.00CR	CLEARED	A	11/16/2020
1010	11/06/2020	CHECK	037747	BADGER METER	306.00CR	CLEARED	A	11/16/2020
1010	11/06/2020	CHECK	037748	CLEARLAKE REDI-MIX, INC.	1,036.73CR	CLEARED	A	11/12/2020
1010	11/06/2020	CHECK	037749	DELOACH AND ASSOCIATES, INC	4,744.78CR	CLEARED	A	11/19/2020
1010	11/06/2020	CHECK	037750	DOMINIC HERNANDEZ	354.24CR	CLEARED	A	11/20/2020
1010	11/06/2020	CHECK	037751	GHD	3,506.50CR	CLEARED	A	11/16/2020
1010	11/06/2020	CHECK	037752	HARDESTER'S MARKETS & HARDWARE	280.88CR	CLEARED	A	11/12/2020
1010	11/06/2020	CHECK	037753	JAMES DAY CONSTRUCTION, INC.	2,365.00CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037754	JENFITCH, LLC	3,391.67CR	CLEARED	A	11/12/2020
1010	11/06/2020	CHECK	037755	MEDIACOM	522.66CR	CLEARED	A	11/13/2020
1010	11/06/2020	CHECK	037756	PACE SUPPLY CORP	18,936.45CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037757	REDWOOD COAST FUELS	1,952.40CR	CLEARED	A	11/09/2020
1010	11/06/2020	CHECK	037758	SPECIAL DISTRICT RISK MANAGEME	26,990.22CR	CLEARED	A	11/12/2020
1010	11/06/2020	CHECK	037759	STREAMLINE	200.00CR	CLEARED	A	11/24/2020
1010	11/06/2020	CHECK	037760	TELSTAR INSTRUMENTS, INC	8,546.69CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037761	UNDERGROUND SERVICE ALERT OF N	742.50CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037762	US STANDARD PRODUCTS	680.72CR	CLEARED	A	11/10/2020
1010	11/06/2020	CHECK	037763	USA BLUE BOOK	1,415.52CR	CLEARED	A	11/20/2020
1010	11/06/2020	CHECK	037764	COLVIN, ROGER & KAET	76.10CR	CLEARED	A	11/23/2020
1010	11/06/2020	CHECK	037765	GREER, TIMOTHY G	10.32CR	OUTSTND	A	0/00/0000
1010	11/06/2020	CHECK	037766	HABITAT FOR HUMANITY	47.33CR	CLEARED	A	11/13/2020
1010	11/06/2020	CHECK	037767	MCGILL, JOSH	32.25CR	CLEARED	A	11/23/2020
1010	11/13/2020	CHECK	037768	SPECIAL DISTRICT RISK MANAGEME	30,462.30CR	CLEARED	A	11/18/2020
1010	11/13/2020	CHECK	037769	USA BLUE BOOK	1,137.31CR	CLEARED	A	11/27/2020
1010	11/13/2020	CHECK	037770	OFFICE DEPOT	108.94CR	CLEARED	A	11/19/2020
1010	11/13/2020	CHECK	037771	GHD	1,705.00CR	CLEARED	A	11/19/2020
1010	11/13/2020	CHECK	037772	ALPHA ANALYTICAL LABORATORIES	407.00CR	CLEARED	A	11/18/2020
1010	11/13/2020	CHECK	037773	WELLS FARGO FINANCIAL LEASING	682.88CR	CLEARED	A	11/18/2020
1010	11/13/2020	CHECK	037774	AT&T	82.70CR	CLEARED	A	11/18/2020

COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 11/01/2020 THRU 11/30/2020  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	11/13/2020	CHECK	037775	BUSBY, JUSTIN	3.43CR	OUTSTND	A	0/00/0000
1010	11/13/2020	CHECK	037776	CASTALDO, ANTHONY	59.24CR	CLEARED	A	11/27/2020
1010	11/20/2020	CHECK	037777	SOUTH LAKE REFUSE COMPANY	503.37CR	CLEARED	A	11/24/2020
1010	11/20/2020	CHECK	037778	ADVANCED ELECTRONIC SECURITY S	264.00CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037779	USA BLUE BOOK	2,435.46CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037780	NBS GOVERNMENT FINANCE GROUP	9,555.00CR	CLEARED	A	11/24/2020
1010	11/20/2020	CHECK	037781	DATAPROSE, LLC	1,569.82CR	CLEARED	A	12/01/2020
1010	11/20/2020	CHECK	037782	VERIZON WIRELESS	944.05CR	CLEARED	A	11/25/2020
1010	11/20/2020	CHECK	037783	OFFICE DEPOT	169.55CR	CLEARED	A	11/30/2020
1010	11/20/2020	CHECK	037784	ALPHA ANALYTICAL LABORATORIES	329.00CR	CLEARED	A	11/25/2020
1010	11/20/2020	CHECK	037785	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037786	MIDDLETOWN COPY & PRINT	262.76CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037787	JT AUTO GLASS	940.40CR	CLEARED	A	12/01/2020
1010	11/20/2020	CHECK	037788	BUNDY, VIRGINIA A	4.45CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037789	GILL, THERESA & DAVI	19.79CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037790	HAMILTON, BRUCE	41.42CR	CLEARED	A	11/27/2020
1010	11/20/2020	CHECK	037791	HERRALA, DIANE	11.02CR	CLEARED	A	11/27/2020
1010	11/20/2020	CHECK	037792	INC., SKEETER,	43.43CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037793	MCCRACKEN, DENYSE	456.69CR	CLEARED	A	12/01/2020
1010	11/20/2020	CHECK	037794	SHERMAN, CARLY	118.97CR	OUTSTND	A	0/00/0000
1010	11/20/2020	CHECK	037795	VEGUILLA, JOHN	54.60CR	CLEARED	A	11/30/2020
1010	11/20/2020	CHECK	037796	VILBERT, SEAN	16.29CR	CLEARED	A	11/25/2020

DEPOSIT:								
1010	11/01/2020	DEPOSIT	110120	RECONCILE CC DEPOSIT	75.00	CLEARED	G	11/06/2020
1010	11/02/2020	DEPOSIT		CREDIT CARD 11/02/2020	7,676.61	CLEARED	C	11/03/2020
1010	11/02/2020	DEPOSIT	000001	CREDIT CARD 11/02/2020	2,444.30	CLEARED	C	11/04/2020
1010	11/02/2020	DEPOSIT	000002	REGULAR DAILY POST 11/02/2020	1,818.96	CLEARED	C	11/03/2020
1010	11/03/2020	DEPOSIT		CREDIT CARD 11/03/2020	2,370.30	CLEARED	C	11/05/2020
1010	11/03/2020	DEPOSIT	000001	CREDIT CARD 11/03/2020	1,645.04	CLEARED	C	11/06/2020
1010	11/03/2020	DEPOSIT	000002	REGULAR DAILY POST 11/03/2020	1,336.89	CLEARED	C	11/04/2020
1010	11/04/2020	DEPOSIT		CREDIT CARD 11/04/2020	3,377.45	CLEARED	C	11/06/2020
1010	11/04/2020	DEPOSIT	000001	CREDIT CARD 11/04/2020	1,393.83	CLEARED	C	11/06/2020
1010	11/04/2020	DEPOSIT	000002	REGULAR DAILY POST 11/04/2020	968.51	CLEARED	C	11/05/2020
1010	11/05/2020	DEPOSIT		CREDIT CARD 11/05/2020	2,285.30	CLEARED	C	11/06/2020
1010	11/05/2020	DEPOSIT	000001	CREDIT CARD 11/05/2020	1,951.19	CLEARED	C	11/09/2020
1010	11/05/2020	DEPOSIT	000002	REGULAR DAILY POST 11/05/2020	1,300.28	CLEARED	C	11/06/2020
1010	11/05/2020	DEPOSIT	110520	NBS QTRLY ADMIN TRANSFER	2,832.74	CLEARED	G	11/06/2020
1010	11/06/2020	DEPOSIT		CREDIT CARD 11/06/2020	2,858.84	CLEARED	C	11/09/2020
1010	11/06/2020	DEPOSIT	000001	CREDIT CARD 11/06/2020	2,142.37	CLEARED	C	11/09/2020
1010	11/06/2020	DEPOSIT	000002	REGULAR DAILY POST 11/06/2020	3,313.52	CLEARED	C	11/09/2020
1010	11/06/2020	DEPOSIT	110620	ACCESS RD 120-5-60-6009	8,473.64	CLEARED	G	11/06/2020
1010	11/06/2020	DEPOSIT	110621	I & I 120-5-70-7201	10,254.60	CLEARED	G	11/06/2020
1010	11/06/2020	DEPOSIT	110622	TANK 9 130-5-70-7204	6,522.50	CLEARED	G	11/06/2020

COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 11/01/2020 THRU 11/30/2020  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	11/09/2020	DEPOSIT		CREDIT CARD 11/09/2020	1,880.96	CLEARED	C	11/09/2020
1010	11/09/2020	DEPOSIT	000001	CREDIT CARD 11/09/2020	2,594.21	CLEARED	C	11/09/2020
1010	11/09/2020	DEPOSIT	000002	CREDIT CARD 11/09/2020	740.09	CLEARED	C	11/10/2020
1010	11/09/2020	DEPOSIT	000003	CREDIT CARD 11/09/2020	3,170.96	CLEARED	C	11/12/2020
1010	11/09/2020	DEPOSIT	000004	REGULAR DAILY POST 11/09/2020	12,097.58	CLEARED	C	11/10/2020
1010	11/10/2020	DEPOSIT		CREDIT CARD 11/10/2020	3,213.02	CLEARED	C	11/12/2020
1010	11/10/2020	DEPOSIT	000001	CREDIT CARD 11/10/2020	826.98	CLEARED	C	11/12/2020
1010	11/10/2020	DEPOSIT	000002	REGULAR DAILY POST 11/10/2020	4,194.55	CLEARED	C	11/12/2020
1010	11/12/2020	DEPOSIT		CREDIT CARD 11/12/2020	4,143.24	CLEARED	C	11/12/2020
1010	11/12/2020	DEPOSIT	000001	CREDIT CARD 11/12/2020	2,393.35	CLEARED	C	11/16/2020
1010	11/12/2020	DEPOSIT	000002	REGULAR DAILY POST 11/12/2020	9,537.00	CLEARED	C	11/16/2020
1010	11/12/2020	DEPOSIT	000003	REGULAR DAILY POST 11/12/2020	9,537.00	CLEARED	C	11/16/2020
1010	11/12/2020	DEPOSIT	000004	REGULAR DAILY POST 11/12/2020	9,537.00	CLEARED	C	11/16/2020
1010	11/12/2020	DEPOSIT	000005	CREDIT CARD 11/12/2020	2,431.75	CLEARED	C	11/16/2020
1010	11/12/2020	DEPOSIT	000006	REGULAR DAILY POST 11/12/2020	42,511.82	CLEARED	C	11/13/2020
1010	11/12/2020	DEPOSIT	111220	Reclassify APN #141-264-04	9,537.00CR	CLEARED	G	11/16/2020
1010	11/12/2020	DEPOSIT	111221	Reclassify 141-261-04	9,537.00CR	CLEARED	G	11/16/2020
1010	11/12/2020	DEPOSIT	111222	Reclassify UBL: 01-05-07	9,537.00CR	CLEARED	G	11/16/2020
1010	11/13/2020	DEPOSIT		CREDIT CARD 11/13/2020	1,888.09	CLEARED	C	11/16/2020
1010	11/13/2020	DEPOSIT	000001	CREDIT CARD 11/13/2020	2,723.54	CLEARED	C	11/16/2020
1010	11/13/2020	DEPOSIT	000002	REGULAR DAILY POST 11/13/2020	5,588.63	CLEARED	C	11/16/2020
1010	11/16/2020	DEPOSIT		CREDIT CARD 11/16/2020	2,297.87	CLEARED	C	11/16/2020
1010	11/16/2020	DEPOSIT	000001	CREDIT CARD 11/16/2020	1,999.99	CLEARED	C	11/16/2020
1010	11/16/2020	DEPOSIT	000002	CREDIT CARD 11/16/2020	10,013.67	CLEARED	C	11/17/2020
1010	11/16/2020	DEPOSIT	000003	CREDIT CARD 11/16/2020	4,146.57	CLEARED	C	11/18/2020
1010	11/16/2020	DEPOSIT	000004	REGULAR DAILY POST 11/16/2020	16,345.46	CLEARED	C	11/17/2020
1010	11/16/2020	DEPOSIT	000005	DRAFT POSTING	14,110.57	CLEARED	U	11/17/2020
1010	11/16/2020	DEPOSIT	000006	CC DRAFT POSTING	18,202.92	CLEARED	U	11/18/2020
1010	11/16/2020	DEPOSIT	111620	ACCESS RD 5-60-6009	120,186.00	CLEARED	G	11/16/2020
1010	11/16/2020	DEPOSIT	111621	RECONCILE DEPOSIT 11-16-2020	100.00CR	CLEARED	G	11/16/2020
1010	11/16/2020	DEPOSIT	111622	RECONCILE DEPOSIT 11-16-2020	100.00	CLEARED	G	11/16/2020
1010	11/17/2020	DEPOSIT		CREDIT CARD 11/17/2020	3,379.44	CLEARED	C	11/18/2020
1010	11/17/2020	DEPOSIT	000001	CREDIT CARD 11/17/2020	2,381.24	CLEARED	C	11/18/2020
1010	11/17/2020	DEPOSIT	000002	REGULAR DAILY POST 11/17/2020	3,564.12	CLEARED	C	11/18/2020
1010	11/18/2020	DEPOSIT		CREDIT CARD 11/18/2020	3,129.86	CLEARED	C	11/19/2020
1010	11/18/2020	DEPOSIT	000001	CREDIT CARD 11/18/2020	4,958.36	CLEARED	C	11/19/2020
1010	11/18/2020	DEPOSIT	000002	REGULAR DAILY POST 11/18/2020	9,031.42	CLEARED	C	11/19/2020
1010	11/18/2020	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	97.51CR	CLEARED	U	11/20/2020
1010	11/19/2020	DEPOSIT		CREDIT CARD 11/19/2020	4,687.22	CLEARED	C	11/19/2020
1010	11/19/2020	DEPOSIT	000001	CREDIT CARD 11/19/2020	6,951.37	CLEARED	C	11/23/2020
1010	11/19/2020	DEPOSIT	000002	REGULAR DAILY POST 11/19/2020	12,198.34	CLEARED	C	11/20/2020
1010	11/20/2020	DEPOSIT		CREDIT CARD 11/20/2020	3,841.94	CLEARED	C	11/20/2020
1010	11/20/2020	DEPOSIT	000001	CREDIT CARD 11/20/2020	6,672.85	CLEARED	C	11/23/2020
1010	11/20/2020	DEPOSIT	000002	REGULAR DAILY POST 11/20/2020	11,814.93	CLEARED	C	11/23/2020



COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 11/01/2020 THRU 11/30/2020  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
<b>DEPOSIT:</b>								
1010	11/20/2020	DEPOSIT	000003	CC DRAFT POSTING	68.69	CLEARED	U	11/23/2020
1010	11/23/2020	DEPOSIT		CREDIT CARD 11/23/2020	11,079.97	CLEARED	C	11/23/2020
1010	11/23/2020	DEPOSIT	000001	CREDIT CARD 11/23/2020	2,045.60	CLEARED	C	11/24/2020
1010	11/23/2020	DEPOSIT	000002	CREDIT CARD 11/23/2020	1,096.32	CLEARED	C	11/24/2020
1010	11/23/2020	DEPOSIT	000003	CREDIT CARD 11/23/2020	2,529.85	CLEARED	C	11/25/2020
1010	11/23/2020	DEPOSIT	000004	REGULAR DAILY POST 11/23/2020	24,329.58	CLEARED	C	11/24/2020
1010	11/24/2020	DEPOSIT		CREDIT CARD 11/24/2020	1,926.72	CLEARED	C	11/25/2020
1010	11/24/2020	DEPOSIT	000001	CREDIT CARD 11/24/2020	1,530.37	CLEARED	C	11/27/2020
1010	11/24/2020	DEPOSIT	000002	REGULAR DAILY POST 11/24/2020	200.00	CLEARED	C	11/25/2020
1010	11/25/2020	DEPOSIT		CREDIT CARD 11/25/2020	1,671.07	CLEARED	C	11/27/2020
1010	11/25/2020	DEPOSIT	000001	CREDIT CARD 11/25/2020	957.77	CLEARED	C	11/27/2020
1010	11/25/2020	DEPOSIT	000002	REGULAR DAILY POST 11/25/2020	1,716.58	CLEARED	C	11/27/2020
1010	11/30/2020	DEPOSIT		CREDIT CARD 11/30/2020	1,080.59	CLEARED	C	11/30/2020
1010	11/30/2020	DEPOSIT	000001	CREDIT CARD 11/30/2020	254.78	CLEARED	C	11/30/2020
1010	11/30/2020	DEPOSIT	000002	CREDIT CARD 11/30/2020	2,329.09	CLEARED	C	11/30/2020
1010	11/30/2020	DEPOSIT	000003	CREDIT CARD 11/30/2020	785.12	CLEARED	C	11/30/2020
1010	11/30/2020	DEPOSIT	000004	CREDIT CARD 11/30/2020	1,129.13	CLEARED	C	12/01/2020
1010	11/30/2020	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	225.00CR	CLEARED	U	11/30/2020
1010	11/30/2020	DEPOSIT	000006	CREDIT CARD 11/30/2020	4,378.68	OUTSTND	C	0/00/0000
1010	11/30/2020	DEPOSIT	000007	REGULAR DAILY POST 11/30/2020	7,026.98	CLEARED	C	12/01/2020
1010	11/30/2020	DEPOSIT	000008	CREDIT CARD 11/30/2020	3,399.70	OUTSTND	C	0/00/0000
<b>EFT:</b>								
1010	11/20/2020	EFT	112020	CalPERS UAL 1739 November	1,838.10CR	CLEARED	G	11/23/2020
<b>MISCELLANEOUS:</b>								
1010	11/06/2020	MISC.		PAYROLL DIRECT DEPOSIT	24,835.24CR	CLEARED	P	11/06/2020
1010	11/20/2020	MISC.		PAYROLL DIRECT DEPOSIT	26,436.14CR	CLEARED	P	11/20/2020
<b>SERVICE CHARGE:</b>								
1010	11/02/2020	SERV-CHG		October Merchant fees 57	1,889.58CR	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000001	October Merchant fees 25	1,368.03CR	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000002	October Merchant fees 29	458.05CR	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000003	October Merchant Fees 27	1,889.58	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000004	Merchant Fees Correction 25	1,368.03	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000005	Merchant Fees Correction 29	458.05	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000006	October Merchant Fees 27	1,889.58CR	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000007	October Merchant Fees 25	1,368.06CR	CLEARED	G	11/02/2020
1010	11/02/2020	SERV-CHG	000008	October Merchant Fees 29	458.05CR	CLEARED	G	11/02/2020
1010	11/16/2020	SERV-CHG		October 2020 Analysis Fees	340.71CR	CLEARED	G	11/16/2020

COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 11/01/2020 THRU 11/30/2020  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1010					CHECK TOTAL:			
					134,611.21CR			
				DEPOSIT TOTAL:	484,568.86			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	51,271.38CR			
				SERVICE CHARGE TOTAL:	4,056.40CR			
				EFT TOTAL:	1,838.10CR			
				BANK-DRAFT TOTAL:	24,116.27CR			
TOTALS FOR POOLED CASH FUND					CHECK TOTAL:			
					134,611.21CR			
				DEPOSIT TOTAL:	484,568.86			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	51,271.38CR			
				SERVICE CHARGE TOTAL:	4,056.40CR			
				EFT TOTAL:	1,838.10CR			
				BANK-DRAFT TOTAL:	24,116.27CR			

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
2020 - 2021 CAPITAL IMPROVEMENT PLAN  
NOVEMBER 2020**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>Revenue</b>	<b>Budget Expensed</b>	<b>Expense to Date</b>	<b>Fund Balance</b>
<b>314</b>  <b>WASTEWATER CAPITAL IMPROVEMENT</b>	<b>BEGINNING FUND BALANCE</b>	\$ 127,212			\$ 127,212
	<b>Transfers In To Date</b>	\$ 415,473			\$ 542,685
	Regulatory Compliance/I&I Mitigation		\$ 100,000	\$ 10,255	\$ 532,430
	Disaster Mitigation/SCADA Upgrade		\$ 30,000	\$ -	\$ 532,430
	Diaster Recovery/WWTP Access Road Repair		\$ 50,000	\$ 128,660	\$ 403,770
	Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 50,000	\$ -	\$ 403,770
	Risk Management Plan/Chlorine Tank Auto Shut-Off FY 21-22		\$ -	\$ -	\$ 403,770
	Regulatory Compliance/Dump Truck		\$ 75,000	\$ -	\$ 403,770
	Stormwater Master Planning/Mitigation		\$ 10,000	\$ -	\$ 403,770
	<b>Transfers Out To Date</b>			\$ 138,915	
<b>ENDING FUND BALANCE</b>				<b>\$ 403,770</b>	
<b>FUND</b>	<b>DESCRIPTION</b>	<b>Revenue</b>	<b>Budget Expensed</b>	<b>Expense to Date</b>	<b>Fund Balance</b>
<b>320</b>  <b>WATER CAPITAL IMPROVEMENT</b>	<b>BEGINNING FUND BALANCE</b>	\$ 148,578			\$ 148,578
	<b>Transfers In To Date</b>	\$ 42,261			\$ 190,839
	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks		\$ 360,000	\$ 6,523	\$ 184,317
	Disaster Mitigation/SCADA Upgrade		\$ 30,000	\$ -	\$ 184,317
	Reliable Water Supply/Automatic Metering Infrastructure		\$ 200,000	\$ -	\$ 184,317
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply		\$ 50,000	\$ -	\$ 184,317
	Reliable Water Supply/Leak Repair Mini-Excavator		\$ 50,000	\$ -	\$ 184,317
	Regulatory Compliance/Dump Truck		\$ 75,000	\$ -	\$ 184,317
	<b>Transfers Out To Date</b>			\$ 6,523	
	<b>ENDING FUND BALANCE</b>				<b>\$ 184,317</b>

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## 2020 - 2021 DEBT SERVICE

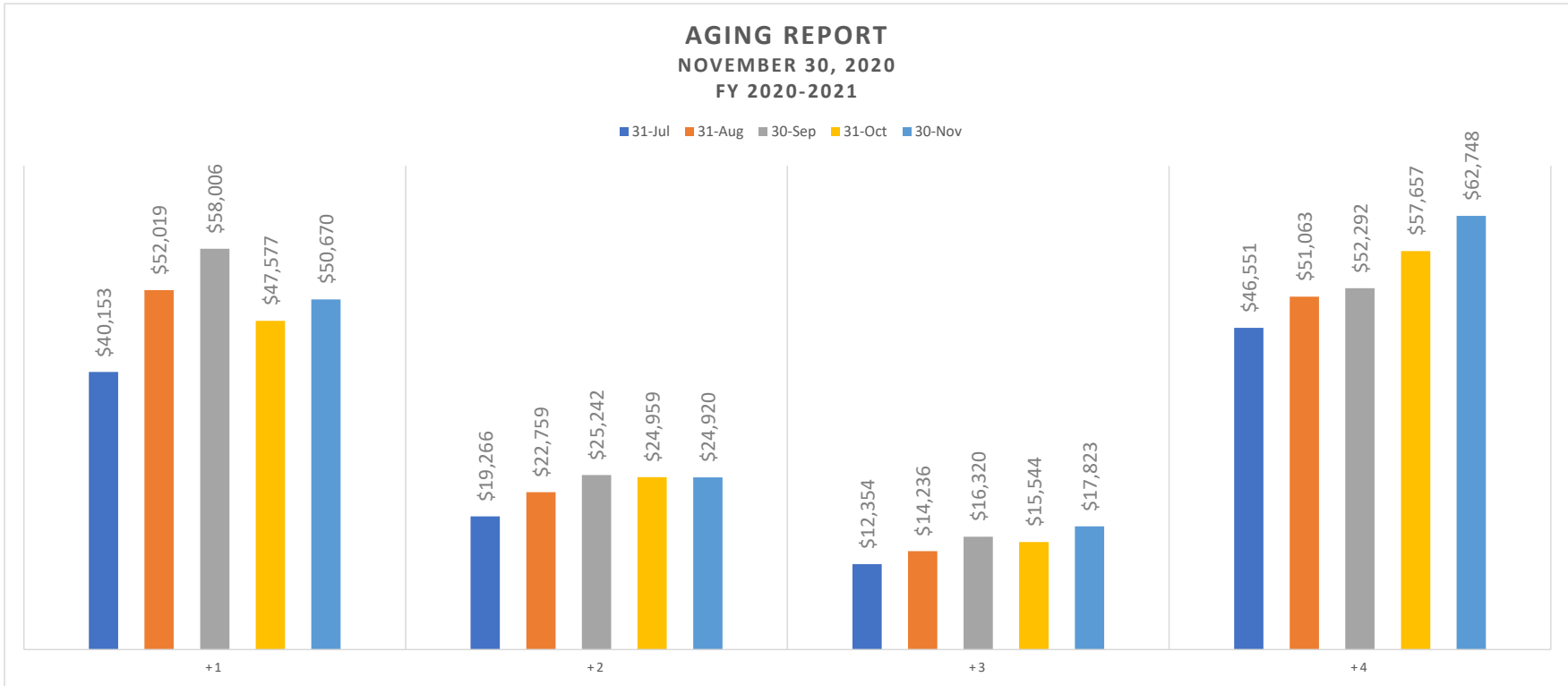
NOVEMBER 2020

	DEBT SERVICE REVENUE	FUND	AMOUNT
1)	1995-2 BOND - TAX ASSESSMENT	215	\$ 300,224
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130	152,472
	CIEDB LOAN - WATER CAPACITY FEE	218	18,274
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,255
	<b>TOTAL DEBT SERVICE REVENUE</b>		<b>\$ 503,225</b>

	DEBT SERVICE EXPENSE	FUND	DEBT AMOUNT	PAID TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000	\$ 185,000 08/14/2020
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994	51,182 08/14/2020
	BOND ADMINISTRATION (ANNUAL FEE)	215	7,460	5,697 11/30/2020
	COUNTY COLLECTION FEES	215	3,500	-
	CSD ADMIN COSTS	215	4,270	-
			<b>\$ 300,224</b>	<b>\$ 241,879</b>
2)	CIEDB (PRINCIPAL)	218	\$ 110,065	\$ -
	CIEDB (INTEREST)	218	55,865	27,933 07/17/2020
	CIEDB (ANNUAL FEE)	218	4,816	-
			<b>\$ 170,746</b>	<b>\$ 27,933</b>
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000	\$ 17,000 08/03/2020
	USDA RUS LOAN (INTEREST)	219	15,255	7,755 08/03/2020
			<b>\$ 32,255</b>	<b>\$ 24,755</b>
	<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>\$ 503,225</b>	<b>\$ 294,566</b>

**AGING REPORT**  
**NOVEMBER 30, 2020**  
**FY 2020-2021**

■ 31-Jul ■ 31-Aug ■ 30-Sep ■ 31-Oct ■ 30-Nov



	Less than \$100	\$100-\$200	\$200-\$300	\$300-\$400	\$400-\$500	\$500-\$600	\$600-\$700	\$700-\$800	\$800-\$900	\$900-\$1000	\$1000+	<b>TOTAL:</b>
Accounts	109	133	40	32	28	19	14	8	3	3	39	<b>428</b>
Amount	\$4,592	\$19,306	\$9,775	\$11,147	\$12,854	\$10,379	\$9,148	\$5,773	\$2,538	\$2,900	\$63,229	<b>\$151,642</b>

# MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 12/11/2020

RE: Senior Account Representative's Monthly Report

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## **Monthly Billing 11/30/2020**

Mailed statements: 2,099

Electronic statements: 562

The statement "SPECIAL MESSAGE

Please visit our website to review the proposed five year Rate Study, Virtual Informational Meeting & Proposition 218 Public Notice Hearing. The Health & Safety of our customers and employees is our top priority. We encourage payments by phone, online at [www.hvlcsd.org](http://www.hvlcsd.org), or in our drop box, however, our lobby is open; we ask that you please wear a mask and social distance. Check the District website for COVID-19 related updates.

## **Delinquent Billing 11/20/2020**

Delinquent statements for November bills:

Mailed statements: 532

As of 12/11/2020 there are 288 past due accounts

## **Courtesy Notification**

No Courtesy notices delivered due to COVID-19.

No Electronic notices due to COVID-19.

## **Phone Notification**

No Phone notifications due to COVID-19.

## **Lock Offs**

No Lock Offs due to COVID-19.



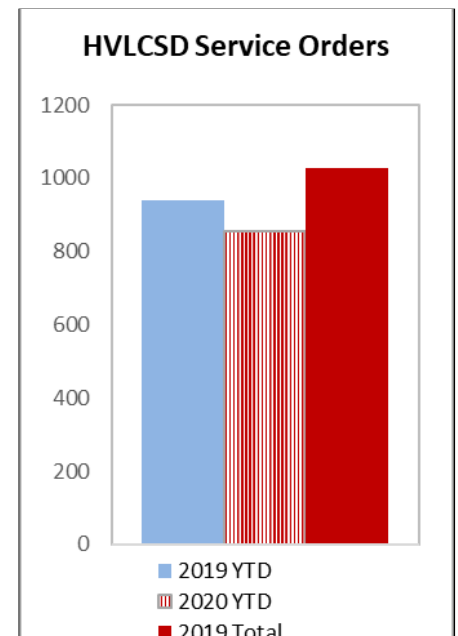
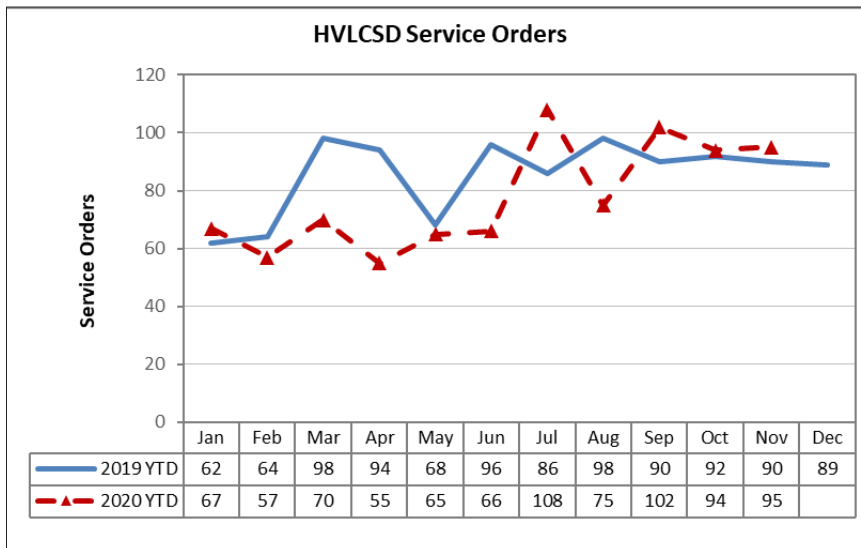
# Hidden Valley Lake Community Services District

## November 2020 Report

FIELD OPERATIONS

Water Connections:		Sewer Connections:	
New (This month)	0	New (This month)	0
Residential (Last month)	2449	Residential (Last month)	1465
Commercial & Govt (Last month)	40	Commercial & Govt (Last month)	16
<b>Total :</b>	<b>2489</b>		<b>1481</b>

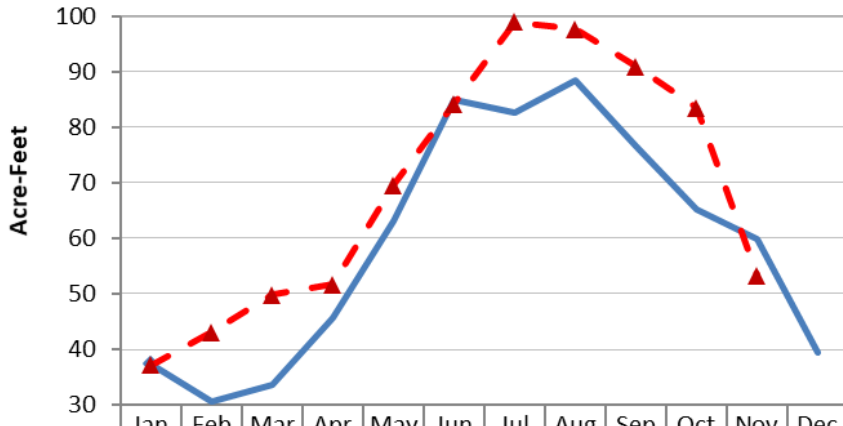
Rainfall		
<i>This month</i>	<i>Last year</i>	<i>Historical</i>
1.00	1.10	5.00



Hours		
<b>Overtime Hours</b>	<b>51.5</b>	<b>\$1,842.89</b>

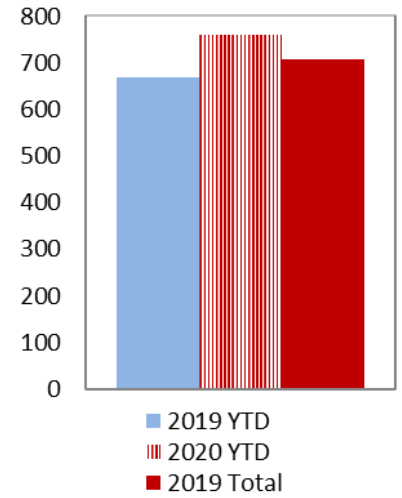
# November 2020 Field Report

## HVLCSD Municipal Well Production

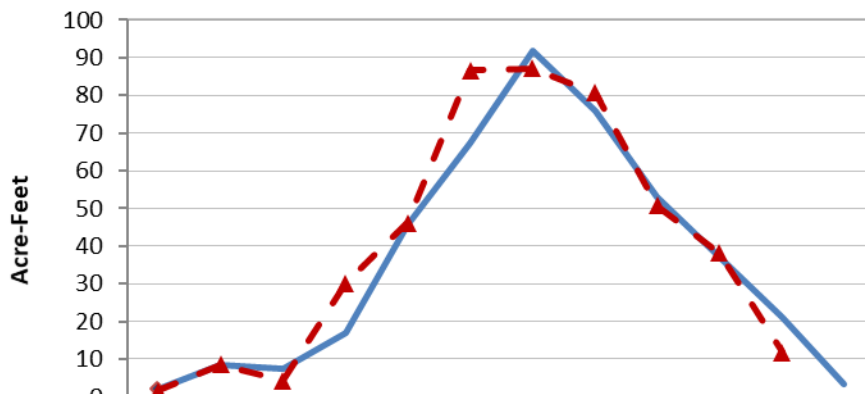


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2019	37.2	30.7	33.6	45.7	63.0	84.8	82.6	88.4	76.6	65.2	59.8	39.3
-▲- 2020	37.1	43.0	49.7	51.6	69.5	84.1	98.9	97.6	90.9	83.4	53.2	

## HVLCSD Municipal Well Production (AF)

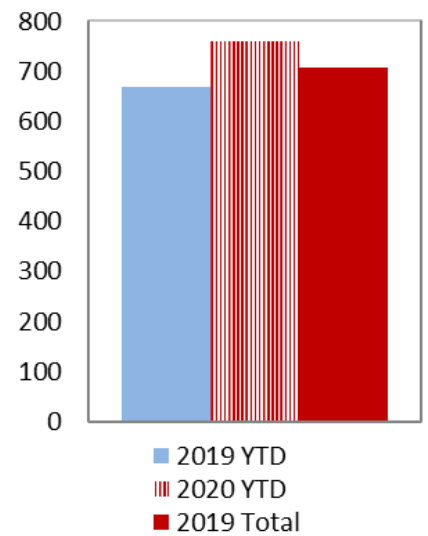


## HVLCSD Municipal Reclaimed Water Use

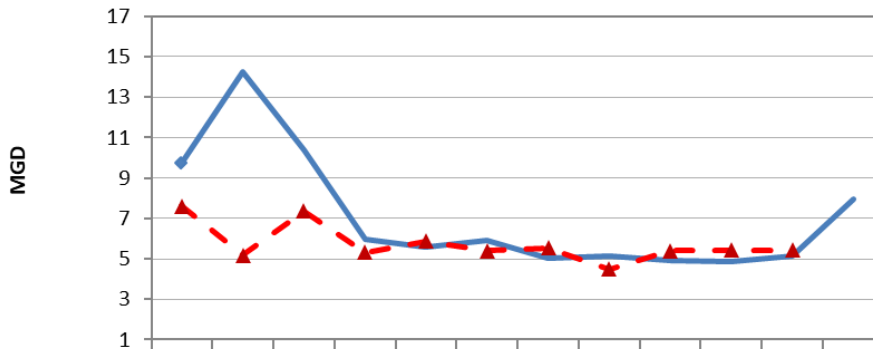


	Jan	Feb	Mar	Apr	Ma y	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2019	1.87	8.57	7.38	16.8	45.4	67.4	91.8	75.8	53.0	36.9	20.9	3.37
-▲- 2020	1.55	8.59	4.27	30.2	46.1	86.6	87.1	80.7	50.7	38.2	11.8	

## HVLCSD Municipal Well Production (AF)

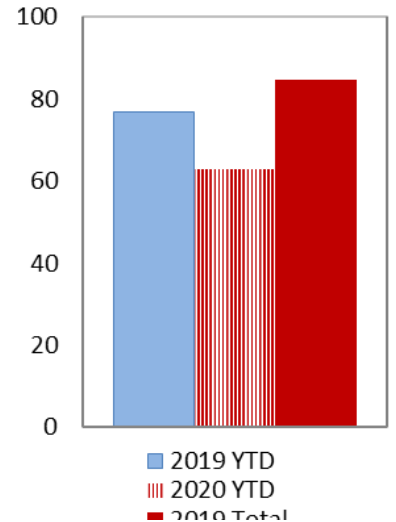


## HVLCSD Municipal Wastewater Influent



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2019	9.71	14.23	10.40	5.95	5.56	5.92	5.05	5.12	4.91	4.88	5.14	7.97
-▲- 2020	7.6	5.19	7.36	5.33	5.86	5.39	5.55	4.49	5.4	5.43	5.42	

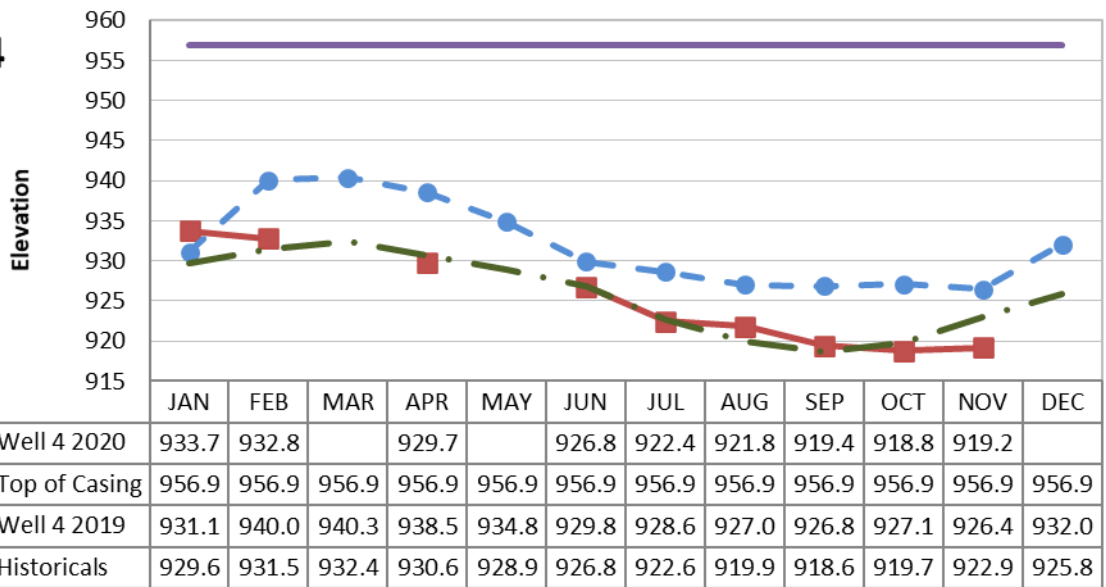
## HVLCSD Municipal Wastewater Influent (MGD)



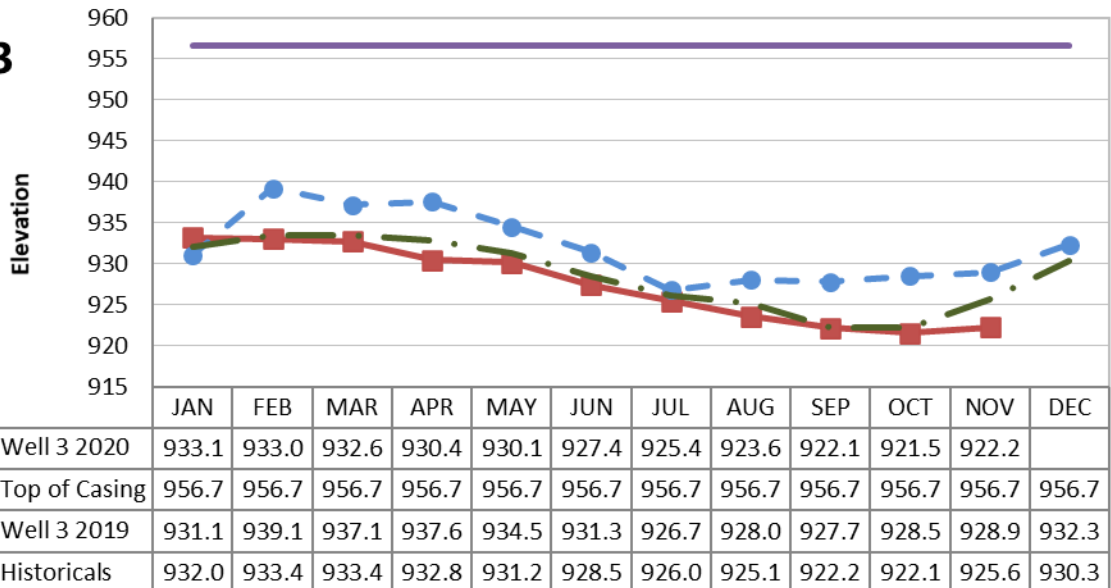


# November 2020 Field Report

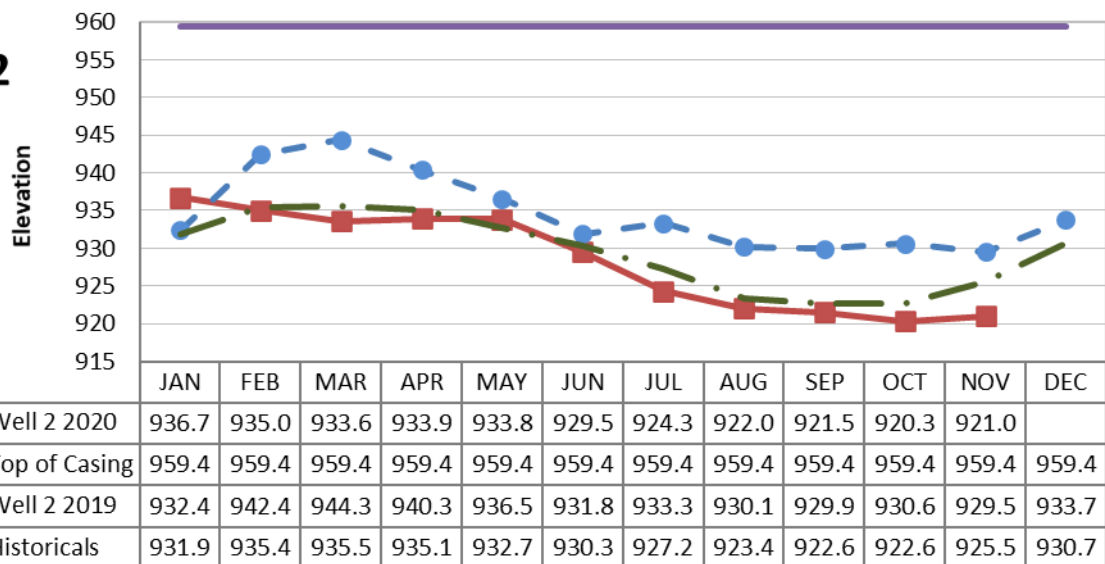
## Well 4



## Well 3



## Well 2



## Water Resources Specialist Highlights

- Submitted Central Valley Region Water Quality Control Board quarterly update on I&I status
- Created flushing and valve exercising maps for field staff
- Attended Westside Sacramento Integrated Regional Water Management Plan regular meeting
- Prop 218 presentation preparation
- Routine database maintenance and reports
- Regular GIS database maintenance
- Regular Facebook outreach

## Projects Update

### FEMA Projects

#### RP DR4434-138 (Access Road Repair - 2019 February Rains)

- 11/19 Received pay estimate from Coastland
- 12/4 Notice of completion was authorized and Resolution signed at BOD Special Meeting
- 12/7 Payment to Smith Construction, excluding 6% retainage
- 11/16 Calculating total mgmt. costs for DR4434

#### HMGP DR4382 Project 112 (Unit 9 Tank)

- 11/23 Received Request For Information (RFI) from FEMA/CalOES
- 12/2 Coastland, WRA inc. completed and submitted RFI response
- 12/7 Re-signing easement documents with Notary
- 12/8 Delivered easement documents to County Recorder's Office
- 12/8 FEMA Environmental and Historic Preservation (EHP) kick-off conference call

#### RPA DR4558 (LNU Complex Fire)

- 11/17 GM authorized to remediate smoke soot & ash deposits in CSD facilities
- 12/3 Firebreak walk-thru with Pacific Tree Care
- 12/7 Continuity of Operations activities assigned project number - 162720
- 12/8 Firebreak walk-thru with Mountain Enterprises
- 12/9 County and State Watershed support request initiated for soil erosion mitigation

#### HMGP DR4558

- 11/16 Submitted Fuels Mitigation NOI (4558-398) for \$500,000, currently under manager review
- 11/17 Submitted Tank 4 Replacement NOI (4558-404) for \$1M, currently under manager review
- 11/20 Submitted Water Mains NOI (4558-428) for \$20M,
- 11/24 Request For Information (RFI) on 4558-428
- 12/4 Submitted response for 4558-429 RFI, currently under manager review

#### HMGP DR4344-512 (LHMP)

- 11/12 Received final reimbursement
- 11/16 Received closeout procedures from CalOES

## Projects Update

### Non\_FEMA projects

#### I & I

10/29 Grants Manager of Special Districts submitted final draft of Grant Agreement to Division of Water Resources for all Lake County Projects (including HVLCSD)

11/25 Pre-construction meeting with Coastland, Piazza Construction and HVLCSD

#### Rate structure proposal

11/17-11/24 Development, refinement, presentation and follow-up of Virtual Information Meeting

12/15 new rate structure public hearing scheduled

#### SCADA

11/25 Samsara conference call re: transfer pumps pilot

#### RESILIENCE

12/4 Board workshop

#### AMI

12/1 DWSRF request (& delivery) for service area map.  
(See attached)

# November 2020 Field Report

## Water Operations and Maintenance Highlights

- 11/5 Staff fitted for SCBA masks
- 11/9 Weatherized headworks and well waterlines
- 11/18 Used Vac Truck on waste cycle
- 11/20 SCBA mask training
- Meter reads 11/18—11/19 & 11/23—11/24
- Routine maintenance and operations

## Wastewater Operations and Maintenance Highlights

- 11/4 Troubleshoot mechanical problems
- 11/19 Plant and lift station generator repairs
- 11/25 Gave plant tour
- 11/4 & 11/25 Tested eye wash stations
- 11/26 Used Vac Truck on East Ridge View Dr
- Meter reads 11/18—11/19 & 11/23—11/24
- Routine maintenance and operations

# November 2020 Field Report

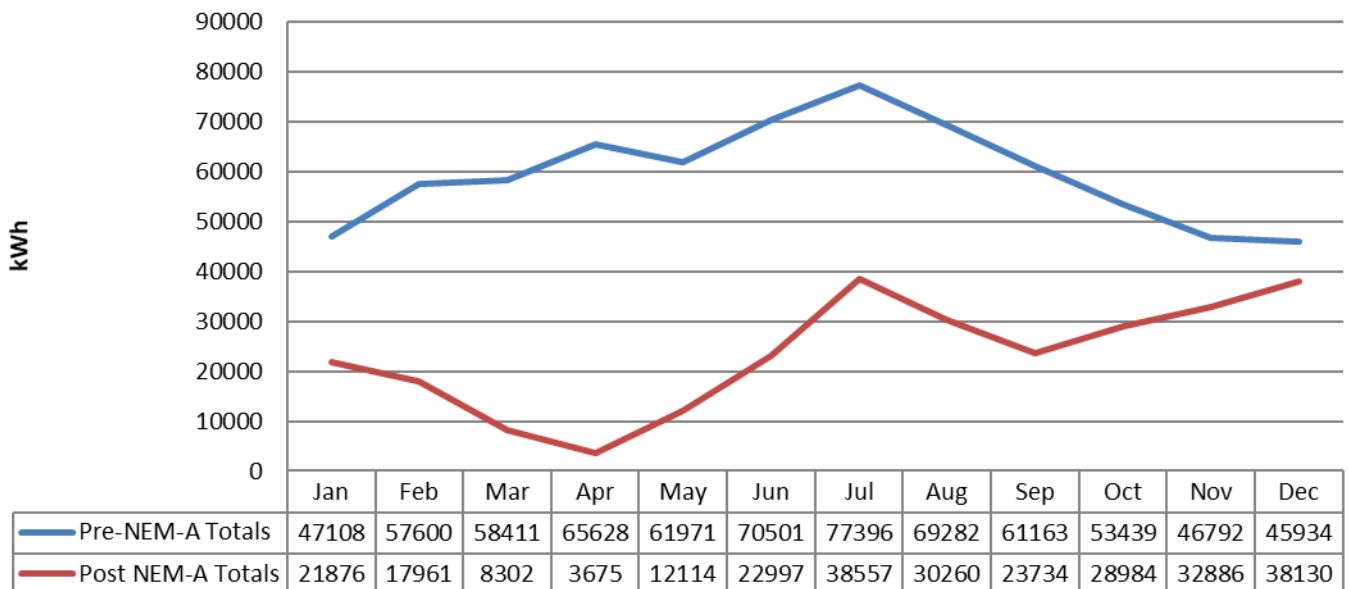
## Vehicle Mileage

<i>Vehicle</i>	<i>Mileage</i>
Truck 1	189
Truck 2 (new construction truck)	456
Truck 3	1,490
Truck 4	250
Truck 6	796
Truck 7	2,256
Truck 8	248
Dump Truck	57
Backhoe	8.00 hrs
New Holland Tractor	3.30 hrs
Vac Truck	36.00

## Fuel Tank Use

	<i>Gasoline</i>	<i>Diesel</i>
Tank Meter	221.00	174.50
Fuel Log	220.60	174.30

## PG&E Net Payable








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
**GEOID10 06033001200**  
**Population 3,419**  
**Households (HH) 1,381**  
**Median HH Income (\$) - 44,095**


**Legend**


 HVLCSDBoundary2

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TRACT

 001200

 001300

 <all other values>

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**Hidden Valley Lake  
Community Services District**  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
707.987.9201  
707.987.3237 fax  
[www.hvlcsd.org](http://www.hvlcsd.org)

## MEMO

To: Board of Directors  
From: Dennis White  
Date: December 15, 2020  
RE: General Manager's Report

---

Below is a shortened version of activities on various tasks.

### **COVID-19 Response: Director, Employee and Customer health and safety**

- Instituted the motto in this crisis: We provide Safe reliable drinking water and wastewater services to insure protecting the health of our Directors, Employees and Customers.
- As COVID-19 evolves we are looking to heighten our protocols. We want to minimize risk of exposure to District staff. On 11-30-20 OSHA released emergency temporary standards effective immediately.
- As we move thru the month of December there is the possibility that we may fall into another shelter-in-place order. If this happens the District will close its front doors to the public and start to rotate staff. The intent is to provide and maintain the needs of our critical infrastructure, while keeping clear, audible presentation to the public.

### **Management of the Day-to Day-Operations**

- Potential events that may arise will keep all staff quite busy with limited means, but we will continue to maintain a functional operation.
- Transition of roles and responsibilities may change from week to week depending on impacts that may arise from our new guidelines. Infrastructure repairs remain the highest focus of our Field Staff

### **Fiscal**

- Well Directors, we got thru the 12/4 Board Workshop of Trane's energy opportunities and potential \$100M project! As Michael Day continues to advance towards this golden egg opportunity, we will keep looking for opportunities like these. We owe it to our constituents to ease the burden of the District's cost of service. I am encouraged by the viability of this project and that it will bring so much to the District and its community. Trane is a visionary in the energy resilience space and has seen the potential here in Hidden Valley Lake for at least fifty years of revenue.
- Last week, we initiated the delinquency letter rollout. We are sending out letters reminding customers with a delinquent balance how much they owe, and the options available to them. Much thanks to Director Freeman and Director Graves





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of the Finance Committee in their support of this effort. We remain optimistic that this delinquency rate will decline, but also remain prepared to rollout the next iteration of letters if necessary.

- In the Financial section of the Board packet, Trish has provided us with a chart for tracking delinquencies. Total past due accounts as of November 30 was \$151,642, a slight uptick from October's figure of \$145,737.

### **Personnel: Plus -Recruitment, Job Descriptions, Total Compensations Study etc.**

- I wanted to again thank Director Graham for her many years of service to the District. Her dedication to the District and to our ratepayers is much appreciated.
- After the swearing in of five Directors on 12/4, I also want to offer a welcome or welcome back to this new Board. It looks to be a very interesting year, and I look forward to spending time with each of you in our upcoming meetings to discuss the important topics of the day. Staff and I appreciate your continued support to achieve a higher standard of excellence and your dedication to our mission statement. I feel very privileged to be a part of this team during such a pivotal point in District history, that is so critical to its constituents.
- We happy to announce two new team members Donna M Account Representative and Jesse W Field technician officially 12/7/2020. We see this as a great addition to the District.
- The Virtual Informational Meeting, as you know took place on 11/24. I could not have done this without your support and helpful suggestions. Thank you. Soon after the presentation, we were able to post the entire virtual meeting on our website, as well as all question, and the slides from the presentation.

### **Major Projects**

- Valley Oaks
  - Coastland has started inspection on behalf of the District.
  - KimCo is now currently looking into purchasing a meter and becoming a new monthly member.
  - Grocery Outlet appears to be coming to a close.
- Tank 9
  - The easements have now been recorded at the County Assessor – Recorder's office. The easement swap is now officially complete.
  - I am pleased to say that the FEMA EHP/CalOES kick-off meeting was a success, largely due to the efforts of Coastland and WRA, Inc. A FEMA EHP representative shared with us that we could be looking at two weeks before we are funded for this project!
- WWTP Access Road Repair



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- Thanks to all Directors for the Notice of Completion and completion Resolution for this project. We were able to cut a check to Smith Construction last week, excluding the customary 6% retainage.
- The final closeout for all activities related to the DR4434 include calculating all management costs and tabulating final engineering and retainage costs.
- I & I: Meadow View Easement
  - We had a successful pre-construction meeting with Coastland and Piazza Construction last month. After a walk-thru of the project site, Piazza was able to identify mobilization locations, and narrow down the impacts to adjacent residents.
  - Once the Grant Agreement has been delivered by Lake County's Community Development Department, Piazza will begin the permitting and notification process.
- SCADA, AMI, Generators
  - Staff is looking into funding for the AMI project. Upon request by the Drinking Water State Revolving Fund (DWSRF) representative, staff delivered a map of Census Tracts to the project team. This map will potentially help determine whether DWSRF will consider this project a benefit to a disadvantaged community, and fund accordingly.
  - We submitted an application for PSPS resilience funding in late October (Generators). In late November we received a status update that our application is currently "under review".
  - Further activity on these projects are pending the results of the NBS Revised Rate Study, the Prop 218 process, and the consequential rate changes.
- Trane - Water Supply and Wildfire Mitigation
  - Thanks to all Directors for participating in the energy resilience workshop! Understandably this is a lot of information to take in, and we appreciate your attendance and probing questions. As we develop specific terms for the next workshop and Board meeting, please know that Michael Day and I remain available to discuss and clarify what we can.
- LNU Complex Fire
  - The HVAC cleaning has been scheduled for the week of Dec 14-18, with the Wastewater Treatment Plant building scheduled to be finished tonight (12/15).
  - Our Category B project (Generators and HVAC) has been assigned a number. This means we can submit reimbursement requests to this numbered project. So far, internal labor and equipment costs have been submitted.
  - Our Category A project (Firebreak) does not yet have a number, but we continue to pursue "debris removal, phase II" options. We have had three construction walk-throughs and are considering a formal closed-bid process. We have also reached out to the County, the managing entity of the Upper Putah Creek Watershed. There may be an opportunity to acquire "Flood fight" materials from the State Watershed Task Force.



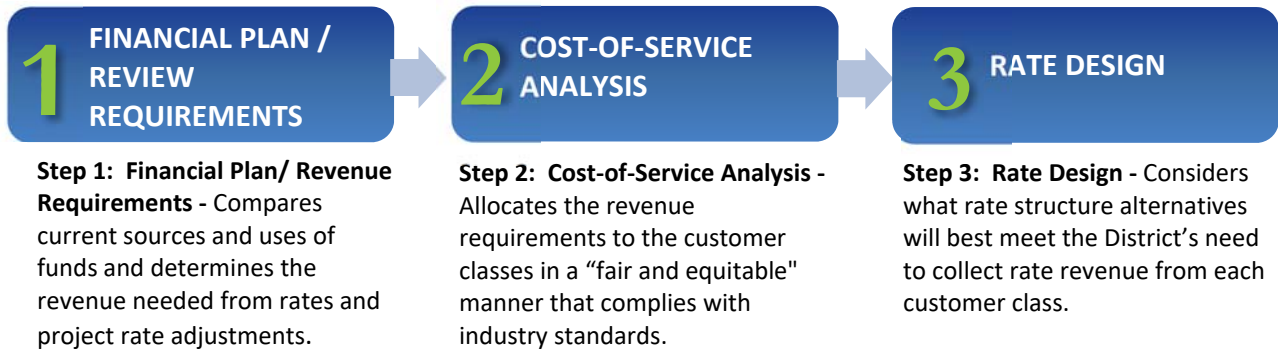
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- Potential projects
  - LNU Fire de-briefing: While we engaged in some discussion at the last board meeting, we continue to keep in mind the need for a more comprehensive discussion with key stakeholders such as CalFire, County EOC, Supervisors.
  - Leak adjustment policy: Scheduled to be agendized at January Board Meeting.
  - Notice of Intent for Fuels Mitigation (\$.5M) was submitted and given a project number 398. This notice has not been approved yet.
  - Notice of Intent for Tank 4 Replacement (\$1M) was submitted and given a project number of 404. This notice has not been approved yet.
  - Notice of Intent for Water Mains replacement (\$20M) was submitted and given a project number of 428. A Request for Information (RFI) was responded to on 12/4. This notice has not been approved yet.
  - Staff attended a Lake County Water Quality and Quantity Discussion hosted by the Regional DWR. A presentation by California Rural Water Association (CWRA) discussed the upcoming deadline for Vulnerability Assessments and Emergency Response Plans. Technical support by CWRA is available to Water Agencies for free.
  - HVLA has reached out to the District regarding potential funding opportunities for the upgrade of the Hartmann Road Ball Park. A potential partnership would not require any matching funds by the District and could be completely turnkey to HVLA.
  - The Sustainable Groundwater Management Act of 2014 provides a path for agencies to preserve their authority in the management of their local aquifer. The Groundwater Sustainability Agency (GSA) project has yet to be started or funded.

## RATE STUDY METHODOLOGY

**Components of the Rate Study** – A comprehensive utility rate study typically has three major components: (1) the utility’s overall revenue requirements and financial plan; (2) the cost-of-service for each customer class; and, (3) rate structure design, as shown in **Figure 1**. These components reflect industry standards, primarily from the American Water Works Association (AWWA) and address the general requirements for equity and fairness. In terms of the chronology of the study, these three steps represent the order they were performed in this study.

**Figure 1: Primary Components of a Rate Study**



Please refer to the rate study report for further details.

**ACTION OF  
HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**DATE:** December 15, 2020

**AGENDA ITEM:** Discussion and Possible Action: Approve Resolution 2020-17 A Resolution Of The Board Of Directors Of The Hidden Valley Lake Community Services District Adopting The 2020 Rate Study; Approving Water Rates; Approving Wastewater Service Rates; Approving Recycled Water Rates; And Making Findings Under The California Environmental Quality Act

**RECOMMENDATIONS:**

That the Board of Directors, after a duly noticed public hearing in which the Board hears public comments and receives and considers all written protests regarding the proposed adjustments to the District's rates, approve Resolution No. 2020-17 and thereby Adopting The 2020 Rate Study; Approving Water Rates; Approving Wastewater Service Rates; Approving Recycled Water Rates; And Making Findings Under The California Environmental Quality Act

---

**BACKGROUND:**

The District previously engaged NBS to perform a water and sewer rate study in 2018, but the District did not end up changing the rates at that time. However, based on the separate analysis performed by NBS in 2019 regarding the District's water and sewer capacity fees, the Board voted in May 2020 to adopt the updated Water and Sewer Capacity Fees. The District then re-engaged NBS in May 2020 to revisit the earlier rate analysis and prepare an updated Water and Sewer Rate Study Report. NBS completed the updated Water and Sewer Rate Study Report in October 2020, which includes recommended adjustments to the District's water, wastewater, and recycled water rates. District staff and District counsel reviewed the updated Water and Sewer Rate Study report and staff forwarded to the Board of Directors, which then held a workshop on October 6, 2020 to discuss the Report. After further consideration of the rate recommendations contained in the updated Water and Sewer Rate Study Report on October 20, 2020, the Board of Directors and directed District staff to mail out Proposition 218 notices of proposed rate increases to customers as described below.

In accordance with the requirements of Section 6(a) of Article XIII D of the California Constitution (Proposition 218), the District mailed a notice to its customers on October 27, 2020, more than forty-five days prior to the scheduled public hearing date of December 15, 2020, providing information on the proposed adjustment of rates and charges including the date of the public hearing, the proposed rates, and other related information. The District participated in a community meeting with the Hidden Valley Lake Association on November 14, 2020 and conducted a virtual public informational meeting on November 24, 2020, providing information on the proposed adjustment of rates and charges including the date of the public hearing.

As part of the public hearing process, the District will receive and consider all written protests to the proposed adjustments to rates and charges and determine at the close of the public hearing whether the number of protests received constitute a majority of all customers.

If such a majority protest does not occur, and the District Board approves Resolution No. 2020-17, the new rates will take effect on January 1, 2021 and will impact customer monthly water bills received beginning in early February 2021.

RESOLUTION NO. 2020-17



A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
ADOPTING THE 2020 RATE STUDY; APPROVING WATER RATES;  
APPROVING WASTEWATER SERVICE RATES; APPROVING RECYCLED  
WATER RATES; AND MAKING FINDINGS UNDER THE CALIFORNIA  
ENVIRONMENTAL QUALITY ACT

WHEREAS, the Board of Directors of the Hidden Valley Lake Community Services District retained the services of NBS Consulting, Inc. to examine the costs of providing treated water service, wastewater collection, treatment and disposal services, and recycled water services and to prepare a rate study for each of these services; and

WHEREAS, on October 6, 2020 the Board of Directors received the Water and Sewer Rate Study Report, dated October 2020, which describes recommendations for cost allocation and rate setting; and

WHEREAS, on October 20, 2020 the Board of Directors reviewed and considered the Water and Sewer Rate Study Report, dated October 2020, which describes recommendations for cost allocation and rate setting; and authorized staff to proceed; and

WHEREAS, the Water and Sewer Rate Study Report, dated October 2020, is attached hereto as Exhibit A, and is incorporated herein as if fully set forth; and

WHEREAS, the Board of Directors has considered the recommendations therein and agree that adjustments to the allocation of costs among customer classes, and to water service, wastewater service, and recycled water service rates is necessary to maintain desired levels of service within the District's service area; and

WHEREAS, the Board of Directors has considered the recommendation by the District's General Manager to increase water and sewer rates in order to achieve the water, wastewater, and recycled water revenue increases as provided in the rate schedules contained in the Water and Sewer Rate Study Report; and

WHEREAS, the District on November 24, 2020 conducted an information meeting to provide details of the Water and Sewer Rate Study Report to the community and ratepayers; and

WHEREAS, the Board of Directors conducted a duly noticed public hearing on December 15, 2020 on the General Manager's recommendation, and notice of the hearing was provided to all District customers by mail on October 27, 2020 and the Board has considered all of the information received by the Board regarding the proposed recommendation, including the written protests received prior to and comments received at the public hearing; and

WHEREAS, the Board of Directors accepted and caused a tabulation of all written protests against the proposed water service, wastewater service, and recycled water service rates and based upon the results of the tabulation a majority protest against the proposed rates does not exist; and

WHEREAS, the Board of Directors finds and determines that the District has complied with the procedural and substantive requirements set forth in Article XIII D of the California Constitution (Proposition 218) and all relevant statutes that provide for revisions to property-related rates and charges, including rates for water service,

wastewater service, and recycled water service, and the Board further finds and determines that the recommended revisions to the water service, wastewater service, and recycled water service rates are in the best interests of the District and will pay for ongoing operations, maintenance, repair, and improvements to the District's facilities; and

WHEREAS, the California Environmental Quality Act (CEQA), Section 15273. Rates, Tolls, Fares, and Charges, states that CEQA does not apply to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by public agencies which the public agency finds are for the purpose of:

- (1) Meeting operating expenses, including employee wage rates and fringe benefits;
- (2) Purchasing or leasing supplies, equipment, or materials;
- (3) Meeting financial reserve needs and requirements;
- (4) Obtaining funds for capital projects, necessary to maintain service within existing service areas; or
- (5) Obtaining funds necessary to maintain such intra-city transfers as are authorized by city charter; and

WHEREAS, the proposed water service, wastewater service, and recycled water service rates for the Hidden Valley Lake Community Services District are explicitly for the purposes above, as described in detail in the Water and Sewer Rate Study Report, dated October 2020; and

WHEREAS, the Board of Directors in Ordinance 57.1 authorized and directed that adjustment of rates be made pursuant to resolution and which rates were last set pursuant to Resolution 2019-12.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Hidden Valley Lake Community Services District hereby declares each of the foregoing recitals true and correct and fully incorporated herein; and

BE IT FURTHER RESOLVED that the Board of Directors of the Hidden Valley Lake Community Services District hereby adopts the Water and Sewer Rate Study Report, prepared by NBS Consulting, Inc., and dated October 2020, including the water service, wastewater service, and recycled water service rate schedules for Fiscal Years 2020-2021 through 2024-2025 inclusive; and

BE IT FURTHER RESOLVED that the Board of Directors of the Hidden Valley Lake Community Services District hereby finds and determines that:

1. The District's water service rates and cost allocations shall be revised as provided for in the Water and Sewer Rate Study Report, dated October 2020, to achieve the water service revenues as provided for therein and increased annually pursuant to the water service rate schedule.
2. The District's wastewater service rates and cost allocations shall be revised as provided for in the Water and Sewer Rate Study Report, dated October 2020, to achieve the wastewater service revenues as provided for therein and increased annually pursuant to the wastewater service rate schedule.
3. The District's recycled water service rates and cost allocations shall be revised as provided for in the Water and Sewer Rate Study Report, dated October 2020, to achieve the recycled water service revenues as provided for therein and increased annually pursuant to the recycled water service rate schedule.
4. Miscellaneous District Fees and Charges as set forth in Section 6 of District Resolution 2019-12 shall remain unmodified by this Resolution and shall remain in effect until subsequently revised by the Board.



5. The General Manager is hereby authorized and directed to take all actions necessary to effect the changes to the District's water service, wastewater service, and recycled water service rate schedules as adopted by this Resolution.

6. This Resolution shall be effective upon its adoption, and the water service, wastewater service, and recycled water service rates set forth therein, including annual adjustments, shall be operative for all billing periods commencing on and after January 1, 2021, unless and until such time as modified, repealed, or superseded by the further resolution of the Board.

BE IT FURTHER RESOLVED that the Board of Directors of the Hidden Valley Lake Community Services District hereby finds and determines that, if any provision of this Resolution, or any part thereof, is for any reason held to be *ultra vires*, invalid, unenforceable, or unconstitutional, the remaining provisions shall not be affected but shall remain in full force and effect, and to this end the provisions of this Resolution are severable.

\* \* \* \* \*

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors of the Hidden Valley Lake Community Services District, Lake County, California, at a meeting thereof held on the 15th day of December 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Jim Freeman  
President of the Board

\_\_\_\_\_  
Dennis White,  
General Manager/Secretary to the Board

# EXHIBIT

“A”



**HIDDEN VALLEY LAKE**  
**COMMUNITY SERVICES DISTRICT**

## **WATER & SEWER RATE STUDY REPORT**

**Final - October 2020**

**OFFICE LOCATIONS:**

*Temecula –Headquarters*  
32605 Temecula Parkway, Suite 100  
Temecula, CA 92592

*San Francisco - Regional Office*  
San Francisco, CA 94102

*Davis - Regional Office*  
Davis, CA 95616

Phone: 800.676.7516

[www.nbsgov.com](http://www.nbsgov.com)

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## SECTION 1. BACKGROUND, PURPOSE AND OVERVIEW OF THE STUDY

---

### BACKGROUND

The District has incurred significant costs and staff time to respond to fires, floods, and Covid-19-related issues since the last rate study was conducted in 2015. Additionally, after evaluating recent changes in consumption patterns, water supply limitations, future Capital Improvement Plan (CIP) projects, legal requirements, and the overall fairness and equity of rates, the Board determined that an updated rate study was needed. This revised rate study addresses these factors.

***“Significant changes in water use the last few years have impacted the District’s revenues and rates.”***

Faced with limited budgets and increasing costs, the District has implemented a number of cost saving measures including: (1) successfully securing approximately \$2.4 million in grant funding for emergency repairs to damaged infrastructure; (2) participating in the solar NEM-A programs to reduce electric costs by approximately 30%; (3) promoting employees from within and hiring new A-step level employee to reduce salary/benefit costs; (4) reducing rental costs by purchasing a vac-truck and participating in the Disaster Response Network; and (5) reducing costs by performing many maintenance activities in-house rather than using outside contractors (e.g., vehicle maintenance, F.O.G control, distribution system and lift station repairs, and manhole lid replacements).

### PURPOSE

This evaluation of the District’s water and sewer rates is intended to ensure that the District’s rates meet substantive Proposition 218 (Prop 218) requirements and broader industry standards, reflect the District’s current funding priorities and costs of service, and promote transparent communications between the District and its ratepayers. This report also documents the District’s cost of service analysis and rate study as required by Prop 218.

### OVERVIEW OF THE STUDY

In developing the proposed new water and sewer rates, NBS worked cooperatively with District Staff and the District Board to finalize new financial plans and rate adjustments. The proposed rates summarized in this report represent projected rates based on current budgets and carefully reviewed capital improvement plans. This study has assumed that the proposed new water rates will be implemented on January 1 in 2021 and thereafter, and sewer rates on January 1, 2021 and every July 1 thereafter, each pursuant to the schedules proposed in this study.

**Key Issues Addressed** – In addition to ensuring that water and sewer rates collect enough revenue to meet annual operating costs and capital improvement plans, other key issues addressed included:

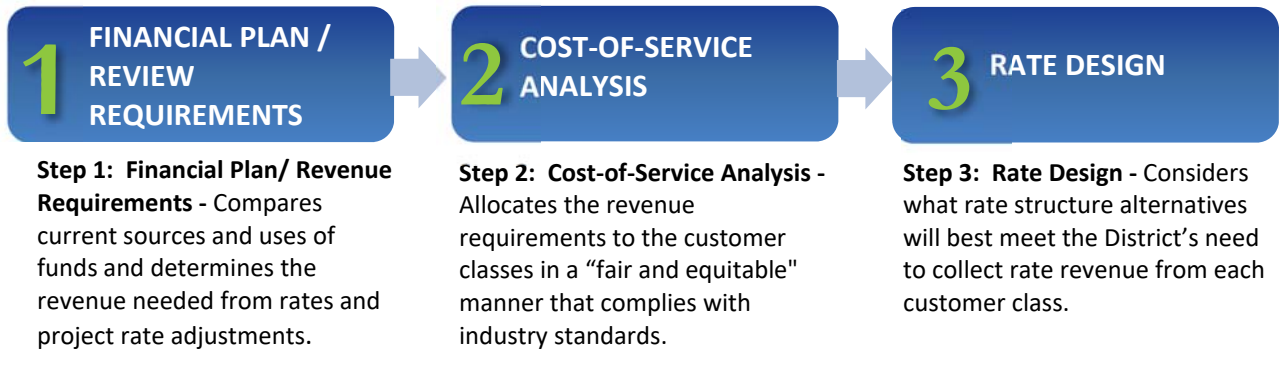
- Slightly increasing water sales over the last few years, although consumption is still well below levels prior to the most recent drought.
- Capital improvements costs that have been impacted by the need to respond to various fire and flood damages; the District’s disaster response efforts have delayed some normal infrastructure repair and replacements and complicated overall cost projections.
- Wooden tank replacements to ensure reliable water supply under wildfire threat.
- Changes in annual operating costs, including adjustments resulting from the District’s most recent salary survey.
- The need to build adequate CIP and replacement reserves for both water and sewer.

**Recommendations** – As a part of the water and sewer financial plans, NBS evaluated projected revenues and expenditures to determine net revenue requirements and the additional rate revenue needed to meet annual expenses and maintain adequate reserves. After reviewing the results along with the District’s capital improvements priorities, the District Board has directed staff to propose rate increases for both water and sewer utilities of 12% for the next three years followed by two years of 9% increases. These increases are needed to fund critical capital improvement priorities set by the District Board.

**RATE STUDY METHODOLOGY**

**Components of the Rate Study Methodology** – A comprehensive utility rate study typically has three major components: (1) the utility’s overall revenue requirements and financial plan; (2) the cost-of-service for each customer class; and, (3) rate structure design, as shown in **Figure 1**. These components reflect industry standards, primarily from the American Water Works Association (AWWA)<sup>1</sup>, and address the general requirements for equity and fairness. In terms of the chronology of the study, these three steps represent the order they were performed in this study.

**Figure 1: Primary Components of a Rate Study**



The following sections in this report present an overview of the methodologies, assumptions, and data used along with the financial plans and rates developed.

**Rate Design Criteria** – Several criteria are typically considered in setting rates and developing sound rate structures. The fundamentals of this process have been documented in several rate-setting manuals. For example, the foundation for evaluating rate structures is generally credited to James C. Bonbright in the *Principles of Public Utility Rates*<sup>2</sup>, which outlines pricing policies, theories, and economic concepts along with various rate designs. The other common industry standard is AWWA Manual M1. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer’s perspective.
- Rates should be easy to administer from the utility’s perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (e.g., cost based).
- There should be continuity in the rate making philosophy over time.
- Other utility policies should be considered (e.g., encouraging conservation & economic development).
- Rates should consider the customer’s ability to pay.

<sup>1</sup> *Principles of Water Rates, Fees, and Charges*, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017.

<sup>2</sup> James C. Bonbright; Albert L. Danielsen and David R. Kamerschen, *Principles of Public Utility Rates*, (Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988), p. 383-384.

- Rates should provide month-to-month and year-to-year revenue stability.

The following section covers basic rate design criteria that NBS and District staff considered as a part of their review of the rate structure alternatives.

**Rate Structure Issues** – The relationship between fixed and variable costs is one of the most fundamental rate structures considerations. Fixed costs typically vary little if any with the amount of water consumed. Debt service and compensation of District personnel are examples of fixed costs. In contrast, variable costs such as the cost of chemicals and electricity tend to change with the quantity of water sold. Most rate structures contain a fixed or minimum charge in combination with a volumetric charge.

The District’s rate design objectives are not necessarily the same as those in other communities. For example, some communities, particularly those with very expensive purchased water costs, prioritize conservation-oriented rates by emphasizing the variable cost of water purchases. Other communities that have many low-income customers may want to implement low-income subsidies by using non-rate revenues consistent with Proposition 218.

The District’s 2015 rate study considered various combinations of fixed vs. variable charges and recommended collecting 60 percent of rate revenue from fixed charges and 40 percent from variable charges. Additionally, following completion of the 2015 study, the previous four-tiered volumetric rates were replaced with a single-tier (uniform) volumetric rate. This water rate design still appears to be appropriate considering the District’s projected water sales and the need to emphasize revenue sufficiency and stability.

### Key Financial Assumptions

Following are the key assumptions used in the water and sewer rate analyses:

- **Funding of Capital Projects** – After the District and its consultant extensively reviewed planned CIP projects and funding requirements, the District has decided that loans and grants from both state and federal sources may not be available to fund CIP costs over the next several years. Therefore, it is prudent to assume the District will not take on new debt to fund CIP projects, but will utilize revenue and reserves instead, and focus expenditures on the most urgent projects within the District.
- **Reserve Targets** – The District’s water and sewer utility reserves are currently below target levels. Going forward, the target reserves for operations and maintenance (O&M) and capital rehabilitation and replacement (R&R) follow general utility industry standards. This includes approximately 90-days of O&M expenses for both the water and sewer O&M Reserves, and approximately 3% of net assets as the target reserve level for the R&R Reserves.
- **Inflation and Growth Projections:**
  - ✓ Customer growth is assumed to be 0.25% annually. While some additional growth may occur<sup>3</sup>, NBS did not rely on any additional growth during the next five years.
  - ✓ General cost inflation is about 3% annually.
  - ✓ Operating expenses, which include among other things labor costs, health benefits, and retirement benefits, are inflated at a rate of approximately 3% to 4% annually.
  - ✓ No inflation is added to other costs.

The next two sections discuss the water and sewer rate studies.

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<sup>3</sup> The District has roughly 700 undeveloped lots, but these are not expected to fully develop within the timeframe of this study and the District cannot accurately predict when and how many lots will be developed.

## SECTION 2. WATER RATE STUDY

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### A. KEY WATER RATE STUDY ISSUES

The water rate study was undertaken with a few specific objectives, including:

- Reviewing the District’s approach to funding capital improvements, which total about \$3.7 million over the next five years.
- Examining changes in water consumption over the past several years and how they affect rates.
- Generating additional revenue to meet projected funding requirements and to rebuild reserve funds above the target level.
- Confirming whether continuing to collect approximately 60% of water rate revenue from fixed charges and 40% from volumetric rates is an appropriate and reasonable approach to rate design.
- Updating fixed and volumetric charges to reflect changes in consumption patterns and projected expenses.

NBS considered several water rate alternatives over the course of this study based on industry standards and cost-of-service principles. The fixed and volumetric charges were calculated based on the net revenue requirements, number of customer accounts, water consumption, and other District-provided information. The following are the basic components included in this analysis:

- **Developing Unit Costs:** The water revenue requirements were “functionalized” into three categories: (1) fixed capacity costs; (2) variable costs (or volume-based); and, (3) customer service costs, such as meter reading, billing, mailing, and responding to customer questions. Unit costs for each of these categories were then allocated to functional areas, including water consumption, peaking factors, number of accounts by meter size, and customer class.
- **Determining Revenue Requirements by Customer Class:** The total revenue requirements allocated to each customer classes (i.e., groups of customers with similar consumption patterns) was determined based on the unit costs and the total units of each class. For example, volume-related costs are allocated based on the water consumption for each class, while customer costs are allocated based on number of meters. Once the revenue requirement for each customer class is determined, collecting these revenue requirements from each customer class is addressed in the rate design task.
- **Rate Design and Fixed vs. Variable Costs:** The revenue required from each customer class is collected from fixed charges and volumetric rates. The cost of service analysis indicated that an allocation of 60% of the costs to fixed and 40% to variable rates continues to be a reasonable basis for rate design. State agencies, such as the California Water Efficiency Partnership, would like water utilities to collect at least 70% of rate revenue from volumetric rates. However, many utilities prefer collecting less than 70% from volumetric rates because unexpected decreases in consumption causes revenue instability.

*“The best way to promote financial stability is to collect all fixed costs through fixed charges.”*

### B. WATER UTILITY REVENUE REQUIREMENTS

Rate increases for municipal utilities are governed by the need to meet operating and capital costs, to maintain adequate reserves, and to meet required minimum debt coverage. These are important in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. The current financial state of the District’s water utility is as follows:



**Capital Improvement Costs:** The \$3.7 million in planned capital projects for FY 2020/21 through FY 2024/25 shown in **Figure 2** are a significant factor in the water utility’s projected annual costs. These costs are in current year dollars; future inflation of 3% is assumed for actual funding requirements. There are also another \$6.5 million (\$1.3 million/year) of unfunded capital projects that should be completed in the next 5 years if adequate funding becomes available. These include water line repairs and upgrading fire hydrants.

**Figure 2. Summary of Water Capital Project Costs**

Funded Priority	Project Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
1	Wildfire Resilience/Reliable Water Supply/Replace wooden tanks	\$ 180,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000
3	Disaster mitigation/SCADA Upgrade	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
2	Reliable Water Supply/Automatic Metering Infrastructure	\$ 200,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
4	Wildfire Resilience/ Reliable Water Supply/PSPS Backup power supply	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
7	IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000	
5	Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 25,000	\$ 25,000		
6	Regulatory Compliance/Dump Truck		\$ 37,500	\$ 37,500		
	<b>Total CIP Priority Projects</b>	<b>\$ 460,000</b>	<b>\$ 867,500</b>	<b>\$ 867,500</b>	<b>\$ 855,000</b>	<b>\$ 805,000</b>

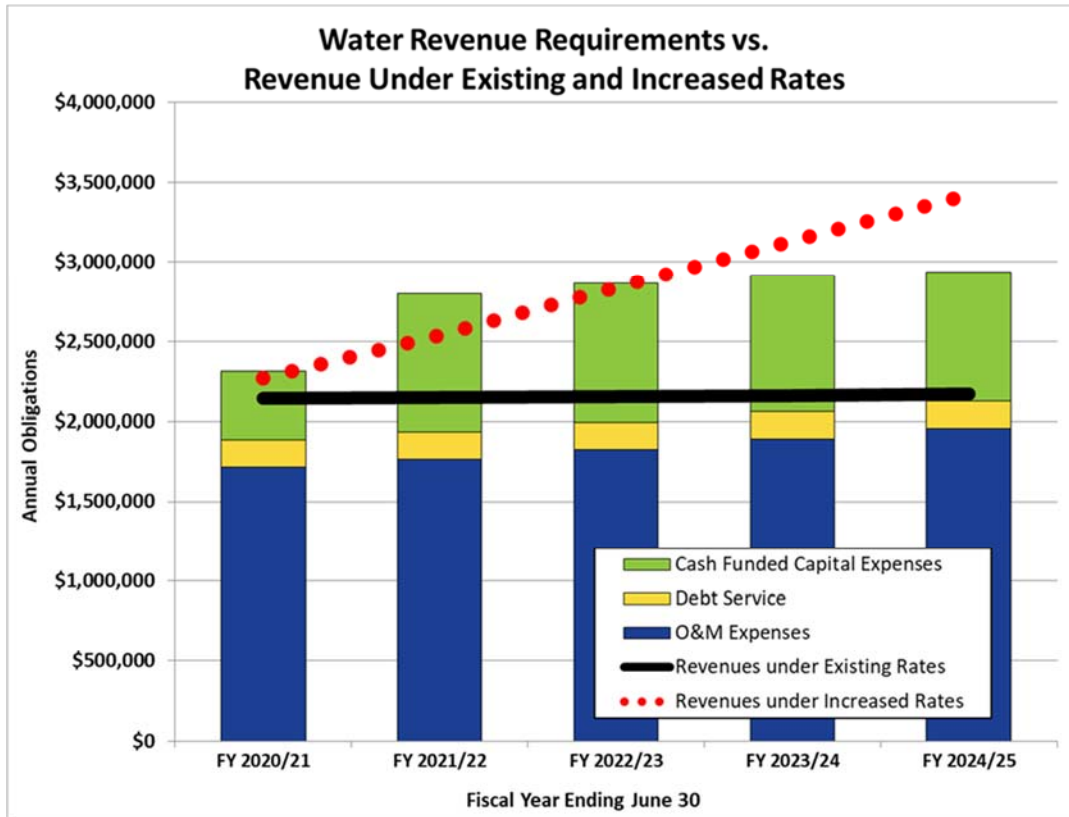
**Meeting Net Revenue Requirements:** For Fiscal Years 2020/21 through 2024/25, the projected revenue that must be recovered from rates increases by more than 36%, from \$2.10 million to \$2.85 million, as shown in **Figures 3 and 4**. Without additional rate increases, the water utility would run annual deficits that grow to about \$765,000 by the end of FY 2024/25. A summary of the water utility’s proposed 5-year financial plan is included in Appendix A – Water Rate Study Summary Tables, including revenue requirements, reserve funds, revenue sources and proposed rate increases for the 5-year period.

**Figure 3. Summary of Water Revenue Requirements**

Summary of Sources and Uses of Funds and Net Revenue Requirements	Prop 218 Rate Period				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Sources of Water Funds</b>					
Rate Revenue Under Current Rates - Water	\$ 2,069,369	\$ 2,074,542	\$ 2,079,729	\$ 2,084,928	\$ 2,090,140
Non-Rate Revenues	72,700	72,827	72,954	73,081	73,209
Interest Earnings <sup>1</sup>	3,500	4,052	1,800	1,816	5,985
<b>Total Sources of Potable Funds</b>	<b>\$ 2,145,569</b>	<b>\$ 2,151,421</b>	<b>\$ 2,154,483</b>	<b>\$ 2,159,825</b>	<b>\$ 2,169,334</b>
<b>Uses of Water Funds</b>					
Operating Expenses	\$ 1,714,239	\$ 1,765,028	\$ 1,827,967	\$ 1,893,119	\$ 1,959,945
Existing Debt Service	170,746	170,416	170,075	169,721	169,355
Rate-Funded Capital Expenses	295,000	725,000	867,500	855,000	805,000
<b>Total Use of Potable Water Funds</b>	<b>\$ 2,179,985</b>	<b>\$ 2,660,444</b>	<b>\$ 2,865,542</b>	<b>\$ 2,917,840</b>	<b>\$ 2,934,300</b>
<b>Surplus/(Deficiency) before Rate Increase</b>	<b>\$ (34,416)</b>	<b>\$ (509,023)</b>	<b>\$ (711,059)</b>	<b>\$ (758,015)</b>	<b>\$ (764,966)</b>
Additional Revenue from Rate Increases <sup>2</sup>	124,162	388,354	685,612	976,059	1,254,676
<b>Surplus/(Deficiency) after Rate Increase</b>	<b>\$ 89,746</b>	<b>\$ (120,669)</b>	<b>\$ (25,448)</b>	<b>\$ 218,044</b>	<b>\$ 489,711</b>
<b>Projected Annual Rate Revenue Adjustment <sup>2</sup></b>	<b>12.00%</b>	<b>12.00%</b>	<b>12.00%</b>	<b>9.00%</b>	<b>9.00%</b>
<b>Net Revenue Requirement - Potable System <sup>3</sup></b>	<b>\$ 2,103,785</b>	<b>\$ 2,583,565</b>	<b>\$ 2,790,788</b>	<b>\$ 2,842,943</b>	<b>\$ 2,855,106</b>

1. Historical interest earning rates were referenced on the California Treasurer’s Office website for funds invested in LAIF. Future years earnings were conservatively estimated through 2021 and phase into the historical 10 year average interest earnings rate.
2. The FY 2020/21 rate increase is assumed to be implemented on January 1, 2021, and future increases are implemented July 1 thereafter.
3. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

Figure 4. Water Revenue Requirements through FY 2024/25



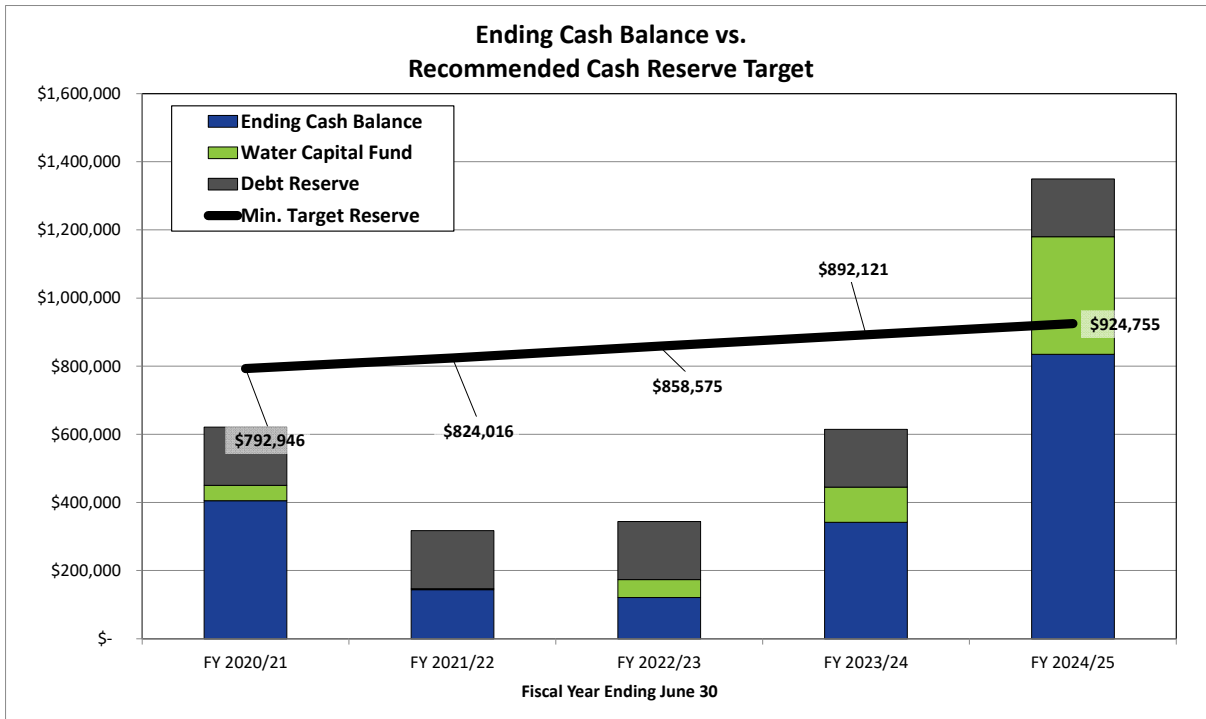
To meet the District’s annual operation and maintenance costs, debt service payments, capital improvement projects and to maintain adequate reserve funds, five years of annual rate increases of 12%, 12%, 12%, 9% and 9% are needed starting January 1, 2021 and every July 1 thereafter.

Figure 5 Summarizes the projected reserve fund balances and reserve targets for the next five years. Figure 6 Indicates that, assuming the proposed rate increases are adopted, the District’s reserves will increase over the next five years; reserve fund target is growing as the District builds additional capital improvements.

Figure 5. Summary of Water Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	Prop 218 Rate Period				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Operating Reserve</b>					
Ending Balance	\$ 359,881	\$ 141,250	\$ 68,274	\$ 239,222	\$ 490,000
<i>Target Ending Balance (90-days of O&amp;M Costs)</i>	<i>429,000</i>	<i>441,000</i>	<i>457,000</i>	<i>473,000</i>	<i>490,000</i>
<b>Water Capital Fund</b>					
Transfer of Operating Surplus & Grants	\$ 180,270	\$ 45,270	\$ 2,770	\$ 52,770	\$ 102,770
Use of Reserves for Capital Projects	\$ (135,000)	\$ (142,500)	\$ -	\$ -	\$ -
Ending Balance	\$ 45,270	\$ 2,770	\$ 52,770	\$ 102,770	\$ 345,039
<i>Target Ending Balance (3% of Net Capital Assets)</i>	<i>193,200</i>	<i>212,600</i>	<i>231,500</i>	<i>249,400</i>	<i>265,400</i>
<b>Debt Reserve</b>					
Ending Balance	\$ 170,746	\$ 170,416	\$ 170,075	\$ 169,721	\$ 169,355
<i>Target Ending Balance (Annual Debt Service)</i>	<i>170,746</i>	<i>170,416</i>	<i>170,075</i>	<i>169,721</i>	<i>169,355</i>
<b>Total Ending Balance</b>	<b>\$ 575,897</b>	<b>\$ 314,436</b>	<b>\$ 291,119</b>	<b>\$ 511,713</b>	<b>\$ 1,004,394</b>
<i>Total Recommended Minimum Target</i>	<i>792,946</i>	<i>824,016</i>	<i>858,575</i>	<i>892,121</i>	<i>924,755</i>

**Figure 6. Water Reserve Funds through FY 2024/25**



**Building and Maintaining Reserve Funds:** NBS recommends the District adopt and maintain the following reserve fund target balances:

- ✓ **Operating Reserve** should normally be about 25% of the Utility’s budgeted annual operating expenses, which provides a three-month (90-day) cash cushion for normal operations. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures. Fluctuations might be caused by weather patterns, the natural inflow and outflow of cash during billing cycles, natural variability in demand-based revenue streams (e.g., volumetric charges), local natural disasters and – particularly in periods of economic distress – changes or trends in age of receivables.
- ✓ **Capital Rehabilitation and Replacement (R&R) Reserve** are typically about 3% of depreciable capital assets, which equates to a 33-year replacement cycle for capital assets.
- ✓ **Debt Reserve** is the reserve requirement for the CEIDB loan of approximately \$170,000.
- ✓ **OPEB<sup>4</sup> Reserve** is the reserve the District’s is establishing to begin addressing its current liability for post-retirement benefits.

**Summary of Changing Consumption Patterns:** NBS confirmed that customer billing data indicate that the District has experienced lower than expected water rate revenues. This was primarily related to the drop in residential water use shown in **Figure 7**, which indicates that residential consumption decreased by 27% between FY’13/14 and FY’15/16, and is still 15% below consumption levels prior to the most recent drought.<sup>5</sup> The drought surcharges that the District implemented from April 2017 until June 2017 also contributed to lower consumption. **Figure 8** shows the consumption for commercial customers in the same time period.

<sup>4</sup> OPEB refers to “Other Post-Employment Benefits”.

<sup>5</sup> Data for FY’14/15 was not readily available; this was the “gap year” between the data used in the 2015 and 2020 rate studies.

Figure 7: Annual Water Consumption for Single Family Residential Customers from 2013-2020

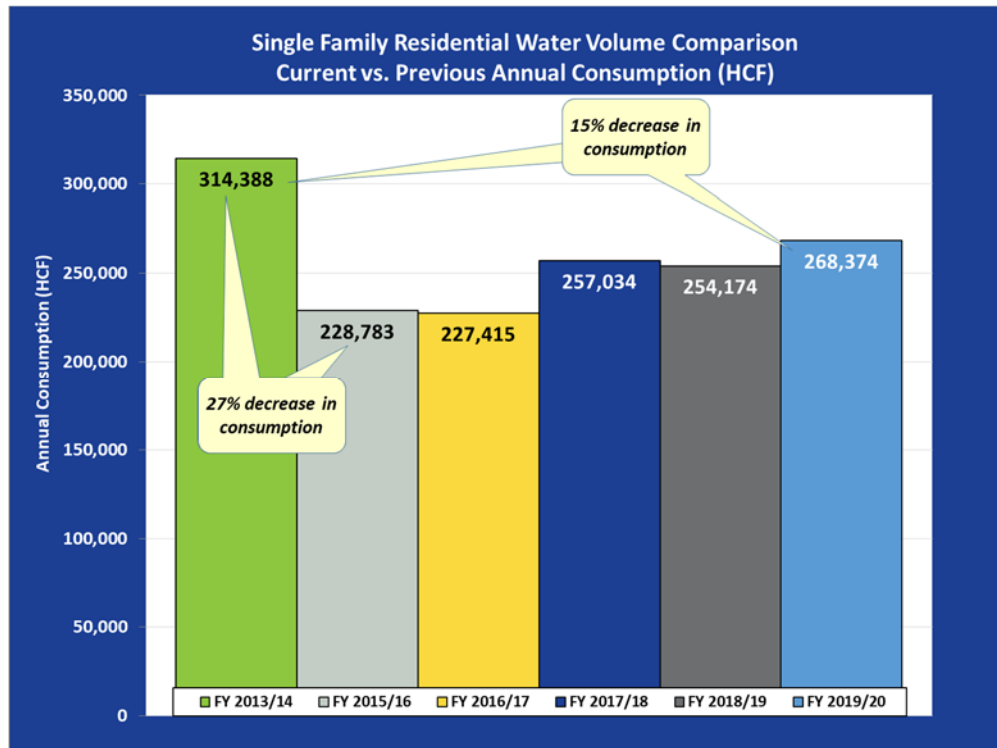
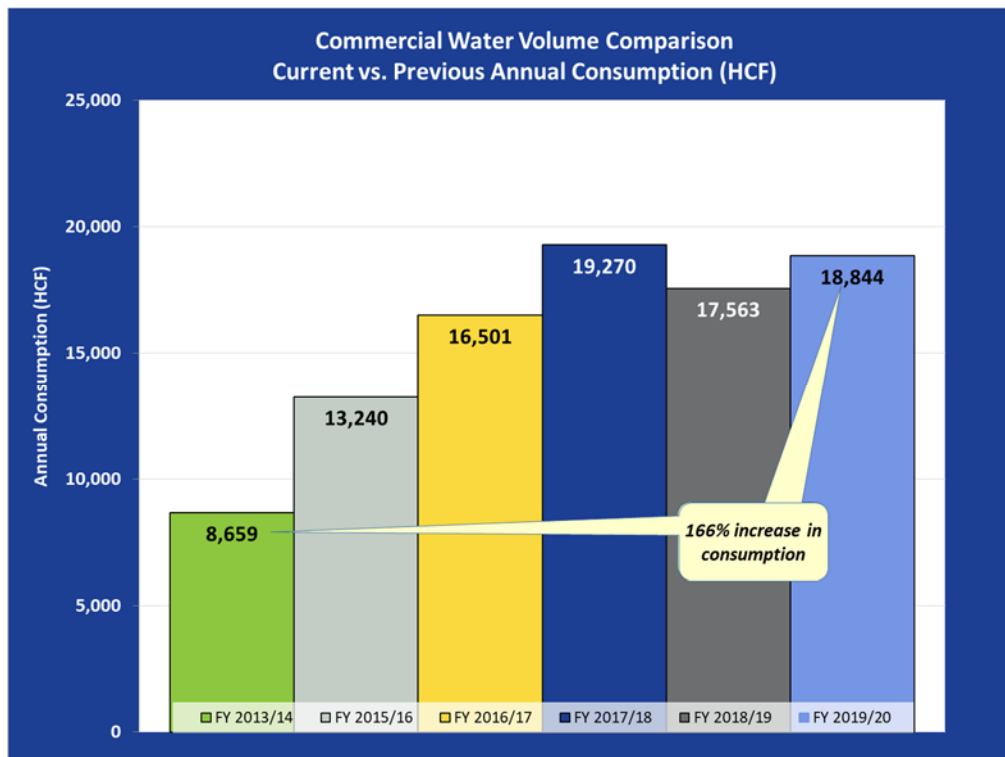


Figure 8: Annual Water Consumption for Commercial Customers from 2013-2020



**Customer Classes** – Customer classes are typically determined by grouping customers with similar consumption characteristics in order to reflect the differences in the cost of serving each type of customer. In light of the District’s primarily residential customer base (over 99% are residential), the District has historically used meter sizes to represent customer classes rather than “residential” and “commercial” customer classes. The proposed rates will continue this practice.

The District decided to continue to use the same rate design, which is a 60/40 mix of fixed and volume-based charges. The proposed water rates were calculated based on projected net revenue requirements, number of customers, water consumption, and other relevant information provided by the District. The following are the basic components used to calculate new water rates:

- **Cost Allocations:** The water revenue requirements were “functionalized” into three categories: (1) fixed capacity costs; (2) variable (or volume-based) costs; and (3) customer service/admin/overhead costs. These functionalized costs were then used to develop unit costs based on water consumption, peaking factors, and number of accounts by meter size.
- **Revenue Requirements by Customer Class:** The total revenue collected from each customer class was determined using the functional costs and allocation factors. For example, fixed costs are allocated to customer classes (meter sizes) based on their percentage of peak system demand while volume-related costs are calculated as a uniform rate, and are based on total annual water consumption; these uniform rates apply to all customers. Once the costs are allocated and the net revenue requirement for each customer class is determined, collecting the revenue requirements from each customer class is addressed within the rate design.
- **Rate Design and Fixed vs. Variable Costs:** The revenue requirements for each customer class are collected through a combination of fixed monthly service charges and a uniform volumetric rate. The District Board chose to continue using a rate design that collects 60% of the revenue from fixed charges and 40% from variable charges; the uniform volumetric rate applies to all customers, regardless of meter size.

**C. CURRENT VS. PROPOSED WATER RATES**

Currently, the District charges all customer classes with a standard 5/8” or 3/4” meter a monthly fixed charge of \$39.58, plus a uniform commodity rate of \$2.68/hcf for all water consumed. The proposed rates follow this same rate design but reflect changes in costs and water consumption (previously noted in Figures 7 and 8). As a result, the fixed charges and volumetric rate do not increase by the same percentages. **Figure 9** compares the current (FY 2020/21) and proposed rates for FY 2020/21 through 2024/25.

**Figure 9. Current and Proposed Water Rates for FY 2020/21 through 2024/25**

Water Rate Schedule	Current Rates ('20/21)	Proposed Water Rates				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge</b>						
<i>Monthly Fixed Service Charge:</i>						
5/8 inch	\$39.58	\$44.45	\$49.79	\$55.76	\$60.78	\$66.25
3/4 inch	\$39.58	\$44.45	\$49.79	\$55.76	\$60.78	\$66.25
1 inch	\$94.91	\$107.15	\$120.01	\$134.41	\$146.51	\$159.69
1.5 inch	\$187.11	\$211.65	\$237.04	\$265.49	\$289.38	\$315.43
2 inch	\$297.75	\$337.04	\$377.48	\$422.78	\$460.83	\$502.31
<b>Water Commodity Charges per hundred cubic feet (HCF)</b>						
<b>Uniform Rate (All Classes)</b>	\$2.68	\$3.54	\$3.97	\$4.44	\$4.84	\$5.28

**Figure 10** Compares monthly bills for residential customers under current and proposed rates at varying levels of water consumption.

**Figure 11** Shows projected water bills under average consumption for the next 5 fiscal years.

**Figure 12** Provides a comparison of water bills for other regional communities.

Figure 10. Comparison of Monthly Water Bills for Single-Family Residential Customers

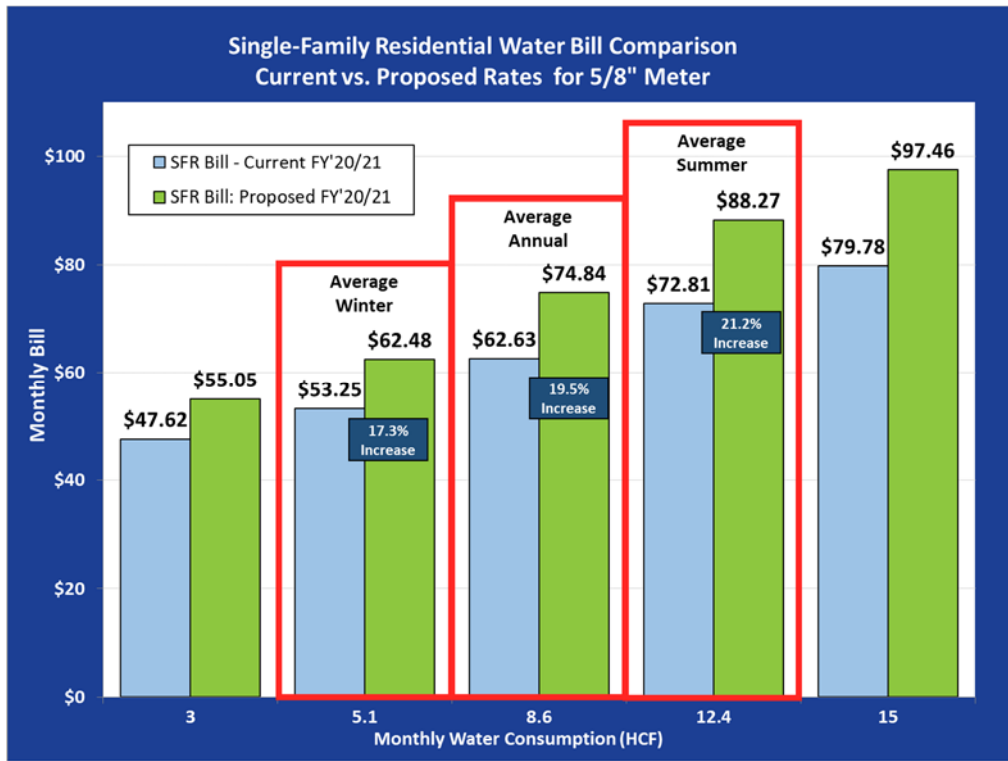
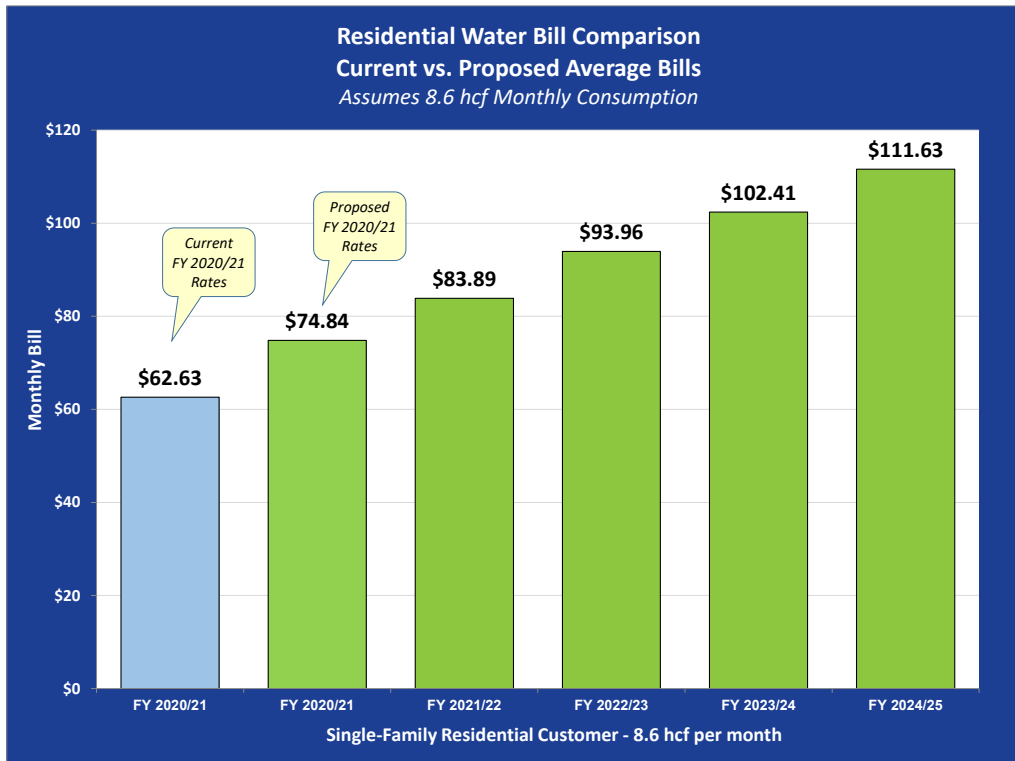
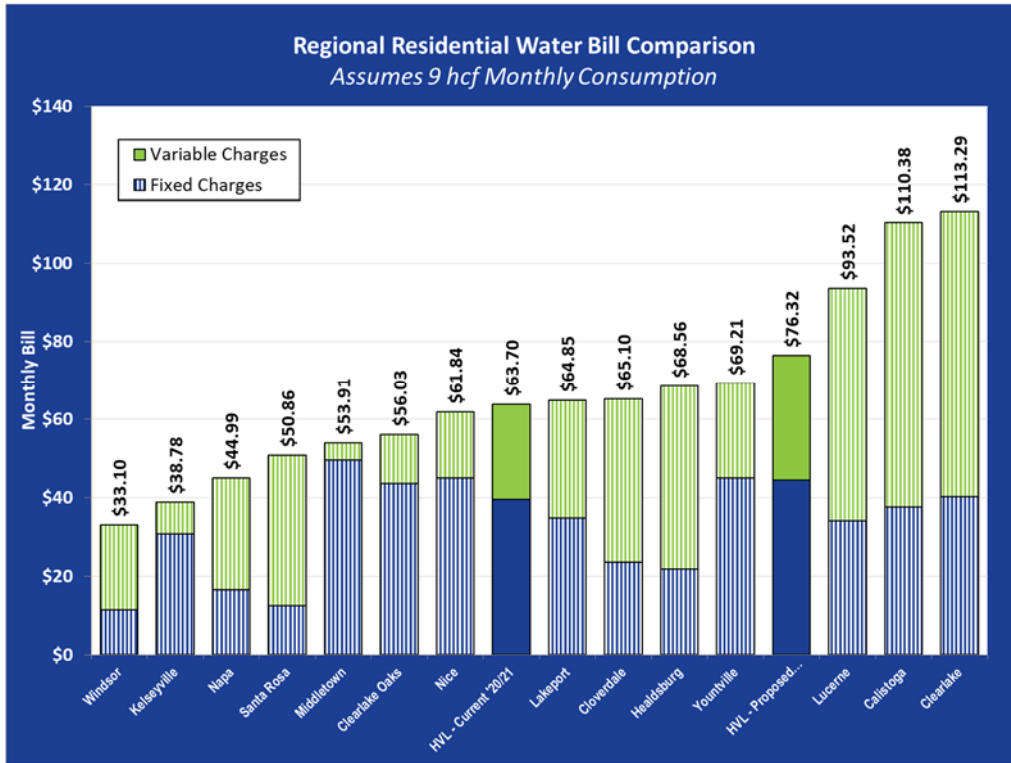


Figure 11. Projected Monthly Single-Family Water Bills – Average Water Use



**Figure 12. Regional Comparison of Monthly Water Bills for Single-Family Residential**



**D. DROUGHT RATES**

The District’s emergency drought plans have four drought stages requiring progressively greater reductions in water use by 10% through 40%. Assuming consumption is reduced by these amounts, the District will lose revenue from volumetric rates, despite some cost savings as production costs are slightly lower. NBS estimated these cost savings along with revenue losses to calculate drought rates.

After accounting for both cost savings and revenue losses, these drought rates will meet the revenue requirement under each drought stage. These rates are also designed to meet all Governor mandates required by California Districts to comply. **Figure 13** summarizes these drought rates, which reflect the differences in volumetric rates for single-family and multi-family residential (SFR and MFR), commercial and municipal customers.

**Figure 13. Proposed Drought Rates**

Water Rate Schedule	Current Rates ('20/21)	Proposed Drought Water Rates				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge</b>						
Monthly Fixed Service Charge: <i>(Same as Non-Drought Fixed Service Charges)</i>						
<b>Commodity Charges for All Water Consumed per hundred cubic feet (HCF)</b>						
<b>All Customer Classes:</b>						
Drought Stage 1	\$3.35	\$3.86	\$4.32	\$4.84	\$5.28	\$5.75
Drought Stage 2	\$3.75	\$4.38	\$4.90	\$5.49	\$5.99	\$6.52
Drought Stage 3	\$4.02	\$5.04	\$5.65	\$6.33	\$6.90	\$7.52
Drought Stage 4	\$4.47	\$5.93	\$6.64	\$7.44	\$8.11	\$8.84



## SECTION 3. SEWER AND RECYCLED WATER RATE STUDY

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### A. KEY SEWER AND RECYCLED WATER RATE STUDY ISSUES

Some of the specific objectives addressed in the sewer rate analysis included:

- Generating additional revenue needed to meet projected funding requirements.
- Updating the volumetric-based charge for residential customers that maintains the average winter water use basis. This is more equitable than a 100-percent flat rate because it reflects the differences in effluent generation and therefore better aligns with the cost of service.
- Updating the volumetric rate for commercial customers that applies to their monthly water use.
- Updating recycled water rates, which should be increased at the same rate as sewer rates.

As with the water rates, the proposed sewer rates were developed based on industry standards and cost-of-service principles, along with input from District staff and the District Board. The proposed rate structure for residential customers continues to include a fixed monthly charge per housing equivalent unit (HEU) plus a volumetric rate based on their average winter water consumption. This volumetric charge is used to set the volumetric charge each month for the subsequent 12 months and, in this respect, acts like a fixed charge except it varies annually based on each customer's winter consumption. The rate structure for commercial customers is similar, with a fixed monthly charge per HEU plus a volumetric rate based on *monthly* water consumption (not by average winter consumption).

The proposed rates are based on net revenue requirements, number of customer accounts and housing equivalent units, water consumption, and the estimated volume and strength of the effluent. The following are the basic components of this analysis:

- **Customer classes:** Customer classes are typically determined by grouping customers with similar flow and strength characteristics in order to reflect the differences in the cost of serving each type of customer. The District's existing customer classes have been retained in the proposed rates:
  - **Residential** – Consists of single- and multi-family residential customers; multi-family accounts are assessed fixed charges based on the number of housing equivalent units (HEUs), with a single-family account representing one HEU<sup>6</sup>.
  - **Commercial** – Includes 15 commercial and industrial accounts totaling 35 HEUs; their HEUs are assigned based on their effluent flow and strength characteristics.
  - **Recycled Water** – The District has one recycled water meter. The recycled water rate represents the additional treatment costs of recycled water.
- **Cost Allocation Factors:** For the purpose of allocating costs to customer classes, the sewer revenue requirements were "functionalized" into five categories:
  1. Flow (volume) related costs
  2. Strength costs related to biochemical oxygen demand (BOD)
  3. Strength costs related to total suspended solids (TSS)
  4. Customer service-related costs, and
  5. Recycled water related costs.

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<sup>6</sup> An HEU is the typical (average) winter water use of SFR. It's applied to all SFR and doesn't vary with number of bedrooms. For example, 3-5 people in a home aren't assumed to generate more or less effluent (on average) if they are in a 2- vs. 5- bedroom home. Commercial HEUs are estimates of how they compare to SFR effluent.

These cost allocation factors represent varying levels of the cost of service. For example, effluent with higher levels of BOD and TSS is more costly to treat and, therefore, should be allocated a greater proportion of treatment costs. Details documenting these cost allocations are shown in Appendix B.

- Determining Revenue Requirements by Customer Class:** Based on the identified cost allocation factors, revenue requirements were allocated to each customer class. For example, customer costs are allocated based on number of accounts and billable units, flow-related costs are allocated based on the estimated effluent generated by each class, and strength-related costs are allocated based on estimated strength of wastewater discharged by each customer class. Once the revenue requirement for each customer class is determined, collecting these revenue requirements from each customer class is reflected in the rate design.
- Rate Design:** The revenue requirements collected from residential customers were based on the number of housing equivalent units (HEUs) and, for residential customers, the average winter water consumption (December through March). Average winter water use is the best means of estimating potential flow to the wastewater treatment plant because outdoor irrigation is typically at its lowest during the winter months. Revenue requirements recovered from commercial and industrial customers through fixed charges are based on the number of HEUs; their monthly water consumption is applied to volumetric rates. The amount of wastewater discharged by commercial users is generally assumed to be better correlated to their monthly water use and that most commercial customers have separate irrigation meters.

## B. SEWER UTILITY REVENUE REQUIREMENTS

Rate increases are governed by the need to meet rate revenue requirements, including operating and capital costs, debt service payments and reserves. The current state of the District’s sewer utility is summarized as follows:

**Capital Improvement Costs:** As with the water utility, sewer capital projects are a major driver of the projected annual costs. The planned capital improvement costs for FY 2020/21 through FY 2024/25 shown in **Figure 14** total more than \$1.25 million and are shown in current year dollars. Future inflation of 3% is assumed for actual funding requirements.

**Figure 14. Summary of Sewer Capital Project Costs**

Project Description	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Regulatory Compliance/I&I Mitigation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Disaster Mitigation/SCADA Upgrade	\$ 30,000	\$ 30,000	\$ 90,000		
Disaster recovery/WWTP Access Road repair					
Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 25,000	\$ 25,000		
Risk Management Plan/Chlorine Tank Auto Shut-Off		\$ 45,000			
Regulatory Compliance/Dump Truck		\$ 37,500	\$ 37,500		
IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000	
Stormwater Master Planning/Mitigation	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ 50,000
Regulatory Compliance/Manhole Rehab		\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000
<b>Total Projects</b>	<b>\$ 140,000</b>	<b>\$ 297,500</b>	<b>\$ 312,500</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

1. CIP expenditures provided by District Staff as of 9-17-20.

**Meeting Net Revenue Requirements:** The District’s sewer utility is currently running a small structural deficit that is likely to increase to over \$730,000 per year without any rate increases. The proposed rate increases would stabilize this deficit over the next five years, although reserves would still be below target levels. Projected net revenue requirements (i.e., total annual expenses less non-rate revenue) increase in Fiscal Years 2020/21 through 2024/25 from about \$1.6 million to \$2.2 million. It’s notable that the District

is expecting an operating deficit in 2020/21 despite the proposed rate adjustments but can expect a surplus in fiscal year 2021/22 forward.

**Building and Maintaining Reserve Funds:** The District should maintain sufficient reserves for the Utility. NBS recommends that the District adopt and maintain the following reserve fund targets:

- ✓ **Operating Reserve** equal to 25% of the Utility’s budgeted annual operating expenses. This reserve target is equal to a three-month (90-day) cash cushion for normal operations. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures.
- ✓ **Capital Facilities Reserve** equal to a minimum of 3% of depreciable capital assets (or approximately \$141,000 based on a total system asset value of approximately \$4.6 million). This reserve provides for capital repair and replacement needs.
- ✓ **Debt Reserve** equal to the reserve requirements for the existing debt, which is approximately \$32,000 annually.

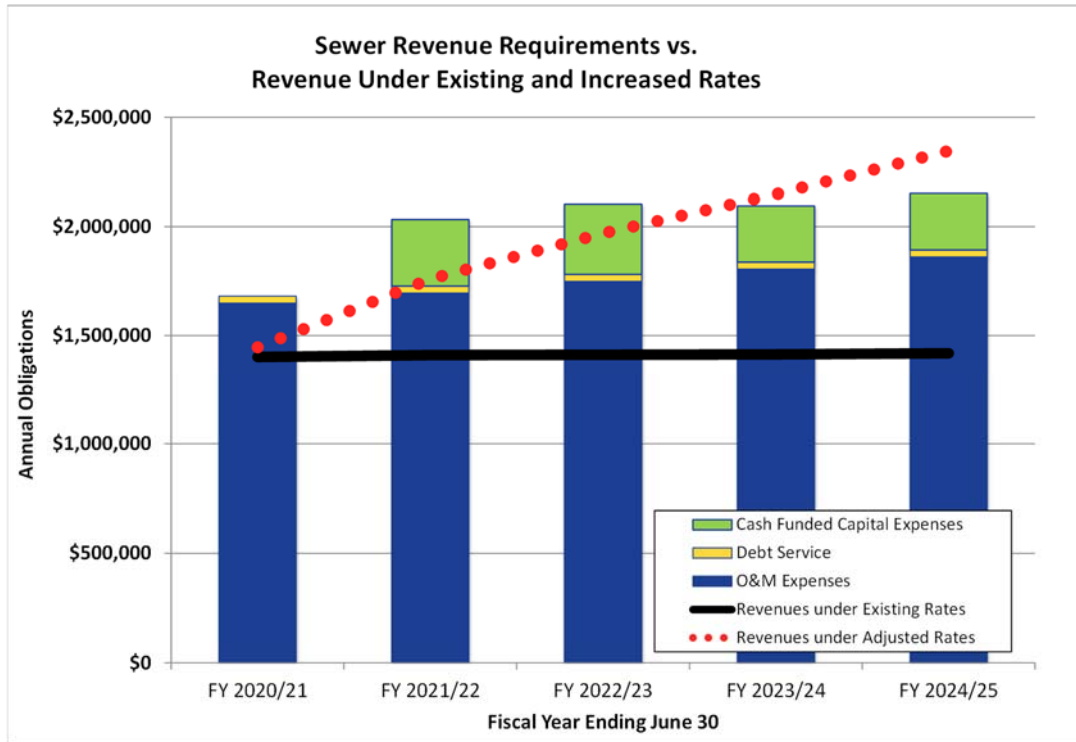
**Figures 15 and 16** Summarize the sources and uses of funds, including net revenue requirements, and the recommended annual percent increases in total rate revenue for the next five years. This figure shows the small deficit in FY 2020/21 and, without rate increases, grows to over \$730,000 by FY 2024/25. With rate increases, the deficit turns into small surpluses over the next five years.

**Figure 15. Summary of Sewer Revenue Requirements**

Summary of Sources and Uses of Funds and Net Revenue Requirements	Prop 218 Rate Period				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Sources of Sewer Funds</b>					
Rate Revenue Under Current Rates - Sewer	\$ 1,261,953	\$ 1,265,108	\$ 1,268,271	\$ 1,271,441	\$ 1,274,620
Rate Revenue Under Current Rates - RW	110,000	110,000	110,000	110,000	110,000
Non-Rate Revenues	28,500	28,571	28,643	28,714	28,786
Interest Earnings <sup>1</sup>	1,700	6,545	4,772	3,731	5,296
<b>Total Sources of Funds</b>	<b>\$ 1,402,153</b>	<b>\$ 1,410,225</b>	<b>\$ 1,411,685</b>	<b>\$ 1,413,887</b>	<b>\$ 1,418,702</b>
<b>Uses of Sewer Funds</b>					
Operating Expenses	\$ 1,649,210	\$ 1,694,515	\$ 1,749,104	\$ 1,804,889	\$ 1,861,212
Existing Debt Service	32,255	32,238	32,205	32,158	32,095
Rate Funded Capital Expenses	-	-	112,020	257,500	257,500
<b>Total Use of Funds</b>	<b>\$ 1,681,465</b>	<b>\$ 1,726,753</b>	<b>\$ 1,893,329</b>	<b>\$ 2,094,546</b>	<b>\$ 2,150,807</b>
<b>Surplus (Deficiency) before Rate Increase</b>	<b>\$ (279,312)</b>	<b>\$ (316,528)</b>	<b>\$ (481,644)</b>	<b>\$ (680,660)</b>	<b>\$ (732,106)</b>
Additional Revenue from Rate Increases (Sewer) <sup>2</sup>	44,459	349,827	558,100	734,059	926,581
Additional Revenue from Rate Increases (Recycled) <sup>3</sup>	6,600	27,984	44,542	58,451	73,611
<b>Surplus (Deficiency) after Rate Increase</b>	<b>\$ (228,253)</b>	<b>\$ 61,283</b>	<b>\$ 120,998</b>	<b>\$ 111,850</b>	<b>\$ 268,087</b>
<b>Projected Annual Rate Revenue Adjustment - Sewer<sup>2</sup></b>	<b>12.00%</b>	<b>12.00%</b>	<b>12.00%</b>	<b>9.00%</b>	<b>9.00%</b>
<b>Net Revenue Requirement<sup>4</sup></b>	<b>\$ 1,651,265</b>	<b>\$ 1,691,636</b>	<b>\$ 1,859,915</b>	<b>\$ 2,062,101</b>	<b>\$ 2,116,725</b>

1. Historical interest earning rates were referenced on the California Treasurer’s Office website for funds invested in LAIF. Future years earnings were conservatively estimated through 2021 and phase into the historical 10 year average interest earnings rate.
2. The FY 2020/21 rate increase is assumed to be implemented on January 1, 2021, and future increases are implemented July 1 each year.
3. The FY 2020/21 rate increase is assumed to be implemented on January 1, 2021, but future increases are implemented July 1 each year.
4. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

**Figure 16. Sewer Revenue Requirements through FY 2024/25**

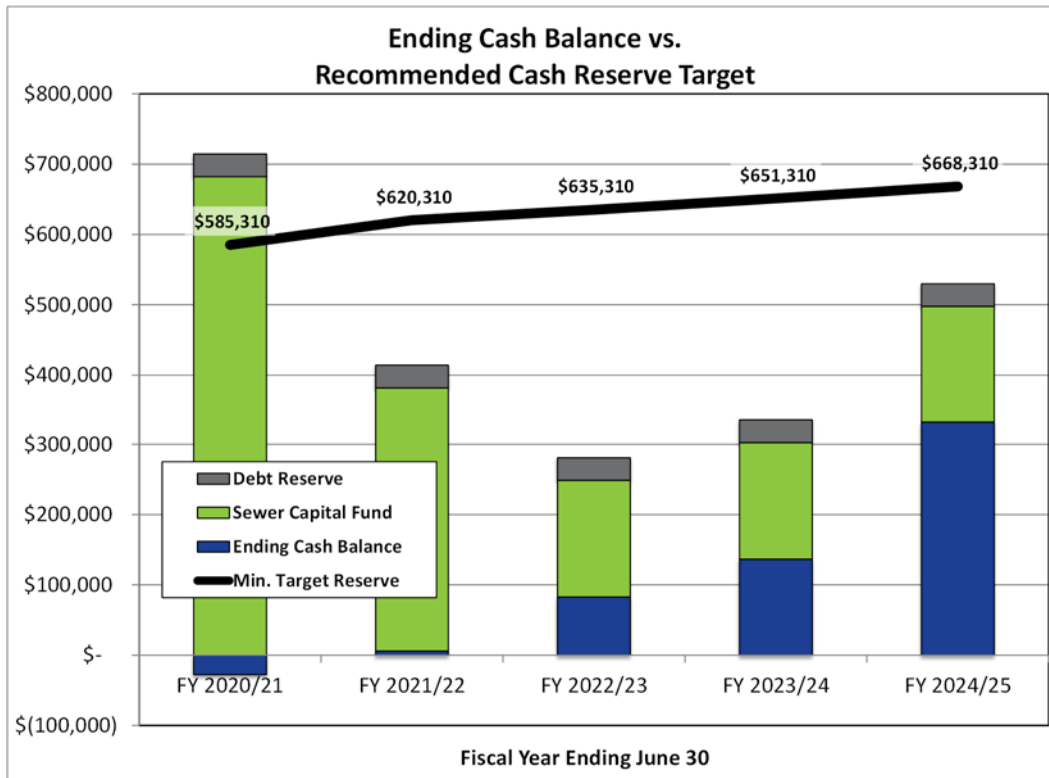


**Figure 17** Summarizes the projected reserve fund balances and reserve targets, for the next five years. **Figure 18** Indicates that without assuming the proposed rate increases, the District’s initial small surplus of reserves will be drawn down over the next five years. Replenishing the District’s reserve funds are a main factor in the need for sewer rate increases.

**Figure 17. Summary of Sewer Reserve Funds**

Beginning Reserve Fund Balances and Recommended Reserve Targets	Prop 218 Rate Period				
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Operating Reserve</b>					
Ending Balance	\$ (27,743)	\$ 5,879	\$ 82,740	\$ 136,623	\$ 331,664
<i>Target Ending Balance (90-days of O&amp;M Costs)</i>	<i>412,000</i>	<i>424,000</i>	<i>437,000</i>	<i>451,000</i>	<i>465,000</i>
<b>Sewer Capital Fund</b>					
Transfer In of Operating Reserve Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Reserves for Capital Projects	\$ 229,000	\$ (306,425)	\$ (209,855)	\$ -	\$ -
Ending Balance	\$ 682,280	\$ 375,855	\$ 166,000	\$ 166,000	\$ 166,000
<i>Target Ending Balance (3% of Net Capital Assets)</i>	<i>141,000</i>	<i>164,000</i>	<i>166,000</i>	<i>168,000</i>	<i>171,000</i>
<b>Debt Reserve</b>					
Ending Balance	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310
<i>Target Ending Balance (Annual Debt Service)</i>	<i>32,310</i>	<i>32,310</i>	<i>32,310</i>	<i>32,310</i>	<i>32,310</i>
<b>Total Ending Balance</b>	<b>\$ 686,847</b>	<b>\$ 414,044</b>	<b>\$ 281,050</b>	<b>\$ 334,933</b>	<b>\$ 529,974</b>
<b>Total Recommended Minimum Target</b>	<b>\$ 585,310</b>	<b>\$ 620,310</b>	<b>\$ 635,310</b>	<b>\$ 651,310</b>	<b>\$ 668,310</b>

**Figure 18. Sewer Reserve Funds Through FY 2024/25**



A summary of the sewer utility’s proposed 5-year financial plan is included in Appendix B – Sewer Rate Study Summary Tables. These tables include revenue requirements, reserve funds, revenue source and proposed rate increases for the 5-year period.

**C. SEWER CUSTOMER CHARACTERISTICS**

The five factors used in allocating costs as a part of the sewer cost-of-service analysis are effluent (flow), BOD, TSS, customer costs, and recycled water costs. Water consumption data from July 2019 through June 2020 was used to estimate the flows to the District’s wastewater treatment plant, and District staff believe this data is representative of future conditions. Residential bills reflect average winter consumption because it is correlated to the amount of residential effluent going to the treatment plant.

The average residential winter water consumption is assumed to include four billing periods; December 2019 - March 2020 were considered the “winter” months because consumption is lowest in these months. Based on water consumption records summarized in **Figure 19** residential customers account for approximately 94.8% of effluent at the plant (i.e., single-family = 89.9% and multi-family = 4.9%). Commercial customers account for the remaining 5.2% of the flow. Effluent strength factors for individual customer classes<sup>7</sup> are shown in **Figure 20** and described below.

- **Residential** customers, including single-family, multi-family and municipal, have BOD and TSS strength factors of 250 mg/l and 250 mg/l, which is within the normal range for residential users.
- **Commercial** customers, which represent less than three percent of the sewer HEUs, have individual strength factors that are higher or lower than residential, depending on the particular type of

<sup>7</sup> Strength factors for each customer class were derived from the State Water Resources Control Board Revenue Program Guidelines, Appendix G, page G-21 “Commercial User Strength Characteristics.”

commercial uses. In the District’s case, NBS and the District believe that commercial effluent is, on average, lower than residential strength. The District is also considering updating HEU calculations for commercial customers and possibly creating individual volumetric rates for individual commercial customers. This approach will require extensive field verification and result in significant changes for individual commercial sewer customers, and will be further reviewed and analyzed when additional commercial customers are added to the system.

**Figure 19. Summary of Estimated Flow to Treatment Plant**

Development of the FLOW Allocation Factor						
Customer Class	Number of HEUs <sup>1</sup>	Annual Volume (hcf)	Average Winter Monthly Consumption <sup>2</sup> (hcf)	Annual Winter (or Monthly) Avg. Based Volume (hcf) <sup>4</sup>	Adjusted Annual Volume (hcf)	Percentage of Adjusted Volume
Single Family Residential	1,444	87,263	7,183	86,197	120,355	89.9%
Multi-Family Residential	54	4,314	391	4,690	6,548	4.9%
Commercial <sup>3</sup>	35	5,036	N.A.	5,036	7,031	5.2%
<b>Total <sup>4</sup></b>	<b>1,533</b>	<b>96,612</b>	<b>7,574</b>	<b>95,923</b>	<b>133,934</b>	<b>100.0%</b>
					133,934	Flow (hcf/yr.)
					1.40	Flow Adj. Factor

1. Consumption and Meters from source files: *Copy of Customer Data.xlsx* and *NBS 2020\_JT.xlsx* (data combined and summarized in pivot tables).  
Note: The adjusted annual flow per HEU for commercial customers is approximately twice that of SFR. In this sense, these are not truly "HEU's".
2. Includes months of December 2019 through March 2020.
3. Commercial will be billed based on monthly consumption, not winter average.
4. Recycled Water excluded from flow allocation factor. One customer only in the District, volumetric rate only.

**Figure 20. Summary of Annual Flow and Strength Characteristics by Customer Class**

Development of the STRENGTH Allocation Factor									
Customer Class	Adjusted Annual Flow (hcf)	Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
		Average Strength Factor (mg/l) <sup>2</sup>	Calculated BOD (lbs./yr.)	Adjusted BOD (lbs./yr.)	Percent of Total	Average Strength Factor (mg/l) <sup>2</sup>	Calculated TSS (lbs./yr.)	Adjusted TSS (lbs./yr.)	Percent of Total
Single Family Residential	120,355	250	187,703	181,794	93.2%	250	187,703	149,316	92.4%
Multi Family Residential	6,548	250	10,213	9,891	5.1%	250	10,213	8,124	5.0%
Commercial <sup>1</sup>	7,031	80	3,509	3,399	1.7%	120	5,264	4,187	2.6%
<b>Total</b>	<b>133,934</b>		<b>201,425</b>	<b>195,084</b>	<b>100%</b>		<b>203,179</b>	<b>161,627</b>	<b>100%</b>
<i>Target, from WWTP Data</i>				195,084	BOD (lbs./yr.)			161,627	TSS (lbs./yr.)
				0.97	BOD Adj. Factor			0.80	TSS Adj. Factor

1. Commercial was previously billed on winter water use, now is billed on monthly water use.
2. Typical strength factors for BOD and TSS are derived from the State Water Resources Control Board Revenue Program Guidelines, Appendix G.

**Figure 21** Compares the total number of accounts and billing units (depending on how customers are billed) by customer class.

**Figure 22** Summarizes the total rate revenue requirements by customer class resulting from the cost-of-service cost allocation components previously shown in Figures 19 and 20 (Flow and Strength Characteristics), and Figure 21 (Customer Costs).



**Figure 21. Number of Sewer Accounts and Billing Units by Customer Class**

Development of the CUSTOMER Allocation Factor					
Customer Class	Number of Accounts <sup>1</sup>	Percentage of Accounts	Number of HEUs <sup>2</sup>	Percentage of Assigned HEUs	Average HEUs per Account
Single Family Residential	1,455	97.1%	1,444	94.1%	0.99
Multi-Family Residential	27	1.8%	56	3.6%	2.07
Commercial & Industrial	15	1.0%	35	2.2%	2.30
Recycled Irrigation <sup>2</sup>	1	0.1%	0	0.0%	0.00
<b>Total <sup>2</sup></b>	<b>1,498</b>	<b>100.0%</b>	<b>1,535</b>	<b>100.0%</b>	<b>1.02</b>

1. Source files: *Copy of Customer Data.xlsx* and *NBS 2020\_JT.xlsx*. HEU count from March 2020.

2. Recycled Water excluded from customer allocation factor. One customer only in the District, volumetric rate only.

HEU stands for housing equivalent unit, which is equal to one single family residential home (SFR = 1 HEU)

**Figure 22. Summary of Sewer Rate Revenue Requirements by Customer Class**

Allocation of Revenue Requirements by Customer Class							
Customer Class	Cost Classification Components					Cost-of-Service Net Revenue Req't.	% of COS Net Revenue Req't.
	Volume	Treatment		Customer Related	Recycled Water		
		BOD	TSS				
<b>Net Revenue Requirements <sup>1</sup></b>	<b>\$ 647,287</b>	<b>\$ 308,539</b>	<b>\$ 308,539</b>	<b>\$ 163,916</b>	<b>\$ 108,307</b>	<b>\$ 1,536,587</b>	<b>--</b>
	42.1%	20.1%	20.1%	10.7%	7.0%	100.0%	
Single-, Multi-Family Residential	\$ 613,306	\$303,164	\$300,546	\$160,229	\$ -	\$ 1,377,246	89.6%
Commercial	33,981	5,375	7,993	3,686	-	51,035	3.3%
Recycled Irrigation	-	-	-	-	108,307	108,307	7.0%
<b>Total</b>	<b>\$ 647,287</b>	<b>\$ 308,539</b>	<b>\$ 308,539</b>	<b>\$ 163,916</b>	<b>\$ 108,307</b>	<b>\$ 1,536,587</b>	<b>100%</b>
<b>Total Excluding Recycled Water</b>						<b>\$ 1,428,281</b>	

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

## D. CURRENT VS. PROPOSED SEWER RATES

Currently, all customers pay the same fixed monthly charge based on their number of household equivalent units (HEUs). Both residential and commercial customers also pay a volumetric rate, the uniform volumetric rate for residential and commercial customers is applied to average winter water use.

**Changes in Residential vs. Commercial Sewer Rates** – The proposed rates retain the same customer classes, which combine single- and multi-family residential customers, and combine commercial with industrial customers.

**Figure 23** Shows current and proposed sewer rates for FY 2020/21 through FY 2024/25. As previously noted, consumption patterns have changed over time and this has been reflected in the proposed rates. The current HEU assignments for commercial customers indicate there is more consumption than for a typical residential customer; this is also reflected in the rates shown in Figure 23.

**Figure 24** Compares the average monthly sewer bills for residential customers under current and proposed rates.

**Figure 25** Compares commercial bills under current and proposed rates.

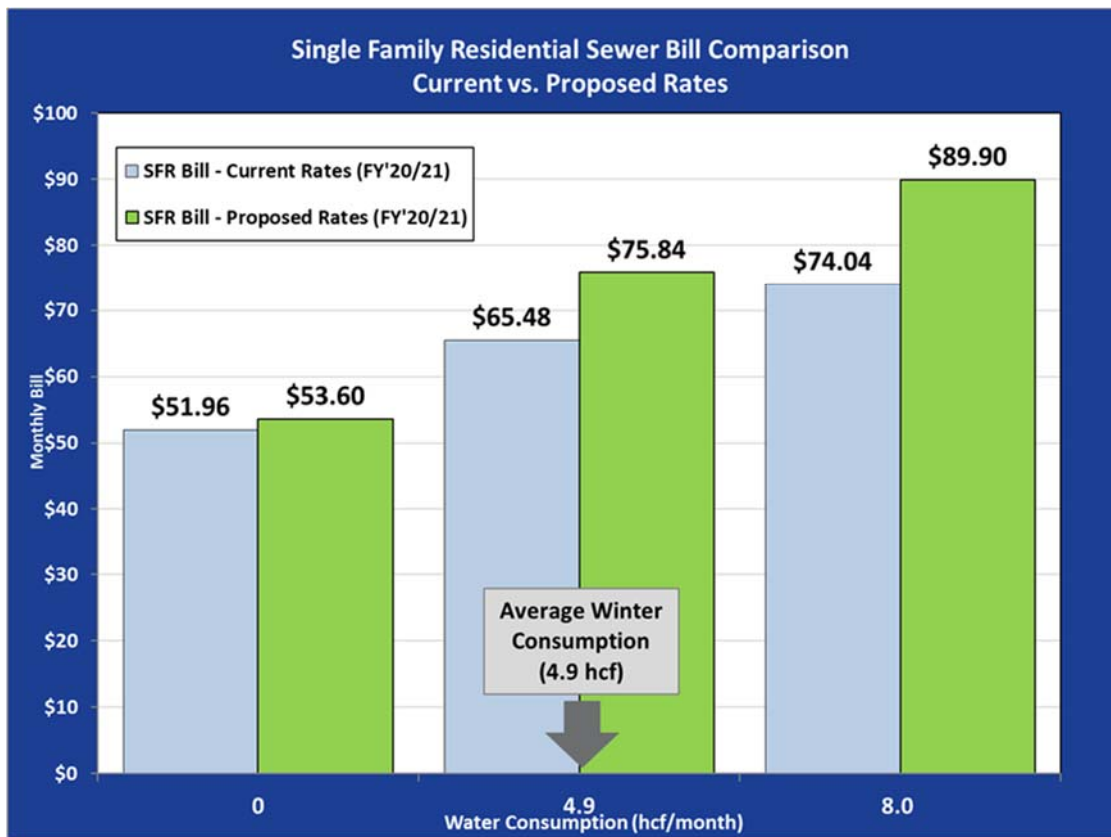
**Figure 26** Provides a comparison of monthly sewer bills for other communities in the region.

**Figure 23. Current vs. Proposed Sewer Rates**

Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates <sup>1</sup>				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge per HEU<sup>2</sup></b>						
Residential & Municipal	\$51.96	\$53.60	\$60.03	\$67.24	\$73.29	\$79.89
Commercial	\$51.96	\$53.60	\$60.03	\$67.24	\$73.29	\$79.88
<b>Volumetric Charge (\$/hcf)<sup>3</sup></b>						
Residential & Municipal (Applied to Average Winter Water Use)	\$2.76	\$4.54	\$5.08	\$5.69	\$6.20	\$6.76
Commercial (Applied to Average Monthly Water Use)	\$3.00	\$5.73	\$6.41	\$7.18	\$7.83	\$8.53

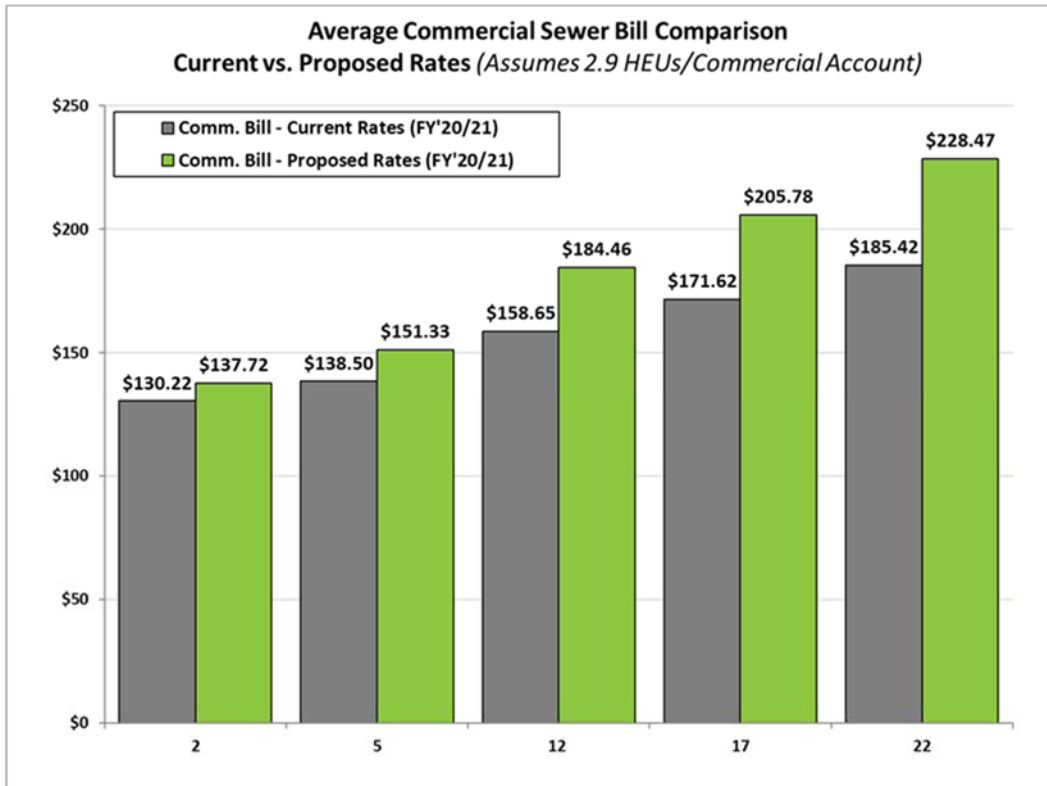
1. Implementation date for FY 2020/21 rates is January 1, 2021, then July in 2021 through 2024.
2. Sewer customers are charged on the basis of their number of assigned Housing Equivalent Units (HEUs). Commercial accounts average 2.4 HEU/Account, according to District records.
3. Proposed volumetric rates after FY 2020/21 are increased by the annual increase in rate revenue shown in the financial plan.

**Figure 24. Residential Sewer Bill Comparison – Current vs. Proposed Rates**

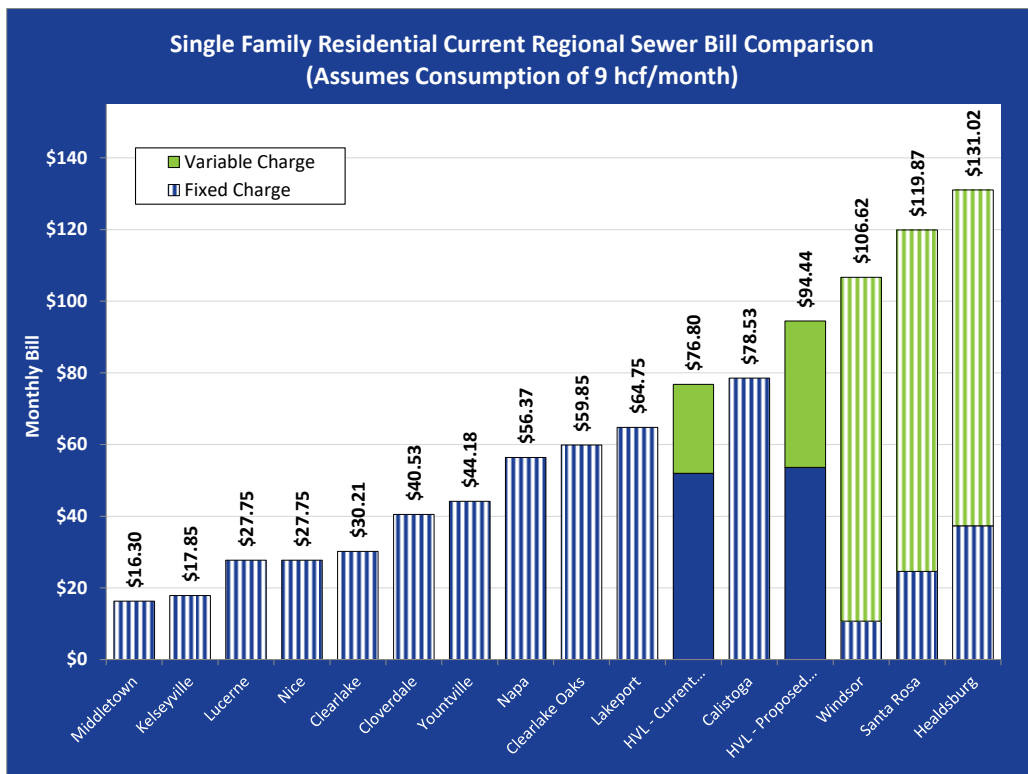




**Figure 25. Commercial Sewer Bill Comparison – Current vs. Proposed Rates**



**Figure 26. Regional Sewer Bill Comparison – Single Family Residential**



**E. CURRENT VS. PROPOSED RECYCLED WATER RATES.**

The District has maintained one recycled water customer and has not evaluated the recycled water rate since 2012.

**Basis for Setting Recycled Water Rate** – Industry standard for setting recycled water rates vary from agency to agency, and rates are often set at some percent of potable volumetric rates. Although the allocation of benefits of a recycled water program are not easily assigned to sewer vs. recycled water customers, the benefits are generally described as: (1) benefits to sewer customers from selling recycled water instead of discharging the effluent from the treatment plant through other means; and (2) benefits to recycled water users from lower recycled water costs, although the lower quality of recycled water make it less valuable than potable water and the additional constituents in recycled water typically translate into higher costs for recycled water irrigation systems. While there is no single methodology or calculation formula for determining recycled water rates, the current rate is less than the District’s potable water rate on a per-acre foot basis, and NBS considers the current rate of \$291.64 per acre foot to be consistent with the sewer utility’s annual expenses and how those expenses might be allocated to the recycled water program.

**Proposed Recycled Water Rate** – The current recycled water rate of \$291.64 is a reasonable and fair rate; updating recycled water rates going forward should reflect the increases in sewer revenue requirements, which have increased for all the reasons previously discussed. A recommended FY 2020/21 volumetric rate is \$326.64 per acre foot, with annual adjustments the same as for sewer rates, as shown in **Figure 27**.

**Figure 27. Proposed Recycled Water Rate**

Recycled Water Rate Schedule	Current Rates (‘19/20)	Proposed Recycled Water Rates				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
% Increase in Annual Rate Revenue:		12.00%	12.00%	12.00%	9.00%	9.00%
<b>Fixed Service Charge per Acre Foot (AF)</b>						
Recycled Irrigation (\$/AF)	\$291.64	\$326.64	\$365.83	\$409.73	\$446.61	\$486.80

## SECTION 4. RECOMMENDATIONS AND NEXT STEPS

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### CONSULTANT RECOMMENDATIONS

A number of factors have impacted the District's water and sewer rates in the last several years. The drought and related conservation efforts have resulted in lower water sales, and the District's staff time and costs of responding to fires and floods have increased costs. NBS' evaluation of water, sewer and recycled water rates has made adjustments for these factors that, in our opinion, best represent the overall rate objectives of the District in a fair, equitable, and defensible manner. The following recommendations are submitted to the District Board for consideration:

- **Review This Study Report:** NBS recommends the District Board review proposed rates and other recommendations presented in this report, approve the recommendations, and direct staff to proceed with Prop 218 noticing.
- **Adopt Reserve Fund Targets:** NBS recommends the District Board adopt the proposed water and sewer reserve fund targets described in Sections 2 and 3 of this report. The District should periodically evaluate reserve fund levels and make it a long-term goal to achieve and maintain these levels for the Operating, Capital, and Debt Reserves.
- **Complete a Review by a Qualified Attorney:** This rate study outlines proposed new rates that, in NBS' opinion, meet the requirements of Prop 218 and industry standards. However, we are not attorneys and therefore defer to the review provided by the District's legal counsel with respect to Prop 218 noticing and related State laws, as well as the resolutions needed to implement these rates.
- **Review Levels of Rate Increases and Proposed Rates:** Based on the analysis to date, the District Board should consider adopting the proposed rates for the next five years. These updated rates are necessary to ensure the following objectives are met:
  - Providing, maintaining, and protecting the community's water service to its customers.
  - Ensuring water rates comply with Prop 218 requirements and promote water conservation.
  - Ensuring revenue stability through drought rates that can be implemented during the District's four drought stages.
  - Setting sewer rates that reflect the cost of providing service to its customers.
  - Ensuring sewer rates comply with Proposition 218 requirements.
  - Maintaining the overall financial health of the District's water and sewer utilities.
  - Setting recycled water rates at levels that are reasonable, fair, and equitable.

## NEXT STEPS

**Prop 218 Noticing** – Mailing Prop 218 notices to customers as required by State law and then after a minimum of 45 days hold a public hearing to discuss the proposed rates, count any written protests and, assuming there is not a successful challenge of the proposed rates, adopt and implement these rates.

**Annually Review Rates and Revenue** – Any time an Agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Changing economic factors, water consumption patterns, regulatory mandates, and unplanned emergencies all underscore the need for annual review.

*Note: The attached Technical Appendices provide more detailed information on the analysis of the water and sewer revenue requirements, cost of service and rate design analyses that have been summarized in this report.*

## PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

In preparing this report and the recommendations included herein, NBS has relied on several principal assumptions and considerations with regard to financial matters, number of customer accounts, billing records, and other conditions and events that may occur in the future. This information and assumptions, including the District's budgets and customer account information provided by District staff, are sources we believe to be reliable, although NBS has not independently verified this data.

We are also assuming that future water consumption levels, which District staff believe are representative of future conditions, are accurate, and that funding from grants and low-interest loans is largely unavailable or will not be secured in time to construct urgently needed capital projects. We also assume that the District will consider reducing future rate increases or modifying reserve fund requirements if such funding becomes available.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein or may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

## APPENDIX A – WATER RATE ANALYSIS

RATE REVENUE REQUIREMENTS SUMMARY	Budget		Projected		
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Sources of Potable Water Funds</b>					
Rate Revenue Under Current Rates	\$ 2,069,369	\$ 2,074,542	\$ 2,079,729	\$ 2,084,928	\$ 2,090,140
Non-Rate Revenues	72,700	72,827	72,954	73,081	73,209
Interest Earnings	3,500	4,052	1,800	1,816	5,985
<b>Total Sources of Funds</b>	<b>\$ 2,145,569</b>	<b>\$ 2,151,421</b>	<b>\$ 2,154,483</b>	<b>\$ 2,159,825</b>	<b>\$ 2,169,334</b>
<b>Uses of Potable Water Funds</b>					
Operating Expenses:					
Salaries & Benefits	\$ 876,284	\$ 910,366	\$ 948,328	\$ 988,342	\$ 1,030,553
Water Rights	50,000	51,450	52,942	54,424	55,839
Repair & Replacement	125,000	128,625	132,355	136,061	139,599
Electricity	150,000	153,000	156,060	159,181	162,365
All Other Expenses	512,955	521,586	538,282	555,110	571,589
<i>Subtotal: Operating Expenses</i>	<i>\$ 1,714,239</i>	<i>\$ 1,765,028</i>	<i>\$ 1,827,967</i>	<i>\$ 1,893,119</i>	<i>\$ 1,959,945</i>
Other Expenditures:					
Existing Debt Service <sup>1</sup>	\$ 170,746	\$ 170,416	\$ 170,075	\$ 169,721	\$ 169,355
New Revenue Bond Debt Service	-	-	-	-	-
Rate-Funded Capital Expenses	295,000	725,000	867,500	855,000	805,000
<i>Subtotal: Other Expenditures</i>	<i>\$ 465,746</i>	<i>\$ 895,416</i>	<i>\$ 1,037,575</i>	<i>\$ 1,024,721</i>	<i>\$ 974,355</i>
<b>Total Uses of Water Funds</b>	<b>\$ 2,179,985</b>	<b>\$ 2,660,444</b>	<b>\$ 2,865,542</b>	<b>\$ 2,917,840</b>	<b>\$ 2,934,300</b>
plus: Revenue from Rate Increases	124,162	388,354	685,612	976,059	1,254,676
<b>Increase/Decrease to Reserves</b>	<b>\$ 89,746</b>	<b>\$ (120,669)</b>	<b>\$ (25,448)</b>	<b>\$ 218,044</b>	<b>\$ 489,711</b>
<b>Net Rev. Req't. (Total Uses less Non-Rate Rev.)</b>	<b>\$ 2,103,785</b>	<b>\$ 2,583,565</b>	<b>\$ 2,790,788</b>	<b>\$ 2,842,943</b>	<b>\$ 2,855,106</b>
<b>Total Rate Revenue After Rate Increases</b>	<b>\$ 2,193,531</b>	<b>\$ 2,462,897</b>	<b>\$ 2,765,340</b>	<b>\$ 3,060,987</b>	<b>\$ 3,344,817</b>
<b>Projected Annual % Rate Increases</b>					
	<b>12.00%</b>	<b>12.00%</b>	<b>12.00%</b>	<b>9.00%</b>	<b>9.00%</b>
Cumulative Increase	12.00%	25.44%	40.49%	53.14%	66.92%
Debt Coverage Without Rate Increase	7.43	7.28	7.09	6.90	6.72
Debt Coverage After Rate Increase	8.16	9.56	11.12	12.65	14.13

1. FUND 218 - CIEDB: Hidden Valley Lake Water System Improvements Project, \$3,000,000 issued in 2002

SUMMARY OF CASH ACTIVITY	Budget		Projected		
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Total Beginning Unrestricted Cash</b>	<b>\$ 418,803</b>				
<b>Operating Reserve</b>					
Beginning Reserve Balance	\$ 268,533	\$ 359,881	\$ 141,250	\$ 68,274	\$ 239,222
Plus: Net Cash Flow (After Rate Increases)	89,746	(120,669)	(25,448)	218,044	489,711
Plus: Transfer of Debt Reserve Surplus	1,602	2,037	2,471	2,905	3,336
Less: Transfer Out to Water Capital Fund Reserve	-	(100,000)	(50,000)	(50,000)	(242,269)
<b>Ending Operating Reserve Balance<sup>1</sup></b>	<b>\$ 359,881</b>	<b>\$ 141,250</b>	<b>\$ 68,274</b>	<b>\$ 239,222</b>	<b>\$ 490,000</b>
Target Ending Balance (90-days of O&M Costs)	\$ 429,000	\$ 441,000	\$ 457,000	\$ 473,000	\$ 490,000
<b>Water Capital Fund</b>					
Beginning Reserve Balance	\$ 150,270	\$ 45,270	\$ 2,770	\$ 52,770	\$ 102,770
Plus: Grant Proceeds	30,000	-	-	-	-
Plus: Transfer of Operating Reserve Surplus	-	100,000	50,000	50,000	242,269
Less: Use of Reserves for Capital Projects	(135,000)	(142,500)	-	-	-
<b>Ending Water Capital Fund Balance<sup>2</sup></b>	<b>\$ 45,270</b>	<b>\$ 2,770</b>	<b>\$ 52,770</b>	<b>\$ 102,770</b>	<b>\$ 345,039</b>
Target Ending Balance (3% of Net Capital Assets)	\$ 193,200	\$ 212,600	\$ 231,500	\$ 249,400	\$ 265,400
<b>Ending Balance - Excludes Restricted Reserves</b>	<b>\$ 405,151</b>	<b>\$ 144,020</b>	<b>\$ 121,044</b>	<b>\$ 341,992</b>	<b>\$ 835,039</b>
<b>Suggested Minimum Target Ending Balance</b>	<b>\$ 622,200</b>	<b>\$ 653,600</b>	<b>\$ 688,500</b>	<b>\$ 722,400</b>	<b>\$ 755,400</b>
<b>Ending Surplus/(Deficit)</b>					
<b>Compared to Minimum Reserve Targets</b>	<b>\$ (217,049)</b>	<b>\$ (509,580)</b>	<b>\$ (567,456)</b>	<b>\$ (380,408)</b>	<b>\$ 79,639</b>
<b>Days Cash on Hand</b>	<b>79</b>	<b>28</b>	<b>23</b>	<b>61</b>	<b>144</b>

1. Ending Water fund balances (Funds 325 and 130, Money Market & LAIF only) from "Financial Activity, Cash and Investment Summary as of June 30, 2020".

2. Includes Fund 320, Water CIP from "Financial Activity, Cash and Investment Summary as of June 30, 2020".

<b>Restricted Reserves:</b>					
<b>Debt Reserve</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>
Beginning Reserve Balance <sup>3</sup>	\$ 171,065	\$ 170,746	\$ 170,416	\$ 170,075	\$ 169,721
Revenue Bond Funded Reserve	\$ -				
Plus: Interest Earnings	1,283	1,707	2,130	2,551	2,970
Less: Transfer of Surplus to Operating Reserve	(1,602)	(2,037)	(2,471)	(2,905)	(3,336)
<b>Ending Debt Reserve Balance</b>	<b>\$ 170,746</b>	<b>\$ 170,416</b>	<b>\$ 170,075</b>	<b>\$ 169,721</b>	<b>\$ 169,355</b>
<b>Target Ending Balance</b>	<b>\$ 170,746</b>	<b>\$ 170,416</b>	<b>\$ 170,075</b>	<b>\$ 169,721</b>	<b>\$ 169,355</b>
<b>Connection Fee Reserve</b>					
Beginning Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Interest Earnings	-	-	-	-	-
Plus: Connection Fee Revenue	-	-	-	-	-
Less: Use of Reserves for Capital Projects	-	-	-	-	-
<b>Ending Connection Fee Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Annual Interest Earnings Rate <sup>4</sup></b>	<b>0.75%</b>	<b>1.00%</b>	<b>1.25%</b>	<b>1.50%</b>	<b>1.75%</b>

3. Water Operations debt service cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 49. Includes Redemption Fund in Debt Reserve.

4. Historical interest earning rates were referenced on the California Treasurer's Office website for funds invested in LAIF. Future years earnings were conservatively estimated through 2021 and phase into the historical 10 year average interest earnings rate.

<b>CAPITAL FUNDING FORECAST</b>	<b>Budget</b>		<b>Projected</b>		
<b>Funding Sources:</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>
Grants <sup>1</sup>	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Loan Funding	-	-	-	-	-
Use of New Revenue Bond Proceeds	-	-	-	-	-
Use of Connection Fee Reserve	-	-	-	-	-
Use of Capital Rehabilitation and Replacement Reserve	135,000	142,500	-	-	-
Rate Revenue	295,000	725,000	867,500	855,000	805,000
<b>Total Sources of Capital Funds</b>	<b>\$ 460,000</b>	<b>\$ 867,500</b>	<b>\$ 867,500</b>	<b>\$ 855,000</b>	<b>\$ 805,000</b>
<b>Uses of Capital Funds:</b>					
<b>Total Project Costs <sup>2</sup></b>	<b>\$ 460,000</b>	<b>\$ 867,500</b>	<b>\$ 867,500</b>	<b>\$ 855,000</b>	<b>\$ 805,000</b>
<b>Capital Funding Surplus (Deficiency)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

1. FEMA/CalOES grant revenue found in District budget source file: 2020-2021 Budget & Narrative APPROVED 6-16-2020-.pdf, page 9.

2. CIP expenditures modified by District Staff as of 9-17-20.

<b>Funded Priority</b>	<b>Capital Project Descriptions</b>	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>
1	Wildfire Resilience/Reliable Water Supply/Replace wooden tanks	\$ 180,000.00	\$ 405,000.00	\$ 405,000.00	\$ 405,000.00	\$ 405,000.00
3	Disaster mitigation/SCADA Upgrade	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
2	Reliable Water Supply/Automatic Metering Infrastructure	\$ 200,000.00	\$ 320,000.00	\$ 320,000.00	\$ 320,000.00	\$ 320,000.00
4	Wildfire Resilience/ Reliable Water Supply/PSPS Backup power supply	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
7	IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000.00	
5	Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 25,000.00	\$ 25,000.00		
6	Regulatory Compliance/Dump Truck		\$ 37,500.00	\$ 37,500.00		
	<b>Top 6 priorities</b>	<b>\$ 460,000.00</b>	<b>\$ 867,500.00</b>	<b>\$ 867,500.00</b>	<b>\$ 855,000.00</b>	<b>\$ 805,000.00</b>

<b>Unfunded Priority</b>	<b>Capital Project Descriptions</b>	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>FY 2024/2025</b>
	Reliable Water Supply/Water Quality/Repair water lines	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00
	Wildfire Resilience/Upgrade Fire Hydrants	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00
		<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>



EXISTING DEBT OBLIGATIONS HVLCSD WATER DISTRICT - POTABLE WATER					
Annual Repayment Schedules:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
FUND 218 - CIFDB: Hidden Valley Lake Water System Improvements Project, \$3,000,000 issued in 2002					
Principal Payment <sup>1</sup>	\$ 110,065	\$ 113,895	\$ 117,859	\$ 121,960	\$ 126,204
Interest Payment	55,865	52,035	48,072	43,970	39,726
Annual Fee	4,816	4,486	4,144	3,791	3,425
<b>Subtotal: Annual Debt Service</b>	<b>\$ 170,746</b>	<b>\$ 170,416</b>	<b>\$ 170,075</b>	<b>\$ 169,721</b>	<b>\$ 169,355</b>
Coverage Requirement (\$ Amnt. above annual payment)	187,821	187,458	187,083	186,693	186,291
Reserve Requirement (total fund balance) <sup>2</sup>	170,746	170,416	170,075	169,721	169,355

1. Fund 218 Loan Doc found in Source File: #9 - Loan Docs Fund 218 - CIFDB 2002.pdf

2. The Reserve Requirement in future years is equal to the lesser of: the maximum annual debt service payment, or the maximum amount then permitted under the Code.

Classification of Expenses		Total Revenue	Volumetric	Fixed		Allocation %'s to Classifications		
			Commodity	Capacity	Customer	COM	CAP	CA
Budget Items		FY 2020/21	COM	CAP	CA	COM	CAP	CA
130-5010	Salary & Wages	\$ 511,330	\$ 163,626	\$ 322,138	\$ 25,567	32%	63%	5%
130-5020	Employee Benefits	198,304	63,457	124,932	9,915	32%	63%	5%
130-5021	Retirement Benefits	93,850	30,032	59,126	4,693	32%	63%	5%
130-5022	Clothing Allowance	1,800	540	1,170	90	30%	65%	5%
130-5024	Workers' Comp Insurance	15,000	4,500	9,750	750	30%	65%	5%
130-5025	Retiree Health Benefits	14,000	4,200	9,100	700	30%	65%	5%
130-5030	Director Health Benefits	42,000	12,600	27,300	2,100	30%	65%	5%
130-5040	Election Expense	12,000	3,600	7,800	600	30%	65%	5%
130-5060	Gasoline, Oil & Fuel	20,000	6,000	13,000	1,000	30%	65%	5%
130-5061	Vehicle Maintenance	12,500	3,750	8,125	625	30%	65%	5%
130-5062	Taxes & Licenses	1,200	360	780	60	30%	65%	5%
130-5063	Certifications	600	180	390	30	30%	65%	5%
130-5074	Insurance	54,055	16,217	35,136	2,703	30%	65%	5%
130-5075	Bank Fees	21,000	6,300	13,650	1,050	30%	65%	5%
130-5080	Membership & Subscriptions	24,600	7,380	15,990	1,230	30%	65%	5%
130-5090	Office Supplies	4,000	1,200	2,600	200	30%	65%	5%
130-5092	Postage & Shipping	6,500	1,950	4,225	325	30%	65%	5%
130-5121	Legal Services	20,000	6,000	13,000	1,000	30%	65%	5%
130-5122	Engineering Services	60,000	18,000	39,000	3,000	30%	65%	5%
130-5123	Other Professional Services	50,000	15,000	32,500	2,500	30%	65%	5%
130-5126	Audit Services	7,500	2,250	4,875	375	30%	65%	5%
130-5124	Water Rights	50,000	50,000	-	-	100%	0%	0%
130-5130	Printing & Publication	7,500	2,250	4,875	375	30%	65%	5%
130-5135	Newsletter	500	150	325	25	30%	65%	5%
130-5145	Equipment Rental	45,000	13,500	29,250	2,250	30%	65%	5%
130-5148	Operating Supplies	5,000	1,500	3,250	250	30%	65%	5%
130-5150	Repair & Replace	125,000	40,000	78,750	6,250	32%	63%	5%
130-5155	Maintenance Building & Grounds	12,000	3,840	7,560	600	32%	63%	5%
130-5156	Custodial Services	4,200	1,260	2,730	210	30%	65%	5%
130-5157	Security	5,000	1,500	3,250	250	30%	65%	5%
130-5170	Travel & Meetings	4,200	1,260	2,730	210	30%	65%	5%
130-5175	Education & Seminars	9,500	2,850	6,175	475	30%	65%	5%
130-5176	Director Training	5,000	1,500	3,250	250	30%	65%	5%
130-5179	Admin Miscellaneous Expense	350	105	228	18	30%	65%	5%
130-5191	Telephone	11,000	3,300	7,150	550	30%	65%	5%
130-5192	Electricity	150,000	135,000	15,000	-	90%	10%	0%
130-5193	Other Utilities	2,500	750	1,625	125	30%	65%	5%
130-5194	IT Services	36,500	10,950	23,725	1,825	30%	65%	5%
130-5195	Env./Monitoring	17,000	5,100	11,050	850	30%	65%	5%
130-5196	Risk Management	-	-	-	-	30%	65%	5%
130-5198	Annual Operating Fees	32,000	9,600	20,800	1,600	30%	65%	5%
130-5310	Equipment - Field	1,000	300	650	50	30%	65%	5%
<b>Sub-Total:</b>		<b>\$ 1,693,489</b>	<b>\$ 651,856</b>	<b>\$ 966,958</b>	<b>\$ 74,674</b>	<b>38.5%</b>	<b>57.1%</b>	<b>4.4%</b>

Classification of Expenses, continued		Total Revenue FY 2020/21	Volumetric Base Commodity COM	Fixed		Allocation %'s to Classifications		
Budget Categories				Capacity	Customer	COM	CAP	CA
				CAP	CA			
130-5311	Equipment - Office	\$ 1,000	\$ 300	\$ 650	\$ 50	30%	65%	5%
130-5312	Tools - Field	1,500	450	975	75	30%	65%	5%
130-5315	Safety Equipment	1,500	450	975	75	30%	65%	5%
130-5505	Water Conservation	9,000	7,650	900	450	85%	10%	5%
130-5545	Recording Fees	250	75	163	13	30%	65%	5%
130-OPEB	OPEB OBLIGATION	7,500	2,250	4,875	375	30%	65%	5%
130-5600	Contingency	-	-	-	-	30%	65%	5%
<b>Sub-Total:</b>		<b>\$ 20,750</b>	<b>\$ 11,175</b>	<b>\$ 8,538</b>	<b>\$ 1,038</b>	<b>53.9%</b>	<b>41.1%</b>	<b>5.0%</b>
<b>Grand Total: Water Fund Operations</b>		<b>\$ 1,714,239</b>	<b>\$ 663,031</b>	<b>\$ 975,496</b>	<b>\$ 75,712</b>	<b>39%</b>	<b>57%</b>	<b>4%</b>

Classification of Expenses, continued		Total Revenue FY 2020/21	Volumetric Base Commodity COM	Fixed		Allocation %'s to Classifications		
Budget Categories				Capacity	Customer	COM	CAP	CA
				CAP	CA			
<b>Debt Service Payments</b>								
Existing Debt Service		170,746	\$ -	\$ 170,746	\$ -	0%	100%	0%
New Revenue Bond Debt Service		-	\$ -	\$ -	\$ -	0%	100%	0%
<b>Capital Expenditures</b>								
Rate Funded Capital Expenses		295,000	\$ -	\$ 295,000	\$ -	0%	100%	0%
<b>TOTAL REVENUE REQUIREMENTS</b>		<b>\$ 2,179,985</b>	<b>\$ 663,031</b>	<b>\$ 1,441,242</b>	<b>\$ 75,712</b>	<b>30%</b>	<b>66%</b>	<b>3%</b>
130-4035	Reconnect Fees	\$ (12,000)	\$ (3,650)	\$ (7,933)	\$ (417)	30%	66%	3%
130-4039	Water Meter Installation	\$ -	-	-	-	30%	66%	3%
130-4040	Recording Fee Income	\$ (1,200)	(365)	(793)	(42)	30%	66%	3%
130-4045	Availability Fees	\$ (22,000)	(6,691)	(14,545)	(764)	30%	66%	3%
130-4110	Commercial Water Use		-	-	-	30%	66%	3%
130-4112	Government Water Use		-	-	-	30%	66%	3%
130-4115	Water Use Charges		-	-	-	30%	66%	3%
130-4210	Late Fee	\$ (32,000)	(9,733)	(21,156)	(1,111)	30%	66%	3%
130-4215	Returned Check Fee	\$ (1,000)	(304)	(661)	(35)	30%	66%	3%
130-4300	Misc. Income	\$ (3,000)	(912)	(1,983)	(104)	30%	66%	3%
130-4310	Other Income	\$ (1,500)	(456)	(992)	(52)	30%	66%	3%
130-4550	Interest Income	\$ (3,500)	(1,065)	(2,314)	(122)	30%	66%	3%
<b>NET REVENUE REQUIREMENTS</b>		<b>\$ 2,103,785</b>	<b>\$ 639,856</b>	<b>\$ 1,390,864</b>	<b>\$ 73,065</b>			
<i>Allocation of Revenue Requirements</i>		<i>100.0%</i>	<i>30.4%</i>	<i>66.1%</i>	<i>3.5%</i>			

Classification of Expenses, continued				
Adjustments to Classification of Expenses				
Adjustment for Current Rate Level:	Total Rev Reqts	COM	CAP	CA
Target Rate Rev. After Rate Increases**	\$ 2,317,693			
Projected Rate Revenue at Current Rates	\$ 2,069,369			
Rate Increase (FY 2018/19)	12.0%			
<b>Target Rate / Adjusted Net Revenue - Requirement</b>	<b>\$ 2,317,693</b>	<b>\$ 704,915</b>	<b>\$ 1,532,284</b>	<b>\$ 80,495</b>
<i>Percent of Revenue</i>		<i>30.4%</i>	<i>66.1%</i>	<i>3.5%</i>



Development of the COMMODITY Allocation Factor		
Customer Class	2019 Volume (hcf) <sup>1</sup>	Percent of Total Volume
Single Family Residential	254,982	92.5%
Multi-Family Residential	2,306	0.8%
Commercial	17,649	6.4%
Municipal	678	0.2%
<b>Total</b>	<b>275,615</b>	<b>100%</b>
Recycled <sup>2</sup>	1,403,126	100%
<b>Total in Acre Feet</b>	<b>3,854 AF</b>	

1. Consumption in hcf and customer class from Source file: *Copy of Customer Data.xlsx*

2. Recycled Water excluded from potable water consumption. One customer only in the District.

Development of the PEAK CAPACITY (MAX MONTH) Allocation Factors				
Customer Class	Average Monthly Use (hcf)	Peak Monthly Use (hcf) <sup>1</sup>	Peak Month Factor	Max Month Capacity Factor
Single Family Residential	21,248	34,813	1.64	91.3%
Multi-Family Residential	192	509	2.65	1.3%
Commercial	1,471	2,669	1.81	7.0%
Municipal	56	158	2.79	0.4%
<b>Total</b>	<b>22,968</b>	<b>38,149</b>	<b>1.66</b>	<b>100.2%</b>
Recycled <sup>2</sup>	116,927	314,340	2.69	89.2%
<b>Total in Acre Feet</b>	<b>268 AF</b>	<b>722 AF</b>		

1. Based on peak monthly / monthly data (peak day data not available).

2. Recycled Water excluded from potable water consumption. One customer only in the District.

Development of the CUSTOMER ALLOCATION Factor		
Customer Class	Number of Meters <sup>1</sup>	Percent of Total
Single Family Residential	2,462	97.43%
Multi-Family Residential	27	1.07%
Commercial	34	1.35%
Municipal	4	0.16%
<b>Total</b>	<b>2,527</b>	<b>100%</b>
Recycled <sup>2</sup>	1	N.A.

1. Meter counts and customer class from January 2020. Source file: *Copy of Customer Data.xlsx*

2. Recycled Water excluded from potable water consumption. One customer only in the District.

Customer Class	Net Revenue Requirements (60% Fixed / 40% Variable)					
	Cost Classification Components				Cost of Service Net Rev. Req't	% of COS Net Revenue Req't
	Commodity Related Costs	Capacity Related Costs - Volumetric Allocation	Capacity Related Costs - Fixed Allocation	Customer Related Costs		
Single Family Residential	\$ 652,144	\$ 202,737	\$ 1,195,564	\$ 78,424	\$ 2,128,869	91.9%
Multi-Family Residential	5,898	2,966	17,494	860	27,218	1.2%
Commercial	46,873	16,459	97,063	1,210	161,606	7.0%
<b>Total</b>	<b>\$ 704,915</b>	<b>\$ 222,163</b>	<b>\$ 1,310,121</b>	<b>\$ 80,495</b>	<b>\$ 2,317,693</b>	<b>100%</b>

Net Revenue Requirements (60% Fixed / 40% Variable)												
Number of Meters by Class and Size <sup>1</sup>	5/8 Inch	3/4 Inch	1 Inch	1.5 Inch	2 Inch	3 Inch	4 Inch	6 Inch	8 Inch	10 Inch	12 Inch	Total
Single Family Residential	2,223	239	2	-	-	-	-	-	-	-	-	2,464
Multi-Family Residential	27	-	-	-	-	-	-	-	-	-	-	27
Commercial	14	-	12	2	8	-	-	-	-	-	-	36
<b>Total Meters/Accounts</b>	<b>2,264</b>	<b>239</b>	<b>14</b>	<b>2</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,527</b>
Hydraulic Capacity Factor <sup>2</sup>	1.00	1.00	2.50	5.00	8.00	16.00	25.00	50.00	140.00	210.00	265.00	
<b>Total Equivalent Meters</b>	<b>2,264</b>	<b>239</b>	<b>35</b>	<b>10</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,612</b>
<b>Monthly Fixed Service Charges</b>												
Customer Costs (\$/Acct/mo.) <sup>3</sup>	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	
Capacity Costs (\$/Acct/mo.) <sup>4</sup>	\$41.80	\$41.80	\$104.50	\$208.99	\$334.39	\$668.77	\$1,044.95	\$2,089.91	\$5,851.74	\$8,777.61	\$11,076.51	
<b>Total Monthly Meter Charge</b>	<b>\$44.45</b>	<b>\$44.45</b>	<b>\$107.15</b>	<b>\$211.65</b>	<b>\$337.04</b>	<b>\$671.42</b>	<b>\$1,047.61</b>	<b>\$2,092.56</b>	<b>\$5,854.40</b>	<b>\$8,780.27</b>	<b>\$11,079.17</b>	
<b>Annual Fixed Costs Allocated to Monthly Meter Charges</b>												
Customer Costs	\$ 80,495											
Capacity Costs	1,310,121											
<b>Total Fixed Meter Costs</b>	<b>\$ 1,390,616</b>											
<b>Annual Revenue from Monthly Meter Charges</b>												
Customer Charges	\$ 72,117	\$ 7,613	\$ 446	\$ 64	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,495
Capacity Charges	\$1,135,572	\$ 119,877	\$ 17,555	\$ 5,016	\$ 32,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,310,121
<b>Total Monthly Meter Charge Reve.</b>	<b>\$1,207,689</b>	<b>\$ 127,490</b>	<b>\$ 18,001</b>	<b>\$ 5,079</b>	<b>\$ 32,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,390,616</b>

1. Meter counts from January 2020, consumption rates and customer class from Source files: Copy of Customer Data.xlsx
2. Meter flow rates are from AWWA M-1 (Seventh Edition) Table B-2. Assumes displacement meters for 5/8 through 2 inch meters, Compound for 3 - 8 inch meters, Turbine for 10 & 12 inch, unless noted otherwise.
3. Customer costs are allocated to each customer by dividing the total customer costs by the total number of customers.
4. Capacity costs are allocated by meter size and the hydraulic capacity of the meter.

Net Revenue Requirements (60% Fixed / 40% Variable)									FY 2020/21
Customer Class	Number of Meters <sup>1</sup>	Water Consumption (hcf/yr.)	Water Consump. w/ Conservation <sup>2</sup> (hcf/yr.)	Commodity Assigned Costs	Other Volumetric Assigned Costs	Total Target Rev. Reqt from Vol. Charges	% of Total Rate Revenue	Uniform Commodity Rates (\$/hcf)	Proposed Rate Structure
Single Family Residential	2,462	254,982	242,233	\$ 652,144	\$ 202,737	\$ 854,881	36.9%	\$ 3.53	Uniform
Multi-Family Residential	27	2,306	2,191	5,898	2,966	8,865	0.4%	3.53	
Commercial	38	18,327	17,410	46,873	16,459	63,332	2.7%	3.64	Uniform
<b>Total</b>	<b>2,527</b>	<b>275,615</b>	<b>261,834</b>	<b>\$ 704,915</b>	<b>\$ 222,163</b>	<b>\$ 927,077</b>	<b>40%</b>		
<b>Uniform Rate (All Classes)</b>								<b>\$ 3.54</b>	<b>Uniform</b>

1. Meter counts, consumption rates and customer class from Source files: Copy of Customer Data.xlsx
2. Assumed Conservation = 5.00%

Comparison of Average Residential Consumption - 2015 vs. Current (hcf/month)			
Year	Winter Average	Annual Average	Summer Average
2015	6.9	11.1	17.1
2019	5.1	8.6	12.4
<b>% Change:</b>	<b>-27%</b>	<b>-22%</b>	<b>-27%</b>

Drought Rates: Expenses Assumed to Decrease with Lower Consumption	
Expense Name	FY 2020/21
<b>Variable Portion of Operating Costs<sup>1</sup></b>	
Electricity	\$ 135,000
Other Utilities	\$ 750
Repair & Replace	\$ 40,000
<b>Total:</b>	<b>\$ 175,750</b>

1. Expenses primarily related volume of water produced.

Net Revenue Requirements (60% Fixed / 40% Variable)			Target Rev. Req't from Vol. Charges: <sup>1</sup> \$			927,077
Level of Conservation	Total Expected SFR/MFR Consumption <sup>1</sup>	Percent Change	Reduced Expenses Due to Lower Consumption <sup>2</sup>	Additional Drought Expenses <sup>3</sup>	Revised Target Rev. Req't from Vol. Charges	FY 2021/22 Uniform Rate
<b>Baseline Rate</b>	<b>261,834 ccf</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 927,077</b>	<b>\$3.54</b>
Drought Stage 1	235,651 ccf	-10%	\$ (17,575)	\$ -	\$ 909,502	\$3.86
Drought Stage 2	209,467 ccf	-20%	\$ (35,150)	\$ 25,000	\$ 916,927	\$4.38
Drought Stage 3	183,284 ccf	-30%	\$ (52,725)	\$ 50,000	\$ 924,352	\$5.04
Drought Stage 4	157,100 ccf	-40%	\$ (70,300)	\$ 75,000	\$ 931,777	\$5.93

1. Total 2019 for single- and multi-family customer classes.
2. Purchased water and utility expenses related to treatment costs are directly reduced when the District sells less water.
3. Estimated drought-related additional expenses for each stage.

Water Rate Schedule	Current Rates ('20/21)	Proposed Water Rates				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge</b>						
<i>Monthly Fixed Service Charge:</i>						
5/8 inch	\$39.58	\$44.45	\$49.79	\$55.76	\$60.78	\$66.25
3/4 inch	\$39.58	\$44.45	\$49.79	\$55.76	\$60.78	\$66.25
1 inch	\$94.91	\$107.15	\$120.01	\$134.41	\$146.51	\$159.69
1.5 inch	\$187.11	\$211.65	\$237.04	\$265.49	\$289.38	\$315.43
2 inch	\$297.75	\$337.04	\$377.48	\$422.78	\$460.83	\$502.31
<b>Water Commodity Charges per hundred cubic feet (HCF)</b>						
<b>Uniform Rate (All Classes)</b>	\$2.68	\$3.54	\$3.97	\$4.44	\$4.84	\$5.28

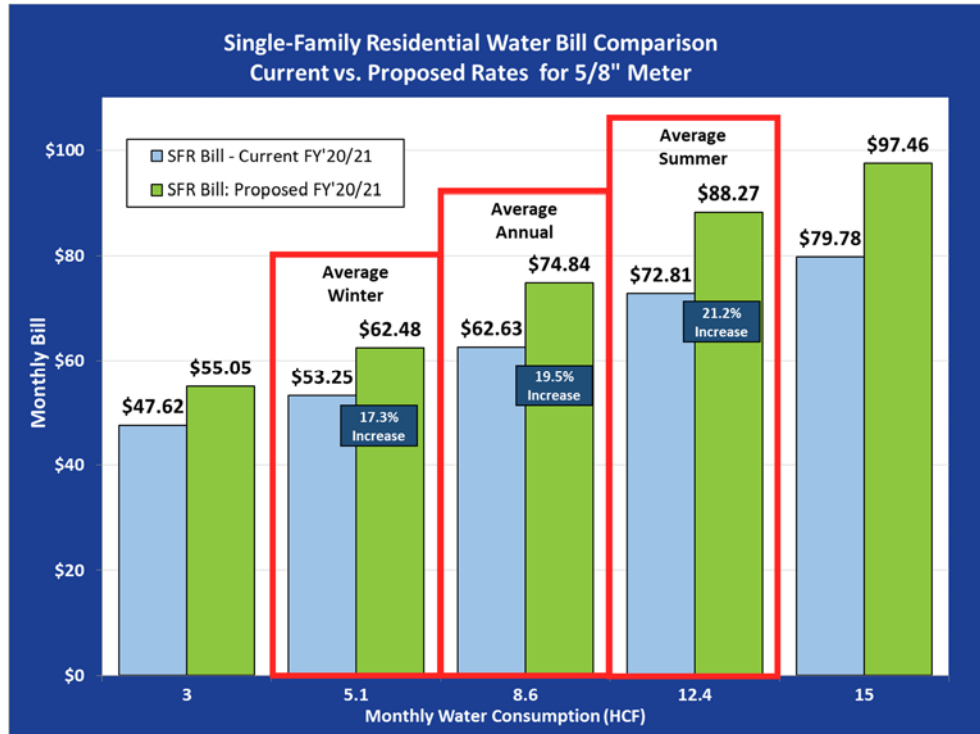
Water Rate Schedule	Current Rates ('20/21)	Proposed Drought Water Rates				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge</b>						
<i>Monthly Fixed Service Charge: (Same as Non-Drought Fixed Service Charges)</i>						
<b>Commodity Charges for All Water Consumed per hundred cubic feet (HCF)</b>						
<b>All Customer Classes:</b>						
Drought Stage 1	\$3.35	\$3.86	\$4.32	\$4.84	\$5.28	\$5.75
Drought Stage 2	\$3.75	\$4.38	\$4.90	\$5.49	\$5.99	\$6.52
Drought Stage 3	\$4.02	\$5.04	\$5.65	\$6.33	\$6.90	\$7.52
Drought Stage 4	\$4.47	\$5.93	\$6.64	\$7.44	\$8.11	\$8.84

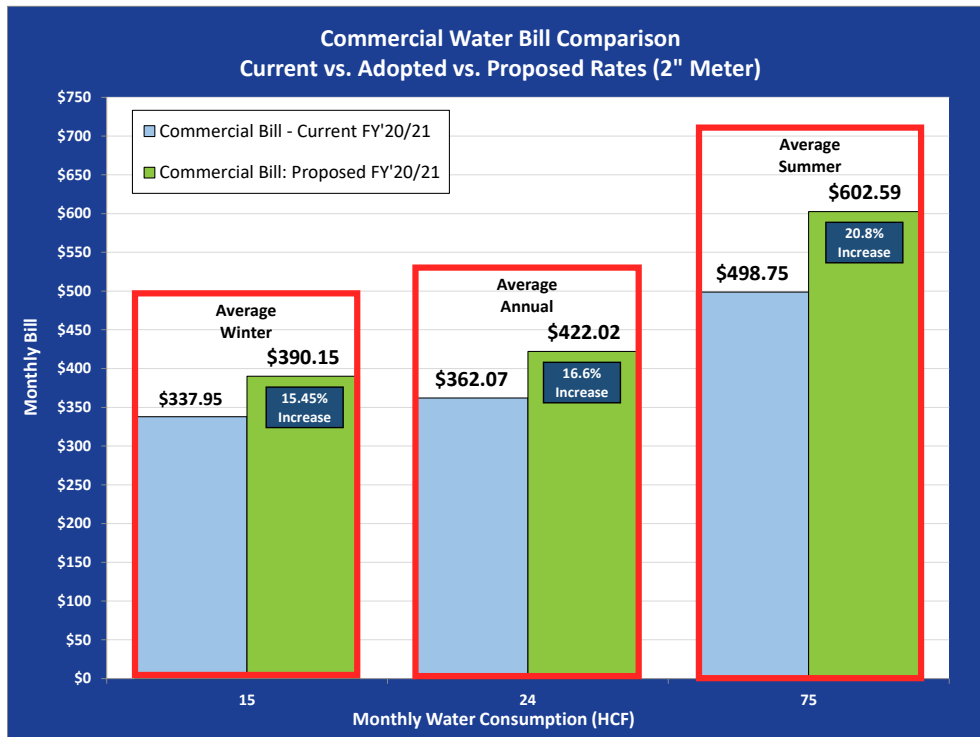
Winter Average
Annual Average
Summer Average

	Monthly Water Consumption (HCF)							
	1	3	5.1	8.6	12.4	15	20	25
SFR Bill - Current '20/21	\$42.26	\$47.62	\$53.25	\$62.63	\$72.81	\$79.78	\$93.18	\$106.58
SFR Bill - Proposed '20/21	\$47.99	\$55.05	\$62.48	\$74.84	\$88.27	\$97.46	\$115.13	\$132.80
SFR Bill - Proposed '21/22	\$53.75	\$61.68	\$70.01	\$83.89	\$98.96	\$109.27	\$129.10	\$148.93
SFR Bill - Proposed '22/23	\$60.20	\$69.09	\$78.41	\$93.96	\$110.84	\$122.38	\$144.59	\$166.80
SFR Bill - Proposed '23/24	\$65.62	\$75.30	\$85.47	\$102.41	\$120.81	\$133.40	\$157.60	\$181.81
SFR Bill - Proposed '24/25	\$71.53	\$82.08	\$93.16	\$111.63	\$131.68	\$145.40	\$171.79	\$198.17
	Unrounded Avg.:		5.1	8.6	12.4			
	2015 Avg.:		6.9	11.1	17.1			

Residential Bill Comparison for 5/8 inch Meter - Alternative Rates	Winter Average		Annual Average	Summer Average				
	1	3	5.1	8.6	12.4	15	20	25
SFR Bill - Current FY'20/21	\$42.26	\$47.62	\$53.25	\$62.63	\$72.81	\$79.78	\$93.18	\$106.58
SFR Bill: Proposed FY'20/21	\$47.99	\$55.05	\$62.48	\$74.84	\$88.27	\$97.46	\$115.13	\$132.80
SFR Bill: Proposed FY'21/22	\$53.74	\$61.66	\$69.97	\$83.82	\$98.86	\$109.15	\$128.94	\$148.73

Commercial Bill Comparison for 2 inch Meter	Winter Average		Annual Average	Summer Average					
	5	15	24	75	125	175	215	300	500
Commercial Bill - Current FY'20/21	\$311.15	\$337.95	\$362.07	\$498.75	\$632.75	\$766.75	\$873.95	\$1,101.75	\$1,637.75
Commercial Bill: Proposed FY'20/21	\$354.74	\$390.15	\$422.02	\$602.59	\$779.63	\$956.66	\$1,098.29	\$1,399.25	\$2,107.39
Commercial Bill: Proposed FY'21/22	\$397.31	\$436.97	\$472.66	\$674.90	\$873.18	\$1,071.46	\$1,230.09	\$1,567.16	\$2,360.28





Water Consumption Data used for Water Rates:							
Summary of Consumption by Class	2018 Consumption (hcf)	2019 Consumption (hcf)	Jan 2020 Accounts	2019 Avg. hcf/month			Winter-to-Annual Ratio
				Annual	Winter	Summer	
Single Family Residential	260,654	254,982	2,462	8.6	5.1	12.4	0.59
Multi-Family Residential	462	397	2	17	3	24	0.18
Commercial	17,717	18,327	38	104	62	133	0.59
<b>Total</b>	<b>278,833</b>	<b>273,706</b>	<b>2,502</b>	<b>130</b>	<b>70</b>	<b>169</b>	<b>1.36</b>
Recycled	1,050,495	1,403,126	1	87,541	17,325	247,957	0.20

Meter counts, consumption and customer class from Source file: Copy of Customer Data.xlsx

Jan-Mar 19 Jul-Sep 19



## APPENDIX B – SEWER RATE ANALYSIS

RATE REVENUE REQUIREMENTS SUMMARY	Budgeted	Projected			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Sources of Sewer Funds</b>					
<i>Sewer Rate Revenue:</i>					
Sewer Rate Revenue Under Current Rates	\$ 1,261,953	\$ 1,265,108	\$ 1,268,271	\$ 1,271,441	\$ 1,274,620
Revenue from Rate Increases	37,859	321,843	513,558	675,608	852,969
Subtotal: Rate Revenue After Rate Increases - Sewer	\$ 1,299,812	\$ 1,586,951	\$ 1,781,829	\$ 1,947,049	\$ 2,127,589
<i>Recycled Water Rate Revenue:</i>					
RW Rate Revenue Under Current Rates	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Revenue from Rate Increases	6,600	27,984	44,542	58,451	73,611
Subtotal: Rate Revenue After Rate Increases - RW	\$ 116,600	\$ 137,984	\$ 154,542	\$ 168,451	\$ 183,611
<i>Non-Rate Revenue:</i>					
Other Non-Rate Revenue	\$ 28,500	\$ 28,571	\$ 28,643	\$ 28,714	\$ 28,786
Interest Income <sup>2</sup>	1,700	6,545	4,772	3,731	5,296
Subtotal: Non-Rate Revenue	\$ 30,200	\$ 35,117	\$ 33,414	\$ 32,445	\$ 34,082
<b>Total Sources of Funds</b>	<b>\$ 1,446,612</b>	<b>\$ 1,760,052</b>	<b>\$ 1,969,785</b>	<b>\$ 2,147,945</b>	<b>\$ 2,345,283</b>
<b>Uses of Sewer Funds</b>					
<i>Operating Expenses:</i>					
Salaries & Benefits Expenses	\$ 870,394	\$ 899,927	\$ 930,482	\$ 962,095	\$ 994,800
Other Operating Expenses	778,816	794,589	818,622	842,794	866,413
Subtotal: Operating Expenses:	\$ 1,649,210	\$ 1,694,515	\$ 1,749,104	\$ 1,804,889	\$ 1,861,212
<i>Other Expenditures:</i>					
USDA Solar Loan	\$ 32,255	\$ 32,238	\$ 32,205	\$ 32,158	\$ 32,095
New Debt Service	-	-	-	-	-
Rate-Funded Capital Expenses	-	-	112,020	257,500	257,500
Subtotal: Other Expenditures	\$ 32,255	\$ 32,238	\$ 144,225	\$ 289,658	\$ 289,595
<b>Total Uses of Funds</b>	<b>\$ 1,681,465</b>	<b>\$ 1,726,753</b>	<b>\$ 1,893,329</b>	<b>\$ 2,094,546</b>	<b>\$ 2,150,807</b>
<b>Annual Surplus/(Deficit)</b>	<b>\$ (234,853)</b>	<b>\$ 33,299</b>	<b>\$ 76,456</b>	<b>\$ 53,399</b>	<b>\$ 194,475</b>
<b>Net Revenue Req't. (Total Uses less Non-Rate Revenue)</b>	<b>\$ 1,651,265</b>	<b>\$ 1,691,636</b>	<b>\$ 1,859,915</b>	<b>\$ 2,062,101</b>	<b>\$ 2,116,725</b>
<b>Projected Annual % Rate Increases</b>	<b>12.00%</b>	<b>12.00%</b>	<b>12.00%</b>	<b>9.00%</b>	<b>9.00%</b>
<i>Cumulative Increase from Annual Revenue Increases</i>	12.00%	25.44%	40.49%	53.14%	66.92%
<b>Projected Annual Rate Revenue Adjustment - RW</b>	<b>12.00%</b>	<b>12.00%</b>	<b>12.00%</b>	<b>9.00%</b>	<b>9.00%</b>
<i>Cumulative Increase from Annual Revenue Increases</i>	12.00%	25.44%	40.49%	53.14%	66.92%

1. Revenues and Expenditures budgeted for FY 2020/21 found in source file: 2020-2021 Budget & Narrative APPROVED 6-16-2020-.pdf

2. Calculated interest in FY 2021/22 and after.

SUMMARY OF CASH ACTIVITY UN-RESTRICTED RESERVES	Budgeted	Projected			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Total Beginning Unrestricted Cash</b>	<b>\$ 660,148</b>				
<b>Operating Reserve</b>					
Beginning Reserve Balance <sup>1</sup>	\$ 206,868	\$ (27,743)	\$ 5,879	\$ 82,740	\$ 136,623
Plus: Net Cash Flow (After Rate Increases)	(234,853)	33,299	76,456	53,399	194,475
Plus: Transfer In of Debt Reserve Surplus	242	323	404	485	565
Less: Transfer Out to Capital Facilities Reserve	-	-	-	-	-
<b>Ending Operating Reserve Balance</b>	<b>\$ (27,743)</b>	<b>\$ 5,879</b>	<b>\$ 82,740</b>	<b>\$ 136,623</b>	<b>\$ 331,664</b>
Target Ending Balance (90-days of O&M Costs)	\$ 412,000	\$ 424,000	\$ 437,000	\$ 451,000	\$ 465,000
<b>Capital Facilities Reserve</b>					
Beginning Reserve Balance <sup>2</sup>	\$ 453,280	\$ 682,280	\$ 375,855	\$ 166,000	\$ 166,000
Plus: Transfer In of Operating Reserve Surplus	-	-	-	-	-
Less: Use of Reserves for Capital Projects	229,000	(306,425)	(209,855)	-	-
<b>Ending Capital Facilities Reserve Balance</b>	<b>\$ 682,280</b>	<b>\$ 375,855</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>
Target Capital Facilities Reserve (3% of Assets)	\$ 141,000	\$ 164,000	\$ 166,000	\$ 168,000	\$ 171,000
<b>Ending Balance</b>	<b>\$ 654,537</b>	<b>\$ 381,734</b>	<b>\$ 248,740</b>	<b>\$ 302,623</b>	<b>\$ 497,664</b>
<b>Minimum Target Ending Balance</b>	<b>\$ 553,000</b>	<b>\$ 588,000</b>	<b>\$ 603,000</b>	<b>\$ 619,000</b>	<b>\$ 636,000</b>
<b>Ending Surplus/(Deficit) Compared to Reserve Targets</b>	<b>\$ 101,537</b>	<b>\$ (206,266)</b>	<b>\$ (354,260)</b>	<b>\$ (316,377)</b>	<b>\$ (138,336)</b>
<b>Restricted Reserves:</b>					
<b>Debt Reserve Fund</b>					
Beginning Reserve Balance <sup>4</sup>	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310
Plus: Interest Earnings	242	323	404	485	565
Plus: Reserve Funding from New Debt Obligations	-	-	-	-	-
Less: Transfer Out to Operating Reserve	(242)	(323)	(404)	(485)	(565)
<b>Ending Debt Reserve Balance</b>	<b>\$ 32,310</b>	<b>\$ 32,310</b>	<b>\$ 32,310</b>	<b>\$ 32,310</b>	<b>\$ 32,310</b>
Target Ending Balance <sup>5</sup>	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310	\$ 32,310
<b>Annual Interest Earnings Rate <sup>6</sup></b>	<b>0.75%</b>	<b>1.00%</b>	<b>1.25%</b>	<b>1.50%</b>	<b>1.75%</b>

1. Ending Wastewater fund balances (Funds 313 and 120, Money Market & LAIF only) from "Financial Activity, Cash and Investment Summary as of June 30, 2020".

2. Includes Fund 314, Wastewater CIP from "Financial Activity, Cash and Investment Summary as of June 30, 2020".

4. Sewer debt service cash balances include 6 funds reserved for debt and bonds; found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 44 & 45. Balance includes the following accounts: USDA Solar Loan, USDA Reserve, All Bond Admin, Assessments.

5. NBS is assuming the Debt Reserve Target to include the reserve requirement for Fund 219 and not including Fund 215.

6. Historical interest earning rates were referenced on the California Treasurer's Office website for funds invested in LAIF. Future years earnings were conservatively estimated through 2021 and phase into the historical 10 year average interest earnings rate.

CAPITAL FUNDING FORECAST	Budget	Projected			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Funding Sources:</b>					
FEMA/CalOES Grants <sup>1</sup>	\$ 369,000	\$ -	\$ -	\$ -	\$ -
Use of Connection Fee Reserves	-	-	-	-	-
Use of SFR Proceeds	-	-	-	-	-
Use of New Revenue Bond Proceeds	-	-	-	-	-
Use of Capital Rehabilitation and Replacement Reserve	-	306,425	209,855	-	-
Rate Revenue	-	-	112,020	257,500	257,500
<b>Total Sources of Capital Funds</b>	<b>\$ 369,000</b>	<b>\$ 306,425</b>	<b>\$ 321,875</b>	<b>\$ 257,500</b>	<b>\$ 257,500</b>
<b>Uses of Capital Funds:</b>					
<b>Total Project Costs <sup>2</sup></b>	<b>\$ 140,000</b>	<b>\$ 306,425</b>	<b>\$ 321,875</b>	<b>\$ 257,500</b>	<b>\$ 257,500</b>
<b>Capital Funding Surplus (Deficiency)</b>	<b>\$ 229,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

1. FY 2020/21 FEMA/CalOES Grants found in source file: 2020-2021 Budget & Narrative APPROVED 6-16-2020-.pdf, page 6

2. New CIP expenditures from District staff, email from 4-28-20

Project Description	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Regulatory Compliance/I&I Mitigation	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Disaster Mitigation/SCADA Upgrade	\$ 30,000.00	\$ 30,000.00	\$ 90,000.00		
Disaster recovery/WWTP Access Road repair					
Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 25,000.00	\$ 25,000.00		
Risk Management Plan/Chlorine Tank Auto Shut-Off		\$ 45,000.00			
Regulatory Compliance/Dump Truck		\$ 37,500.00	\$ 37,500.00		
IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000.00	
Stormwater Master Planning/Mitigation	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00	\$ 50,000.00
Regulatory Compliance/Manhole Rehab		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00
<b>Top 6 priorities</b>	<b>\$140,000.00</b>	<b>\$297,500.00</b>	<b>\$312,500.00</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>

DISTRICT DEBT OBLIGATIONS	Budget	Projected			
Annual Repayment Schedules:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<u>1995-2 Bond Redemption</u> <sup>1</sup>					
Principal Payment	\$ 185,000	\$ 192,000	\$ 199,000	\$ 206,000	\$ 213,000
Interest Payment	99,357	93,231	86,728	79,843	72,720
<b>Subtotal: Annual Debt Service</b>	<b>\$ 284,357</b>	<b>\$ 285,231</b>	<b>\$ 285,728</b>	<b>\$ 285,843</b>	<b>\$ 285,720</b>
Coverage Requirement (\$-Amnt. above annual payment) <sup>2</sup>	-	-	-	-	-
Reserve Requirement (total fund balance) <sup>2</sup>	-	-	-	-	-
<u>USDA Solar Loan</u> <sup>3</sup>					
Principal Payment	\$ 17,000	\$ 17,500	\$ 18,000	\$ 18,500	\$ 19,000
Interest Payment	15,255	14,738	14,205	13,658	13,095
<b>Subtotal: Annual Debt Service</b>	<b>\$ 32,255</b>	<b>\$ 32,238</b>	<b>\$ 32,205</b>	<b>\$ 32,158</b>	<b>\$ 32,095</b>
Coverage Requirement (\$-Amnt. above annual payment) <sup>4</sup>	35,541	35,541	35,541	35,541	35,541
Reserve Requirement (total fund balance) <sup>5</sup>	32,310	32,310	32,310	32,310	32,310

1. Info for Fund 215 Loan in source file: #8 - Repayment Fund 215 - Bond Debt Schedule.pdf

Per District staff, Fund 215 represents tax roll revenue that covers this debt service in full. NBS is leaving this debt service out of the rate study.

2. Per debt service agreement, this is USDA sponsored, so no coverage or reserve requirement.

3. Info for Fund 219 Loan in source file: #9 - Loan Docs Fund 219 - Solar 2011.pdf

4. The District is required to fix, charge and collect from sewer rates, equal to a minimum of 110% of the maximum annual debt service payment.

5. The Reserve Requirement in future years is equal to the lesser of: the maximum annual debt service payment, or the maximum amount then permitted under the Code.



Classification of Expenses <sup>1</sup>												
Budget Categories		Total Revenue Requirements	Flow	Strength		Customer	Recycled Water	Allocation %'s to Classifications				
		FY 2020/21	(VOL)	(BOD)	(TSS)	(CA)	(RW)	(VOL)	(BOD)	(TSS)	(CA)	(RW)
<b>Sewer Fund</b>												
120-5010	Salary & Wages	\$ 511,330	\$ 218,247	\$ 102,266	\$ 102,266	\$ 51,133	\$ 37,418	42.7%	20.0%	20.0%	10.0%	7.3%
120-5020	Employee Benefits	198,414	84,688	39,683	39,683	19,841	14,519	42.7%	20.0%	20.0%	10.0%	7.3%
120-5021	Retirement Benefits	93,850	40,057	18,770	18,770	9,385	6,868	42.7%	20.0%	20.0%	10.0%	7.3%
120-5022	Clothing Allowance	1,800	768	360	360	180	132	42.7%	20.0%	20.0%	10.0%	7.3%
120-5024	Workers' Comp Insurance	15,000	6,402	3,000	3,000	1,500	1,098	42.7%	20.0%	20.0%	10.0%	7.3%
120-5025	Retiree Health Benefits	14,000	5,976	2,800	2,800	1,400	1,024	42.7%	20.0%	20.0%	10.0%	7.3%
120-5030	Director Health Benefits	36,000	15,366	7,200	7,200	3,600	2,634	42.7%	20.0%	20.0%	10.0%	7.3%
120-5040	Election Expense	12,000	5,122	2,400	2,400	1,200	878	42.7%	20.0%	20.0%	10.0%	7.3%
120-5060	Gasoline, Oil & Fuel	20,000	8,536	4,000	4,000	2,000	1,464	42.7%	20.0%	20.0%	10.0%	7.3%
120-5061	Vehicle Maintenance	18,000	7,683	3,600	3,600	1,800	1,317	42.7%	20.0%	20.0%	10.0%	7.3%
120-5062	Taxes & Licenses	800	341	160	160	80	59	42.7%	20.0%	20.0%	10.0%	7.3%
120-5063	Certifications	2,000	854	400	400	200	146	42.7%	20.0%	20.0%	10.0%	7.3%
120-5074	Insurance	54,066	23,077	10,813	10,813	5,407	3,956	42.7%	20.0%	20.0%	10.0%	7.3%
120-5075	Bank Fees	21,000	8,963	4,200	4,200	2,100	1,537	42.7%	20.0%	20.0%	10.0%	7.3%
120-5080	Membership & Subscriptions	7,500	3,201	1,500	1,500	750	549	42.7%	20.0%	20.0%	10.0%	7.3%
120-5090	Office Supplies	5,000	-	-	-	5,000	-	0.0%	0.0%	0.0%	100.0%	0.0%
120-5092	Postage & Shipping	7,000	-	-	-	7,000	-	0.0%	0.0%	0.0%	100.0%	0.0%
120-5121	Legal Services	20,000	8,536	4,000	4,000	2,000	1,464	42.7%	20.0%	20.0%	10.0%	7.3%
120-5122	Engineering Services	50,000	21,341	10,000	10,000	5,000	3,659	42.7%	20.0%	20.0%	10.0%	7.3%
120-5123	Other Professional Services	50,000	21,341	10,000	10,000	5,000	3,659	42.7%	20.0%	20.0%	10.0%	7.3%
120-5126	Audit Services	7,500	3,201	1,500	1,500	750	549	42.7%	20.0%	20.0%	10.0%	7.3%
120-5130	Printing & Publication	5,000	-	-	-	5,000	-	0.0%	0.0%	0.0%	100.0%	0.0%
120-5135	Newsletter	500	-	-	-	500	-	0.0%	0.0%	0.0%	100.0%	0.0%
120-5145	Equipment Rental	5,000	2,134	1,000	1,000	500	366	42.7%	20.0%	20.0%	10.0%	7.3%
120-5148	Operating Supplies	48,000	20,487	9,600	9,600	4,800	3,513	42.7%	20.0%	20.0%	10.0%	7.3%
120-5150	Repair & Replace	145,000	61,889	29,000	29,000	14,500	10,611	42.7%	20.0%	20.0%	10.0%	7.3%
120-5155	Maintenance - Building & Grounds	8,000	3,415	1,600	1,600	800	585	42.7%	20.0%	20.0%	10.0%	7.3%
120-5156	Custodial Services	16,500	7,043	3,300	3,300	1,650	1,207	42.7%	20.0%	20.0%	10.0%	7.3%
120-5157	Security	500	213	100	100	50	37	42.7%	20.0%	20.0%	10.0%	7.3%
120-5160	Sludge Disposal	45,000	19,207	9,000	9,000	4,500	3,293	42.7%	20.0%	20.0%	10.0%	7.3%
120-5170	Travel & Meetings	2,200	939	440	440	220	161	42.7%	20.0%	20.0%	10.0%	7.3%
120-5175	Education/Seminars	9,500	4,055	1,900	1,900	950	695	42.7%	20.0%	20.0%	10.0%	7.3%
120-5176	Director Training	3,600	1,537	720	720	360	263	42.7%	20.0%	20.0%	10.0%	7.3%
120-5179	Admin Misc. Expense	350	149	70	70	35	26	42.7%	20.0%	20.0%	10.0%	7.3%
120-5465	Tertiary Pond Maintenance	50,000	21,341	10,000	10,000	5,000	3,659	42.7%	20.0%	20.0%	10.0%	7.3%
120-5191	Telephone	11,000	-	5,500	5,500	-	-	0.0%	50.0%	50.0%	0.0%	0.0%
120-5192	Electricity	65,000	27,743	13,000	13,000	6,500	4,757	42.7%	20.0%	20.0%	10.0%	7.3%
120-5193	Other Utilities	2,600	1,110	520	520	260	190	42.7%	20.0%	20.0%	10.0%	7.3%
120-5194	IT Services	36,500	15,579	7,300	7,300	3,650	2,671	42.7%	20.0%	20.0%	10.0%	7.3%
120-5195	Env./Monitoring	35,000	14,939	7,000	7,000	3,500	2,561	42.7%	20.0%	20.0%	10.0%	7.3%
120-5196	Risk Management	-	-	-	-	-	-	42.7%	20.0%	20.0%	10.0%	7.3%
120-5198	Annual Operating Fees	2,000	1,154	300	300	100	146	57.7%	15.0%	15.0%	5.0%	7.3%
120-5310	Equipment - Field	1,000	427	200	200	100	73	42.7%	20.0%	20.0%	10.0%	7.3%
120-5311	Equipment - Office	1,000	427	200	200	100	73	42.7%	20.0%	20.0%	10.0%	7.3%
120-5312	Tools - Field	1,500	640	300	300	150	110	42.7%	20.0%	20.0%	10.0%	7.3%
120-5315	Safety Equipment	1,500	640	300	300	150	110	42.7%	20.0%	20.0%	10.0%	7.3%
120-5545	Recording Fees	200	85	40	40	20	15	42.7%	20.0%	20.0%	10.0%	7.3%
120-5600	Contingency	-	-	-	-	-	-	42.7%	20.0%	20.0%	10.0%	7.3%
120-6009	Access Road	-	-	-	-	-	-	42.7%	20.0%	20.0%	10.0%	7.3%
120-OPEB	OPEB OBLIGATION	7,500	3,201	1,500	1,500	750	549	42.7%	20.0%	20.0%	10.0%	7.3%
140-5192	Electricity - Flood Control	-	-	-	-	-	-	42.7%	20.0%	20.0%	10.0%	7.3%
<b>TOTAL: SEWER EXPENSES</b>		<b>\$ 1,649,210</b>	<b>\$ 692,055</b>	<b>\$ 329,542</b>	<b>\$ 329,542</b>	<b>\$ 179,471</b>	<b>\$ 118,600</b>	<b>42.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>10.9%</b>	<b>7%</b>

Classification of Expenses Continued <sup>1</sup>											
Budget Categories	Total Revenue Requirements	Flow	Strength		Customer	Recycled Water	Allocation %'s to Classifications				
	FY 2020/21	(VOL)	(BOD)	(TSS)	(CA)	(RW)	(VOL)	(BOD)	(TSS)	(CA)	(RW)
<b>Debt Services</b>											
Existing Debt Service	\$ 32,255	\$ 16,128	\$ 8,064	\$ 8,064	\$ -	\$ -	50.0%	25.0%	25.0%	0.0%	0.0%
New Debt Service	-	-	-	-	-	-	50.0%	25.0%	25.0%	0.0%	0.0%
<b>Capital Expenditures</b>											
Rate Funded Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50.0%	25.0%	25.0%	0.0%	0.0%
<b>TOTAL REVENUE REQUIREMENTS</b>	<b>\$ 1,681,465</b>	<b>\$ 708,183</b>	<b>\$ 337,606</b>	<b>\$ 337,606</b>	<b>\$ 179,471</b>	<b>\$ 118,600</b>	<b>42.1%</b>	<b>20.1%</b>	<b>20.1%</b>	<b>10.7%</b>	<b>7.1%</b>
<b>Less: Non-Rate Revenues</b>											
Other Non-Rate Revenue	\$ (28,500)	\$ (11,879)	\$ (5,700)	\$ (5,700)	\$ (3,135)	\$ (2,086)	41.7%	20.0%	20.0%	11.0%	7.3%
Interest Income <sup>2</sup>	(1,700)	(709)	(340)	(340)	(187)	(124)	41.7%	20.0%	20.0%	11.0%	7.3%
<b>NET REVENUE REQUIREMENTS</b>	<b>\$ 1,651,265</b>	<b>\$ 695,595</b>	<b>\$ 331,566</b>	<b>\$ 331,566</b>	<b>\$ 176,149</b>	<b>\$ 116,390</b>					
<i>Allocation of Revenue Requirements</i>	<i>100.0%</i>	<i>42.1%</i>	<i>20.1%</i>	<i>20.1%</i>	<i>10.7%</i>	<i>7.0%</i>					

Adjustments to Classification of Expenses	FY 2020/21	(VOL)	(BOD)	(TSS)	(CA)	(RW)
<b>Adjustment to Current Rate Level:</b>	<b>Total</b>					
Projected Sewer Rate Revenue at Current Rates	\$1,261,953					
Projected Sewer Rate Increase	12.00%					
Projected Sewer Rate Increase (\$)	\$151,434					
Total Rate revenue (Excluding RW)	\$1,413,387					
Projected RW Rate Revenue at Current Rates	\$110,000					
Projected RW Rate Increase	12.00%					
Projected RW Rate Increase (\$)	\$13,200					
Target Rate Rev. After Rate Increases <sup>2</sup>	\$1,536,587					
<b>Adjusted Net Revenue Req't</b>	<b>\$ 1,536,587</b>	<b>\$ 647,287</b>	<b>\$ 308,539</b>	<b>\$ 308,539</b>	<b>\$ 163,916</b>	<b>\$ 108,307</b>
<i>Percent of Revenue</i>	<i>100.0%</i>	<i>42.1%</i>	<i>20.1%</i>	<i>20.1%</i>	<i>10.7%</i>	<i>7.0%</i>

1. Revenues and Expenditures budgeted for FY 2020/21 found in source file: 2020-2021 Budget & Narrative APPROVED 6-16-2020-.pdf

Budget values have been adjusted as part of the analysis, as detailed in Exhibit 1 (O&M).

2. Revenue from rate increases assumes an implementation date of January 1, 2019 and July 1 each year thereafter.

3. The FY 2020/21 revenue and operating expenses are from the budget. Inflationary factors are applied to these expenses to project costs.

Development of the FLOW Allocation Factor						
Customer Class	Number of HEUs <sup>1</sup>	Annual Volume (hcf)	Average Winter Monthly Consumption <sup>2</sup> (hcf)	Annual Winter (or Monthly) Avg. Based Volume (hcf) <sup>4</sup>	Adjusted Annual Volume (hcf)	Percentage of Adjusted Volume
Single Family Residential	1,444	87,263	7,183	86,197	120,355	89.9%
Multi-Family Residential	56	4,314	391	4,690	6,548	4.9%
Commercial <sup>3</sup>	35	5,036	N.A.	5,036	7,031	5.2%
<b>Total <sup>4</sup></b>	<b>1,535</b>	<b>96,612</b>	<b>7,574</b>	<b>95,923</b>	<b>133,934</b>	<b>100.0%</b>
					133,934	Flow (hcf/yr.)
					1.40	Flow Adj. Factor

1. Consumption and Meters from source files: Copy of Customer Data.xlsx and NBS 2020\_JT.xlsx (data combined and summarized in pivot tables).

Note: The adjusted annual flow per HEU for commercial customers is approximately twice that of SFR. In this sense, these are not truly "HEU's".

2. Includes months of December 2019 through March 2020.

3. Commercial will be billed based on monthly consumption, not winter average.

4. Recycled Water excluded from flow allocation factor. One customer only in the District, volumetric rate only.

Development of the STRENGTH Allocation Factor									
Customer Class	Adjusted Annual Flow (hcf)	Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
		Average Strength Factor (mg/l) <sup>2</sup>	Calculated BOD (lbs./yr.)	Adjusted BOD (lbs./yr.)	Percent of Total	Average Strength Factor (mg/l) <sup>2</sup>	Calculated TSS (lbs./yr.)	Adjusted TSS (lbs./yr.)	Percent of Total
Single Family Residential	120,355	250	187,703	181,794	93.2%	250	187,703	149,316	92.4%
Multi Family Residential	6,548	250	10,213	9,891	5.1%	250	10,213	8,124	5.0%
Commercial <sup>1</sup>	7,031	80	3,509	3,399	1.7%	120	5,264	4,187	2.6%
<b>Total</b>	<b>133,934</b>		<b>201,425</b>	<b>195,084</b>	<b>100%</b>		<b>203,179</b>	<b>161,627</b>	<b>100%</b>
		<i>Target, from WWTP Data</i>		<i>195,084 BOD (lbs./yr.)</i>				<i>161,627 TSS (lbs./yr.)</i>	
				<i>0.97 BOD Adj. Factor</i>				<i>0.80 TSS Adj. Factor</i>	

- Commercial was previously billed on winter water use, now is billed on monthly water use.
- Typical strength factors for BOD and TSS are derived from the State Water Resources Control Board Revenue Program Guidelines, Appendix G.

Development of the CUSTOMER Allocation Factor					
Customer Class	Number of Accounts <sup>1</sup>	Percentage of Accounts	Number of HEUs <sup>2</sup>	Percentage of Assigned HEUs	Average HEUs per Account
Single Family Residential	1,455	97.1%	1,444	94.1%	0.99
Multi-Family Residential	27	1.8%	56	3.6%	2.07
Commercial & Industrial	15	1.0%	35	2.2%	2.30
Recycled Irrigation <sup>2</sup>	1	0.1%	0	0.0%	0.00
<b>Total <sup>2</sup></b>	<b>1,498</b>	<b>100.0%</b>	<b>1,535</b>	<b>100.0%</b>	<b>1.02</b>

- Source files: *Copy of Customer Data.xlsx* and *NBS 2020\_JT.xlsx*. HEU count from March 2020.
- Recycled Water excluded from customer allocation factor. One customer only in the District, volumetric rate only. HEU stands for housing equivalent unit, which is equal to one single family residential home (SFR = 1 HEU)

Allocation of Revenue Requirements by Customer Class							
Customer Class	Cost Classification Components					Cost-of-Service Net Revenue Req't.	% of COS Net Revenue Req't.
	Volume	Treatment		Customer Related	Recycled Water		
		BOD	TSS				
<b>Net Revenue Requirements <sup>1</sup></b>	<b>\$ 647,287</b>	<b>\$ 308,539</b>	<b>\$ 308,539</b>	<b>\$ 163,916</b>	<b>\$ 108,307</b>	<b>\$ 1,536,587</b>	<b>--</b>
	42.1%	20.1%	20.1%	10.7%	7.0%	100.0%	
Single-, Multi-Family Residential	\$ 613,306	\$303,164	\$300,546	\$160,229	\$ -	\$ 1,377,246	89.6%
Commercial	33,981	5,375	7,993	3,686	-	51,035	3.3%
Recycled Irrigation	-	-	-	-	108,307	108,307	7.0%
<b>Total</b>	<b>\$ 647,287</b>	<b>\$ 308,539</b>	<b>\$ 308,539</b>	<b>\$ 163,916</b>	<b>\$ 108,307</b>	<b>\$ 1,536,587</b>	<b>100%</b>
<b>Total Excluding Recycled Water</b>						<b>\$ 1,428,281</b>	

- Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.
- \*Note: The District is expecting an operating budget for FY'20/21, so the net rev. requirement will be lower this year than needed.

Customer Class	No. of Billing Units (HEU) <sup>1</sup>	Annualized Winter Consumption (hcf) <sup>2</sup>	Annual Rev. Req't			Monthly Fixed Charge Per HEU	Volumetric Charge Per hcf
			Total	Fixed <sup>2,3</sup>	Volumetric		
Single-, Multi-Family & Municipal Commercial	1,500	90,887	\$1,377,246	\$964,845	\$412,401	\$53.60	\$4.54
	35	5,036	\$51,035	\$22,197	\$28,838	\$53.60	\$5.73
<b>Total</b>	<b>1,535</b>	<b>95,923</b>	<b>\$1,428,281</b>	<b>\$987,042</b>	<b>\$441,239</b>	<b>--</b>	<b>--</b>
			<i>Percent of Revenue from Fixed vs. Volumetric Charges</i>	<i>100.0%</i>	<i>69.1%</i>	<i>30.9%</i>	

- Sewer customers are charged on the basis of their number of assigned Housing Equivalent Units (HEUs). Commercial accounts average 2.4 HEU/Account, according to District records.
- Annualized monthly consumption is used for commercial customers.

Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates <sup>1</sup>				
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
<b>Fixed Service Charge per HEU<sup>2</sup></b>						
Residential & Municipal	\$51.96	\$53.60	\$60.03	\$67.24	\$73.29	\$79.89
Commercial	\$51.96	\$53.60	\$60.03	\$67.24	\$73.29	\$79.88
<b>Volumetric Charge (\$/hcf)<sup>3</sup></b>						
Residential & Municipal (Applied to Average Winter Water Use)	\$2.76	\$4.54	\$5.08	\$5.69	\$6.20	\$6.76
Commercial (Applied to Average Monthly Water Use)	\$3.00	\$5.73	\$6.41	\$7.18	\$7.83	\$8.53

1. Implementation date for FY 2020/21 rates is January 1, 2021, then July in 2021 through 2024.

2. Sewer customers are charged on the basis of their number of assigned Housing Equivalent Units (HEUs). Commercial accounts average 2.4 HEU/Account, according to District records.

3. Proposed volumetric rates after FY 2020/21 are increased by the annual increase in rate revenue shown in the financial plan.

Water Consumption Data used for HVLCS Rates <sup>1</sup>									
Customer Class	Customer Type	Accounts	HEUs	Sum of FY19/20 Annual Consumption (HCF)	Average Monthly Consumption per Account (HCF)	Average Monthly Winter Consumption (HCF)	Average Monthly Winter Consumption per Account (HCF)	Winter to Annual Ratio	Avg. EDUs per Account
Single Family Residential	SFR	1,455	1,444	87,263	5.00	7,177	4.93	98.7%	0.99
Multi-Family Residential	MFR	27	56	4,314	13.31	391	14.48	108.7%	2.07
Commercial	Market	3	11	2,511	69.74	209	69.74	100.0%	3.67
Commercial	Office	4	4	841	17.52	70	17.52	100.0%	1.00
Commercial	Park	4	4	386	8.05	32	8.00	99.4%	1.00
Commercial	Retail	3	15	1,221	33.91	95	31.75	93.6%	4.83
Municipal	Fire District	1	1	77	6.42	6	6.42	100.0%	1.00
Recycled Irrigation	Irrigation	1	0	0	0	6	2.14	#DIV/0!	0.00
<b>Total</b>		<b>1,498</b>	<b>1,535</b>	<b>96,612</b>	<b>154</b>	<b>7,987</b>	<b>155</b>	<b>100.7%</b>	<b>1.02</b>

Customer consumption and customer class from Source files: NBS 2020\_JT.xlsx



# Project Manager

## Hidden Valley Lake Community Services District

This class description is only intended to present a summary of the range of duties and responsibilities associated with the positions. Descriptions **may not include** all duties performed by individuals within the class. In addition, descriptions outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

### SALARY RANGE

	Hourly Salary				
Reports to: General Manager					
Status: Non-Exempt	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
Effective Date:	\$34.28	\$36.00	\$37.80	\$39.69	\$41.67
Approved Date:					

**DEFINITION:**

The Project Manager develops, plans, organizes, coordinates and administers assigned projects for the District and performs administrative and budgeting duties.

**SUPERVISION RECEIVED/EXERCISED:**

Receives general direction from the General Manager.

**ESSENTIAL FUNCTIONS:** *(but are not limited to the following)*

*Class specifications are only intended to present a description summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of the incumbents within the class.*

- Collects, compiles, analyzes, and reports statistical information relating to programs and administrative matters.
- Develops budgets and provides operational and budgetary oversight of the District Capital Improvement Plan and other specified programs. Develops reporting requirements and associated documents.
- Performs community outreach, liaisons and develops partnerships with community groups, businesses, governmental agencies and other community organizations such as, but not limited to, IRWM, DWR, DDW, RCAC, ACWA, CRWA, CWA.
- Develops grant applications and program proposals to obtain state and federal funding. Administers and oversees specially funded programs(s) and/or functions(s).
- Reviews program proposals/plans such as, but not limited to, Local Hazard Mitigation Plan, Strategic Plan to determine timeframes, funding limitations. Develops recommendations for accomplishing program objectives, outcome indicators, performance measures, staffing requirements and allotment of funds to various program components.
- Negotiates with service providers such as, but not limited to GHD, Coastland, regarding procedures, costs, and other contract matters. Oversees and monitors contracts
- Represents the District before the Board of Directors, District Committees, in public meetings, and to other government agencies in specific areas of assignment. Serves on and/or is the staff person assigned to committees and groups involved in specific program assignments.
- Coordinates the provision of services with other program elements.
- Evaluates program needs and ensures effective program delivery.
- May supervise an administrative and/or program staff directly or through subordinate supervisors.

**PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:** *The essential functions of this position may require the employee to perform the following physical activities. Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.*

**QUALIFICATIONS:** *The following are minimal qualifications necessary for entry into the classification.*

**Education and/or Experience:**

Three years of increasing responsibility at the professional level, with public or private sector administrative experience involving fiscal, operational, and/or legislative analysis.

Bachelor's degree is required from an accredited college or university, preferably in Business Administration, Public Administration, Economics, Political Science, Environmental Science, or closely related field.

**Licenses/Certificates:**

A Project Manager Professional (PMP) certification is desirable.

**KNOWLEDGE/SKILLS/ABILITIES:** *The following are a representative sample of the KSA's necessary to perform essential duties of the position.*

**Knowledge of:**

- Supervisory principles and practices including work planning, assignment, work review, employee development and evaluation.
- Administrative principles and practices including basic budgeting, program planning, development and evaluation of grants, contracted services and funding report requirements.
- Analytical techniques including data collection and presentation methods.
- Principles, practices, procedures, laws, and regulations related to the assigned project/department.

**Ability to:**

- Plan, and conduct analytical studies related to specific assignments.
- Review and install changes in work methods, systems and procedures, understand, interpret and explain laws, regulations and policies governing program operations. Organize complex information into manageable parts.
- Communicate effectively both verbally and in writing to individuals and clearly and effectively in public speaking. Prepare spreadsheets and documents.
- Understand program objectives in relation to departmental goals and procedures.
- Prepare funding proposals and narrative and statistical reports.
- Secure cooperation and teamwork among a variety of groups and individuals within and outside the District.
- Organize and prioritize work assignments.
- Research regulations, procedures and/or technical reference materials.
- Interpret political and administrative direction and incorporate into District policy and procedures.

**Other Duties:**

Perform other related duties as requested by the General Manager.

I have reviewed this Job Description with my Supervisor and agree with its contents.

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Employee Signature

Date

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Employer Signature

Date