



**Hidden Valley Lake Community Services District
Regular Board Meeting
Tuesday, February 18, 2025 – 7:00 PM
19400 Hartmann Road, Hidden Valley Lake, CA.**

VIRTUAL PARTICIPATION

Any member of the public wishing to make any comments may do so in person or by using the following information to participate remotely:

Go to hvlcsd.org * Select Feb 18, 2025, * Personnel Committee Meeting * Select [Join Now](#)
Meeting ID: 219 252 431 675
Passcode: v8go7vg7

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) PRESENTATION: Healthcare Flexible Spending Account and Dependable Care Account Craig Robinson, Total Administrative Services Corporation (TASC)
- 6) CONSENT CALENDAR
Matters listed under this item are considered routine and will be enacted by one Motion, in the form listed below. There will be no separate discussion of these matters unless requested by a Member of the Board or the public prior to the time the Board votes on the Motion to adopt.
 - A. MINUTES: Approval of the January 14, 2025, Finance Committee Meeting Minutes.
 - B. MINUTES: Approval of January 21, 2025, Regular Board of Directors Meeting Minutes.
 - D. DISBURSEMENTS: Check # - # including drafts and payroll for a total of \$.
- 7) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
 - Finance Committee
 - Personnel Committee
 - Emergency Preparedness Committee
 - Lake Water Use Agreement-Ad Hoc Committee
 - Trane Ad-Hoc Committee
 - Valley Oaks Project Sub-Committee
- 8) BOARD LIST OF PRIORITIES:
 - Underground Infrastructure – Water Mainlines
 - I&I
 - SCADA
 - Tank 9 – In Process
 - Generators – In Process
- 9) STAFF REPORTS (for information only, no action anticipated)
 - Financial Report
 - Administration/Customer Service Report

ACWA Committee Updates
Field Operations Report
Projects Update
General Manager's Report

- 10) **DISCUSSION AND POSSIBLE ACTION:** Approval of Alpha CM Contract Budget Amendment #1 increase of \$36,629 for the Backup Power Reliability Project
- 11) **DISCUSSION AND POSSIBLE ACTION:** Approval of Bennett Engineering Consulting Services cost of \$144,350 for the DSIRC Phase 2 – Tank 4 Project
- 12) **DISCUSSION AND POSSIBLE ACTION:** Approval of GHD Task Order Amendment #3 Geotechnical Support Services Addition for a Total Amendment of \$35,000 for the Water Storage Reliability Project
- 13) **DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manger to enter into an Agreement to TSAC to Establish and Maintain an H-FSA for District Employees and Board Members.
- 14) **REVIEW AND DISCUSS:** Board Compensation and Reimbursement Policy
- 15) **REVIEW AND DISCUSS:** Board Member Benefits
- 16) **DISCUSS:** Lean Update
- 17) **CLOSED SESSION:**
PURSUANT TO CALIFORNIA GOVERNMENT CODE §54957: Review and Discussion of the General Manager's Performance Evaluation
- 18) PUBLIC COMMENT
- 19) BOARD MEMBER COMMENT
- 20) ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvlcsd.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 707-987-9201 at least 48 hours prior to the scheduled meeting.

Members of the 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 MEETING MEETING MINUTES JANUARY 14, 2025 – 12:30 PM

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

Present:

Director Jim Freeman
Director Gary Graves
Dennis White, General Manager
Trish Wilkinson, Accounting Supervisor
Penny Cuadras, Administrative Services Manager
Hannah Davidson, Project Manager
Kelly Reese, Water Resources Specialist

CALL TO ORDER

The meeting was called to order at 12:30 p.m. by Director Graves.

APPROVAL OF AGENDA

Motion by Director Freeman to approve the Tuesday, January 14, 2025, Finance Committee agenda as presented.

Seconded by Director Graves

PRESENTATION:

Rate/Reserve Study, NBS, Jeremy Tamargo, Associate Director

DISCUSSION AND POSSIBLE RECOMMENDATION:

Approval and Acceptance of Reserve Study Scope of Work and Authorization of the General Manager to Execute an Agreement to Implement the Reserve Study Scope of Work

Recommendation for Board Approval and Acceptance of the Browning Group Reserve Study Scope of Work and Authorization of the General Manager to Execute an Agreement to Implement the Reserve Study.

REVIEW AND POSSIBLE RECOMMENDATION:

Monthly Financial Reports & Disbursements

The Committee reviewed and discussed the financial reports for the period ending December 31, 2024. Staff addressed inquiries as presented by the committee.

REVIEW AND POSSIBLE RECOMMENDATION:

Projects Update

Updates provided by Hannah Davidson; inquiries addressed as presented by the committee.

DISCUSSION AND POSSIBLE RECOMMENDATION:

Authorization of the General Manager to Purchase Eclipse Actuator Emergency Chlorine Shutoff Systems for Two 1-Ton Containers Not to Exceed \$22,500.00

Recommend Authorization of the General Manager to Purchase Eclipse Actuator Emergency Chlorine Shutoff Systems for Two 1-Ton Containers Not to Exceed \$22,500.00

DISCUSSION AND POSSIBLE RECOMMENDATION:

Approval of Revisions to Policy #2000 Sewer Consumption Value Policy

Recommend Approval of Revisions to Policy #2000 Sewer Consumption Value Policy

DISCUSSION AND POSSIBLE RECOMMENDATION:

Approval and Acceptance of Proposal for Implementation of Lean and Authorization of the General Manager to Execute an Agreement for the Implementation of Lean Process

Recommend Approval and Acceptance of Proposal for Implementation of Lean and Authorization of the General Manager to Execute an Agreement with Transformance Advisors Inc for the Implementation of Lean Process

PUBLIC COMMENT

No Public Comment

COMMITTEE MEMBER COMMENT

Members of the committee expressed appreciation to the staff.

ADJOURNMENT

Motion by Director Freeman to adjourn the meeting at 2:18 p.m. Seconded by Director Graves

Motion is carried to adjourn the meeting at 2:18 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS**

**REGULAR BOARD MEETING
TUESDAY, JANUARY 21, 2025– 7:00 PM
MEETING MINUTES**

The Regular Meeting of the Hidden Valley Lake Community Services District (District) Board of Directors was held in the District Boardroom at 19400 Hartmann Road Hidden Valley Lake, California.

Director's Present:

Director Millerick, President
Director Jim Freeman, Vice President
Director Jim Lieberman
Director Gary Graves

Staff Present:

Dennis White, General Manager
Penny Cuadras, Administrative Assistant
Trish Wilkinson, Accounting Supervisor
Hannah Davidson, Project Manager
Kelly Reese, Water Resources Specialist

CALL TO ORDER

The meeting was called to order at 7:00 p.m. by Director Millerick.

APPROVAL OF AGENDA

Motion by Director Graves to approve January 21, 2025, Regular Board Agenda
Seconded by Director Freeman.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman, and Millerick

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to approve the January 21, 2025, Regular Board Agenda as presented.

BOARD OF DIRECTORS NOMINATION AND ELECTION OF OFFICERS

Election of the Board President for the 2025 calendar year

Director Millerick called for nomination of Board President. Director Graves nominated Jim Freeman as Board President, Seconded by Director Lieberman.

Nomination for 2025 Board President accepted by Director Freeman

Election of the Vice President for the 2025 calendar year

Director Freeman called for nomination of the Vice President. Director Graves nominated Jim Lieberman as Vice President, Seconded by Director Millerick.

Nomination for Vice President accepted by Director Lieberman.

APPOINTMENT OF BOARD MEMBERS TO STANDING AND AD-HOC COMMITTEES

Director Freeman made no changes to assignment of committee members; seats remain as the 2024 assignments.

Finance Committee: Directors Freeman and Graves

Personnel Committee: Directors Millerick and Metcalf

Emergency Preparedness Committee: Directors Lieberman and Metcalf
Lake Water Use Ad-Hoc Committee: Director Lieberman
Valley Oaks Project Sub-Committee: Director Millerick
Trane Ad-Hoc Committee: Directors Graves and Millerick

CONSENT CALENDAR

Moved by Director Graves and seconded by Director Millerick to approve the Consent Calendar as presented.

- A. MINUTES: Approval of December 5, 2024, Board of Directors Workshop Minutes
- B. MINUTES: Approval of December 10, 2024, Finance Committee Meeting Minutes
- C. MINUTES: Approval of December 17, 2024, Regular Board of Directors Meeting Minutes
- D. DISBURSEMENTS: Check #003249 - #003325 including drafts and payroll for a total of \$910,073.86.

No Further Discussion
No Public Comment

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries to approve the Consent Calendar as presented.

BOARD COMMITTEE REPORTS

Finance Committee: Met 1/14/2025

Personnel Committee:

Emergency Preparedness Committee:

Lake Water Use Agreement-Ad Hoc Committee:

Valley Oaks Sub-Committee:

Trane Energy Resilience Ad Hoc Committee:

Brambles Golf Course Project:

Board List of Priorities update provided by Staff.

STAFF REPORTS

Financial Report: No Comments

Administration/Customer Services Report: No Comments

Field Operation Report: No Comments.

ACWA State Legislative Committee: Report provided by Hannah Davidson

Projects Update: No Comments

General Manager Report: The General Manager provided an update on District operations and responded to all inquiries.

DISCUSSION AND POSSIBLE ACTION:

Authorize the General Manager to Purchase Eclipse Actuator Emergency Chlorine Shutoff Systems For Two 1-Ton Containers Not to Exceed \$22,500

Motion by Director Graves to Authorize the General Manager to Purchase Eclipse Actuator Emergency Chlorine Shutoff Systems For Two 1-Ton Containers Not to Exceed \$22,500.

Second, by Director Lieberman.

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick

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

Motion Carries to Authorize the General Manager to Purchase Eclipse Actuator Emergency Chlorine Shutoff Systems For Two 1-Ton Containers Not to Exceed \$22,500.

DISCUSSION AND POSSIBLE ACTION:

Approve and Adopt Resolution 2025-01 Placing in Support of Hannah Davidson to Serve on the Association of California Water Agencies State Legislative Committee

Motion by Director Millerick to Approve and Adopt Resolution 2025-01 Placing in Support of Hannah Davidson to Serve on the Association of California Water Agencies State Legislative Committee
Second, by Director Graves.

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick
NAYS: (0)
ABSTAIN: (0)
ABSENT: (0)

Motion Carries to Approve and Adopt Resolution 2025-01 Placing in Support of Hannah Davidson to Serve on the Association of California Water Agencies State Legislative Committee

DISCUSSION AND POSSIBLE ACTION:

Approve Revisions to the #2000 Annual Sewer Consumption Value Policy

Motion by Director Graves to Approve Revisions to the #2000 Annual Sewer Consumption Value Policy
Second, by Director Millerick.

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick
NAYS: (0)
ABSTAIN: (0)
ABSENT: (0)

Motion Carries to Approve Revisions to the #2000 Annual Sewer Consumption Value Policy

DISCUSSION AND POSSIBLE ACTION:

Accept Reserve Study Scope of Work and Authorize the General Manager to Execute an Agreement to Implement the Reserve Study Scope of Work

Motion by Director Graves to Accept the Browning Group Reserve Study Scope of Work and Authorize the General Manager to Execute an Agreement to Implement the Reserve Study not to exceed \$10,000.
Second, by Director Millerick

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick
NAYS: (0)
ABSTAIN: (0)
ABSENT: (0)

Motion Carries to Accept the Browning Group Reserve Study Scope of Work and Authorize the General Manager to Execute an Agreement to Implement the Reserve Study not to exceed \$10,000.

DISCUSSION AND POSSIBLE ACTION:

Accept the Proposal Submitted by Mike Loughrin, Transformance Advisors Inc. to Establish a Lean Transformation Program and Authorize the General Manager to Execute an Agreement Mike Loughrin, Transformance Advisors Inc.

Motion by Director Graves to Accept the Proposal Submitted by Mike Loughrin, Transformance Advisors Inc. to Establish a Lean Transformation Program and Authorize the General Manager to Execute an Agreement Mike Loughrin, Transformance Advisors Inc.
Second, by Director Lieberman

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries to Accept the Proposal Submitted by Mike Loughrin, Transformance Advisors Inc. to Establish a Lean Transformation Program and Authorize the General Manager to Execute an Agreement Mike Loughrin, Transformance Advisors Inc.

DISCUSSION AND POSSIBLE ACTION:
Approve and Adopt Procurement Policy #2106

Motion by Director Graves to Approve and Adopt Procurement Policy #2106 Amended as follows:

- General Manager Signature Authority \$15,000.00

Approval by General Manager

- Utility Supervisor Signature Authority \$2500.00
- Accounting Supervisor Signature Authority \$500.00
- Administrative Services Manager Signature Authority \$500.00

Motion by Director Graves to Approve and Adopt Procurement Policy #2106 as modified.
Second, by Director Metcalf

No Further Discussion.
No Public Comment.

Roll Call Vote:

AYES: (5) Directors, Graves, Lieberman, Metcalf, Freeman and Millerick

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries to Approve and Adopt Procurement Policy #2106 as modified

PUBLIC COMMENT

Taken

BOARD MEMBER COMMENT

Members of the Board expressed appreciation to staff.

ADJOURNMENT

Meeting was adjourned by Director Freeman at 8:20 p.m.

Jim Freeman 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
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	72.71
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,838.11
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	200.81
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	23,210.24
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,104.57
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	6,808.93
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	477.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,761.68
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,321.20
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	531.90
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	164.97
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,680.45
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	904.06
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	26.10
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.16
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	12,136.23
01-2768	LAKE COUNTY VECTOR CONTRO			N		FUND TOTAL FOR VENDOR	110.88
01-2788	GHD			N		FUND TOTAL FOR VENDOR	2,867.44
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,804.07
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	7,608.25
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	150.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,021.22
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	8,001.15
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	8,583.40

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
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	478.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	256.64
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	2,412.50
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	13.87
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	190.45
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	2,344.62
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	35.00
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	126.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	48.40
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	718.93
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	68.61
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	30.00
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	185.68
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	155.57
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	316.11
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	250.00
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	520.60
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	96.27
01-3131	RESERVE ADVISORS, LLC			N		FUND TOTAL FOR VENDOR	1,500.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	98.29
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	107,155.65
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00

*** FUND TOTALS ***

213,613.22

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	259.24
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	72.70
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,863.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	200.82
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	23,210.23
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,123.54
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	523.97
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	477.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,818.92
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,321.17
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	164.94
01-2582	SWRCB ACCOUNTING OFFICE			N		FUND TOTAL FOR VENDOR	9,468.28
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,680.45
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	904.06
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	26.09
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.15
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	4,354.38
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	750.00
01-2768	LAKE COUNTY VECTOR CONTRO			N		FUND TOTAL FOR VENDOR	110.88
01-2788	GHD			N		FUND TOTAL FOR VENDOR	1,636.97
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,876.28
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,435.00
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	150.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	25,520.99
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,021.22

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
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	8,001.15
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,281.96
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,712.82
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	478.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	256.64
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	2,412.50
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	133.86
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	190.44
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	526.64
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	35.00
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	126.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	48.40
01-3057	HERO RENTS			N		FUND TOTAL FOR VENDOR	822.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	718.86
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	68.61
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	30.00
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	185.67
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	155.56
01-3093	LAKE COUNTY WASTE Solutio			N		FUND TOTAL FOR VENDOR	316.11
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	38,581.25
01-3096	CHRISTOPHER V. LARSEN			N		FUND TOTAL FOR VENDOR	89,095.13
01-3102	CHRISTOPHER V. LARSEN			N		FUND TOTAL FOR VENDOR	4,689.22
01-3103	MIDDLETOWN RANCHERIA			N		FUND TOTAL FOR VENDOR	4,819.23
01-3108	ALPHA CM, INC			N		FUND TOTAL FOR VENDOR	30,950.50
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	250.00

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
01-3112	SCC ELECTRIC, INC			N		FUND TOTAL FOR VENDOR	149,625.00
01-3115	FERGUSON WATERWORKS # 142			N		FUND TOTAL FOR VENDOR	296.24
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	520.59
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	96.27
01-3131	RESERVE ADVISORS, LLC			N		FUND TOTAL FOR VENDOR	1,500.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	98.28
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	58,905.45
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00
*** FUND TOTALS ***							496,124.16

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#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR			N		FUND TOTAL FOR VENDOR	2,000.67
01-2893	U.S. BANK			N		FUND TOTAL FOR VENDOR	34,549.50
*** FUND TOTALS ***							36,550.17

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#: 218 CIEB REDEMPTION FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1636	US BANK			N		FUND TOTAL FOR VENDOR	149,492.08
*** FUND TOTALS ***							149,492.08

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#: 223 WATER BOND 2023A

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-3105	U.S. BANK			N	FUND TOTAL FOR VENDOR	145,812.50
*** FUND TOTALS ***						145,812.50
*** REPORT TOTALS ***			1,041,592.13			1,041,592.13

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	256.64
120 2088	SURVIVOR BENEFITS - PERS	11.91
120 2090	PERS PAYABLE	2,952.79
120 2091	FIT PAYABLE	2,899.06
120 2092	CIT PAYABLE	1,158.23
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	587.19
120 2095	S D I PAYABLE	485.92
120 2099	DEFERRED COMP - 457 PLAN	150.00
120 5-00-5025	RETIREE HEALTH BENEFITS	2,859.28
120 5-00-5060	GASOLINE, OIL & FUEL	1,021.22
120 5-00-5061	VEHICLE MAINT	2,344.62
120 5-00-5062	TAXES & LIC	110.88
120 5-00-5074	INSURANCE PROPERTY/LIABILITY	558.59
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	204.44
120 5-00-5092	POSTAGE & SHIPPING	1,669.16
120 5-00-5121	LEGAL SERVICES	8,157.15
120 5-00-5122	ENGINEERING SERVICES	2,867.44
120 5-00-5123	OTHER PROFESSIONAL SERVICES	1,500.00
120 5-00-5130	PRINTING & PUBLICATION	798.04
120 5-00-5145	EQUIPMENT RENTAL	346.02
120 5-00-5148	OPERATING SUPPLIES	12,250.74
120 5-00-5150	REPAIR & REPLACE	16,712.10
120 5-00-5155	MAINT BLDG & GROUNDS	263.16
120 5-00-5156	CUSTODIAL SERVICES	1,540.00
120 5-00-5191	TELEPHONE	1,203.16
120 5-00-5192	ELECTRICITY	107,155.65
120 5-00-5193	OTHER UTILITIES	316.11
120 5-00-5194	IT SERVICES	4,740.06

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#: 223 WATER BOND 2023A

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5195	ENV/MONITORING	7,608.25
120 5-00-5315	SAFETY EQUIPMENT	460.69
120 5-00-5545	RECORDING FEES	50.00
120 5-10-5010	SALARIES & WAGES	300.47
120 5-10-5020	EMPLOYEE BENEFITS	7,318.50
120 5-10-5021	RETIREMENT BENEFITS	2,192.26
120 5-10-5090	OFFICE SUPPLIES	681.58
120 5-10-5170	TRAVEL MILEAGE	57.70
120 5-10-5179	ADM MISC EXPENSES	252.86
120 5-30-5010	SALARIES & WAGES	283.20
120 5-30-5020	EMPLOYEE BENEFITS	9,681.44
120 5-30-5021	RETIREMENT BENEFITS	1,604.72
120 5-30-5022	CLOTHING ALLOWANCE	464.21
120 5-30-5090	OFFICE SUPPLIES	14.21
120 5-30-5170	TRAVEL MILEAGE	99.52
120 5-30-5175	EDUCATION / SEMINARS	495.00
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	8.00
120 5-40-5030	DIRECTOR HEALTH BENEFITS	4,567.02
120 5-40-5170	TRAVEL MILEAGE	93.12CR
120 5-70-7202	DISASTER MITIGATION	2,412.50
	** FUND TOTAL **	213,613.22
130 1052	ACCTS REC WATER USE	259.24
130 2075	AFLAC	256.64
130 2088	SURVIVOR BENEFITS - PERS	12.27
130 2090	PERS PAYABLE	2,981.13
130 2091	FIT PAYABLE	2,903.83
130 2092	CIT PAYABLE	1,162.28
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	594.42
130 2095	S D I PAYABLE	491.90
130 2099	DEFERRED COMP - PLAN 457 PAYAB	150.00
130 5-00-5025	RETIREE HEALTH BENEFITS	2,859.28
130 5-00-5060	GASOLINE, OIL & FUEL	1,021.22
130 5-00-5061	VEHICLE MAINT	557.54
130 5-00-5062	TAXES & LIC	110.88
130 5-00-5074	INSURANCE PROPERTY/LIABILITY	558.58
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	204.42
130 5-00-5092	POSTAGE & SHIPPING	1,701.55
130 5-00-5121	LEGAL SERVICES	8,157.15
130 5-00-5123	OTHER PROFESSIONAL SERVICES	1,500.00
130 5-00-5130	PRINTING & PUBLICATION	798.02
130 5-00-5145	EQUIPMENT RENTAL	346.00
130 5-00-5148	OPERATING SUPPLIES	3,903.60
130 5-00-5150	REPAIR & REPLACE	4,046.93
130 5-00-5155	MAINT BLDG & GROUNDS	263.13

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#: 223 WATER BOND 2023A

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5156	CUSTODIAL SERVICES	1,540.00
130 5-00-5191	TELEPHONE	1,203.16
130 5-00-5192	ELECTRICITY	58,905.45
130 5-00-5193	OTHER UTILITIES	316.11
130 5-00-5194	IT SERVICES	7,022.02
130 5-00-5195	ENV/MONITORING	2,435.00
130 5-00-5198	ANNUAL OPERATING FEES	9,468.28
130 5-00-5315	SAFETY EQUIPMENT	460.67
130 5-00-5545	RECORDING FEES	50.00
130 5-10-5010	SALARIES & WAGES	300.45
130 5-10-5020	EMPLOYEE BENEFITS	7,318.40
130 5-10-5021	RETIREMENT BENEFITS	2,192.18
130 5-10-5090	OFFICE SUPPLIES	681.51
130 5-10-5170	TRAVEL MILEAGE	57.69
130 5-10-5179	ADM MISC EXPENSES	252.83
130 5-30-5010	SALARIES & WAGES	290.24
130 5-30-5020	EMPLOYEE BENEFITS	9,696.40
130 5-30-5021	RETIREMENT BENEFITS	1,633.34
130 5-30-5022	CLOTHING ALLOWANCE	464.19
130 5-30-5063	CERTIFICATIONS	120.00
130 5-30-5090	OFFICE SUPPLIES	14.20
130 5-30-5170	TRAVEL MILEAGE	99.50
130 5-30-5175	EDUCATION / SEMINARS	495.00
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	8.00
130 5-40-5030	DIRECTOR HEALTH BENEFITS	4,567.02
130 5-40-5170	TRAVEL MILEAGE	93.12CR
130 5-70-7202	DISASTER MITIGATION	2,412.50
130 5-70-7204	RELIABLE WATER SUPPLY	349,338.53
	** FUND TOTAL **	496,124.16
215 5-00-5123	OTHER PROFESSIONAL SERVICES	2,000.67
215 5-00-5522	INTEREST ON LONG-TERM DEBT	34,549.50
	** FUND TOTAL **	36,550.17
218 5-00-5522	INTEREST ON LONG-TERM DEBT	19,862.99
218 5-00-5595	CIEDB LOAN ANNUAL FEE	3,424.65
218 5-00-5599	PRINCIPAL PMT	126,204.44
	** FUND TOTAL **	149,492.08
223 5-00-5522	INTEREST ON LONG-TERM DEBT	125,812.50
223 5-00-5599	PRINCIPAL PMT	20,000.00
	** FUND TOTAL **	145,812.50

** TOTAL ** 1,041,592.13

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

=====PAYMENT DATES===== =====ITEM DATES===== =====POSTING DATES=====
PAID ITEMS DATES : 1/01/2025 THRU 1/31/2025 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

REPORT SEQUENCE: FUND
G/L EXPENSE DISTRIBUTION: YES
CHECK RANGE: 000000 THRU 999999

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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>2,930,630.00</u>	<u>201,156.41</u>	<u>1,502,116.89</u>	<u>1,428,513.11</u>	<u>51.26</u>
TOTAL REVENUES	<u>2,930,630.00</u>	<u>201,156.41</u>	<u>1,502,116.89</u>	<u>1,428,513.11</u>	<u>51.26</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,364,532.00	175,954.19	874,646.53	489,885.47	64.10
ADMINISTRATION	499,830.00	31,488.55	292,106.09	207,723.91	58.44
FIELD	493,250.00	32,171.40	289,484.63	203,765.37	58.69
DIRECTORS	73,582.00	4,568.45	32,431.44	41,150.56	44.08
CAPITAL PROJECTS & EQUIP	<u>428,875.00</u>	<u>2,412.50</u>	<u>33,184.24</u>	<u>395,690.76</u>	<u>7.74</u>
TOTAL EXPENDITURES	<u>2,860,069.00</u>	<u>246,595.09</u>	<u>1,521,852.93</u>	<u>1,338,216.07</u>	<u>53.21</u>
REVENUES OVER/(UNDER) EXPENDITURES	70,561.00 (	45,438.68) (	19,736.04)	90,297.04	27.97-

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	200.00	300.00	40.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	9,000.00	0.00	2,371.20	6,628.80	26.35
120-4050 SALES OF RECLAIMED WATER	183,611.00	4,432.70	153,678.91	29,932.09	83.70
120-4111 COMM SEWER USE	85,538.00	8,058.86	63,310.36	22,227.64	74.01
120-4112 GOV'T SEWER USE	1,200.00	144.74	985.91	214.09	82.16
120-4116 SEWER USE CHARGES	2,059,031.00	172,633.17	1,215,224.52	843,806.48	59.02
120-4210 LATE FEE	32,000.00	3,621.66	25,916.08	6,083.92	80.99
120-4300 MISC INCOME	500.00	2.00	32.91	467.09	6.58
120-4310 OTHER INCOME	500.00	42.42	820.73 (	320.73)	164.15
120-4320 FEMA/CalOES GRANTS	0.00	8,390.89	31,717.21 (	31,717.21)	0.00
120-4325 GRANTS	121,875.00	0.00	0.00	121,875.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	3,000.00	0.00	4,029.09 (	1,029.09)	134.30
120-4580 TRANSFERS IN	433,875.00	0.00	0.00	433,875.00	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	3,829.97	3,829.97 (	3,829.97)	0.00
TOTAL REVENUES	2,930,630.00	201,156.41	1,502,116.89	1,428,513.11	51.26
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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	35,000.00	0.00	29,597.51	5,402.49	84.56
120-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	1,755.64	7,892.87	11,114.13	41.53
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,021.22	8,184.01	21,815.99	27.28
120-5-00-5061 VEHICLE MAINT	30,000.00	2,344.62	27,803.43	2,196.57	92.68
120-5-00-5062 TAXES & LIC	800.00	110.88	110.88	689.12	13.86
120-5-00-5074 INSURANCE PROPERTY/LIABILI	157,500.00	558.59	154,142.74	3,357.26	97.87
120-5-00-5075 BANK FEES	35,000.00	2,324.12	16,228.31	18,771.69	46.37
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000.00	204.44	7,947.25	6,052.75	56.77
120-5-00-5092 POSTAGE & SHIPPING	10,000.00	1,666.11	6,221.75	3,778.25	62.22
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	8,157.15	10,857.63	9,142.37	54.29
120-5-00-5122 ENGINEERING SERVICES	75,000.00	2,867.44	12,242.50	62,757.50	16.32
120-5-00-5123 OTHER PROFESSIONAL SERVICE	37,000.00	1,500.00	2,039.75	34,960.25	5.51
120-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	8,482.50 (	982.50)	113.10
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	798.04	3,105.83	4,894.17	38.82
120-5-00-5135 NEWSLETTER	1,000.00	0.00	210.00	790.00	21.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	346.02	1,644.96	4,855.04	25.31
120-5-00-5148 OPERATING SUPPLIES	90,000.00	12,250.74	53,219.82	36,780.18	59.13
120-5-00-5150 REPAIR & REPLACE	185,000.00	16,712.10	135,762.58	49,237.42	73.39
120-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	263.16	17,541.61 (	2,041.61)	113.17
120-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	9,945.00	8,555.00	53.76
120-5-00-5157 SECURITY	5,000.00	0.00	1,425.28	3,574.72	28.51
120-5-00-5160 SLUDGE DISPOSAL	50,000.00	0.00	35,772.92	14,227.08	71.55
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	261.53 (	261.53)	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,203.16	9,619.79	8,380.21	53.44
120-5-00-5192 ELECTRICITY	155,000.00	107,155.65	152,062.18	2,937.82	98.10
120-5-00-5193 OTHER UTILITIES	3,500.00	316.11	1,915.86	1,584.14	54.74
120-5-00-5194 IT SERVICES	35,000.00	4,740.06	13,440.49	21,559.51	38.40
120-5-00-5195 ENV/MONITORING	50,000.00	7,608.25	34,197.75	15,802.25	68.40
120-5-00-5198 ANNUAL OPERATING FEES	27,000.00	0.00	32,914.00 (	5,914.00)	121.90
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00 (	4.82)	1,204.82	0.40-
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	460.69	3,950.62 (	450.62)	112.87
120-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	50.00	220.00	30.00	88.00
120-5-00-5580 TRANSFERS OUT	154,075.00	0.00	25,690.00	128,385.00	16.67
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	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: JANUARY 31ST, 2025

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	1,364,532.00	175,954.19	874,646.53	489,885.47	64.10

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	304,914.00	21,021.25	175,691.20	129,222.80	57.62
120-5-10-5020 EMPLOYEE BENEFITS	109,179.00	7,318.50	50,239.54	58,939.46	46.02
120-5-10-5021 RETIREMENT BENEFITS	70,537.00	2,192.26	54,817.78	15,719.22	77.71
120-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	645.98	2,922.94	1,077.06	73.07
120-5-10-5170 TRAVEL MILEAGE	5,000.00	57.70	4,476.50	523.50	89.53
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	0.00	2,548.81	2,451.19	50.98
120-5-10-5179 ADM MISC EXPENSES	1,200.00	252.86	1,409.32 (	209.32)	117.44
TOTAL ADMINISTRATION	499,830.00	31,488.55	292,106.09	207,723.91	58.44

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	292,691.00	19,812.30	169,446.27	123,244.73	57.89
120-5-30-5020 EMPLOYEE BENEFITS	121,533.00	9,681.44	63,851.29	57,681.71	52.54
120-5-30-5021 RETIREMENT BENEFITS	64,526.00	1,604.72	51,766.87	12,759.13	80.23
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	464.21	1,680.26	819.74	67.21
120-5-30-5063 CERTIFICATIONS	2,000.00	0.00	125.00	1,875.00	6.25
120-5-30-5090 OFFICE SUPPLIES	1,000.00	14.21	201.31	798.69	20.13
120-5-30-5170 TRAVEL MILEAGE	5,000.00	99.52	1,231.63	3,768.37	24.63
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	495.00	1,182.00	2,818.00	29.55
TOTAL FIELD	493,250.00	32,171.40	289,484.63	203,765.37	58.69

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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	1,884.05	1,115.95	62.80
120-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	42.50	187.50	18.48
120-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,384.42	29,771.86	29,980.14	49.83
120-5-40-5170 TRAVEL MILEAGE	2,000.00 (	93.12)	340.53	1,659.47	17.03
120-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	392.50	4,607.50	7.85
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	73,582.00	4,568.45	32,431.44	41,150.56	44.08

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	0.00	25,000.00	0.00
120-5-70-7202 DISASTER MITIGATION	351,875.00	2,412.50	33,184.24	318,690.76	9.43
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	52,000.00	0.00	0.00	52,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	428,875.00	2,412.50	33,184.24	395,690.76	7.74
TOTAL EXPENDITURES	2,860,069.00	246,595.09	1,521,852.93	1,338,216.07	53.21
REVENUES OVER/(UNDER) EXPENDITURES	70,561.00	(45,438.68)	(19,736.04)	90,297.04	27.97-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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>8,650,128.00</u>	<u>1,014,778.40</u>	<u>6,443,542.70</u>	<u>2,206,585.30</u>	<u>74.49</u>
TOTAL REVENUES	<u>8,650,128.00</u>	<u>1,014,778.40</u>	<u>6,443,542.70</u>	<u>2,206,585.30</u>	<u>74.49</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	6,306,542.00	816,248.85	2,902,699.71	3,403,842.29	46.03
ADMINISTRATION	507,830.00	31,488.33	292,105.25	215,724.75	57.52
FIELD	501,450.00	32,829.19	293,831.21	207,618.79	58.60
DIRECTORS	77,982.00	4,568.40	32,431.01	45,550.99	41.59
CAPITAL PROJECTS & EQUIP	<u>5,533,007.00</u>	<u>351,679.07</u>	<u>1,818,225.00</u>	<u>3,714,782.00</u>	<u>32.86</u>
TOTAL EXPENDITURES	<u>12,926,811.00</u>	<u>1,236,813.84</u>	<u>5,339,292.18</u>	<u>7,587,518.82</u>	<u>41.30</u>
REVENUES OVER/(UNDER) EXPENDITURES	(4,276,683.00)	(222,035.44)	1,104,250.52	(5,380,933.52)	25.82-

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	15,000.00	1,620.00	12,850.00	2,150.00	85.67
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	0.00	459.00	1,186.00	27.90
130-4040 LIEN RECORDING FEES	1,200.00	1,589.76	2,980.80 (	1,780.80)	248.40
130-4045 AVAILABILITY FEES	32,000.00	0.00	9,424.80	22,575.20	29.45
130-4110 COMM WATER USE	168,824.00	7,033.02	85,521.43	83,302.57	50.66
130-4111 BULK WATER SALES	32,000.00	684.82	52,718.56 (	20,718.56)	164.75
130-4112 GOV'T WATER USE	7,400.00	829.98	4,891.68	2,508.32	66.10
130-4115 WATER USE	3,104,882.00	243,179.10	1,988,745.39	1,116,136.61	64.05
130-4210 LATE FEE	57,000.00	5,766.08	44,281.56	12,718.44	77.69
130-4215 RETURNED CHECK FEE	1,000.00	250.00	500.00	500.00	50.00
130-4300 MISC INCOME	1,500.00	2.00	32.91	1,467.09	2.19
130-4310 OTHER INCOME	100.00	12.50	566.39 (	466.39)	566.39
130-4320 FEMA/CalOES GRANTS	3,822,358.00	362,508.18	1,739,068.93	2,083,289.07	45.50
130-4325 GRANTS	121,875.00	0.00	165,769.69 (	43,894.69)	136.02
130-4330 HYDRANT METER USE DEPOSIT	3,240.00	0.00	0.00	3,240.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	5,985.00	0.00	4,957.10	1,027.90	82.83
130-4580 TRANSFER IN	1,274,119.00	362,473.00	2,301,944.50 (	1,027,825.50)	180.67
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	28,829.96	28,829.96 (	28,829.96)	0.00
TOTAL REVENUES	8,650,128.00	1,014,778.40	6,443,542.70	2,206,585.30	74.49

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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	35,000.00	0.00	29,597.50	5,402.50	84.56
130-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	1,755.63	7,892.82	11,114.18	41.53
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,021.22	8,183.92	21,816.08	27.28
130-5-00-5061 VEHICLE MAINT	35,000.00	557.54	10,003.13	24,996.87	28.58
130-5-00-5062 TAXES & LIC	1,200.00	110.88	110.88	1,089.12	9.24
130-5-00-5074 INSURANCE PROPERTY/LIABILI	157,500.00	558.58	154,142.71	3,357.29	97.87
130-5-00-5075 BANK FEES	35,000.00	2,324.11	16,228.21	18,771.79	46.37
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000.00	204.42	26,171.15	8,828.85	74.77
130-5-00-5092 POSTAGE & SHIPPING	9,500.00	1,698.49	6,286.68	3,213.32	66.18
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	75,000.00	8,157.15	26,292.05	48,707.95	35.06
130-5-00-5122 ENGINEERING SERVICES	50,000.00	0.00	367.74	49,632.26	0.74
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	1,500.00	27,296.00 (	2,296.00)	109.18
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	648.80	14,351.20	4.33
130-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	8,482.50 (	982.50)	113.10
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	798.02	2,941.28	4,558.72	39.22
130-5-00-5135 NEWSLETTER	1,200.00	0.00	210.00	990.00	17.50
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	346.00	1,644.91	33,355.09	4.70
130-5-00-5148 OPERATING SUPPLIES	10,000.00	3,903.60	9,332.91	667.09	93.33
130-5-00-5150 REPAIR & REPLACE	180,000.00	4,031.81	128,968.55	51,031.45	71.65
130-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	263.13	17,186.91 (	1,686.91)	110.88
130-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	9,945.00	8,555.00	53.76
130-5-00-5157 SECURITY	5,000.00	0.00	1,425.27	3,574.73	28.51
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	100.00 (	100.00)	0.00
130-5-00-5191 TELEPHONE	19,000.00	1,203.16	9,619.62	9,380.38	50.63
130-5-00-5192 ELECTRICITY	220,000.00	58,905.45	188,503.26	31,496.74	85.68
130-5-00-5193 OTHER UTILITIES	4,000.00	316.11	1,915.84	2,084.16	47.90
130-5-00-5194 IT SERVICES	55,000.00	7,022.02	27,048.55	27,951.45	49.18
130-5-00-5195 ENV/MONITORING	20,000.00	2,435.00	12,894.00	7,106.00	64.47
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	9,468.28	9,468.28	20,531.72	31.56
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00 (	4.82)	1,004.82	0.48-
130-5-00-5312 TOOLS - FIELD	0.00	0.00	0.00	0.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	460.67	3,950.59	1,049.41	79.01
130-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
130-5-00-5505 WATER CONSERVATION	7,500.00	0.00	143.87	7,356.13	1.92
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	3,108.97 (	3,108.97)	0.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	700.00	50.00	220.00	480.00	31.43
130-5-00-5580 TRANSFERS OUT	5,125,435.00	707,617.58	2,152,372.63	2,973,062.37	41.99
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	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
TOTAL NON-DEPARTMENTAL	6,306,542.00	816,248.85	2,902,699.71	3,403,842.29	46.03

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	304,914.00	21,021.31	175,691.37	129,222.63	57.62
130-5-10-5020 EMPLOYEE BENEFITS	109,179.00	7,318.40	50,239.35	58,939.65	46.02
130-5-10-5021 RETIREMENT BENEFITS	70,537.00	2,192.18	54,817.38	15,719.62	77.71
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	645.92	2,922.75	1,077.25	73.07
130-5-10-5170 TRAVEL MILEAGE	8,000.00	57.69	4,476.40	3,523.60	55.96
130-5-10-5175 EDUCATION / SEMINARS	10,000.00	0.00	2,548.81	7,451.19	25.49
130-5-10-5179 ADM MISC EXPENSES	1,200.00	252.83	1,409.19 (	209.19)	117.43
TOTAL ADMINISTRATION	507,830.00	31,488.33	292,105.25	215,724.75	57.52

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

130-WATER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	292,691.00	20,306.56	173,402.97	119,288.03	59.24
130-5-30-5020 EMPLOYEE BENEFITS	121,533.00	9,696.40	63,866.25	57,666.75	52.55
130-5-30-5021 RETIREMENT BENEFITS	64,526.00	1,633.34	52,021.92	12,504.08	80.62
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	464.19	1,680.22	819.78	67.21
130-5-30-5063 CERTIFICATIONS	1,200.00	120.00	245.00	955.00	20.42
130-5-30-5090 OFFICE SUPPLIES	1,000.00	14.20	201.28	798.72	20.13
130-5-30-5170 TRAVEL MILEAGE	8,000.00	99.50	1,231.57	6,768.43	15.39
130-5-30-5175 EDUCATION / SEMINARS	10,000.00	495.00	1,182.00	8,818.00	11.82
TOTAL FIELD	501,450.00	32,829.19	293,831.21	207,618.79	58.60

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

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	1,883.70	1,116.30	62.79
130-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	42.50	187.50	18.48
130-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,384.42	29,771.80	29,980.20	49.83
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	5,000.00 (	93.12)	340.51	4,659.49	6.81
130-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	392.50	4,607.50	7.85
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	77,982.00	4,568.40	32,431.01	45,550.99	41.59

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7012 GENERAL VEHICLES	85,000.00	0.00	86,000.00 (	1,000.00)	101.18
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	351,875.00	2,412.50	33,184.20	318,690.80	9.43
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	5,096,132.00	349,266.57	1,699,040.80	3,397,091.20	33.34
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	5,533,007.00	351,679.07	1,818,225.00	3,714,782.00	32.86
TOTAL EXPENDITURES	12,926,811.00	1,236,813.84	5,339,292.18	7,587,518.82	41.30
REVENUES OVER/(UNDER) EXPENDITURES	(4,276,683.00)	(222,035.44)	1,104,250.52	(5,380,933.52)	25.82-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>375,500.00</u>	<u>0.00</u>	<u>61,634.02</u>	<u>313,865.98</u>	<u>16.41</u>
TOTAL REVENUES	<u>375,500.00</u>	<u>0.00</u>	<u>61,634.02</u>	<u>313,865.98</u>	<u>16.41</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>296,860.00</u>	<u>36,550.17</u>	<u>291,767.66</u>	<u>5,092.34</u>	<u>98.28</u>
TOTAL EXPENDITURES	<u>296,860.00</u>	<u>36,550.17</u>	<u>291,767.66</u>	<u>5,092.34</u>	<u>98.28</u>
REVENUES OVER/(UNDER) EXPENDITURES	78,640.00	(36,550.17)	(230,133.64)	308,773.64	292.64-

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	0.00	6,822.83	268,677.17	2.48
215-4540 DELINQUENT ASSESSMENTS	32,000.00	0.00	18,362.10	13,637.90	57.38
215-4541 DELINQ PENALTY & INTEREST	55,000.00	0.00	28,343.06	26,656.94	51.53
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	9,800.00	0.00	8,106.03	1,693.97	82.71
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	375,500.00	0.00	61,634.02	313,865.98	16.41
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	11,140.00	2,000.67	6,047.66	5,092.34	54.29
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	72,720.00	34,549.50	72,720.00	0.00	100.00
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	213,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	296,860.00	36,550.17	291,767.66	5,092.34	98.28
TOTAL EXPENDITURES	296,860.00	36,550.17	291,767.66	5,092.34	98.28
REVENUES OVER/(UNDER) EXPENDITURES	78,640.00	(36,550.17)	(230,133.64)	308,773.64	292.64-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

218-CIEDEB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,355.00</u>	<u>140,355.08</u>	<u>165,484.35</u>	<u>3,870.65</u>	<u>97.71</u>
TOTAL REVENUES	<u>169,355.00</u>	<u>140,355.08</u>	<u>165,484.35</u>	<u>3,870.65</u>	<u>97.71</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,355.00</u>	<u>149,492.08</u>	<u>169,355.07</u>	<u>(0.07)</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>169,355.00</u>	<u>149,492.08</u>	<u>169,355.07</u>	<u>(0.07)</u>	<u>100.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(9,137.00)	(3,870.72)	3,870.72	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

218-CIEDB REDEMPTION FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	27,411.00	0.00	9,137.00	18,274.00	33.33
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	3,800.00	0.00	5,266.28 (	1,466.28)	138.59
218-4580 TRANSFERS IN	138,144.00	140,355.08	151,081.07 (	12,937.07)	109.36
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	169,355.00	140,355.08	165,484.35	3,870.65	97.71
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	39,726.00	19,862.99	39,725.98	0.02	100.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,425.00	3,424.65	3,424.65	0.35	99.99
218-5-00-5599 PRINCIPAL PMT	126,204.00	126,204.44	126,204.44 (	0.44)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	169,355.00	149,492.08	169,355.07 (	0.07)	100.00
TOTAL EXPENDITURES	169,355.00	149,492.08	169,355.07 (	0.07)	100.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	9,137.00) (	3,870.72)	3,870.72	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

219-USDA SOLAR LOAN
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,095.00</u>	<u>0.00</u>	<u>25,767.14</u>	<u>6,327.86</u>	<u>80.28</u>
TOTAL REVENUES	32,095.00	0.00	25,767.14	6,327.86	80.28
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,095.00</u>	<u>0.00</u>	<u>25,690.00</u>	<u>6,405.00</u>	<u>80.04</u>
TOTAL EXPENDITURES	32,095.00	0.00	25,690.00	6,405.00	80.04
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	77.14 (	77.14)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	77.14 (	52.14)	308.56
219-4580 TRANSFERS IN	32,070.00	0.00	25,690.00	6,380.00	80.11
TOTAL REVENUES	32,095.00	0.00	25,767.14	6,327.86	80.28
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2025

219-USDA SOLAR LOAN
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,095.00	0.00	6,690.00	6,405.00	51.09
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	19,000.00	0.00	19,000.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,095.00	0.00	25,690.00	6,405.00	80.04
TOTAL EXPENDITURES	32,095.00	0.00	25,690.00	6,405.00	80.04
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	77.14	(77.14)	0.00

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of January 31, 2025
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee Sewer	Bond Trustee Water	CERBT	Total All Cash/Investment Accounts
	West America Bank	West America Bank	State Treasurer	US Bank	US Bank	CalPERS CERBT Q3	
	1010	1130	1133	1200	1212	1135	
Financial Activity of Cash/Investment Accounts in General Ledger [1]							
Beginning Balances	\$ 1,342,651	\$ 5,103,630	\$ 679,876	\$ 154,293	\$ 1,669,301	\$ 54,745	\$ 9,004,497
Cash Receipts							
Utility Billing Deposits	\$ 500,533	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Deposits	\$ 369,211	\$ 14,307	\$ 7,907	\$ 527	\$ 6,128	\$ 4,450	-
Total Cash Receipts	\$ 869,744	\$ 14,307	\$ 7,907	\$ 154,821	\$ 1,675,429	\$ 59,196	-
Cash Disbursements							
Accounts Payable Checks issued	\$ 1,008,739	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electronic Fund/Bank Draft Disbursements	\$ 58,412	\$ -	\$ -	\$ -	\$ -	\$ -	-
Payroll Checks issued - net	\$ 64,338	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bank Fees	\$ 4,648	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Disbursements	\$ 1,136,137.97	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Between Accounts							
Transfers In	\$ 401,131	\$ 420,000	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ 420,000	\$ 38,658	\$ -	\$ -	\$ 362,473	\$ -	-
Total Transfers Between Accounts	\$ 821,131	\$ 458,658	\$ -	\$ -	\$ 362,473	\$ -	-
Ending Balances in General Ledger	\$ 1,057,388	\$ 5,499,279	\$ 687,783	\$ 154,821	\$ 1,312,956	\$ 59,196	\$ 8,771,422
Financial Institution Ending Balances	\$ 740,886	\$ 5,499,279	\$ 687,783	\$ 154,821	\$ 1,312,956	\$ 59,196	\$ 8,454,921

Ending Balances General Ledger Distribution by District Funds [2]

100 Operating	-	-	-	-	-	-	-
120 Wastewater Operating	203,199	2,394	79,446	-	-	29,598	314,636
130 Water Operating	835,115	9,515	118,397	-	-	29,598	992,625
215 2016 Sewer Refinancing Bond	-	211,481	104,437	154,821	-	-	470,739
218 2002 CIEDB Loan	-	65,411	28,706	-	-	-	94,118
219 2012 USDA Solar COP	-	8,466	967	-	-	-	9,433
223 2023 Water Revenue Bond	-	-	-	-	1,312,956	-	1,312,956
313 Wastewater Operating Reserve	19,074	155,943	64,715	-	-	-	239,732
314 Wastewater CIP	-	490,321	104,638	-	-	-	594,959
319 2012 USDA Solar COP Reserve	-	31,693	-	-	-	-	31,693
320 Water CIP	-	4,342,036	-	-	-	-	4,342,036
325 Water Operating Reserve	-	182,018	-	-	-	-	182,018
350 2002 CIEDB Loan Reserve	-	-	186,476	-	-	-	186,476
Total Ending Balances in General Ledger	\$ 1,057,388	\$ 5,499,279	\$ 687,783	\$ 154,821	\$ 1,312,956	\$ 59,196	\$ 8,771,422

[1] Form 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, US Bank is the Bond Trustee for the the 2016 Refunding and 2023 Water Bond and CalPers holds the CERBT Trust >>>>>>>. 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: 1/01/2025 THRU 1/31/2025
 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
BANK DRAFT:								
1010	1/10/2025	BANK-DRAFT	001098	AFLAC	256.64CR	CLEARED	A	1/13/2025
1010	1/10/2025	BANK-DRAFT	001099	CALIFORNIA PUBLIC EMPLOYEES RE	6,790.30CR	CLEARED	A	1/13/2025
1010	1/10/2025	BANK-DRAFT	001100	NATIONWIDE RETIREMENT SOLUTION	150.00CR	CLEARED	A	1/10/2025
1010	1/10/2025	BANK-DRAFT	001101	STATE OF CALIFORNIA EDD	3,159.02CR	CLEARED	A	1/10/2025
1010	1/10/2025	BANK-DRAFT	001102	US DEPARTMENT OF THE TREASURY	4,420.38CR	CLEARED	A	1/10/2025
1010	1/17/2025	BANK-DRAFT	011725	3 OF 4 ANNUAL CERBT	25,400.00CR	CLEARED	G	1/13/2025
1010	1/24/2025	BANK-DRAFT	001103	AFLAC	256.64CR	OUTSTND	A	0/00/0000
1010	1/24/2025	BANK-DRAFT	001104	CALIFORNIA PUBLIC EMPLOYEES RE	6,790.30CR	CLEARED	A	1/27/2025
1010	1/24/2025	BANK-DRAFT	001105	NATIONWIDE RETIREMENT SOLUTION	150.00CR	CLEARED	A	1/24/2025
1010	1/24/2025	BANK-DRAFT	001106	STATE OF CALIFORNIA EDD	2,542.09CR	CLEARED	A	1/24/2025
1010	1/24/2025	BANK-DRAFT	001107	US DEPARTMENT OF THE TREASURY	3,807.73CR	CLEARED	A	1/24/2025
CHECK:								
1010	1/03/2025	CHECK	003326	ALPHA ANALYTICAL LABORATORIES	4,228.50CR	CLEARED	A	1/08/2025
1010	1/03/2025	CHECK	003327	VOID CHECK	0.00	CLEARED	A	1/03/2025
1010	1/03/2025	CHECK	003328	APPLIED TECHNOLOGY SOLUTIONS	956.00CR	CLEARED	A	1/13/2025
1010	1/03/2025	CHECK	003329	BADGER METER	2,281.96CR	CLEARED	A	1/14/2025
1010	1/03/2025	CHECK	003330	BRELJE & RACE CONSULTING CIVIL	28,322.50CR	CLEARED	A	1/07/2025
1010	1/03/2025	CHECK	003331	CHASE HOLLMAN	500.00CR	CLEARED	A	1/13/2025
1010	1/03/2025	CHECK	003332	COASTLAND CIVIL ENGINEERING, I	23,880.99CR	CLEARED	A	1/08/2025
1010	1/03/2025	CHECK	003333	DATAPROSE, LLC	4,193.17CR	CLEARED	A	1/14/2025
1010	1/03/2025	CHECK	003334	FERGUSON WATERWORKS # 1423	296.24CR	CLEARED	A	1/08/2025
1010	1/03/2025	CHECK	003335	HANNAH DAVIDSON	147.73CR	CLEARED	A	1/07/2025
1010	1/03/2025	CHECK	003336	JONAS HEATING AND COOLING	1,500.00CR	CLEARED	A	1/09/2025
1010	1/03/2025	CHECK	003337	JOSEPH A LAYMON	2,871.26CR	CLEARED	A	1/16/2025
1010	1/03/2025	CHECK	003338	KELLY REESE	51.19CR	CLEARED	A	1/07/2025
1010	1/03/2025	CHECK	003339	LAKE COUNTY VECTOR CONTROL DIS	221.76CR	OUTSTND	A	0/00/0000
1010	1/03/2025	CHECK	003340	NBS GOVERNMENT FINANCE GROUP	2,000.67CR	CLEARED	A	1/13/2025
1010	1/03/2025	CHECK	003341	ODP BUSINESS SOLUTIONS, LLC	377.13CR	CLEARED	A	1/10/2025
1010	1/03/2025	CHECK	003342	PACE SUPPLY CORP	3,526.28CR	CLEARED	A	1/08/2025
1010	1/03/2025	CHECK	003343	SCC ELECTRIC, INC	28,500.00CR	CLEARED	A	1/09/2025
1010	1/03/2025	CHECK	003344	STREAMLINE	249.00CR	CLEARED	A	1/13/2025
1010	1/03/2025	CHECK	003345	THATCHER COMPANY, INC.	5,297.89CR	CLEARED	A	1/08/2025
1010	1/03/2025	CHECK	003346	U.S. BANK	145,812.50CR	CLEARED	A	1/10/2025
1010	1/03/2025	CHECK	003347	USA BLUE BOOK	3,397.65CR	CLEARED	A	1/15/2025
1010	1/03/2025	CHECK	003348	WESTGATE PETROLEUM CO., INC.	792.64CR	CLEARED	A	1/07/2025
1010	1/03/2025	CHECK	003349	PYZER, LENARD & ROSE	55.83CR	CLEARED	A	1/22/2025
1010	1/03/2025	CHECK	003350	CAMPBELL, RONALD & C	17.72CR	CLEARED	A	1/24/2025
1010	1/06/2025	CHECK	003351	CAMPBELL, RONALD & C VOIDED	246.40CR	VOIDED	A	1/06/2025
1010	1/10/2025	CHECK	003352	ACWA/JPIA	955.00CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003353	ALPHA ANALYTICAL LABORATORIES	816.00CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003354	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	1/17/2025
1010	1/10/2025	CHECK	003355	AT&T	196.57CR	CLEARED	A	1/17/2025
1010	1/10/2025	CHECK	003356	CHRISTOPHER V. LARSEN	89,095.13CR	CLEARED	A	1/15/2025

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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	1/10/2025	CHECK	003357	FOSTER MORRISON CONSULTING, LT	4,825.00CR	CLEARED	A	1/17/2025
1010	1/10/2025	CHECK	003358	GHD	1,636.97CR	CLEARED	A	1/14/2025
1010	1/10/2025	CHECK	003359	HARDESTER'S MARKETS & HARDWARE	329.91CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003360	IAN GIBBS	200.00CR	CLEARED	A	2/03/2025
1010	1/10/2025	CHECK	003361	LAKE COUNTY WASTE SOLUTIONS, I	120.50CR	CLEARED	A	1/17/2025
1010	1/10/2025	CHECK	003362	LAKE COUNTY WASTE SOLUTIONS, I	511.72CR	CLEARED	A	1/17/2025
1010	1/10/2025	CHECK	003363	MEDIACOM	401.63CR	CLEARED	A	1/21/2025
1010	1/10/2025	CHECK	003364	OGRAM'S LOCKSMITH	137.22CR	OUTSTND	A	0/00/0000
1010	1/10/2025	CHECK	003365	SCC ELECTRIC, INC	121,125.00CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003366	SPECIAL DISTRICT RISK MANAGEME	46,420.47CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003367	SWRCB ACCOUNTING OFFICE	9,468.28CR	CLEARED	A	1/15/2025
1010	1/10/2025	CHECK	003368	TELSTAR INSTRUMENTS	531.90CR	CLEARED	A	1/14/2025
1010	1/10/2025	CHECK	003369	USA BLUE BOOK	1,667.63CR	CLEARED	A	1/23/2025
1010	1/10/2025	CHECK	003370	WELLS FARGO FINANCIAL LEASING	380.89CR	CLEARED	A	1/17/2025
1010	1/17/2025	CHECK	003371	ALESHIRE & WYNDER, LLP	252.00CR	CLEARED	A	1/22/2025
1010	1/17/2025	CHECK	003372	ALPHA ANALYTICAL LABORATORIES	2,018.50CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003373	VOID CHECK	0.00	CLEARED	A	1/17/2025
1010	1/17/2025	CHECK	003374	BKS LAW FIRM, PC	60.00CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003375	BOLD POLISNER MADDOW NELSON &	16,002.30CR	CLEARED	A	1/22/2025
1010	1/17/2025	CHECK	003376	COUNTY OF LAKE SOLID WASTE	52.19CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003377	COURTNEY HERNANDEZ	3,080.00CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003378	DATAPROSE, LLC	449.20CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003379	ELAN CARDMEMBER SERVICE	6,680.35CR	CLEARED	A	1/27/2025
1010	1/17/2025	CHECK	003380	HERO RENTS	822.00CR	CLEARED	A	1/27/2025
1010	1/17/2025	CHECK	003381	JACOB MCCLURE	101.22CR	CLEARED	A	1/21/2025
1010	1/17/2025	CHECK	003382	KELLY REESE	990.00CR	CLEARED	A	1/22/2025
1010	1/17/2025	CHECK	003383	PACE SUPPLY CORP	13.27CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003384	PETTY CASH REIMBURSEMENT	145.41CR	CLEARED	A	1/21/2025
1010	1/17/2025	CHECK	003385	TYLER TECHNOLOGY	5,360.90CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003386	U.S. BANK	34,549.50CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003387	UBEO WEST, LLC	311.13CR	CLEARED	A	1/23/2025
1010	1/17/2025	CHECK	003388	US BANK	149,492.08CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003389	USA BLUE BOOK	160.38CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003390	VERIZON WIRELESS	1,513.40CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003391	VERIZON WIRELESS	294.72CR	CLEARED	A	1/24/2025
1010	1/17/2025	CHECK	003392	WESTGATE PETROLEUM CO., INC.	511.58CR	CLEARED	A	1/22/2025
1010	1/17/2025	CHECK	003393	BENNETT, SUSAN	106.84CR	CLEARED	A	1/23/2025
1010	1/24/2025	CHECK	003394	ALPHA ANALYTICAL LABORATORIES	946.00CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003395	ALPHA CM, INC	30,950.50CR	OUTSTND	A	0/00/0000
1010	1/24/2025	CHECK	003396	BRELJE & RACE CONSULTING CIVIL	10,258.75CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003397	COASTLAND CIVIL ENGINEERING, I	1,640.00CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003398	GHD	2,867.44CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003399	JONAS HEATING AND COOLING	11,386.23CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003400	MIDDLETOWN RANCHERIA	4,819.23CR	OUTSTND	A	0/00/0000

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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	1/24/2025	CHECK	003401	ODP BUSINESS SOLUTIONS, LLC	985.96CR	CLEARED	A	2/03/2025
1010	1/24/2025	CHECK	003402	PACIFIC GAS & ELECTRIC COMPANY	166,061.10CR	CLEARED	A	1/29/2025
1010	1/24/2025	CHECK	003403	THATCHER COMPANY, INC.	6,998.33CR	CLEARED	A	1/28/2025
1010	1/31/2025	CHECK	003404	ALPHA ANALYTICAL LABORATORIES	2,034.25CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003405	DONNA MAHONEY	70.00CR	CLEARED	A	2/04/2025
1010	1/31/2025	CHECK	003406	EUREKA OXYGEN CO.	426.31CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003407	JACOB MCCLURE	270.13CR	CLEARED	A	2/03/2025
1010	1/31/2025	CHECK	003408	KIMBALL MIDWEST	192.54CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003409	ODP BUSINESS SOLUTIONS, LLC	74.70CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003410	PACE SUPPLY CORP	727.75CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003411	RESERVE ADVISORS, LLC	3,000.00CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003412	SMALLCOMB, LISA	96.80CR	CLEARED	A	2/04/2025
1010	1/31/2025	CHECK	003413	U S POSTMASTER	292.00CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003414	USA BLUE BOOK	2,107.24CR	OUTSTND	A	0/00/0000
1010	1/31/2025	CHECK	003415	WESTGATE PETROLEUM CO., INC.	738.22CR	CLEARED	A	2/04/2025
1010	1/31/2025	CHECK	003416	VERA, SALVADOR M JR	78.85CR	OUTSTND	A	0/00/0000

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	1/02/2025	DEPOSIT		CREDIT CARD 1/02/2025	7,507.12	CLEARED	C	1/03/2025
1010	1/02/2025	DEPOSIT	000001	CREDIT CARD 1/02/2025	17,055.75	CLEARED	C	1/06/2025
1010	1/02/2025	DEPOSIT	000002	CREDIT CARD 1/02/2025	557.45	CLEARED	C	1/03/2025
1010	1/02/2025	DEPOSIT	000003	CREDIT CARD 1/02/2025	314.46	CLEARED	C	1/06/2025
1010	1/02/2025	DEPOSIT	000004	CREDIT CARD 1/02/2025	358.90	CLEARED	C	1/03/2025
1010	1/02/2025	DEPOSIT	000005	CREDIT CARD 1/02/2025	4,499.50	CLEARED	C	1/06/2025
1010	1/02/2025	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	163.00CR	CLEARED	U	1/02/2025
1010	1/02/2025	DEPOSIT	000007	CREDIT CARD 1/02/2025	1,816.51	CLEARED	C	1/07/2025
1010	1/02/2025	DEPOSIT	000008	REGULAR DAILY POST 1/02/2025	3,372.47	CLEARED	C	1/03/2025
1010	1/03/2025	DEPOSIT		CREDIT CARD 1/03/2025	7,341.84	CLEARED	C	1/06/2025
1010	1/03/2025	DEPOSIT	000001	CREDIT CARD 1/03/2025	265.43	CLEARED	C	1/06/2025
1010	1/03/2025	DEPOSIT	000002	CREDIT CARD 1/03/2025	776.79	CLEARED	C	1/06/2025
1010	1/03/2025	DEPOSIT	000003	Payment on Account	652.00	CLEARED	R	1/06/2025
1010	1/03/2025	DEPOSIT	000004	CREDIT CARD 1/03/2025	1,478.90	CLEARED	C	1/08/2025
1010	1/03/2025	DEPOSIT	000005	REGULAR DAILY POST 1/03/2025	571.97	CLEARED	C	1/06/2025
1010	1/06/2025	DEPOSIT		CREDIT CARD 1/06/2025	5,036.98	CLEARED	C	1/07/2025
1010	1/06/2025	DEPOSIT	000001	CREDIT CARD 1/06/2025	519.21	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000002	CREDIT CARD 1/06/2025	5,744.17	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000003	CREDIT CARD 1/06/2025	5,328.39	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000004	CREDIT CARD 1/06/2025	1,090.77	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000005	CREDIT CARD 1/06/2025	3,258.10	CLEARED	C	1/07/2025
1010	1/06/2025	DEPOSIT	000006	CREDIT CARD 1/06/2025	2,025.38	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000007	CREDIT CARD 1/06/2025	352.68	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000008	CREDIT CARD 1/06/2025	421.21	CLEARED	C	1/07/2025
1010	1/06/2025	DEPOSIT	000009	CREDIT CARD 1/06/2025	199.05	CLEARED	C	1/08/2025
1010	1/06/2025	DEPOSIT	000010	CREDIT CARD 1/06/2025	83.67	CLEARED	C	1/08/2025

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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	1/06/2025	DEPOSIT	000011	CREDIT CARD 1/06/2025	1,479.43	CLEARED	C	1/09/2025
1010	1/06/2025	DEPOSIT	000012	REGULAR DAILY POST 1/06/2025	10,565.83	CLEARED	C	1/07/2025
1010	1/07/2025	DEPOSIT		CREDIT CARD 1/07/2025	3,506.34	CLEARED	C	1/08/2025
1010	1/07/2025	DEPOSIT	000001	CREDIT CARD 1/07/2025	2,120.54	CLEARED	C	1/08/2025
1010	1/07/2025	DEPOSIT	000002	CREDIT CARD 1/07/2025	98.67	CLEARED	C	1/08/2025
1010	1/07/2025	DEPOSIT	000003	CREDIT CARD 1/07/2025	1,228.66	CLEARED	C	1/10/2025
1010	1/07/2025	DEPOSIT	000004	REGULAR DAILY POST 1/07/2025	4,015.38	CLEARED	C	1/08/2025
1010	1/08/2025	DEPOSIT		CREDIT CARD 1/08/2025	4,427.36	CLEARED	C	1/09/2025
1010	1/08/2025	DEPOSIT	000001	CREDIT CARD 1/08/2025	2,476.43	CLEARED	C	1/09/2025
1010	1/08/2025	DEPOSIT	000002	CREDIT CARD 1/08/2025	922.16	CLEARED	C	1/13/2025
1010	1/08/2025	DEPOSIT	000003	REGULAR DAILY POST 1/08/2025	1,583.26	CLEARED	C	1/09/2025
1010	1/09/2025	DEPOSIT		CREDIT CARD 1/09/2025	5,260.43	CLEARED	C	1/10/2025
1010	1/09/2025	DEPOSIT	000001	CREDIT CARD 1/09/2025	2,550.71	CLEARED	C	1/10/2025
1010	1/09/2025	DEPOSIT	000002	CREDIT CARD 1/09/2025	1,061.83	CLEARED	C	1/10/2025
1010	1/09/2025	DEPOSIT	000003	CREDIT CARD 1/09/2025	1,963.18	CLEARED	C	1/14/2025
1010	1/09/2025	DEPOSIT	000004	REGULAR DAILY POST 1/09/2025	2,928.43	CLEARED	C	1/10/2025
1010	1/10/2025	DEPOSIT		CREDIT CARD 1/10/2025	4,998.37	CLEARED	C	1/13/2025
1010	1/10/2025	DEPOSIT	000001	CREDIT CARD 1/10/2025	907.04	CLEARED	C	1/13/2025
1010	1/10/2025	DEPOSIT	000002	CREDIT CARD 1/10/2025	1,306.27	CLEARED	C	1/13/2025
1010	1/10/2025	DEPOSIT	000003	CREDIT CARD 1/10/2025	2,436.83	CLEARED	C	1/15/2025
1010	1/10/2025	DEPOSIT	000004	REGULAR DAILY POST 1/10/2025	10,530.09	CLEARED	C	1/13/2025
1010	1/10/2025	DEPOSIT	011025	USBANK INTEREST PMT	34,549.50	CLEARED	G	1/17/2025
1010	1/10/2025	DEPOSIT	011026	FUND 215 NBS ADMIN FEES	4,108.55	CLEARED	G	1/17/2025
1010	1/13/2025	DEPOSIT		CREDIT CARD 1/13/2025	11,483.57	CLEARED	C	1/14/2025
1010	1/13/2025	DEPOSIT	000001	CREDIT CARD 1/13/2025	2,747.74	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000002	CREDIT CARD 1/13/2025	3,456.98	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000003	CREDIT CARD 1/13/2025	1,947.84	CLEARED	C	1/14/2025
1010	1/13/2025	DEPOSIT	000004	CREDIT CARD 1/13/2025	233.86	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000005	CREDIT CARD 1/13/2025	369.83	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000006	CREDIT CARD 1/13/2025	801.74	CLEARED	C	1/14/2025
1010	1/13/2025	DEPOSIT	000007	CREDIT CARD 1/13/2025	394.20	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000008	CREDIT CARD 1/13/2025	293.33	CLEARED	C	1/15/2025
1010	1/13/2025	DEPOSIT	000009	CREDIT CARD 1/13/2025	1,623.21	CLEARED	C	1/16/2025
1010	1/13/2025	DEPOSIT	000010	REGULAR DAILY POST 1/13/2025	58,011.39	CLEARED	C	1/14/2025
1010	1/14/2025	DEPOSIT		CREDIT CARD 1/14/2025	3,137.52	CLEARED	C	1/15/2025
1010	1/14/2025	DEPOSIT	000001	CREDIT CARD 1/14/2025	2,309.60	CLEARED	C	1/15/2025
1010	1/14/2025	DEPOSIT	000002	CREDIT CARD 1/14/2025	217.35	CLEARED	C	1/15/2025
1010	1/14/2025	DEPOSIT	000003	CREDIT CARD 1/14/2025	2,141.11	CLEARED	C	1/17/2025
1010	1/14/2025	DEPOSIT	000004	REGULAR DAILY POST 1/14/2025	5,085.15	CLEARED	C	1/15/2025
1010	1/15/2025	DEPOSIT		CREDIT CARD 1/15/2025	6,157.82	CLEARED	C	1/16/2025
1010	1/15/2025	DEPOSIT	000001	CREDIT CARD 1/15/2025	2,577.12	CLEARED	C	1/16/2025
1010	1/15/2025	DEPOSIT	000002	CREDIT CARD 1/15/2025	201.25	CLEARED	C	1/16/2025
1010	1/15/2025	DEPOSIT	000003	CREDIT CARD 1/15/2025	4,311.94	CLEARED	C	1/21/2025
1010	1/15/2025	DEPOSIT	000004	REGULAR DAILY POST 1/15/2025	9,097.03	CLEARED	C	1/16/2025

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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	1/15/2025	DEPOSIT	000005	CREDIT CARD 1/15/2025	34,989.75	CLEARED	C	1/17/2025
1010	1/15/2025	DEPOSIT	000006	CREDIT CARD 1/15/2025	4,320.26	CLEARED	C	1/17/2025
1010	1/15/2025	DEPOSIT	000007	CREDIT CARD 1/15/2025	1,807.59	CLEARED	C	1/17/2025
1010	1/15/2025	DEPOSIT	000008	DRAFT POSTING	23,527.81	CLEARED	U	1/16/2025
1010	1/16/2025	DEPOSIT		CREDIT CARD 1/16/2025	6,940.33	CLEARED	C	1/21/2025
1010	1/16/2025	DEPOSIT	000001	CREDIT CARD 1/16/2025	1,648.74	CLEARED	C	1/21/2025
1010	1/16/2025	DEPOSIT	000002	CREDIT CARD 1/16/2025	546.98	CLEARED	C	1/21/2025
1010	1/16/2025	DEPOSIT	000003	CREDIT CARD 1/16/2025	2,425.54	CLEARED	C	1/22/2025
1010	1/16/2025	DEPOSIT	000004	REGULAR DAILY POST 1/16/2025	7,385.08	CLEARED	C	1/17/2025
1010	1/17/2025	DEPOSIT		CREDIT CARD 1/17/2025	2,948.64	CLEARED	C	1/21/2025
1010	1/17/2025	DEPOSIT	000001	CREDIT CARD 1/17/2025	2,634.17	CLEARED	C	1/21/2025
1010	1/17/2025	DEPOSIT	000002	CREDIT CARD 1/17/2025	297.28	CLEARED	C	1/21/2025
1010	1/17/2025	DEPOSIT	000003	CREDIT CARD 1/17/2025	3,520.60	CLEARED	C	1/23/2025
1010	1/17/2025	DEPOSIT	000004	REGULAR DAILY POST 1/17/2025	7,211.05	CLEARED	C	1/21/2025
1010	1/17/2025	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	91.65CR	CLEARED	U	1/17/2025
1010	1/17/2025	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	187.58CR	CLEARED	U	1/17/2025
1010	1/17/2025	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	66.25CR	CLEARED	U	1/17/2025
1010	1/17/2025	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	67.25CR	CLEARED	U	1/17/2025
1010	1/21/2025	DEPOSIT		CREDIT CARD 1/21/2025	8,685.67	CLEARED	C	1/22/2025
1010	1/21/2025	DEPOSIT	000001	CREDIT CARD 1/21/2025	10,789.94	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000002	CREDIT CARD 1/21/2025	7,298.54	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000003	CREDIT CARD 1/21/2025	17,490.06	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000004	CREDIT CARD 1/21/2025	3,259.27	CLEARED	C	1/22/2025
1010	1/21/2025	DEPOSIT	000005	CREDIT CARD 1/21/2025	1,654.58	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000006	CREDIT CARD 1/21/2025	782.73	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000007	CREDIT CARD 1/21/2025	3,697.52	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000008	CREDIT CARD 1/21/2025	1,068.21	CLEARED	C	1/22/2025
1010	1/21/2025	DEPOSIT	000009	CREDIT CARD 1/21/2025	836.10	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000010	CREDIT CARD 1/21/2025	454.81	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000011	CREDIT CARD 1/21/2025	1,286.04	CLEARED	C	1/23/2025
1010	1/21/2025	DEPOSIT	000012	CREDIT CARD 1/21/2025	5,783.33	CLEARED	C	1/24/2025
1010	1/21/2025	DEPOSIT	000013	REGULAR DAILY POST 1/21/2025	27,850.86	CLEARED	C	1/22/2025
1010	1/21/2025	DEPOSIT	000014	DAILY PAYMENT POSTING - ADJ	247.83CR	CLEARED	U	1/21/2025
1010	1/21/2025	DEPOSIT	000015	DAILY PAYMENT POSTING - ADJ	409.53CR	CLEARED	U	1/21/2025
1010	1/22/2025	DEPOSIT		CREDIT CARD 1/22/2025	11,707.38	CLEARED	C	1/23/2025
1010	1/22/2025	DEPOSIT	000001	CREDIT CARD 1/22/2025	5,380.01	CLEARED	C	1/23/2025
1010	1/22/2025	DEPOSIT	000002	CREDIT CARD 1/22/2025	1,047.23	CLEARED	C	1/23/2025
1010	1/22/2025	DEPOSIT	000003	CREDIT CARD 1/22/2025	1,156.84	CLEARED	C	1/27/2025
1010	1/22/2025	DEPOSIT	000004	REGULAR DAILY POST 1/22/2025	873.52	CLEARED	C	1/23/2025
1010	1/23/2025	DEPOSIT		CREDIT CARD 1/23/2025	3,184.64	CLEARED	C	1/24/2025
1010	1/23/2025	DEPOSIT	000001	CREDIT CARD 1/23/2025	908.34	CLEARED	C	1/24/2025
1010	1/23/2025	DEPOSIT	000002	CREDIT CARD 1/23/2025	1,479.92	CLEARED	C	1/24/2025
1010	1/23/2025	DEPOSIT	000003	CREDIT CARD 1/23/2025	513.07	CLEARED	C	1/28/2025
1010	1/23/2025	DEPOSIT	000004	REGULAR DAILY POST 1/23/2025	3,078.85	CLEARED	C	1/24/2025

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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	1/24/2025	DEPOSIT		CREDIT CARD 1/24/2025	2,792.04	CLEARED	C	1/27/2025
1010	1/24/2025	DEPOSIT	000001	CREDIT CARD 1/24/2025	883.64	CLEARED	C	1/27/2025
1010	1/24/2025	DEPOSIT	000002	CREDIT CARD 1/24/2025	359.92	CLEARED	C	1/27/2025
1010	1/24/2025	DEPOSIT	000003	CREDIT CARD 1/24/2025	404.62	CLEARED	C	1/29/2025
1010	1/24/2025	DEPOSIT	000004	REGULAR DAILY POST 1/24/2025	520.60	CLEARED	C	1/27/2025
1010	1/27/2025	DEPOSIT		CREDIT CARD 1/27/2025	2,183.04	CLEARED	C	1/28/2025
1010	1/27/2025	DEPOSIT	000001	CREDIT CARD 1/27/2025	1,185.34	CLEARED	C	1/29/2025
1010	1/27/2025	DEPOSIT	000002	CREDIT CARD 1/27/2025	604.14	CLEARED	C	1/29/2025
1010	1/27/2025	DEPOSIT	000003	CREDIT CARD 1/27/2025	562.08	CLEARED	C	1/28/2025
1010	1/27/2025	DEPOSIT	000004	CREDIT CARD 1/27/2025	497.54	CLEARED	C	1/29/2025
1010	1/27/2025	DEPOSIT	000005	CREDIT CARD 1/27/2025	106.73	CLEARED	C	1/28/2025
1010	1/27/2025	DEPOSIT	000006	REGULAR DAILY POST 1/27/2025	1,241.78	CLEARED	C	1/28/2025
1010	1/27/2025	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	100.00CR	CLEARED	U	1/27/2025
1010	1/28/2025	DEPOSIT		CREDIT CARD 1/28/2025	1,909.74	CLEARED	C	1/29/2025
1010	1/28/2025	DEPOSIT	000001	CREDIT CARD 1/28/2025	398.73	CLEARED	C	1/29/2025
1010	1/28/2025	DEPOSIT	000002	CREDIT CARD 1/28/2025	266.16	CLEARED	C	1/31/2025
1010	1/28/2025	DEPOSIT	000003	REGULAR DAILY POST 1/28/2025	361.33	CLEARED	C	1/29/2025
1010	1/28/2025	DEPOSIT	012825	FUND 223 ACQUISITION #8	362,473.00	CLEARED	G	1/28/2025
1010	1/29/2025	DEPOSIT		CREDIT CARD 1/29/2025	1,016.22	CLEARED	C	1/30/2025
1010	1/29/2025	DEPOSIT	000001	CREDIT CARD 1/29/2025	1,668.67	CLEARED	C	1/30/2025
1010	1/29/2025	DEPOSIT	000002	CREDIT CARD 1/29/2025	221.68	CLEARED	C	1/30/2025
1010	1/29/2025	DEPOSIT	000003	CREDIT CARD 1/29/2025	229.17	CLEARED	C	2/03/2025
1010	1/29/2025	DEPOSIT	000004	REGULAR DAILY POST 1/29/2025	184.35	CLEARED	C	1/30/2025
1010	1/30/2025	DEPOSIT		CREDIT CARD 1/30/2025	3,844.33	CLEARED	C	1/31/2025
1010	1/30/2025	DEPOSIT	000001	CREDIT CARD 1/30/2025	528.50	CLEARED	C	1/31/2025
1010	1/30/2025	DEPOSIT	000002	CREDIT CARD 1/30/2025	539.53	CLEARED	C	1/31/2025
1010	1/30/2025	DEPOSIT	000003	CREDIT CARD 1/30/2025	482.69	CLEARED	C	2/04/2025
1010	1/31/2025	DEPOSIT		CREDIT CARD 1/31/2025	967.33	CLEARED	C	2/03/2025
1010	1/31/2025	DEPOSIT	000001	CREDIT CARD 1/31/2025	693.76	CLEARED	C	2/03/2025
1010	1/31/2025	DEPOSIT	000002	CREDIT CARD 1/31/2025	863.15	CLEARED	C	2/03/2025
1010	1/31/2025	DEPOSIT	000003	REGULAR DAILY POST 1/31/2025	369,210.51	CLEARED	C	2/03/2025
1010	1/31/2025	DEPOSIT	000004	CREDIT CARD 1/31/2025	872.19	OUTSTND	C	0/00/0000
1010	1/31/2025	DEPOSIT	000005	REGULAR DAILY POST 1/31/2025	1,213.72	CLEARED	C	2/03/2025

EFT:								
1010	1/10/2025	EFT	000017	CHRISTOPHER V. LARSEN	4,689.22CR	CLEARED	A	1/13/2025

MISCELLANEOUS:								
1010	1/06/2025	MISC.	003351	CAMPBELL, RONALD & C VOIDED	246.40	VOIDED	A	1/06/2025
1010	1/10/2025	MISC.		PAYROLL DIRECT DEPOSIT	32,222.73CR	CLEARED	P	1/10/2025
1010	1/10/2025	MISC.	011025	AFLAC EE #2012	49.68CR	CLEARED	G	1/13/2025
1010	1/24/2025	MISC.		PAYROLL DIRECT DEPOSIT	32,115.56CR	CLEARED	P	1/24/2025
1010	1/30/2025	MISC.	013025	70K x 6 MONTHS	420,000.00CR	CLEARED	G	1/30/2025

SERVICE CHARGE:

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 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
SERVICE CHARGE: -----								
1010	1/03/2025	SERV-CHG		DECEMBER CHASE FEES	471.14CR	CLEARED	G	1/03/2025
1010	1/03/2025	SERV-CHG	000001	DECEMBER CHASE FEES	3,705.47CR	CLEARED	G	1/03/2025
1010	1/06/2025	SERV-CHG		DECEMBER AMX FEES	71.48CR	CLEARED	G	1/06/2025
1010	1/17/2025	SERV-CHG		DECEMBER ACCOUNT ANALYSIS FEES	400.14CR	CLEARED	G	1/17/2025

TOTALS FOR ACCOUNT 1010

CHECK	TOTAL:	1,008,739.13CR
DEPOSIT	TOTAL:	1,270,677.99
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	484,141.57CR
SERVICE CHARGE	TOTAL:	4,648.23CR
EFT	TOTAL:	4,689.22CR
BANK-DRAFT	TOTAL:	53,723.10CR

TOTALS FOR POOLED CASH FUND

CHECK	TOTAL:	1,008,739.13CR
DEPOSIT	TOTAL:	1,270,677.99
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	484,141.57CR
SERVICE CHARGE	TOTAL:	4,648.23CR
EFT	TOTAL:	4,689.22CR
BANK-DRAFT	TOTAL:	53,723.10CR

Special District Name: Hidden Valley Lake Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2024

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Sean"/>	<input type="text"/>	<input type="text" value="Millerick"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Freeman"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Lieberman"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Gary"/>	<input type="text"/>	<input type="text" value="Graves"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Matt"/>	<input type="text"/>	<input type="text" value="Metcalf"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Trish"/>	<input type="text"/>	<input type="text" value="Wilkinson"/>	<input type="text" value="Accounting Supervisor"/>	<input type="text" value="twilkinson@hvlcsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Operating Revenues

R01. Service Charges	2,153,545
R02. Permit and Inspection Fees	21,807
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	263,012
R06. Service Penalties	
R07. Other Operating Revenues	311,218
R08. Total Operating Revenues	\$2,749,582

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	1,030,899
R11. Taxes	
R12. Personnel Services	1,048,974
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	114,362
R16. Depreciation and Amortization Expenses	260,672
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$2,454,907
R19. Operating Income (Loss)	\$294,675

Nonoperating Revenues		
R20.	Investment Income	24,578
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	9,446
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$34,024
Nonoperating Expenses		
R42.	Interest Expense	92,760
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$92,760
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$235,939

Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$235,939
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$597,975
R58.	Adjustment	109,107
R59.	Reason for Adjustment	Prior period adjustment for capital assets and revenues
R60.	Net Position (Deficit), End of Fiscal Year	\$943,021
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	14,333
R62.	Restricted	1,303,946
R63.	Unrestricted	-375,258
R64.	Total Net Position (Deficit)	\$943,021

Note:

(R59) Reason for Adjustment: Prior period adjustment for capital assets and revenues recorded by the District

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,278,482
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	82,110
R19.	Total Operating Revenues	\$3,360,592

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	1,253,605
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	1,020,978

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	134,758
R34.	Depreciation and Amortization Expenses	205,399
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$2,614,740
R37.	Operating Income (Loss)	\$745,852
Nonoperating Revenues		
R38.	Investment Income	88,249
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	1,822,210
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	22,268
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$1,932,727

Nonoperating Expenses		
R60.	Interest Expense	197,346
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	200,127
R63.	Total Nonoperating Expenses	\$397,473
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,281,106
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$2,281,106
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$3,761,186
R76.	Adjustment	136,148
R77.	Reason for Adjustment	Prior period adjustment for capital assets
R78.	Net Position (Deficit), End of Fiscal Year	\$6,178,440
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	-353,653
R80.	Restricted	2,762,366
R81.	Unrestricted	3,769,727
R82.	Total Net Position (Deficit)	\$6,178,440

Note:
 (R77) Reason for Adjustment: Prior period adjustment for capital assets

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Refunding Improvement Bonds
R04. Nature of Revenue Pledged	General Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	2016
R10. Beginning Maturity Year	2017
R11. Ending Maturity Year	2033
R12. Principal Authorized	3,650,000
R13. Principal Issued to Date	3,650,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$2,426,371
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	206,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	2,264
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,218,107
R22. Principal Payable, Current Portion	215,263
R23. Principal Payable, Noncurrent Portion	\$2,002,844
R24. Interest Paid in Current Fiscal Year	79,618
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Hidden Valley Lake Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Refunding Improvement Bond
R04. Nature of Revenue Pledged	General Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2024
R10. Beginning Maturity Year	2025
R11. Ending Maturity Year	2048
R12. Principal Authorized	5,000,000
R13. Principal Issued to Date	5,000,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	5,000,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	-17,956
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,982,044
R22. Principal Payable, Current Portion	19,622
R23. Principal Payable, Noncurrent Portion	\$4,962,422
R24. Interest Paid in Current Fiscal Year	157,266
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2024

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Refunding Improvement Bond	2024	0	5,000,000	0	4,982,044	19,622	4,962,422	157,266
Refunding Improvement Bonds	2016	2,426,371	0	206,000	2,218,107	215,263	2,002,844	79,618
Total Enterprise Debt:		\$2,426,371	\$5,000,000	\$206,000	\$7,200,151	\$234,885	\$6,965,266	\$236,884

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2024

R01. Purpose of Debt (1 of 2) (Record Completed)	Copier Lease (Water) ▼
R02. Nature of Revenue Pledged	N/A
R03. Debt Type	Other ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Water Enterprise ▼
R06. Year of Issue	2022
R07. Beginning Maturity Year	2022
R08. Ending Maturity Year	2026
R09. Principal Authorized	9,840
R10. Principal Received to Date	9,840
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$4,254
R13. Adjustment to Principal in Current Fiscal Year	-4,254
R14. Reason for Adjustment to Principal in Current Fiscal Year	GASB 87 Lease - does not belong on schedule
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: GASB 87 Lease - does not belong on schedule

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2024

R01. Purpose of Debt (2 of 2) (Record Completed)	Copier Lease (Sewer) ▼
R02. Nature of Revenue Pledged	N/A
R03. Debt Type	Other ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Sewer Enterprise ▼
R06. Year of Issue	2022
R07. Beginning Maturity Year	2022
R08. Ending Maturity Year	2026
R09. Principal Authorized	9,840
R10. Principal Received to Date	9,840
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$4,254
R13. Adjustment to Principal in Current Fiscal Year	-4,254
R14. Reason for Adjustment to Principal in Current Fiscal Year	GASB 87 Lease
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: GASB 87 Lease

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2024

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Other								
Copier Lease (Sewer)	2022	4,254	0	0	0	0	0	0
Copier Lease (Water)	2022	4,254	0	0	0	0	0	0
Total Enterprise Debt:		\$8,508	\$0	\$0	\$0	\$0	\$0	\$0

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2024

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 2) (Record Completed)	Construction
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	06/24/2002
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$3,000,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$3,000,000
R13.	Year of Issue	2002
R14.	Beginning Maturity Year	2002
R15.	Ending Maturity Year	2032
R16.	Principal Authorized	3,000,000
R17.	Principal Received to Date	3,000,000
R18.	Principal Expended to Date	3,000,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,263,511
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	121,960
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$868,248
R26.	Principal Outstanding, End of Fiscal Year	\$1,141,551
R27.	Principal Outstanding, Current Portion	126,204
R28.	Principal Outstanding, Noncurrent Portion	\$1,015,347
R29.	Interest Paid in Current Fiscal Year	40,080
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2025	126,204	39,726	165,930	Delete
2026	130,596	35,334	165,930	Delete
2027	135,141	30,789	165,930	Delete
2028	139,844	26,086	165,930	Delete
2029	144,711	21,220	165,931	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2030-2032	465,055	32,738	497,793	Delete
				Add Year
Total Estimated Payments	\$1,141,551	\$185,893	\$1,327,444	

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2024

R01.	Federal or State Financing	Federal Financing
R02.	Purpose of Debt (2 of 2) (Record Completed)	Solar
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Other
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	10/01/2012
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$640,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$640,000
R13.	Year of Issue	2012
R14.	Beginning Maturity Year	2012
R15.	Ending Maturity Year	2041
R16.	Principal Authorized	640,000
R17.	Principal Received to Date	640,000
R18.	Principal Expended to Date	640,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$464,500
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	18,500
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$134,000
R26.	Principal Outstanding, End of Fiscal Year	\$446,000
R27.	Principal Outstanding, Current Portion	19,000
R28.	Principal Outstanding, Noncurrent Portion	\$427,000
R29.	Interest Paid in Current Fiscal Year	13,142
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2025	19,000	13,095	32,095	Delete
2026	19,500	12,517	32,017	Delete
2027	20,000	11,925	31,925	Delete
2028	21,000	11,310	32,310	Delete
2029	21,500	10,673	32,173	Delete
Fiscal Year(s) (YYYY-YYYY)				
	Principal	Interest	Total Debt Service	
2030-2034	117,500	43,148	160,648	Delete
2035-2039	136,000	24,180	160,180	Delete
2040-2042	91,500	4,177	95,677	Delete
				Add Year
Total Estimated Payments	\$446,000	\$131,025	\$577,025	

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2024

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
Enterprise								
Other								
Solar	2012	464,500	0	18,500	446,000	19,000	427,000	13,142
Total Enterprise Debt:		\$464,500	\$0	\$18,500	\$446,000	\$19,000	\$427,000	\$13,142

State Financing

Enterprise

Loans

Construction	2002	1,263,511	0	121,960	1,141,551	126,204	1,015,347	40,080
Total Enterprise Debt:		\$1,263,511	\$0	\$121,960	\$1,141,551	\$126,204	\$1,015,347	\$40,080

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			236,884
R02. Other Long-Term Debt			
R03. Construction Financing			53,222
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$290,106
R06. Debt Service			290,106
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2024

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	5,254,508	
R02. Restricted	3,687,524	
R03. Accounts Receivable (net)	665,497	
R04. Taxes Receivable		
R05. Interest Receivable (net)	7,559	
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments	1,046,252	
R08. Inventories	304,698	
R09. Prepaid Items	88,830	
R10. Other Current Assets 1	52,330	
R11. Other Current Assets 2		
R12. Total Current Assets	\$11,107,198	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	59,638	
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	607,918	
R17. Buildings and Improvements	3,821,005	
R18. Equipment	3,045,828	
R18.5 Infrastructure	26,606,020	
R18.6 Lease Assets (Lessee)	16,333	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	2,362,236	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-28,006,374	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	318,867	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$8,831,471	\$0
R27. Total Assets	\$19,938,669	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	813,172	
R28.5	Related to OPEB	192,646	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,005,818	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$20,944,487	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	637,522	
R33.	Contracts and Retainage Payable	78,574	
R34.	Interest Payable	149,764	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	28,364	
R39.	Long-Term Debt, Due Within One Year	380,089	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,274,313	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	7,810	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	6,965,266	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal	427,000	
R54.	Construction Financing – State	1,015,347	
R54.5	Lease Liability	4,584	
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	2,016,426	
R57.	Net OPEB Liability	1,230,204	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$11,666,637	\$0
R61.	Total Liabilities	\$12,940,950	\$0

Deferred Inflows of Resources

R62. Related to Pensions	88,128	
R62.5 Related to OPEB	793,948	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$882,076	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$13,823,026	\$0
R66. Total Net Position (Deficit)	\$7,121,461	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	-339,320	
R68. Restricted	4,066,312	
R69. Unrestricted	3,394,469	
R70. Total Net Position (Deficit)	\$7,121,461	\$0

Special District Name: Hidden Valley Lake Community Services District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			2,749,582	
R17. Solid Waste				
R18. Transit				
R19. Water			3,360,592	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$6,110,174	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			34,024	
R30. Solid Waste				
R31. Transit				
R32. Water			1,932,727	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$1,966,751	
R36.5	Total Revenues	\$0	\$0	\$8,076,925	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			2,454,907	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			2,614,740	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$5,069,647	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			92,760	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			397,473	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$490,233	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$5,559,880	

R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$0	\$0	\$2,517,045	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$4,359,161	
R77. Adjustments			245,255	
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$7,121,461	
Assets				
R79. Total Current Assets			11,107,198	
R80. Total Noncurrent Assets			8,831,471	
R81. Total Assets	\$0	\$0	\$19,938,669	
Liabilities				
R82. Total Current Liabilities			1,274,313	
R83. Total Noncurrent Liabilities			11,666,637	
R84. Total Liabilities	\$0	\$0	\$12,940,950	
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$7,121,461	

Special District of Hidden Valley Lake Community Services District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	District issued more permits in the prior year
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Includes delinquent assessments and penalties
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Adjustment to capital assets in the current year reduced the cost therefore decreasing the annual depreciation
SewerEnterpriseFund	(R31)OtherIntergovernmentalFederal	Includes FEMA grants and \$13,010 reported as other income on the audit report was reclassified as Intergovernmental Federal on the State Controller Report
SewerEnterpriseFund	(R58)Adjustment	Reduced original adjustment by the interest amount of \$8 for the GASB 87 Lease that should not have been included
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Includes late fees, returned check charges and other miscellaneous revenues
WaterEnterpriseFund	(R49)OtherIntergovernmentalFederal	Includes FEMA grant monies
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Includes miscellaneous state grant monies
WaterEnterpriseFund	(R60)InterestExpense	New water bond in the current year
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Includes cost of issuance of new bond in the current year
WaterEnterpriseFund	(R76)Adjustment	Reduced original adjustment by \$7 for GASB 87 interest that should not have been included
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(2_Refunding Improvement Bond) New bond in the current year, payment is not due until next year
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(2_Refunding Improvement Bond) New bond in the current year, payment not due until next year
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Copier Lease (Water)) GASB 87 Lease - does not belong on schedule
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Copier Lease (Water)) Lease payments generally are the same amount
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Copier Lease (Water)) GASB 87 Lease - does not belong on schedule
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(2_Copier Lease (Sewer)) GASB 87 Lease
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Copier Lease (Sewer)) Lease payments are generally the same amount
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(2_Copier Lease (Sewer)) GASB 87 Lease
ProprietaryFunds	(R01)Entpr-Unrestricted	New bond in the current year increased cash flows
ProprietaryFunds	(R02)Entpr-Restricted	Cash restricted for new project bond
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Includes assessments receivable
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	New bond in the current year for project
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Cash restricted for long-term project
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	New project in the current year
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Includes delinquent assessments receivable
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Includes right-to-use lease, bonds, loans and COPS
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	New bond in the current year

Total Footnote: 28



MEMO

To: Board of Directors
From: Trish Wilkinson, Accounting Supervisor
Date: February 11, 2025
RE: Accounting Supervisor's Report January 2025

Finance

Transfer In/Out

Transferred \$420,000 of the \$840,000 FY 2024-2025 budgeted transfer amount
OUT Water Enterprise Fund 130-1010 (WAB Checking)
IN Water CIP Fund 320-1130 (WAB Money Market)

Transferred RWS Expenses in the amount of \$362,473.00
OUT Water Bond 2023A Fund 223-1212 (USBank)
IN Water Enterprise Fund 130-1010 (WAB Checking)

Transferred Fund 215 Interest Payment in the amount of \$34,549.50
OUT 2016 Sewer Reassessment Dist 1 Fund 215-1130 (WAB Money Market)
IN 2016 Sewer Reassessment Dist 1 Fund 215-1010 (WAB Checking)

Transferred Fund 215 NBS Admin Fees in the amount of \$4,108.55
OUT 2016 Sewer Reassessment Dist 1 Fund 215-1130 (WAB Money Market)
IN 2016 Sewer Reassessment Dist 1 Fund 215-1010 (WAB Checking)

Other

Journal Entry to reclassify an expense transaction dated 8/16/2024 for the purchase of Geo Tubes in the amount of \$16,965.74 from account 120-5-00-5150 (repair and replace) to expense account 120-5-00-5160 (sludge disposal).

Mid-Year Budget proposal:

Transfer From:

120-5-00-5310 Equipment – Field \$1,200.00

120-5-00-5311 Equipment – Office \$1,200.00

Transfer To:

120-510-5179 Admin Misc Expense \$2,400.00

Transfer From:

130-5-00-5310 Equipment – Field \$1,000.00

130-5-00-5311 Equipment – Office \$1,000.00

Transfer To:

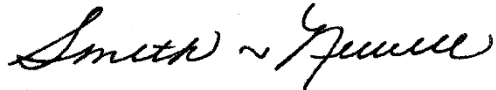
130-510-5179 Admin Misc Expense \$2,000.00

ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Hidden Valley Lake Community Services District
Hidden Valley Lake, California

Management is responsible for the accompanying Financial Transactions Report of Hidden Valley Lake Community Service District, which comprise the Statement of Net Position as of June 30, 2024 and the related Statement of Revenues, Expenses, and Changes in Fund Net Position for the year then ended (the "Financial Statements") in the accompanying prescribed form of the Financial Transactions report to the California State Controller. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Financial Statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form. The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the California State Controller and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the California State Controller and is not intended to be and should not be used by anyone other than these specified parties.



Smith & Newell CPAs
Yuba City, California
January 20, 2025



Hidden Valley Lake Community Services District Association of California Water Agencies (ACWA) Updates January / February 2025

Committee Highlights

Energy Committee

On January 13, 2025, the California Air Resources Board (CARB) withdrew its waiver request from the US EPA to administer the Advanced Clean Fleets (ACF) regulation. It is still unclear what the ramifications will be regarding ACF implementation. CARB is adamant that all ACF provisions pertaining to local agencies remain unaffected by the waiver withdrawal.

Water Quality Committee (updates in red)

PFAS MCL

The U.S. EPA established new MCLs for PFAS chemicals: 4 parts per trillion (ppt) for PFOA and PFOS as individual contaminants and 10 ppt for PFNA, PFHxs, and HFPA-DA. Separately, the California Office of Environmental Health and Hazard Assessment (OEHHA) established public health goals (PHG) of 0.007 ppt for PFOA and 1 ppt for PFOS. The SWRCB is considering accepting the federal MCLs; once they do, the District will have five years to comply.

On June 7, the American Water Works Association (AWWA) and the Association of Metropolitan Water Agencies (AMWA) filed a petition with the U.S. Court of Appeals for the review of the new MCL. Both associations are concerned that the EPA did not rely on the best available science to establish the MCL and are calling that the rule be revisited.

On October 7, AWWA and AMWA filed an opening brief in the petition for judicial review regarding the new PFAS MCL. This marks the beginning of the active petition process.

Additionally, legislation (H.R 1267) to reduce liability to water agencies for PFAS contamination under the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) has been reintroduced in Congress. A similar bill, H.R. 7944, was introduced April 2024 but failed.

State Legislative Committee

Legislative proposal

Addressing PFAS in California's Water Supply and Wastewater Systems

This law would create the PFAS Mitigation Fund to financially support public water systems requiring PFAS treatment and disposal. The State Water Resources Control Board would expend these funds to water systems in the form of grants, loans, or contracts.

- ACWA recommended action: *Co-sponsor the bill*



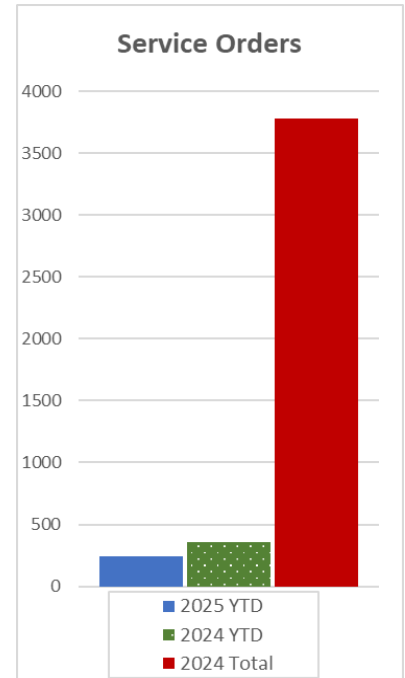
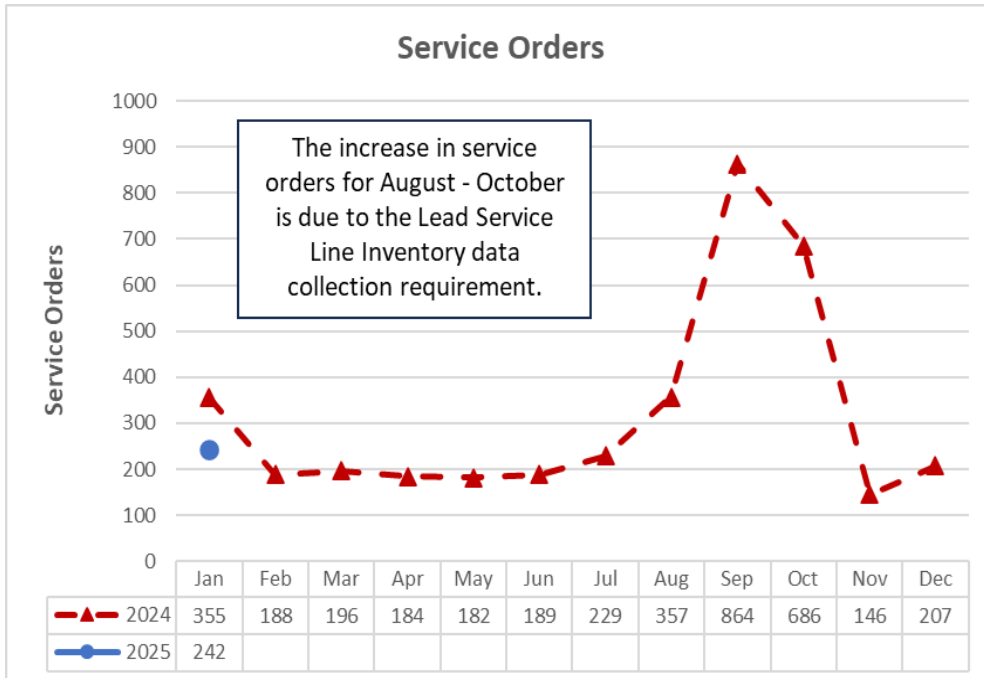
Hidden Valley Lake Community Services District

Field Operations Report

January 2025

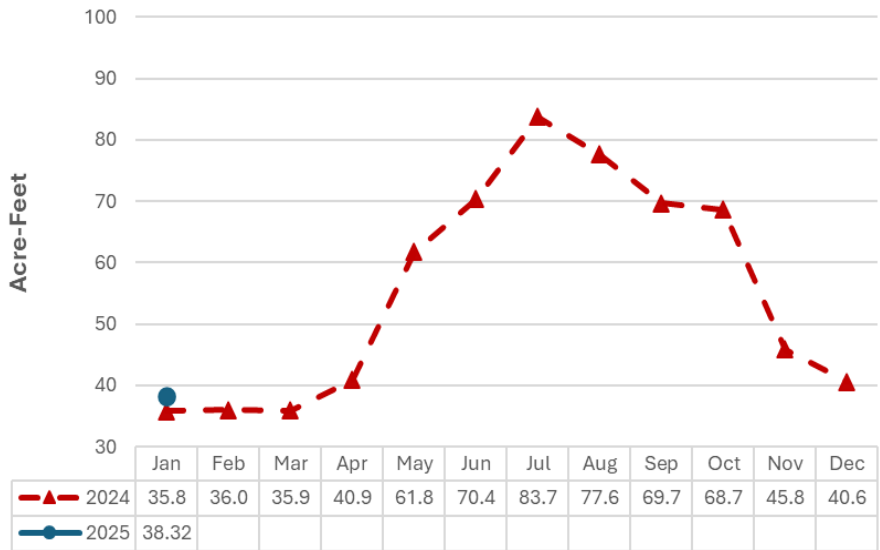
Water Connections		Wastewater Connections	
New (current month)	0	New (current month)	0
Residential (previous month)	2480	Residential (previous month)	1491
Commercial & Govt (previous month)	38	Commercial & Govt (previous month)	15
Total Water Connections:	2518	Total Wastewater Connections:	1506

Precipitation		
January	Previous Year January	Historical
0.39 in	4.91 in	8.45 in

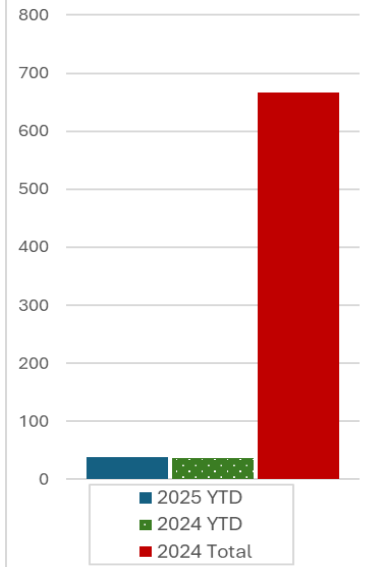


Hours		
Overtime Hours:	36.00	\$1,800.99

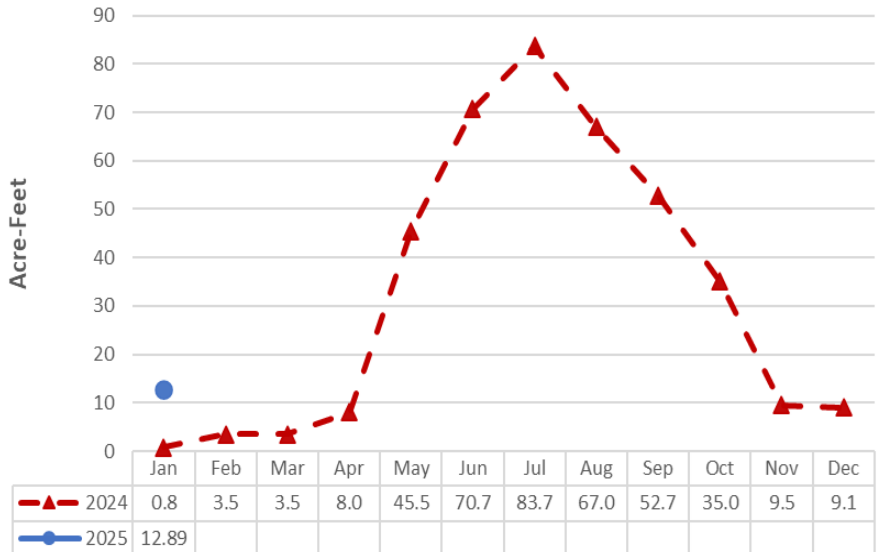
Well Production



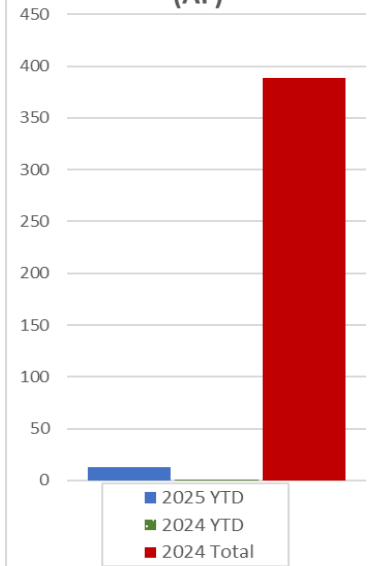
Well Production (AF)



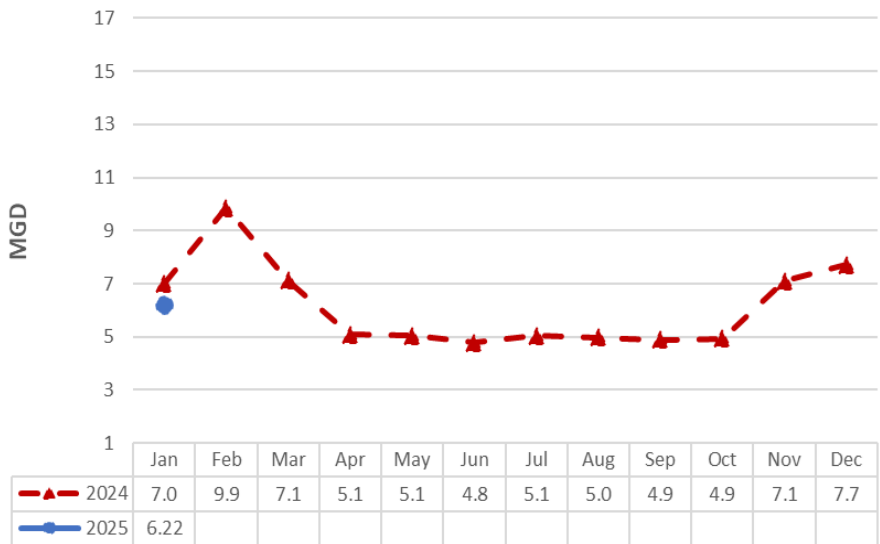
Reclaimed Water Use



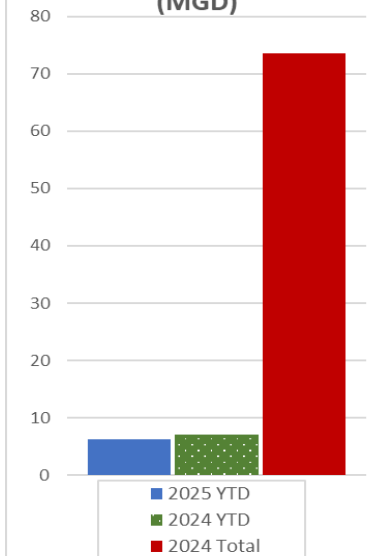
Reclaimed Water Use (AF)



Wastewater Influent

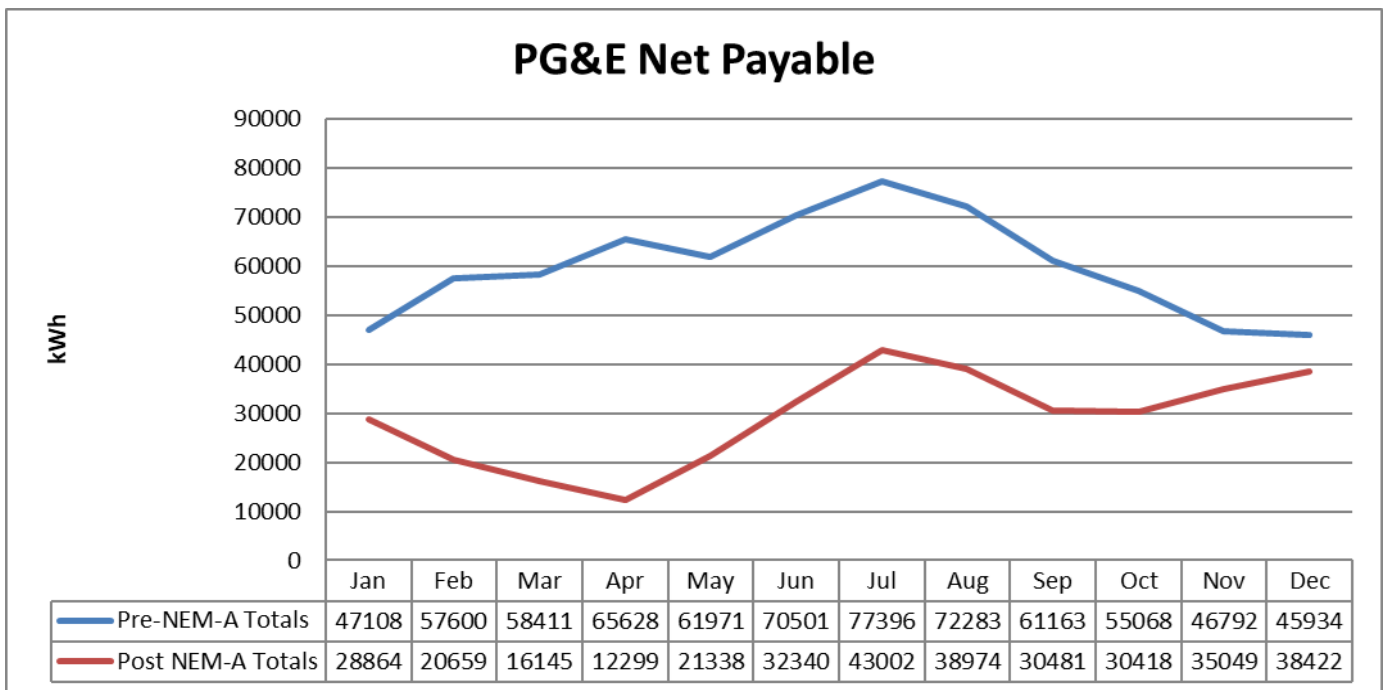
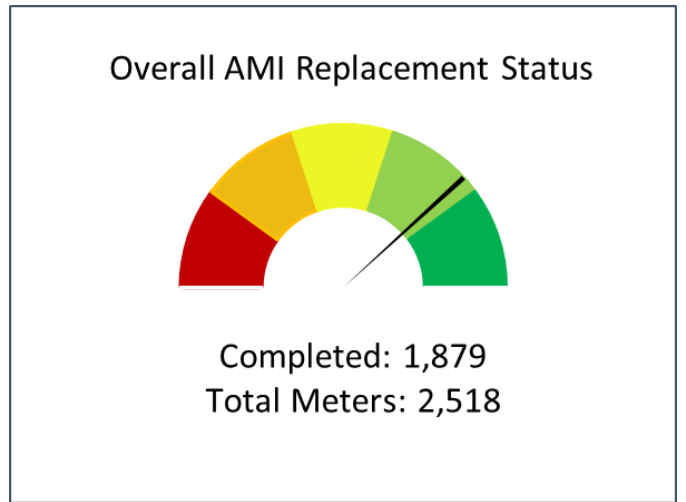


Wastewater Influent (MGD)



Vehicle Mileage	
Vehicle	Mileage
HV1	1,927
HV2	994
Truck 1	566
Truck 2	778
Truck 3	278
Truck 6	971
Tractor	0.00 hours
Vac Truck	110.40
Excavator	2.60 hours
Skid Steer	3.30 hours

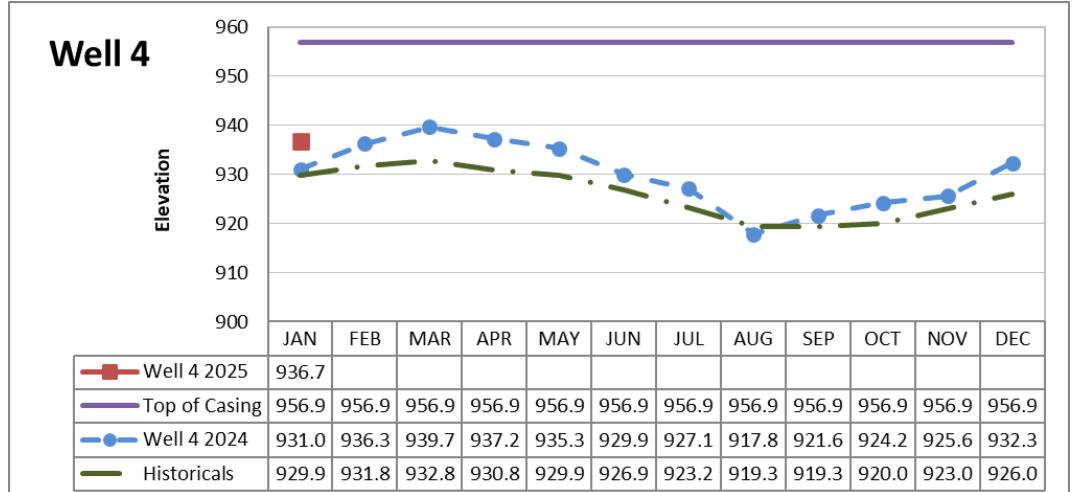
Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	184.80	264.30
Fuel Log	184.37	264.20



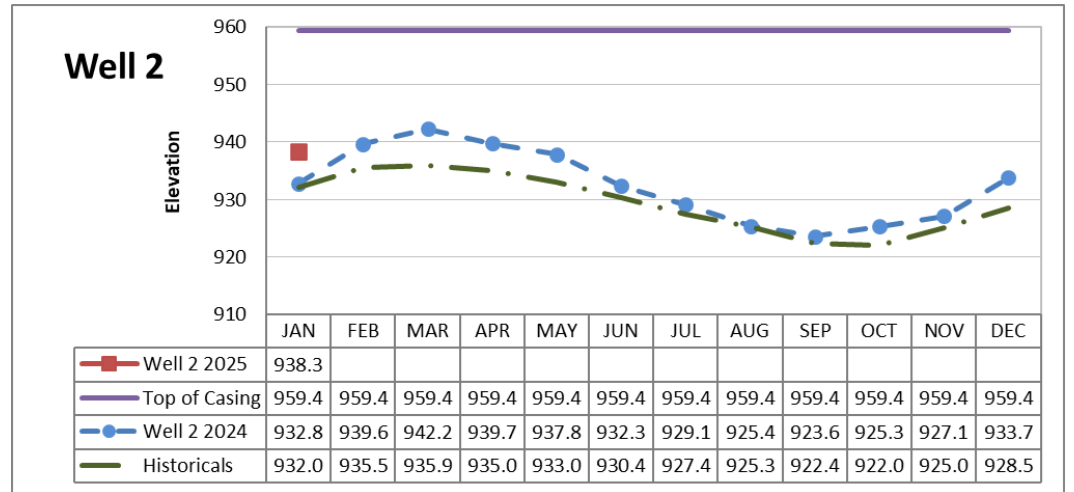
Groundwater Data

Drawdown Recharge Rate

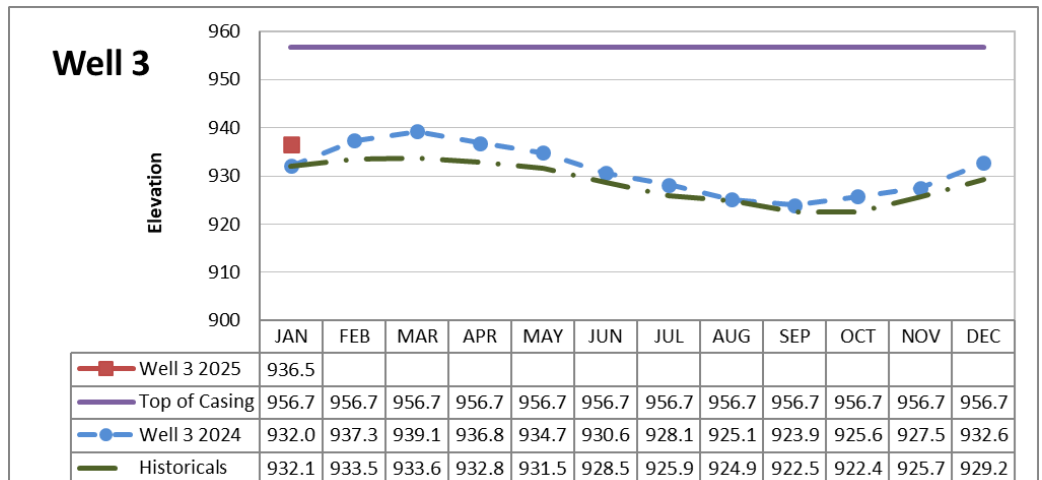
January: 107%



January: 102%



January: 105%



Water System Highlights

- AMI meter replacements
- Mainline saddle repair on Eagle Rock Rd.
- Meter reads 1/27-1/30
- Routine maintenance and operations

Wastewater System Highlights

- Vac truck utilized at Lift Station #1 during heavy rains.
- Routine maintenance and operations



Hidden Valley Lake Community Services District Projects Update Report January / February 2025

Backup Power Reliability Project

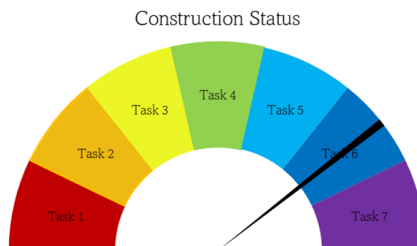
11/18 Generator arrival and installation
 12/31 Air quality permits received
 1/14 Load bank #1 received
 Load bank #2 delayed by manufacturer; expected mid-Feb
 1/28 Stairs, platform, and grounding work completed
 Alpha CM increase request: \$36,329



Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q4 2022	1/10/2023	\$2,240.97	\$1,512.45	2/17/2023	38 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	5/5/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	9/7/2023	59 Days
Q3 2023	10/11/2023	\$65,053.91	\$43,905.54	11/16/2023	36 Days
Q4 2023	1/9/2024	\$10,990.76	\$7,417.77	2/7/2024	28 Days
Q1 2024	4/15/2024	\$29,933.17	\$20,202.19	6/6/2024	55 Days
Q2 2024	7/13/2024	\$295,364.62	\$199,344.57	9/18/2024	67 Days
Q3 2024	10/31/2024	\$268,713.00	\$181,357.09	12/9/2024	39 Days
Q4 2024	1/3/2025	\$422,926.77	\$285,437.51	1/30/2025	27 Days



- Task 1: Agency Coordination
- Task 2: Survey Permitting
- Task 3: Mobilization
- Task 4: Site Prep
- Task 5: Demo, Retention Wall
- Task 6: Install Equipment, Fence
- Task 7: Paving, Closeout



Defensive Space and Ignition Resistant Construction Project

10/8 Cultural resources site visit
 Federal increase request in progress
 Expected Phase II response in February 2025 and
 award in March 2025
 Bennett Engineering scope of services: \$144,350



Wellfield

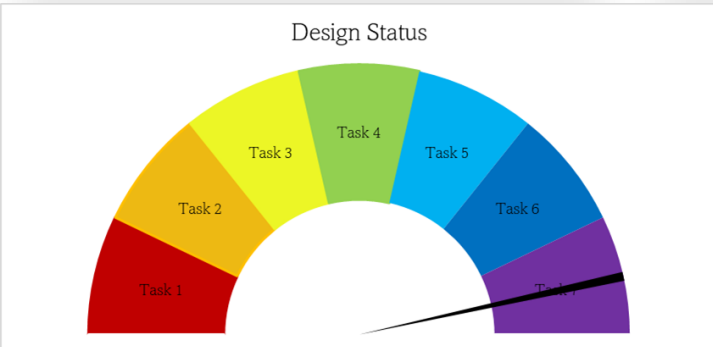
Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/6/2022	\$2,501.64	\$1,688.38	1/26/2023	112 Days
Q4 2022	1/10/2023	\$3,981.15	\$2,686.92	2/8/2023	29 Days
Q1 2023	4/10/2023	\$100,002.50	\$67,492.69	5/5/2023	25 Days
Q2 2023	7/10/2023	\$166,307.65	\$112,242.70	9/11/2023	63 Days
Q3 2023	9/18/2023	\$81,422.72	\$46,964.72	10/20/2023	32 Days



Unit 4 Tank



Little Peak Vegetation



- Task 1: Geotechnical and Survey Field Work
- Task 2: Geotechnical Report
- Task 3: 35% Engineering Design Package
- Task 4: 65% Engineering Design Package
- Task 5: 95% PS&E
- Task 6: CEQA Initial Study/Mitigated Negative Declarations
- Task 7: Bidding Support

Water System Storage Reliability Project

1/16 Paving, fencing, and seeding began

1/23 Corrective Action Plan for anchor bolt issue accepted

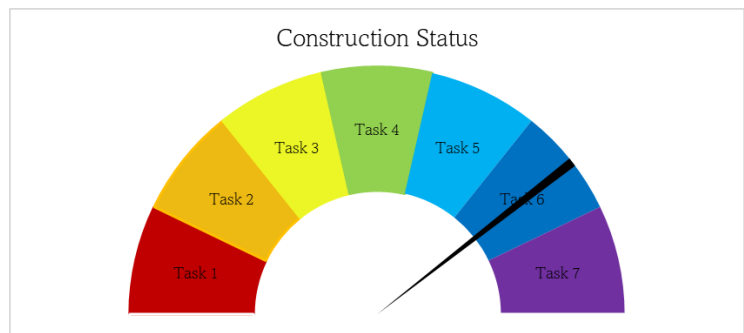
1/31 Completed a Compliance Assessment for Cal OES; no instances of non-compliance found.

GHD increase request not to exceed \$35,000

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre-Award	10/15/2022	\$19,076.17	\$12,876.41	12/2/2022	48 Days
Q3 2022	10/15/2022	\$4,350.45	\$2,936.55	12/2/2022	48 Days
Q4 2022	1/6/2023	\$15,995.73	\$10,594.62	1/23/2023	17 Days
Q1 2023	4/11/2023	\$64,128.44	\$43,286.70	5/5/2023	24 Days
Q2 2023	7/10/2023	\$75,689.98	\$52,496.74	9/5/2023	57 Days
Q3 2023	10/10/2023	\$56,763.22	\$38,315.17	11/6/2023	27 Days
Q4 2023	1/9/2024	\$574,334.17	\$387,675.56	2/7/2024	29 Days
Q1 2024	4/12/2024	\$257,399.71	\$173,744.80	6/3/2024	55 Days
Q2 2024	7/13/2024	\$813,162.61	\$548,884.76	9/3/2024	52 Days
Q3 2024	10/14/2024	\$511,692.30	\$345,392.30	1/2/2025	80 Days
Q4 2024	1/9/2025	\$557,407.16			



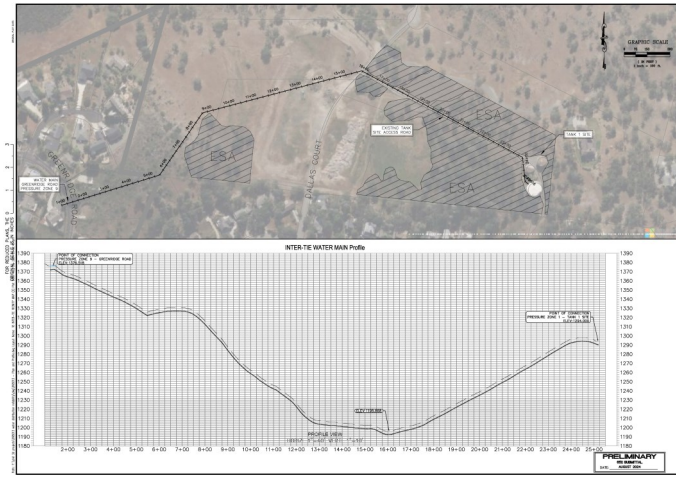
- Task 1: Mobilization/Veg Management
- Task 2: Grading, Piping, Fencing
- Task 3: Tank 9A Construction
- Task 4: Tank 9 Demolition
- Task 5: Tank 9B Construction
- Task 6: Paving
- Task 7: Closeout



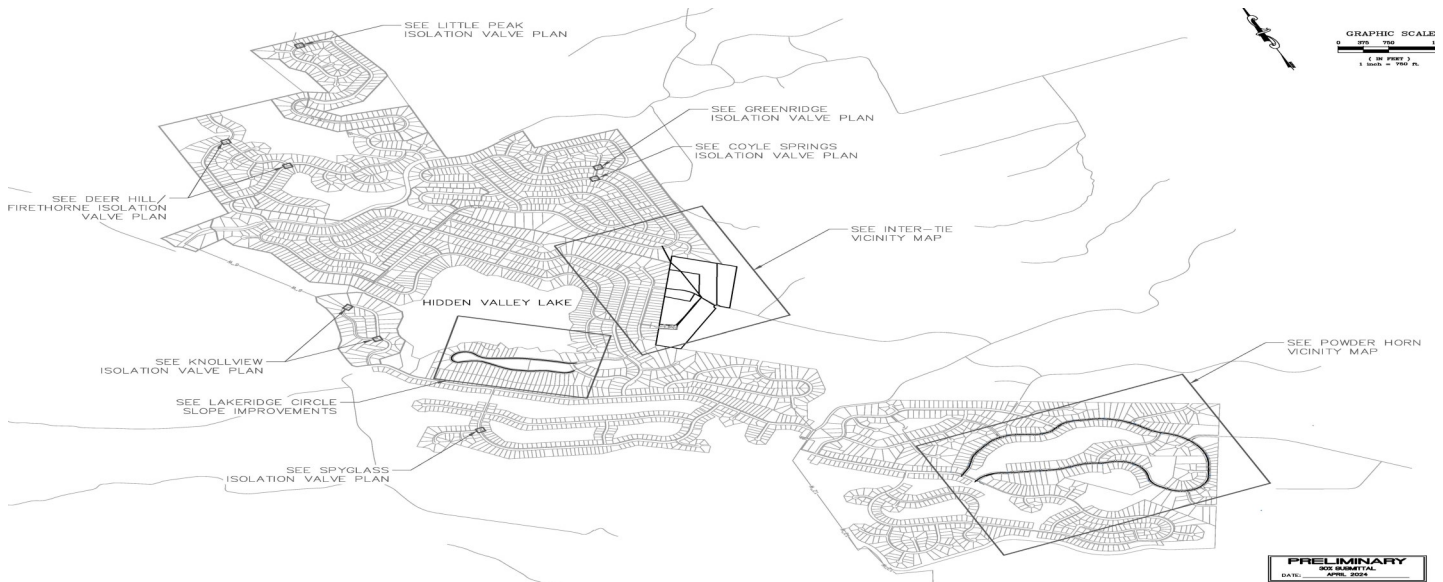


Water Distribution Reliability Project

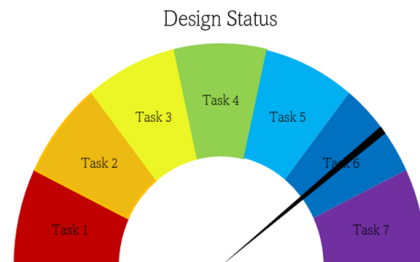
9/4 Received 65% Plan and Estimates
 1/8 Benefit Cost Analysis discussion with CalOES
 They are to provide feedback prior to submission to FEMA.
 A meeting with Cal OES is scheduled for the end of February.



Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q1 2023	4/8/2023	\$34,543.03	\$23,313.44	5/5/2023	27 Days
Q2 2023	7/10/2023	\$46,174.40	\$31,163.56	9/11/2023	63 Days
Q3 2023	10/11/2023	\$44,243.75	\$29,860.55	11/6/2023	26 Days
Q4 2023	1/10/2024	\$43,584.34	\$29,415.51	2/7/2024	28 Days
Q1 2024	4/15/2024	\$28,893.99	\$18,470.76	6/6/2024	52 Days
Q2 2024	7/14/2024	\$76,738.03	\$51,791.27	9/6/2024	54 Days
Q3 2024	10/11/2024	\$30,686.26	\$20,710.47	12/9/2024	59 Days
Q4 2024	1/3/2025	\$96,586.42	\$65,187.14	1/30/2025	27 Days



- Task 1: Kick-off Mtg, Field Review, and Topographic Survey
- Task 2: Geotechnical Study and Seismic Hazard Assessment
- Task 3: Environmental Investigations and Document Prep.
- Task 4: 30% Engineering Design Package
- Task 5: 65% Engineering Design Package
- Task 6: Benefit Cost Analysis
- Task 7: Final Project Reports and Memorandum



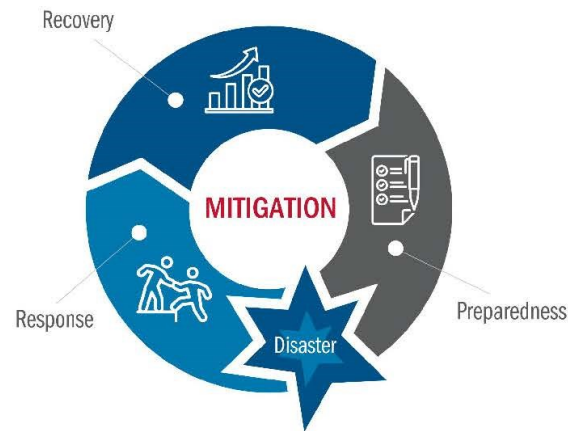
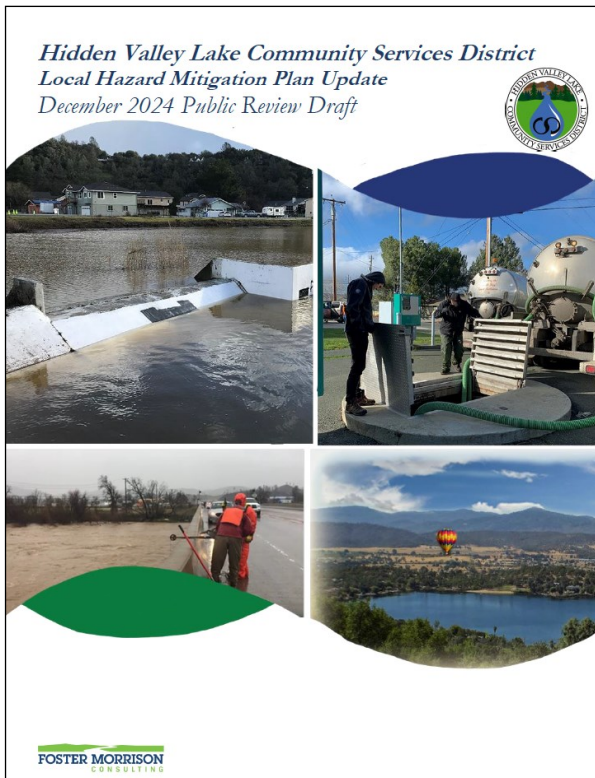
LHMP Update Project

1/15 Final public meeting

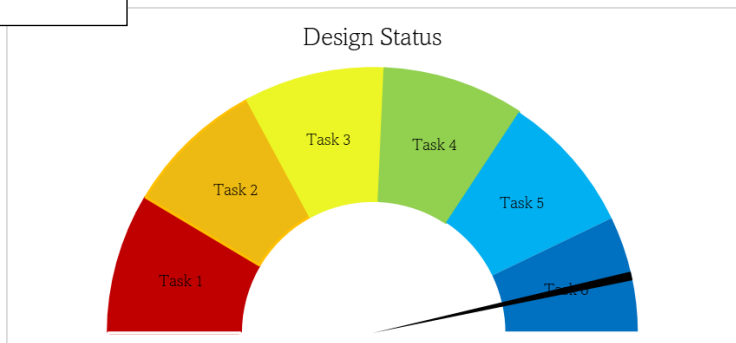
1/16 Final HMPC meeting

1/31 Final plan was sent to Cal OES for review. Upon completion, the plan will be sent to FEMA for final approval

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre Award	7/14/2024	\$1,680.73	\$1,108.15	8/26/2024	19 Days
Q1 2024	7/14/2024	\$3,871.45	\$2,552.56	8/26/2024	19 Days
Q2 2024	7/14/2024	\$23,269.32	\$15,342.11	9/9/2024	21 Days
Q3 2024	10/11/2024	\$36,955.89	\$24,363.17	12/9/2024	26 Days
Q4 2024	1/3/2025	\$24,461.06	\$16,125.96	1/30/2025	21 Days



- Task 1: Planning
- Task 2: Hazard Identification
- Task 3: Risk Assessment
- Task 4: Mitigation Strategy
- Task 5: Plan & Draft
- Task 6: Review & Adopt





Other Project Updates

FLASHES

- 10/31 Grants awarded
- 11/7 Ad Hoc committee meeting
 - Ambiguous language and “clawback” provision removal desired. Staff attempted communications with CPUC and PG&E staff to make such edits with no success.
 - Staff and Trane are seeking support from Senator McGuire’s office.
- 2/3 District 2 Supervisor Sabatier, CSD staff, County of Lake staff, and Trane staff met with Senator McGuire’s office to discuss MIP contract concerns.

SCADA

- 5/17 USBR WaterSMART grant program application submitted
- 9/26 State & Local Cybersecurity Grant Program (SLCGP) application submitted
 - Application scope includes hardware and network improvements
- 12/19 USBR WaterSMART grant program application denied
 - Staff and West Yost are scheduling a debrief with USBR to understand how future applications may improve.
- 12/31 SLCGP \$250,000 grant awarded
- 2/3 USBR postponed all WaterSMART program debriefs until further notice.

Stormwater Mitigation

- 7/13 Adaptation Planning Grant Program (APGP) discontinued
- Seeking alternative grant funding sources from BRIC/FMA program
- 9/25 FMA NOI submitted
- 9/27 CalOES meeting, NOI revisions requested
- 10/3 Meeting with West Yost representative
- 10/15 BRIC/FMA NOIs deadline
 - NOI submitted
 - BRIC/FMA sub-application deadline 11/21
- 10/28 HVLA did not approve 50% cost share of new grant application services contract
- Staff have reached out to multiple engineering firms to acquire a Scope of Work for potential flood mitigation solutions.

Brambles

- Pending submission approval of the LAFCo annexation application
 - Brambles staff anticipate completing their application review by mid-February



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MEMO

To: Board of Directors
From: Dennis White
Date: February 18, 2025
RE: General Manager's Report

Below is an overview of District operational activities.

Recycling redwood Staves

The District's staff dismantled the old redwood Unit 9 tank and put it up for sale in October. We began receiving bids, with the first offer coming in at \$22,000. However, that bid came with a hefty 50% finder's fee, effectively reducing our return to just \$3.00 per board foot.

As the bidding continued, we saw offers fluctuate. On December 9th, we received a bid for \$12,000 (\$3.30 per board foot), followed later that day by a much stronger bid of \$25,000 (\$6.90 per board foot). The following day, another offer came in at \$15,000 (\$4.16 per board foot). Ultimately, the District accepted the highest bid of \$25,000.

What makes this especially exciting is that the old redwood tank isn't just being scrapped, it's getting a second life as a new home in Sonoma County! That's a great example of sustainability and preserving history. Even more remarkable, when adjusted for inflation, the District essentially recouped the original cost of the redwood tank from the late 1960s. Not only did we maximize value, but we also ensured this high-quality redwood continues to serve a purpose for years to come. Now that's a win!

FOLLOW UP REPORT OF 25 SEPTEMBER 2024 INSPECTION

On January 31, 2025, the District submitted a letter to the Central Valley Regional Water Quality Control Board (CRVWQCB) outlining a plan to address elevated pH levels in the



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effluent storage pond. This plan includes both short-term and long-term mitigation strategies, along with an implementation schedule.

Issue Identified

- pH levels at the wastewater treatment plant (WWTP) are within regulatory limits (7.0–7.5).
- However, pH increases as treated effluent moves through the storage pond.
- Likely cause: Algal activity driven by sunlight penetration and interaction with 6–8 inches of sludge accumulated at the pond bottom.

Mitigation Plan

1. Short-Term Solution (Completion by July 31, 2025)

- Implement an acid buffering injection system at the effluent storage pond inlet to regulate pH.
- Engineers are conducting bench-scale testing to determine the optimal buffering agent and dosing strategy.
- Final design and implementation details will be completed following test results.

2. Long-Term Solution (2025–2029)

- Dredge the 25-acre storage pond in phases over five years to remove accumulated sludge and reduce algal growth.
- Dredging will be conducted in a manner that minimizes operational disruptions and maintains compliance with effluent discharge requirements.
- Project Timeline:
 - Phase 1: Begin dredging on July 31, 2025.
 - Final Phase: Completion by October 31, 2029.

Next Steps

- Continue testing and finalize the acid buffering system design.
- Develop a detailed logistics and permitting plan for phased dredging.
- Explore additional algae control measures, such as shading, aeration, or biological treatments, to complement sludge removal efforts.



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The District remains committed to maintaining compliance and ensuring the long-term sustainability of the effluent storage pond

The District is updating its Title 22 Engineering Report for reclaimed water production and distribution at the wastewater treatment plant (WWTP), replacing the outdated 1993 version. The update will incorporate current Title 22 regulations, facility upgrades, and mitigation measures—particularly the retrofit for elevated pH treatment in the effluent storage pond pipe.

The proposed schedule for initiating the updated Title 22 Engineering Report is July 31, 2025, with a completion date of December 31, 2025

Since this task was not budgeted for Fiscal Year 2024/2025, funds will be allocated in Fiscal Year 2025/2026. The District is currently scoping the work and preparing to contract a consultant for the update.

What is Title 22 for Recycled Water?

Title 22 of the California Code of Regulations sets the standards for recycled water use to protect public health and the environment. These regulations, enforced by the State Water Resources Control Board, define:

- Water quality requirements for different uses (e.g., irrigation, industrial, potable reuse).
- Treatment levels (e.g., secondary, tertiary, advanced treatment).
- Monitoring and reporting standards.
- Health and safety measures to prevent cross-connections and contamination.

For this update, the report will ensure that WWTP's reclaimed water system meets current regulatory requirements, including proper treatment, storage, and distribution.

Purpose of Title 22 Regulations

Title 22 of the California Code of Regulations (CCR) establishes the health and safety standards for the treatment, distribution, and use of recycled water. The goal is to ensure that reclaimed water is safe for its intended uses, such as irrigation, industrial applications, and even potable reuse in some cases.

Title 22 categorizes recycled water quality based on the level of treatment it receives. The main classifications for our WWTP Is as follows



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- Disinfected Tertiary Recycled Water (Highest quality)
 - Meets strict filtration and disinfection standards.
 - Can be used for food crop irrigation, recreational lakes, cooling towers, and even indirect potable reuse.
 - Has a higher allowable bacterial content.
 - Can be used for landscape irrigation where public access is more restricted.
- Filtration & Disinfection – Water must meet minimum turbidity and pathogen removal requirements.
- Effluent Monitoring – Regular sampling for bacteria, turbidity, and chemical constituents to verify compliance.
- Storage & Conveyance – Recycled water must be stored and transported in a way that prevents cross-contamination with potable water.

Since the District's effluent storage pond pipe is undergoing mitigation measures for pH treatment, the updated Title 22 Report must include these modifications.

Public Health & Safety Protections

- Cross-Connection Control – Title 22 requires a backflow prevention program to ensure recycled water does not mix with potable water.
- Signage & Public Notification – Areas using recycled water must be clearly marked with purple signage to prevent accidental potable use.
- Use Restrictions – Title 22 limits direct human contact and requires setback distances from drinking water wells.

Role of the Title 22 Engineering Report

A Title 22 Engineering Report is required for any facility that produces and distributes recycled water. The report must:

- ✓ Demonstrate how the facility meets water quality requirements.
- ✓ Describe treatment processes and monitoring protocols.
- ✓ Identify necessary upgrades or modifications to maintain compliance.
- ✓ Include a cross-connection control plan.

For the District's WWTP reclaimed water system, ensuring compliance with the required treatment level is a primary objective of the updated Title 22 Engineering Report.



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Budget

As you will see later on in the agenda
Smith and Newell CPA Proposal to Conduct Audits of Financial Statements for the Years
Ended June 30, 2025, 2026, and 2027.

Staff Recommends

The approval of Smith and Newell CPA Proposal and Authorization of the General
Manager to Enter into an Agreement to Conduct Audits of Financial Statements for the
Years Ended June 30, 2025, 2026, and 2027.

Financial Impacted

Audit fees are based on routine audits and include the preparation of necessary financial
statements. The fees for each year are as follows:

- For the Year Ended June 30, 2025: \$14,000
- For the Year Ended June 30, 2026: \$14,560
- For the Year Ended June 30, 2027: \$15,100

If a Single Audit is required, an additional fee based on routine examination will apply, as
follows:

- For the Year Ended June 30, 2025: \$3,650
- For the Year Ended June 30, 2026: \$3,650
- For the Year Ended June 30, 2027: \$3,650

The reasons for continuing with Smith & Newell as the District's audit firm? Here's a
breakdown of the key points:

1. **Consistency and Familiarity:** Since Smith & Newell has been working with your district for years, they have a deep understanding of your operations. This continuity makes the audit process smoother and more efficient, avoiding the time-consuming need for a new firm to get up to speed.
2. **Cost-Efficiency:** As you mentioned, switching firms could bring added costs for training, onboarding, and potentially higher audit fees in the transition period. Staying with Smith & Newell keeps costs stable, which helps with budgeting and financial planning.
3. **Expertise in Your System:** Over time, Smith & Newell has developed valuable insights into the district's unique needs, making them well-positioned to identify potential issues early and suggest relevant improvements. Their experience allows them to conduct a more tailored and effective audit.



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4. Audit Rotation: Regularly rotating auditors within Smith & Newell keeps the process fresh without losing the benefit of their accumulated knowledge of your district. This approach strikes a balance between innovation and familiarity.
5. Smooth Transition for Future Audits: Since Smith & Newell is already familiar with your systems and practices, any adjustments to the audit scope or process would be quicker and easier, reducing potential delays.

Overall, sticking with Smith & Newell offers a combination of efficiency, cost-effectiveness, and expertise, making it a strong choice for the District as we move forward.

Politics F.L.A.S.H.E.S Projects

The California Public Utilities Commission (CPUC) has formally reopened proceedings related to defining "default" within the Microgrid Incentive Program. With Senator McGuire's office actively engaged, local governments now have a prime opportunity to advocate for a favorable interpretation of this key term. Engaging in this proceeding will be critical for HVL CSD's participation in the Microgrid Incentive Program grant, which could provide substantial financial and operational benefits to the District.

Retention of Legal Services for CPUC Representation

PG&E has officially announced the grant award, and timing is critical, particularly regarding award acceptance. The District must accept the grant by May 1, 2025, regardless of any potential language modifications, or risk forfeiting the award. To ensure compliance with CPUC requirements and protect the District's interests, it is imperative to secure legal representation as soon as possible.

Cost & Engagement:

Staff has engaged with Mr. Hunt and executed a contract, including a \$5,000 retainer. The total estimated cost for his services is \$11,000, which remains within my \$15,000 approval threshold. Mr. Hunt's hourly rate is approximately \$550 per hour, and he anticipates resolving this matter within a few hours. However, this estimate is subject to change based on the complexity of the work required.

Additionally, Mr. Hunt will need to file a conflict notice with GPI. Given their alignment with local governments on this matter, no issues are anticipated in this regard.



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Recommendation:

Given the potential benefits of securing a favorable ruling on "default," I recommend proceeding with Mr. Hunt's retention for CPUC representation. His expertise will enhance HVL CSD's opportunity to successfully participate in the Microgrid Incentive Program grant and ensure that regulatory language aligns with our objectives. Due to the time-sensitive nature of this matter, staff proceeded with signing the contract before obtaining board approval.

Action Required:

Staff is requesting an ADHOC meeting and board approval in March to formally proceed with retaining Mr. Hunt's services for CPUC representation at his proposed rate. This approval includes a not-to-exceed amount beyond my authorization limit, along with the attached legal services agreement for review and authorization.

Additionally, I recommend that the District accept the grant regardless of the current language but refrain from utilizing the funds until the language issue is resolved. If CPUC and PG&E cannot reach an agreement to modify the language, the Board can then discuss the next course of action, either moving forward with the grant as is or returning the funds with no penalty. Since no expenditures will be made until the issue is settled, this presents a no-risk, win-win scenario for the District.

The potential increase in board compensation as you will see later in the agenda is an important issue for board members for several reasons:

1. **Attraction and Retention of Qualified Board Members:** Board positions, especially in special districts, often require significant time commitment and a diverse skill set. By adjusting compensation, it can make the position more appealing to a wider pool of qualified individuals, particularly those who may have other professional obligations. Competitive compensation ensures that those willing to dedicate time and effort are compensated appropriately for their service.
2. **Recognition of Service:** A compensation increase can be a reflection of the increased workload and responsibilities over time. As the district grows or faces more complex challenges, board members may find that they are putting in more hours, attending more meetings, or engaging in additional community outreach. Increasing compensation demonstrates that the district recognizes and values the contributions made by board members.



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3. **Compliance with Legal and Financial Standards:** Following the correct legal process for adjusting compensation is essential for transparency and

accountability. By adhering to the requirements set forth in the Water Code and Government Code, board members can ensure that they are acting within the law and maintaining public trust. The process involves public hearings and potentially a voter referendum, which provides a check-and-balance system, ensuring the increase is justified and has community support.

4. **Ensuring Effective Governance:** Adequate compensation helps ensure that board members are able to fully commit to their responsibilities without being financially burdened. If board members are compensated fairly, they are more likely to be able to devote the time and energy needed to make well-informed decisions for the district, especially when dealing with complex issues like budget management, infrastructure planning, and community services.
5. **Public Perception and Trust:** It's essential to be transparent about how board compensation is determined and adjusted. Public trust in board decisions, especially regarding compensation, is crucial. By following the legal procedures and being open about the reasons for an increase, board members can avoid perceptions of self-interest or misuse of funds.
6. **Adherence to the Cap and Process:** By increasing compensation in a responsible and controlled manner (no more than 5% per year), the board shows fiscal responsibility. It also signals to the community that the board is committed to maintaining public resources while ensuring that they remain accessible to qualified individuals.

In summary, a well-managed compensation increase is a strategic decision that benefits both the district and the individuals who serve on its board. It ensures that board members are appropriately recognized, capable of performing their duties, and that the increase is made with transparency, legal compliance, and community support.



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The HFSA (Healthcare Flexible Spending Account)

As you will see later in the agenda

indeed, seems like an appealing solution for both employees and the District, as it offers mutual benefits. Here's a quick summary of its value:

For Employees:

- **Tax Savings:** Employees can reduce their taxable income by setting aside pre-tax dollars, which helps with immediate tax savings.
- **Flexibility:** The account offers a wide range of eligible medical expenses, allowing employees to plan for expected and unexpected healthcare needs.
- **Empowerment:** It provides employees with greater control over their healthcare expenses, particularly beneficial for those with ongoing healthcare needs or families.

For the District:

- **Payroll Tax Savings:** The District saves on payroll taxes, which could cover the cost of administering the plan.
- **Cost-Effective:** Since the HFSA is employee-funded, the District doesn't bear the cost of contributions, making it financially viable.
- **Employee Satisfaction & Retention:** Offering this benefit can enhance the overall benefits package, improving employee satisfaction, retention, and recruitment.

Financial Sustainability:

The HFSA provides an opportunity for both employees and the District to save on taxes while managing healthcare costs effectively, making it a financially sound solution for all parties involved.

This option really does sound like a win-win, aligning the interests of both the District and its employees. The District should consider implementing this soon

Board Member Benefits



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As you will see later on in the agenda The importance of providing board members with the same benefits as district employees, especially health and dental coverage, can be broken down into several key points:

1. **Equity and Fairness:** Offering board members the same benefits ensures fairness, as they are essentially working for the district as decision-makers, much like employees. It helps maintain an equitable treatment of all individuals who contribute to the success of the organization, avoiding a scenario where one group receives better benefits than the other.
2. **Attracting and Retaining Talented Board Members:** By providing benefits, the district may attract more experienced and qualified individuals to serve as board members, especially those who might be hesitant to volunteer or run for election without health and dental coverage. It also makes it easier to retain existing members who may feel more valued and supported.
3. **Alignment with District Employee Benefits:** Offering similar benefits to both employees and board members ensures consistency in policies. This can improve morale and trust across the district, showing that the leadership values the well-being of all individuals working for the district, regardless of their specific role.
4. **Encouraging Full Engagement:** Board members who are fully supported by the district in terms of their health and dental coverage may feel more engaged and focused on their duties, knowing that their personal needs are taken care of. This allows them to dedicate more time and energy to making informed decisions that benefit the community.
5. **Cost-Effectiveness and Transparency:** Rescinding the cost share on health insurance premiums could save money for the board members, ensuring that their benefits align with those offered to district employees. Providing dental benefits under the district's existing plan also streamlines administrative costs and avoids confusion, as board members would receive the same coverage at the same rates.
6. **Legal and Ethical Considerations:** Extending these benefits may also address potential legal or ethical questions about the district's responsibilities to board members. It may help to avoid any future concerns about discrepancies in compensation or benefit allocation.

By ensuring board members have similar health and dental coverage as employees, the district creates an environment of mutual respect and consideration, which is vital for good governance and a positive work culture.



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Engagement with NBS on Rate Structure

The first phase of the NBS rate study kicked off on 02/12/2025. Jeremy shared a link to the FTP site for uploading and sharing data related to the study. Along with this, an agenda and data request form were also provided. Staff will continue to meet with NBS and the Browning Reserve Group to ensure a seamless integration into the district's rate structure. I'll keep you updated as the study progresses.

Board list of goals for General Manager

I am currently enrolled in a Coursera course to strengthen my financial understanding as a General Manager, ensuring a well-rounded approach to setting financial goals for the district. My focus is on understanding financial statements and a company's financial position.

Objective:

Enhance financial understanding and strategic planning to ensure the district's financial stability and growth.

Key Learning Areas & Application

1. Understanding Financial Statements

- Goal: Gain a solid understanding of financial statements and their role in decision-making.
- Action Items:
 - Complete Coursera financial statements course.
 - Review the district's financial statements (balance sheet, income statement, cash flow statement).
 - Identify key financial indicators relevant to the district.

2. Balance Sheet Analysis & Interpretation

- Goal: Develop the ability to interpret the district's financial position.
- Action Items:
 - Identify and categorize assets, liabilities, and equity in the district's balance sheet.
 - Compare historical balance sheets to recognize trends.



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- Assess financial strengths and risks based on balance sheet metrics.

3. Budgeting & Financial Planning

- Goal: Improve budget forecasting and financial planning for operational and capital expenses.
- Action Items:
 - Review past budgets and identify areas for optimization.
 - Establish realistic revenue and expenditure forecasts.
 - Align financial planning with district goals and community needs.
 -
- Progress Notes:

4. Cash Flow & Liquidity Management

- Goal: Ensure healthy cash flow for sustainable operations.
- Action Items:
 - Monitor cash flow statements and identify patterns.
 - Evaluate the district's liquidity position and maintain adequate reserves.
 - Explore opportunities for revenue growth or cost savings.

5. Capital Investment & Asset Management

- Goal: Strategically manage capital projects and district assets.
- Action Items:
 - Assess infrastructure investments and funding sources.
 - Conduct cost-benefit analyses for major expenditures.
 - Develop long-term capital improvement plans.

I have a structured plan for professional development, including upcoming management and leadership training:

- Management & Supervisor Training (March 3rd)
 - Art of Leadership
 - Collaboration & Teams
 - Managing Conflict
 - Decision-Making
- New Management Training (March 24th-26th)



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- Management Overview
- Managing Employee Performance
- Managing the Big Picture

I will provide regular progress updates and share details on additional courses as they approach

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Approval of Alpha CM Contract Budget Amendment #1 increase of \$36,629 for the Backup Power Reliability Project

RECOMMENDATIONS: Approve Budget Amendment #1

FINANCIAL IMPACT: \$36,629

BACKGROUND: The District contracted Alpha CM to provide construction management and inspection services for the Backup Power Reliability Project. As of December 31, 2024, the original budget amount of \$159,528 has been exhausted due to:

1. Delay of Air Quality Permits: Both air quality permits were received 6 months after the date needed.
2. Delays Due to Unforeseen Changes: Change Orders and RFIs were needed (i.e. reorienting the pad at the Hartmann site, change in fencing, slope work at the Greenridge site, delays in receiving equipment, PG&E coordination, etc.).
3. Increased Coordination Effort: Due to items 1 and 2, the overall project has been extended over a year and additional coordination is needed.

Since December 31, 2024, the District has incurred \$15,509 in additional expenses to Alpha CM due to these project delays and changes. This amendment request of \$36,629 includes the \$15,509 already incurred; additional expenses incurred will therefore only amount to \$21,120. Funds are available in the Reliable Water Supply account.

ATTACHMENTS: *Contract Budget Amendment #1*



David Latona
Alpha CM, Inc.
2180 Jefferson St, Suite 212
Napa, CA 94559
Cell (707) 337-6768
dlatona@alphacminc.com

Date: 1/15/2025

To:

Hannah Davidson
Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467
hdaavidson@hvlcsd.org

RE: Hidden Valley Lake Community Services District _ Backup Power Reliability Project - Contract Budget Amendment #1

Ms. Davidson,

Alpha CM, as of December 31st, 2024, has exhausted our budget amount of \$159,528.00 due to unforeseen project delays.

Based on the contractors' recent forecast we are assuming 2 weeks of remaining tasks to complete the project.

Therefore, with the additional costs incurred to date and remaining forecast we are requesting a Budget Amendment of \$36,629.00. Budget breakdown is as follows:

- Incurred costs to date:	\$15,509.00
- Forecasted remaining level of effort:	
o Construction Management	\$3,920
o Inspection	\$14,480
o ODCs	\$2060
o Sub CCMi	<u>\$660</u>
Total:	\$36,629.00

Assumptions:

1. Forecast is an estimate only and based on the most recent information provided.
2. Forecast assumes substantial completion by 2/28/2025.
3. Work conducted standard work hours M-F, No Overtime, Weekends or Holiday hours calculated into level of effort

4. Each individual cost item is a guide only; total CM cost shall take precedent.
5. Subconsultant costs are an estimate only. Actual work will be invoiced on time and material basis as directed by the construction manager.
6. With the exception of vehicle, cell/data/computer, hourly rates include all direct and indirect overhead normally associate with this type of work.
7. Alpha CM reserves the right to move budget between tasks and staff.

If you have any questions, please feel free to contact me.

Thank you

A handwritten signature in black ink, appearing to read "David Latona". The signature is fluid and cursive, with a large initial "D" and a long, sweeping tail.

David Latona, AED, ENV SP, CPESC, QSP/D
Alpha CM

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Approval of Bennett Engineering Consulting Services cost of \$144,350 for the DSIRC Phase 2 – Tank 4 Project

RECOMMENDATIONS: Approve the Scope of Services amendment #1

FINANCIAL IMPACT: \$144,350

BACKGROUND: The District contracted with Bennett Engineering in October 2022 to provide engineering and design services for the Defensive Space and Ignition Resistant Construction (DSIRC) project. The project consists of the replacement of a redwood water tank, construction of new structures at two well sites, and vegetation management around critical infrastructure. Phase 1 of the DSIRC project was completed at the end of 2023. Phase 2 is currently under review for FEMA approval and a response expected in February or March 2025. Should Phase 2 funds be awarded, the District would enter into an agreement with Bennett Engineering under the proposed scope of services.

This amendment applies to the replacement of the redwood water tank at tank site 4. Bennett Engineering has determined that \$144,350 will be their cost to complete Phase 2. Tasks to be completed include:

1. Project Management
2. Site Visits and Data Collection
3. Environmental Permitting
4. Final Design PS&E Documents
5. Bidding Support
6. Construction Services

Funds are available in the Reliable Water Supply account.

ATTACHMENTS: *Bennet Engineering Scope of Services – Amend 1*

Scope of Services – Amend 1

Client: Hidden Valley Lake Community Services District
Consultant: Bennett Engineering Services Inc
Project: Defensive Space Ignition Resistant Construction (DSIRC) Project
Date: November 26, 2024



Consultant's services shall be limited to those expressly set forth below, and Consultant shall have no other obligations or responsibilities for the Project or to the Client except as agreed to in writing or as provided in this Agreement. All of Consultant's services in any way related to the Project or Client shall be subject to the terms of this Agreement.

TASK 1. Project Management

Subtask 1.1. Project Meetings and Coordination

BEN|EN will attend project meetings and field review meetings as required. BEN|EN will prepare all meeting agendas, meeting minutes and distribute to the Project Team, if required. Assume a total of 10 additional project meetings.

Subtask 1.2. Monthly Invoices and Status Reports

BEN|EN will continue to prepare and submit monthly invoices and status reports, as needed. Assume 24 additional monthly invoices and reports.

Subtask 1.3. Quality Assurance / Quality Control (QA/QC) – NO CHANGE

Subtask 1.4. FEMA Grant Assistance

BEN|EN will provide assistance to the District with their existing grant including assistance with the cost increase request and addressing questions and request from FEMA/CalOES prior to and through construction. This task assumes 20 hours of effort.

DELIVERABLES:

- Meeting Agendas, minutes, monthly invoices and status updates

TASK 2. Site Visits and Data Collection – NO CHANGE

TASK 3. Environmental and Permitting – NO CHANGE

TASK 4. Final Design PS&E Documents – NO CHANGE

TASK 5. Bidding Support

Subtask 5.1. Bidding Support

BEN|EN will assist the DISTRICT with addressing bidder questions, attend pre-bid meeting, and design support for addenda during the bidding phase. Assume one (1) pre-bid meeting.

Subtask 5.2. Revise PS&E Package for Bidding

BEN|EN will refine the previously completed Plans Specification and Estimate for the project to prepare for bidding. Specific attention and revisions will be made to the District's front end specifications to address some lessons learned on a recently completed project by the District.

DELIVERABLES:

- Up to two (2) addenda

- Electronic Copy of Conformed Documents
- Electronic versions of the plans, specifications and cost estimate will be provided in PDF Format.

TASK 6. OPTIONAL Tasks – NO CHANGE

TASK 7. Construction Services

Subtask 7.1. Engineering Services During Construction

BEN|EN will coordinate with the Construction Manager during project construction. BEN|EN will attend the pre-construction meeting. BEN|EN will review submittals, which will be logged in a matrix/spreadsheet and provided to the District. BEN|EN will also review requests for information (RFIs) and contract change order (CCO) requests made by the Contractor. BEN|EN will provide responses and solutions, and prepare revised plans or clarification exhibits, as required. RFIs will be logged in a matrix and provided to the District. BEN|EN will attend site visits to verify site conditions and/or evaluate circumstances that arise during construction. BEN|EN will attend construction meetings as required to clarify RFIs or other construction concerns. BEN|EN will collect redline markup of plans from the Contractor upon completion of the project and prepare record drawings based on as-built information. BEN|EN will provide record drawings to the District in PDF and AutoCAD electronic formats.

Subtask 7.2. Environmental Services During Construction

Subtask 7.2.a California Coast Newt Preconstruction Survey

An ECORP biologist will conduct a preconstruction survey for coast range newt 48 hours prior to construction activities. Any individuals discovered in the Project work area immediately prior to or during Project activities will be allowed to move out of the work area of their own volition. If this is not feasible, they will be captured by an ECORP biologist and relocated out of harm's way to the nearest suitable habitat at least 100 feet from the Project work area where they were found.

Subtask 7.2.b Nesting Bird Preconstruction Survey

An ECORP biologist will conduct a preconstruction nesting bird and raptor survey if Project construction commences during the nesting season (February 1-August 31) within 14 days prior to the commencement of construction and will include all accessible areas within 300 feet of the Project area for raptors and 100-foot radius for other special-status birds and birds protected under the Migratory Bird Species Act. If active nest(s) are observed, they shall be designated as sensitive areas and protected by a non-disturbance buffer implemented by the contractor and under the supervision of an ECORP biologist. The buffer distance shall be established by the ECORP biologist in consultation with CDFW. The buffer shall be maintained until the breeding season has ended or until a qualified biologist has determined that the young have fledged and are no longer reliant upon the nest or parental care for survival.

Subtask 7.2.c Bat Habitat Assessment

ECORP will conduct a bat habitat assessment prior to construction and the bat active season (March-September) to assess suitable bat roosting habitat if trees, rock outcroppings, or structures are planned to be removed or impacted as a result of the Project. If suitable roosting bat habitat is identified and avoidance is not feasible, ECORP will prepare a Bat Management Plan prior to the removal of suitable habitat. The Bat Management Plan will include the requirement for an emergence and/or preconstruction survey for roosting bats, roost removal timing and methodology; and will include the inclusion of acoustic monitoring, no-disturbance buffers, methods and materials for passive exclusion of bats, species specific habitat replacement mitigation, and/or post-construction mitigation monitoring as necessary and appropriate. If a maternity roost is located, it will remain

undisturbed until after the maternity season, but outside of the hibernation period, or until an ECORP biologist has determined the roost is no longer active.

Subtask 7.2.d CDFW Consultation

ECORP will consult with the California Department of Fish and Wildlife, as needed, if nesting birds are found and/or a Bat Management Plan is needed.

Subtask 7.2.e Tree Removal Assistance

ECORP will provide assistance with tree removal or work permits and compensatory mitigation required for native oak trees that will be directly impacted or indirectly impacted on an as-needed basis.

Subtask 7.2.f Aquatic Resource Flagging

An ECORP biologist will flag avoided aquatic resources in the Project area and provide recommendations for the placement of highly visible fencing.

Subtask 7.3. Forestry Services During Construction

TUV (formally FRST) will provide the following Professional Forestry Services:

- The Consultant will aid in the review and provide recommendations for bid selection regarding vegetation management. (est 4hr)
- The Consultant will be available to meet with the District and prime contractor to discuss bid proposals. (est 1hr)
- The Consultant will meet with implementation contractors on site to review vegetation management work specifications at each location. (est 10hr with travel)
- The Consultant will perform cursory work inspections at the end of vegetation management activities to ensure specifications have been met. (est 10 hr with travel)

DELIVERABLES:

- RFI responses and log, as required
- Submittal responses and log, as required
- CCO request responses and log, as required
- Record drawings (PDF and AutoCAD)
- Preconstruction letter reports in electronic format with one (1) round of edits.
- Bat habitat assessment report in electronic format. One (1) round of edits is included.
- Bat Management Plan in electronic format. One (1) round of edits is included.

ASSUMPTIONS:

- The District will plan and coordinate the pre-bid meeting.
- The District will conduct bid opening and award.
- The Construction Manager will be selected by the District.
- Pre-construction meeting will be coordinated by the Construction Manager.
- Geotechnical services during construction will be provided by others.
- Preconstruction surveys have been scoped independently, but will be combined in the field.
- If a coast range newt is found and does not move out of the work area on its own, a biologist will capture and relocate the animal. If this is not covered by Task then a change order will be provided.
- If additional survey(s) are needed due to a lapse in construction activities or addition of areas, a change order will be prepared.
- Does not include monitoring of active bird nests.
- Does not include consultation with CDFW; additional budget for consultation is described in Task.

- If a bat emergence survey, acoustic monitoring, exclusion of bats, or implementation of habitat replacement mitigation, and/or post-construction mitigation monitoring is required, a change order will be prepared.

Fee Estimate - Amendment 1



Client: Hidden Valley Lake CSD
 Consultant: Bennett Engineering Services
 Project: Tank and Hardening Project
 Date: November 26, 2024

Fee Estimate	Engineer 8 275 \$/hr		Engineer 5 224 \$/hr		Engineer 2 185 \$/hr		Engineer 1 175 \$/hr		Project Admin 2 102 \$/hr		BEN|EN Subtotal		MISC. EXPENSES	Electrical - J. Calton Contract	Structural - VE Solutions Contract	Environmental - ECORP Contract	TUV - Forestry Contract	Amend 1 TOTAL
	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost						
Task 1 Project Management and Coordination																		
1.1. Project Meetings and Coordination	15 hrs	\$4,125	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$4,125	\$100	\$0	\$0	\$0	\$0	\$4,225
1.2. Monthly Invoices and Status Reports	12 hrs	\$3,300	hrs	\$0	hrs	\$0	hrs	\$0	24 hrs	\$2,448	36 hrs	\$5,748	\$100	\$0	\$0	\$0	\$0	\$5,848
1.3. QA/QC - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.4. FEMA Grant Assistance	20 hrs	\$5,500	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	20 hrs	\$5,500	\$280	\$0	\$0	\$0	\$0	\$5,780
Subtotal	47 hrs	\$12,925	hrs	\$0	hrs	\$0	hrs	\$0	24 hrs	\$2,448	71 hrs	\$15,373	\$480	\$0	\$0	\$0	\$0	\$15,853
Task 2 Site Visits and Data Collection - NO CHANGE																		
Subtotal	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Task 3 Environmental and Permitting - NO CHANGE																		
Subtotal	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Task 4 Final Design PS&E Document - NO CHANGE																		
Subtotal	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Task 5 Bidding Support																		
5.1. Bidding Support	16 hrs	\$4,400	8 hrs	\$1,792	hrs	\$0	hrs	\$0	hrs	\$0	24 hrs	\$6,192	\$310	\$575	\$575	\$230	\$345	\$8,227
5.2. Revise PS&E Package for Bidding	8 hrs	\$2,200	20 hrs	\$4,480	hrs	\$0	8 hrs	\$1,400	hrs	\$0	36 hrs	\$8,080	\$400	\$575	\$575	\$0	\$0	\$9,630
Subtotal	24 hrs	\$6,600	28 hrs	\$6,272	hrs	\$0	8 hrs	\$1,400	hrs	\$0	60 hrs	\$14,272	\$710	\$1,150	\$1,150	\$230	\$345	\$17,857
Task 6 Optional Tasks - NO CHANGE																		
Subtotal	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Task 7 Construction Services																		
7.1. Engineering Services During Construction	40 hrs	\$11,000	40 hrs	\$8,960	10 hrs	\$1,850	8 hrs	\$1,400	2 hrs	\$204	100 hrs	\$23,414	\$1,170	\$19,550	\$20,700	\$0	\$0	\$64,834
7.2. Environmental Services During Construction	8 hrs	\$2,200	4 hrs	\$896	hrs	\$0	hrs	\$0	1 hrs	\$102	13 hrs	\$3,198	\$160	\$0	\$0	\$34,500	\$0	\$37,858
7.3. Forestry Services During Construction	4 hrs	\$1,100	4 hrs	\$896	hrs	\$0	hrs	\$0	1 hrs	\$102	9 hrs	\$2,098	\$100	\$0	\$0	\$0	\$5,750	\$7,948
Subtotal	52 hrs	\$14,300	48 hrs	\$10,752	10 hrs	\$1,850	8 hrs	\$1,400	4 hrs	\$408	122 hrs	\$28,710	\$1,430	\$19,550	\$20,700	\$34,500	\$5,750	\$110,640
PROJECT TOTAL	123 hrs	\$33,825	76 hrs	\$17,024	10 hrs	\$1,850	16 hrs	\$2,800	28 hrs	\$2,856	253 hrs	\$58,355	\$2,620	\$20,700	\$21,850	\$34,730	\$6,095	\$144,350

Additional Fee Information

- ▶ This fee estimate is valid for 90 days from the date shown above.
- ▶ This fee estimate contains an abbreviated list of staff classifications and does not restrict BEN|EN to those classifications. The Standard Rate Schedule with a full list of staff classifications is available upon request.
- ▶ This fee estimate contains an approximation of the breakdown between labor, expense, and consultants. BEN|EN reserves the rights to distribute funds differently based on project needs.
- ▶ Standard hourly rates do not apply to a demand to perform work during an overtime period. Work required to be performed during an overtime period (as mandated by California law) may be charged at a 50% premium. Work mandated by Prevailing Wage laws may be charged at a 25% premium.
- ▶ Hourly rates include all compensation for wages, salary-related benefits, overhead, general office administration, and profit. Direct project administrative hours will be billed at the rate shown above.
- ▶ Classifications may be added or removed as-needed without notice.
- ▶ Changes in the requested scope of work or projected schedule may result in the revision of the proposed fees and amendment to the total contract amount.
- ▶ Rates are subject to change annually effective July 1st.

INITIALS:

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Approval of GHD Task Order Amendment #3 Geotechnical Support Services Addition for a Total Amendment of \$35,000 for the Water Storage Reliability Project

RECOMMENDATIONS: Approve Task Order Amendment #3

FINANCIAL IMPACT: Not to exceed \$35,000

BACKGROUND: The District contracted with GHD to provide engineering design and bid support services provided on a time and materials as needed basis for the Water Storage Reliability Project. It was understood that an additional budget allowance would be added, as conditions warranted, through an additional scope amendment. GHD has identified challenging construction conditions as justification for this amendment. GHD's current contract is for \$263,962.93.

Under this amendment, GHD would perform additional final project closeout services which include responding to requests from the construction management team and preparing final record drawings. Additionally, GHD's geotechnical services provider, Crawford and Associates, identified additional tasks that have been completed, which include:

1. Tank 9B Foundation Observations and Supplemental Recommendations
2. Tank 9B Compaction Testing (at the request of the construction manager, Brelje & Race)
3. Project Management and Engineer Oversight

GHD's additional closeout services are not to exceed \$7,000 and Crawford and Associate's services are not to exceed \$28,000 for a total of \$35,000. Funds are available in the Reliable Water Supply account.

ATTACHMENTS: *GHD Exhibit A, Amendment 3*

Exhibit A

Amendment 3

Scope of Services Between

Hidden Valley Lake CSD and GHD for

Water Storage Tank Reliability Project

Related to Providing Geotechnical Support and Final Services During Construction

Introduction

GHD Inc. (GHD) entered into a contract (the agreement) with the Hidden Valley Lake Community Services District (HVLCS D; District) to provide engineering design and bid support services for the Water Storage Tank Reliability Project. The project entailed the demolition of the existing Unit 9 redwood tank and the design of grading, site piping fencing, two new water tanks, and related improvements. GHD also provided bid period services under the original agreement. The design was completed, and the construction project was awarded by the District to C.V. Larson Co. and the District also retained Brelje & Race Consulting Engineers to provide construction inspection and management services.

As the engineer of record for the project, GHD is providing selected Engineering Services During Construction (ESDC). These services were outlined in a previous amendment with the District. According to the amendment, GHD's engineering services during construction are being provided on a time and materials as needed basis.

As part of the amendment for engineering services during construction, it was identified that the level of service needed during construction will depend on the nature of the contractor, specific conditions encountered, involvement by property owners and regulators, involvement of the HVLCS D's Construction Management team, and other factors, and that additional budget allowance may be required if additional effort is necessary. It was understood that an additional budget allowance will be added as conditions warrant through an additional scope amendment.

The services described in this scope are intended to only supplement the services provided by HVLCS D's Construction Management team where the specialized expertise of the design engineer or their geotechnical subconsultant, Crawford and Associates, is required.

Additional Geotechnical Services During Construction

GHD retained Crawford and Associates (Crawford) to complete the geotechnical investigation for design purposes. During construction, additional geotechnical observations of soils conditions can be warranted depending on the circumstances. Compaction testing is also required and was intended to be primarily the responsibility of the contractor as outlined in the contract documents.

During the construction project, the CM team, Brelje and Race, has coordinated with Crawford and associates and directed them to provide a variety of site inspections and evaluations, compaction testing, and other geotechnical related support services that the CM team deemed necessary. The District has chosen to have these additional geotechnical services be billed through GHD, rather than directly to the District and hence the need for this scope and budget amendment.

This scope amendment covers the geotechnical support services previously requested by the CM team and the additional services the CM team expects to request through the completion of the project. However, an additional amendment may be required if additional geotechnical services are requested beyond what is included in this amendment.

Crawford will complete the following Tasks as part of this scope. Construction observation and testing other than described below is understood to be performed by others.

Task 1: Tank 9B Foundation Observations and Supplemental Recommendations

Crawford will provide a professional on-site representative to review proposed fill embankment keyway excavations. Provisions are made for up to two site visits to complete the excavation reviews.

Following the site reviews, daily field reports (DFRs) will be submitted summarizing the observations. Additionally, the observations will be included and summarized in the geotechnical letter Crawford will complete as part of the original construction proposal.

Task 2: Tank 9B Compaction Testing

Crawford will complete compaction testing of native fill, import fill and aggregate base materials. Provisions are made for up to six site visits to complete nuclear density testing of compacted materials, as well as up to three laboratory test compaction curves (ASTM D1557). Crawford will coordinate and consult with the CM team, Brelje & Race before visiting the site to complete the testing. Crawford will document the compaction test results and prepare DFRs for each site visit.

Task 3: Project Management and Engineer Oversight

Task 1 and 2 will be completed under the supervision of a licensed civil engineer. Project management tasks include certified payroll compliance, invoicing, internal budget monitoring, resource scheduling, and internal Crawford quality review. Crawford will distribute test results and DFRs via email to GHD and the CM team, Brelje & Race. Preliminary tests results can be provided onsite immediately after testing assuming the laboratory test data has been completed.

Deliverables:

- The deliverables will be based on the requests of the CM team and are expected to include telephone & email correspondence, memos, photographs and test results.

Additional Project Closeout Services

GHD's completed the original design of the tanks below the allotted budget and those funds were authorized by the District to be used by GHD to provide as needed services to support the CM team. It was understood that the funds remaining from the design budget may not be sufficient to meet all the required construction support needs and that a budget amendment may be necessary for GHD to provide services through completion of the project. GHD has managed that remaining design budget judiciously during construction, however, the challenging construction conditions has necessitated that GHD requires a budget amendment to provide the final project closeout services. The following task covers the final required project closeout services:

Task 4: Final Project Closeout

Final project closeout entails responding to final requests from the CM team, preparation of contract record drawings based on red lines provided by the CM team, and compiling final project documentation associated with GHD's role on the project. The development of the final record drawings relies upon the clarity, completeness, and accuracy of the redline drawings provided by the CM team. It is assumed the CM team will provide one complete and clear set of redline drawings reflecting all relevant changes that GHD can incorporate into the design drawings. Changes will be bubbled.

Deliverables:

- The deliverables will be in electronic format. GHD will provide AutoCAD drawings and pdf files of the contract record drawings for District files.

Assumptions:

- The District will provide oversight of the CM team, Brelje and Race.

- The CM team will coordinate requests for geotechnical services directly with Crawford and Associates.
- The contractor will not make requests directly to the geotechnical engineer but rather will work through the CM team.
- The actual soils conditions encountered, and the work means and methods of the Contractor has the potential to change the final scope and cost fee for Crawford's services. Fees could increase depending on the Contractor's performance.
- Crawford will rely on the CM team to coordinate the total number of site visits needed to meet project requirements.
- Observations and material testing services performed by Crawford in no way relieves the Contractor of their obligation to perform the work in accordance with the requirements of the contract documents, including commonly accepted industry practices.
- Neither Crawford nor GHD will be providing direction, instructions, or providing examples of acceptable equipment to the Contractor verbally, electronically or via documentation. The Contractor's obligation remains to perform the work in accordance with the requirements of the contract documents, including commonly accepted industry practices.
- Prevailing wage rates for onsite staff time.
- Contractor will provide safe access during the site visits to facilitate required field testing.
- It is assumed the CM team will provide one complete and clear set of redline drawings reflecting all relevant changes from the As Bid drawings.

Compensation

This task order will be billed on a time and materials as needed basis not to exceed \$28,000 for additional geotechnical work completed by Crawford and Associates at the direction of the CM team and an additional \$7,000 to augment GHD's budget for the completion of project closeout services for a total amendment of \$35,000. This amount is forecasted to be sufficient to bring the project to final completion based on GHD's understanding of the project status and the effort remaining to complete the project. However, the level of service needed during the final construction and closeout phase will depend on the nature of the remaining construction work and the requests of the CM team, additional budget allowance may be required if additional effort is necessary. Per our Design and Engineering Agreement, GHD reserves the right to adjust budgets between tasks as necessary.

Ann Bechtel
Business Group Lead
Ann.bechtel@ghd.com

Dennis White
HVLCSO, General Manager
707-533-3498
dwhite@hvlcsd.org

Date Signed by both parties: _____

Copy to: Michelle Davidson, Project Manager
Steve McHaney, Senior Engineer

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Voluntary Healthcare Flexible Spending Account

RECOMMENDATIONS: Approval of the General Manger to enter into an Agreement to TSAC to establish and maintain an H-FSA for District Employees and Board Members.

Staff recommend the H-FSA accounts are fully funded by contributions from employees and active board members payroll, taken on a pretax basis in equal installments over the plan year.

FINANCIAL IMPACT: Annual Administrative Fees based on number of enrollments

1-9 Employees	- \$600
10-19 Employees	- \$1200

BACKGROUND: At the direction of the Finance Committee Staff have researched options for an HSA, HRA and H-FSA tax advantage accounts.

The District does not meet the requirements for an HSA Plan as it requires the employer to be enrolled in a high deductible health plan (HDHP), in which the District is not.

An HRA is an employer-owned and 100% employer-funded account designed to help members bridge the gap on eligible healthcare expenses. The District offers an excellent benefit package with 100% of premium paid by the District. Staff believe this is not in the best interest of the district or financially responsible for providing this as an option.

An H-FSA (Healthcare Flexible Spending Account) provides significant savings to employees and employers. Employees set aside funds on a pretax basis to spend on qualifying healthcare expenses throughout the plan-year. Employers save on payroll taxes for every dollar of employee participation, often enough to cover the plan's cost.

ATTACHMENTS: *FSA Small Solutions Flyer, FSA Eligible Expenses, Dependent Care Qualifications*



SMALL OFFICE SOLUTIONS

Offer Your Employees Benefits for FREE

Small businesses are often like families and we know you want to take care of your people, but sometimes it can be difficult to know where to begin. Offering valuable employee benefits at no cost to your business is a great place to start.



Small Office Solutions Included Benefits

- Dependent Care Flexible Spending Account (DCFSA) • Flexible Spending Account (FSA)
- Limited Purpose Flexible Spending Account (LPFSA) • Health Savings Account (HSA)
- Limited Scope Flexible Spending Account (LSFSA)


This set of predetermined Employee Benefit Accounts have been simplified to fit with any small business and to be easy to set up and offer to your employees. Offering tax-advantaged benefit options will help you attract and retain staff members by differentiating yourself from other employers **at no cost to you the employer!**

Our Guarantee To You

We **GUARANTEE** that you will only pay the amount listed below **OR** the payroll tax savings you generated from your Small Office Solutions Plan (whichever is the lesser).

- 1-9 Employees - \$600
- 10-19 Employees - \$1,200
- 20-30 Employees - \$1,500

If you currently offer one of the benefits above we will match, or beat, the price you are currently paying

Consider this example: <small>(For illustration only)</small>	With Small Office Solutions in Place		
ABC Company has: <ul style="list-style-type: none"> • 20 Employees • Each electing a total of \$1,500 in contributions across all accounts • ABC Company does not offer benefits currently 	Payroll Tax Savings <small>(7.65%)</small> \$2,295	Plan Cost <small>(Tax Savings is more than the Administrative Fee)</small> \$1,500	Net Savings 

Are You Ready For Simplified Benefits?

Find out how easy it is to start offering benefits today!
Call **1-888-595-2261** or email iWantTASC@tasconline.com



Save up to 30% on eligible expenses

When you participate in a Healthcare FSA or Dependent Care FSA, you can use pretax dollars to pay for everyday expenses and reduce your taxable income. Below is a partial list of eligible expenses.

Eligible medical expenses

- Acupuncture
- Artificial limbs
- Bandages and dressings
- Birth control, contraceptive devices
- Birthing classes/Lamaze (only the mother's portion, not the coach/spouse; class must be only for birthing instruction, not child rearing)
- Blood pressure monitor
- Chiropractic therapy/exams/adjustments
- Contact lenses and contact lens solution
- Copayments
- Crutches (purchased or rented)
- Deductibles and coinsurance
- Diabetic care and supplies, including insulin
- Eye exams
- Eyeglasses or safety glasses (prescription)
- Feminine care products (pads, tampons, etc.)
- First aid kits and supplies
- Hearing aids and hearing aid batteries
- Heating pads
- Incontinence supplies
- Infertility treatments
- Lactation expenses (breast pumps, etc.)
- Laser eye surgery, LASIK
- Legal sterilization
- Medical supplies to treat an injury or illness
- Mileage to and from doctor appointments
- Optometrist's or ophthalmologist's fees
- Orthopedic inserts
- Personal protective equipment (for the purpose of preventing the spread of coronavirus; includes face masks, hand sanitizer, sanitizing wipes, etc.)
- Physical exams
- Physical therapy (as medical treatment)



- Physician's fee and hospital services
- Pregnancy tests
- Prescription drugs and medications
- Psychiatric care, psychotherapy (as medical treatment)
- Sales tax on eligible expenses
- Sleep apnea services/products (as prescribed)
- Tobacco cessation programs/deterrents (gum, patch)
- Treatment for alcoholism or drug dependency
- Vaccinations and flu shots
- X-ray fees

Eligible OTC medicines and drugs

Over-the-counter (OTC) medicines and drugs are reimbursable without a prescription. Eligible OTC products include items that are primarily for a medical purpose and are compliant with federal tax rules under IRS Code Section 213(d).

- Allergy, cough, cold, flu and sinus medications
- Anti-diarrheals, anti-gas medications and digestive aids
- Canker/cold sore relievers and lip care
- Foot care (antifungal treatments, corn/wart medication, etc.)
- Hemorrhoid creams and treatments
- Itch relief (calamine lotion, cortisone cream, etc.)
- Oral care (denture cream, pain reliever, teething gel, etc.)
- Pain relievers (Advil®, BENGAY®, Tylenol®, etc.)
- Skin care (sunscreen w/SPF15+, acne medication, etc.)
- Sleep aids and stimulants (nasal strips, etc.)
- Stomach and nausea remedies (antacids, Dramamine®, Pepto-Bismol®, etc.)
- Wound treatments/washes (hydrogen peroxide, iodine)



Use your TASC Card® to pay for eligible expenses at the point of purchase instead of paying out-of-pocket and requesting reimbursement.

Eligible dental expenses

- Braces and orthodontic services
- Cleanings
- Crowns
- Deductibles and coinsurance
- Dental implants
- Dentures and adhesives
- Fillings

Eligible dependent care expenses

You cannot use Dependent Care FSA funds for medical expenses. You can use Healthcare FSA funds for medical expenses incurred by your dependents.

- Fees for licensed day care or adult care facilities
- Before- and after-school care programs for dependents younger than age 13
- Amounts paid for services provided in or outside of your home (including babysitters or nursery school)
- Nanny expenses attributed to dependent care
- Nursery school/preschool fees
- Summer day camp (primary purpose must be custodial care and not educational in nature)
- Late pickup fees

For more information regarding eligible expenses, please review IRS Publication 502/503 at [irs.gov](https://www.irs.gov) or ask your employer for a copy of your Summary Plan Description (SPD).

Eligible disability expenses

- Automobile equipment and installation costs for a person with a disability in excess of the cost of an ordinary automobile; device for lifting a person with a mobility impairment into an automobile
- Braille books or magazines (in excess of cost of non-Braille editions)
- Note taker in school for a child with a hearing impairment
- Seeing-eye dog (buying, training and maintaining)
- Special devices, such as a tape recorder or typewriter, for a person with a visual impairment
- Visual alert system in the home or other items, such as a special phone required for a person with a hearing impairment
- Wheelchair or Autoette (cost of operating/maintaining)

Requiring additional documentation

These expenses are eligible when incurred to diagnose or treat a diagnosed medical condition only. Such expenses require a **Letter of Medical Necessity** from your medical provider explaining the medical necessity of the expense (diagnosed condition, onset of condition, etc.) and must include the provider's signature.

- Counseling or therapy
- Earplugs
- Massage treatments
- Nursing services for care of a special medical ailment
- Orthopedic shoes (excess cost of ordinary shoes)
- Oxygen equipment and oxygen
- Support hose (non-compression)
- Varicose vein treatment
- Veneers
- Vitamins and dietary supplements
- Wigs (for individual who loses hair because of a disease)



Do your dependent care expenses qualify for reimbursement?



The Dependent Care Flexible Spending Account (FSA) allows you to use pretax dollars to pay for eligible expenses related to care for your child, disabled spouse, elderly parent or other dependent so you (or your spouse) can work, look for work or attend school full-time.

Eligible expenses must meet certain criteria:

- Expenses must be **work-related**. The care must be necessary for the participant (or their spouse) to work, look for work or attend school full-time, or because they are physically unable to care for their children.
- Reimbursement during a calendar year cannot exceed **\$5,000**. In the case of a separate tax return by a married individual, the limit is \$2,500. This amount may be less if the participant's earned income or spouse's earned income is less than \$5,000.

Eligible expenses must be for the care of one or more **qualifying persons**, defined as one of the following:

- A **dependent child** who was younger than age 13 when care was provided and for whom a tax exemption can be claimed.
- A **spouse** who was physically or mentally unable to care for themselves and who lived with you for more than half the year.
- A **dependent** who was physically or mentally unable to care for themselves and for whom an exemption can be claimed, and who lived with you for more than half the year.

Special rules for children of divorced or separated parents

Even if you cannot claim your child as a dependent, they are treated as your **qualifying person** if all of the following are true:

- The child was younger than age 13, or was not physically or mentally able to care for themselves.
- One or both parents provided more than half of the child's support for the year and are divorced, legally separated or lived apart at all times during the last six months of the calendar year.
- One or both parents had custody of the child for more than half of the year.
- You were the child's custodial parent. The custodial parent is the parent having custody for the greater portion of the calendar year. If the child was with both parents for an equal number of nights, the parent with the higher adjusted gross income is the custodial parent.

A non-custodial parent who is entitled to claim the child as a tax dependent may not treat the child as a qualifying individual for the Dependent Care FSA, even when that parent is financially responsible for providing the care. Only one parent (the custodial parent) may qualify for the Dependent Care FSA benefit for a taxable year. The regulations do not provide any relief for a non-custodial parent who incurs dependent care expenses for the portion of the year in which they have custody of the child to enable the non-custodial parent to work.

Below is a partial list of eligible dependent care expenses. For more information, please review IRS Publication 503 at [irs.gov](https://www.irs.gov) or ask your employer for a copy of your Summary Plan Description (SPD).

You can also find current contribution limits on our website at www.tasconline.com/resources/benefit-limits

	Eligible?		Eligible?
Activity fees (dance classes, language classes, music lessons, etc.)	✗	Late payment fees	✗
Babysitting in your home or someone else's	✓	Meals, food or snacks	✗
Babysitting by your relative who is not a tax dependent	✓	Medical expenses for a dependent	✗
Babysitting while you or your spouse are NOT working, looking for work or attending school	✗	Nanny or au pair	✓
Babysitting by your tax dependent	✗	Nursery school or preschool fees	✓
Before or after school program	✓	Incidental fees (eligible only when incidental to and inseparable from the fee for care)	✓
Childcare	✓	Indirect fees (e.g., agency fees, application fees, placement fees; may be eligible when expense is required to obtain care and care has been received)	✓
Childcare supplies (e.g., clothing, diapers, formula)	✗	Late pickup fees (when attributed to care of a child)	✓
Childcare provider discount or coupon	✗	Overnight camp	✗
Day camp	✓	Preschool	✓
Educational, learning or tutoring services	✗	Registration fees (required for eligible care)	✓
Extended care that is a supervised program before or after regular school hours	✓	Registration fees (required for eligible care, prior to actual services being received)	✗
Field trips	✗	Sick child care	✓
Household services (cook, housekeeper, maid, etc.)	✗	Transportation (to and from eligible care provided by your care provider)	✓
Housekeeper who cares for child (only portion of payment attributable to work-related childcare)	✓	Tuition (Kindergarten and above)	✗

To receive reimbursement

- All persons and organizations that provide dependent care for a qualified person must be identified. This information is requested on IRS Form 2441. The name, address and Taxpayer Identification Number (TIN) of the provider must be included. In some situations, the TIN will be a Social Security number (SSN).
- If the care is being provided by a center that cares for more than six persons, the center must comply with all state and local regulations.
- Payments made to relatives who are not dependents can be included; however, do not include amounts paid to a dependent for whom you can claim an exemption or for your child who is younger than age 19 at the end of the year, regardless of whether they are your dependent.
- Use IRS Form W-10 to request the required information from the care provider.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Board Compensation and Reimbursement Policy

RECOMMENDATIONS: Discuss Board Compensation and Reimbursement and Provide Direction

1. Increase Director Compensation from \$100.00 per month to \$197.99 per meeting conducted pursuant to the Ralph M. Brown Act, not to exceed six (6) meetings per month.
2. Adjust compensation by the percentage change in the Consumer Price Index (CPI-U for San Francisco) February to February Data, and applied to the first pay date in July, up to five percent (5%), and rounded to the nearest whole dollar, unless a majority of the Board declines to accept the indexed change.

FINANCIAL IMPACT:

Meeting	Frequency	Number of Board Members	Rate	Total
BOD	12	5	\$197.99	\$11879.4
FC	12	2	\$197.99	\$4751.76
PC	3	2	\$197.99	\$1187.94
EP	6	2	\$197.99	\$2375.88
Lake Use	1	1	\$197.99	\$197.99
Special/Workshop	2	5	\$197.99	\$1979.9

BACKGROUND: Since the adoption of Resolution 2011-04 Directors Compensation and Reimbursement of Expense Policy in May 2011 there has been no increase in the Directors compensation of \$100 per month. *Government Code § 61047 allows the boards, by ordinance, to compensate their members for no more than six days of service per month. Water Code § 20202 caps board compensation increases at five percent per calendar year following the date of the last adjustment.*

California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100. There are three notable restrictions on a district’s ability to do so. If a special district board can increase compensation via section 20201: (1) it must do so via ordinance, (2) the increase may not exceed 5% for each calendar year, and (3) voters may petition for a referendum on the ordinance increasing compensation. As part of the ordinance requirement, special district boards must hold a public hearing for discussion of the compensation increase and publish a notice of the hearing. Referendums may result in the ordinance appearing on a regular election or special election ballot for voter approval. If the ordinance is struck down by voters, the special district board will be prohibited from adopting a new compensation increase ordinance for at least one year.

ATTACHMENTS: *Draft Board Member Compensation and Reimbursement Policy, Draft Ordinance NO. 60 Board Member Compensation and Reimbursement*



POLICY	Compensation and Reimbursement for Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION:

The purpose of this policy is to establish a transparent and competitive framework for compensating Board members, aligning their financial incentives with the long-term strategic goals of the district, while ensuring responsible use of ratepayer funds and attracting and retaining qualified and dedicated individuals to serve on the Board.

4206.1 Compensation for Board Members

Within the framework identified in Ordinance 60, each member of the Board is authorized to receive compensation in the amount of One Hundred and Ninety-Seven Dollars and Ninety-nine cents (\$197.99) for each day on which they attend: a regular or special meeting of the Board; a committee meeting or hearing; District-related activities if the Director is designated as the District's primary representative; orientations, educational activities, site visits, trainings, and briefings organized by District staff; training programs required by law for Board members; and/or water or wastewater related conferences, seminars, or educational events.

Beginning in the year 2026, and annually thereafter, the daily compensation shall adjust by the percentage change in the Consumer Price Index (CPI-U for San Francisco) February to February Data, and applied to the first pay date in July, up to five percent (5%), and rounded to the nearest whole dollar, unless a majority of the Board declines to accept the indexed change.

The maximum number of days for which a Director may receive compensation shall not exceed six (6) days in a calendar month.

4206.2 Expenses Allowed for Reimbursement.

Normally, travel will be arranged through the Board Secretary using a District issued Credit Card.

Expenditures from Directors for travel shall be allowed in general accordance with the following criteria, if satisfactory evidence is provided:

1. **Registration Fees:** A registration or similar fee charged by the organizers of any conference, convention, or meeting.
2. **Lodging:** Amounts equivalent to the cost of a standard single occupancy room at the facility at which the conference or meeting is held, or comparable nearby lodging. In instances where conference hotels are filled, the Director should attempt to secure comparable rates at a nearby hotel. Directors must make reasonable and prudent decisions regarding pre- and post-lodging arrangements for each approved event. Directors must take into consideration the event program schedule, location and travel mode, and other activities related to the Director's duties or purpose at the event.
3. **Transportation:**



POLICY	Compensation and Reimbursement for Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION:

- a. Air Travel: Amounts equivalent to the cost of coach class round-trip airfare from Oakland, San Jose, Sacramento, or San Francisco to an airport reasonably near the destination.
 - b. Mileage: Travel to and from the destination using a private automobile at the then applicable IRS mileage rate. When more than one District official travels in the same private automobile, allowance will be made to only the owner or lessor of the vehicle used.
 - c. Rental Car: The cost of a midsize rental car to and from, or at the destination. In the event a rental car must be utilized, the collision waiver must be added to the rental contract to cover any damage that may occur to the rental car.
 - d. Tolls and Parking: Tolls, parking, and other similar charges. Parking shall be at “non-valet” and “long-term” rates whenever available.
4. Meals: Actual and reasonable costs of meals while traveling, set by the General Services Administration (GSA) Rates based on location and fiscal year. Notification of this rate, along with a breakdown by meal, will be forwarded to the Board prior to the upcoming fiscal year. Directors shall exercise discretion in the selection of restaurants and when incurring costs for meals. No costs for any alcoholic beverages shall be eligible for reimbursement. The maximum daily reimbursement shall also be reduced by the amount associated with the meals that a Director would normally have taken on their personal behalf before departure or after their return.
5. Incidental Expenses: Reasonable incidental expenditures related to travel or the conduct of District business in amounts less than \$10 per item. These include items such as parking at meters, baggage handling, phone charges, tips for services received, and other similar expenses.

If a receipt is lost, the Director shall note this fact on their Director Expense Sheet along with a brief explanation and estimate of the expense. In such cases, copies of credit card statements and/or checking account charges that show the date and amount of the charge and the payee are acceptable substitutes. The General Manager, or designee, shall apply reasonable discretion, as supported by the evidence of the situation, and determine the actual amount to be reimbursed.

4206.3 Expenses Not Allowed for Reimbursement.

- 1) Direct or incremental expenses of family members or guests traveling with a Director, such as the added cost of upgrading a room or rental car to accommodate a non-District traveling companion.
- 2) Expenses unrelated to approved travel or event attendance. Allowable expenses as specified herein are reimbursable only for the time while the approved official



POLICY	Compensation and Reimbursement for Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION:

activity is occurring, with reasonable allowance for the need to arrive in advance of or depart after a conference or business meeting.

- 3) Expenses occurred in connection with partisan or nonpartisan political activities or events.
- 4) Expenses not submitted for reimbursement within forty-five (45) calendar days of being incurred.
- 5) Where a required timely written report has not been submitted as required by this Ordinance.

4206.4 Payment.

The District shall pay all Board members per day for service rendered in their official capacity as provided pursuant to this Ordinance.

Board members returning from conferences or seminars for which expenses have been reimbursed shall submit a brief oral or written report to the Board at the following scheduled Board Meeting.

Every two years, Board members who receive compensation or the reimbursement of expenses are required to attend a minimum of two hours of training in general ethics principles and ethics laws relevant to their public service. New Directors must receive this training within six months of service on the Board of Directors. The District shall maintain all records relating to a Director's ethics training for at least five years. These documents are public records subject to disclosure.

Board members shall not attend a conference or training event for which there is an expense to the District if it occurs after they have announced their pending resignation or have not filed for re-election, or if it occurs after an election in which it has been determined that they will not retain their seat on the Board of Directors except as formally authorized by action of the Board of Directors.

Jim Freeman, President to the Board

Dennis White, General Manager



POLICY	Compensation and Reimbursement for Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION:

ATTACHMENT A

Expense Reimbursement of Board Members

The following activities shall be considered service rendered at the request of the Board of Directors and shall not require specific pre-approval by the Board to be eligible for compensation or reimbursement of expenses ("attendance" includes in-person and/or virtual/teleconference participation):

- 1) Attendance at training programs that Board members must take as required by law (e.g., ethics training and sexual harassment prevention training) located in the State of California or webinars.
- 2) Attendance at community or public outreach events held by or supported by District staff.
- 3) Attendance by any Director at meetings, conferences, seminars, educational events, regional and committee meetings and training (must be located in the State of California unless otherwise noted below) and webinars of the following agencies and organizations and their committees:
 - Hidden Valley Lake Community Services District Public Financing Authority
 - California Special Districts Association (CSDA)
 - Association of California Water Agencies (ACWA)

ORDINANCE NO. 60

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT ESTABLISHING COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR DIRECTORS

WHEREAS, Hidden Valley Lake Community Services District (“District”) may compensate its officials pursuant to the Community Services District Law, Government Code Section 61047 and Water Code Section 20200 *et seq.*; and

WHEREAS, Water Code Section 20201 authorizes the Board of Directors (“Board”) of the District to provide compensation to its members in an amount not to exceed one hundred dollars (\$100) per day for each day’s attendance at meetings of the Board, or for each day’s service rendered as a member of the Board, for not more than a total of ten (10) days in any calendar month; and

WHEREAS, Water Code Section 20202 further provides that the amount of compensation to be received by members of the Board may be increased by an amount equal to 5% for each calendar year following the operative date of the last adjustment of the compensation; and

WHEREAS, Water Code Section 20201 further provides that such compensation and/or increases thereof shall be enacted by the Board only by ordinance adopted following a public hearing; and

WHEREAS, Government Code Section 61047 and Water Code Section 20201.5 also provide that members of the Board may receive their actual and necessary traveling and incidental expenses incurred while on official business and that reimbursement for these expenses is subject to Government Code Sections 53232.2 and 53232.3; and

WHEREAS, the Board last set its compensation in Resolution 2011-04 on May 17, 2011, pursuant to Government Code Section 61047; and

WHEREAS, the Board desires to update the policy regarding Director compensation for attendance of meetings as authorized pursuant to Water Code Sections 20200 *et seq.*; and

WHEREAS, in accordance with Water Code Section 20203 and Government Code Section 6066, a public hearing was held on [] [], 2025, at []:[] p.m., and a notice of said hearing was duly published in the newspaper once a week for two weeks prior to the hearing.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Hidden Valley Lake Community Services District, as follows:

SECTION 1. ORDINANCE

(A). Purpose.

This ordinance is enacted for the purpose of establishing compensation for members of the Hidden Valley Lake Community Services District (“District”) Board of Directors (“Board”) for service rendered in their official capacity as a Director of the District.

(B). Compensation.

The daily compensation for all members of the Board of the District shall be one hundred and ninety-seven dollars and ninety-nine cents (\$197.99) per day for each day’s attendance at meetings, or for each day’s service rendered as a member of the Board.

Beginning in the year 2026, and annually thereafter, the daily compensation shall adjust by the percentage change in the Consumer Price Index (CPI-U for San Francisco) February to February Data, and applied to the first pay date in July, up to five percent (5%), and rounded to the nearest whole dollar, unless a majority of the Board declines to accept the indexed change.

(C). Official Service.

The following activities shall be considered service rendered in an official capacity that is eligible for compensation under this Ordinance:

- 1) Attendance by any Director at a meeting of the District, whether regular, special, or emergency.
- 2) Attendance by any Director at a committee meeting or hearing of the District.
- 3) Attendance at District-related activities if the Director is designated by the Board as the District's primary representative on the Hidden Valley Lake Community Services District Affiliation Listing, which shall be deemed to be approved in advance by Board action.
- 4) Attendance at orientation, educational activities, site visits, trainings, and briefings for Board member(s) organized by District staff.
- 5) Attendance at training programs that Board members must take as required by law (e.g., ethics training and sexual harassment prevention training) located in the State of California or webinars.
- 6) Attendance by any Director in their official capacity at water or wastewater related conferences, seminars, or educational events.
- 7) All other activities must be approved by the Board and compensation specifically authorized in order to be considered service rendered in an official capacity that is eligible for compensation under this Ordinance.

(D). Written Reports for Days of Service

As required pursuant to Government Code Section 61047(e)(2)-(5), a Director must timely submit a written report at the Board of Directors' meeting following a day of service or activity for which compensation under this Ordinance is sought.

(E). Number of Days.

The number of days for which the Board members may receive compensation shall not exceed six (6) days per calendar month, combined between attendance at meetings of the Board, committee meetings, or other service in their official capacity.

(F). Expenses Allowed for Reimbursement.

Expenditures of Directors for travel shall be allowed in general accordance with the following criteria, if satisfactory evidence is provided:

- 1) Registration Fees: A registration or similar fee charged by the organizers of any conference, convention, or meeting.
- 2) Lodging: Amounts equivalent to the cost of a standard single occupancy room at the facility at which the conference or meeting is held, or comparable nearby lodging. In instances where conference hotels are filled, the Director should attempt to secure comparable rates at a nearby hotel. Directors must make reasonable and prudent determinations regarding pre- and post-lodging arrangements for each approved event. Directors must take into consideration the event program schedule, location and travel mode, and other activities related to the Director's duties or purpose at the event.
- 3) Transportation:
 - a. Air Travel: Amounts equivalent to the cost of coach class round-trip airfare from Oakland, San Jose, Sacramento, or San Francisco to an airport reasonably near the destination.
 - b. Rental Cars: The cost of a midsize rental car to and from, or at the destination. In the event a rental car must be utilized, the collision waiver must be added to the rental contract to cover any damage that may occur to the rental car.
 - c. Mileage: Travel to and from the destination using a private automobile at the then applicable IRS mileage rate. When more than one District official travels in the same private automobile, allowance will be made to only the owner or lessor of the vehicle used.
 - d. Tolls and Parking: Tolls, parking, and other similar charges. Parking shall be at "non-valet" and "long-term" rates whenever available.
- 4) Meals: Actual and reasonable costs of meals while traveling, up to the U.S. General Services Administration (GSA) per diem rate. These rates GSA rates are considered on a fiscal year basis, and thus the Board will consider the updated rates when setting the yearly budget. Directors shall exercise discretion in the selection of

restaurants and when incurring costs for meals. No costs for any alcoholic beverages shall be eligible for reimbursement. The maximum daily reimbursement shall also be reduced by the amount associated with the meals that a Director would normally have taken on their personal behalf before departure or after their return.

- 5) Incidental Expenses: Reasonable incidental expenditures related to travel or the conduct of District business in amounts less than \$10 per item without receipt. These include items such as parking at meters, baggage handling, phone charges, tips for services received, and other similar expenses.

If a receipt is lost, the Director shall note this fact on their Director Expense Sheet along with a brief explanation and estimate of the expense. In such cases, copies of credit card statements and/or checking account charges that show the date and amount of the charge and the payee are acceptable substitutes. The General Manager, or designee, shall apply reasonable discretion, as supported by the evidence of the situation, and determine the actual amount to be reimbursed.

(G). Expenses Not Allowed for Reimbursement.

- 1) Direct or incremental expenses of family members or guests traveling with a Director, such as the added cost of upgrading a room or rental car to accommodate a non-District traveling companion.
- 2) Expenses unrelated to approved travel or event attendance. Allowable expenses as specified herein are reimbursable only for the time while the approved official activity is occurring, with reasonable allowance for the need to arrive in advance of or depart after a conference or business meeting.
- 3) Expenses occurred in connection with partisan or nonpartisan political activities or events.
- 4) Expenses not submitted for reimbursement with forty-five (45) calendar days of being incurred.
- 5) Where a required written report has not been timely submitted as required by this Ordinance.

(H). Payment.

The District shall pay all Board members per day for service rendered in their official capacity as provided pursuant to this Ordinance.

SECTION 2. PUBLICATION

This Ordinance shall be published once within thirty (30) calendar days after adoption in a newspaper of general circulation printed, published, and circulated in the District's jurisdiction.

SECTION 3. EFFECTIVE DATE

Pursuant to Water Code Section 20204, this Ordinance shall become effective sixty (60) calendar days from the date of its approval, which shall be [] [], 2025.

SECTION 4. PETITION TO PROTEST

As required by Water Code Section 20204, if a written petition protesting the adoption of this Ordinance is presented to the Board by [EFFECTIVE DATE], this Ordinance shall be suspended, and the Board shall reconsider this Ordinance.

SECTION 5. REPEAL AND AMENDMENT

This Ordinance supersedes all prior ordinances, resolutions, and policies on Director compensation. This Ordinance may be repealed or amended at any time in the future by a majority vote of the Board of Directors consistent with applicable law.

SECTION 6. SEVERABILITY

If any section, subsection, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. This Board declares that it would have adopted this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

SECTION 7. IMPLEMENTATION

The General Manager is hereby authorized to develop such forms and procedures as may be necessary to implement this Ordinance.

PASSED AND ADOPTED by the Board of Directors of the Hidden Valley Lake Community Services District on the [] day of [], 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jim Freeman, President of the Board

ATTEST:

Dennis White, Secretary to the Board

Resolution 2011-04
A Resolution of the Hidden Valley Lake
Community Services District
Director's Compensation
And Reimbursement of Expense Policy

Guided by the principles stated in the California Government Code Section 61047 (the official bylaws of the Hidden Valley Lake Community Services District) regarding Special Districts Board of Directors' Compensation and Reimbursement Policy; BE IT RESOLVED THAT:

Section 1. The Hidden Valley Lake Community Services District's Board of Directors shall receive \$100 per month compensation as long as they attend at least one or more noticed board meetings during that month and,

Section 2. The District may reimburse each Director for the actual and necessary expenses incurred in the performance of their official duties. This may include travel expenses for each Director to and from industry related events, such as conferences and educational workshops and,

Section 3. A Director shall provide a brief report or presentation on any outside meeting attended at the expense of the District at the next regular Board of Directors Meeting in order to qualify for expense reimbursement and,

Section 4. Lodging costs in conjunction with a conference or other official activity may not exceed the maximum group rate published by the conference or activity sponsor, if lodging at the group rate is available at the time of booking. If not, the Director shall be reimbursed for lodging at comparable rates, or rates established by the Internal Revenue Service in Publication 463 and,

Section 5. Meals may be reimbursed at standard rates established by the Internal Revenue Service. Alcoholic beverage expenses shall not be reimbursed by the District.

Directors shall use government or group rates for travel, when available. If not available, Directors may be reimbursed according to the standard rates established by the Internal Revenue Service. First class airfare shall not be reimbursed by the District and,

Section 6. Incidental expenses, including but not limited to tips and business telephone calls may be reimbursed at the current Internal Revenue Service Rate.

Section 7. Directors who make reimbursement requests are required to submit expense reports, on District forms, and receipts to document their expenditures. All documents relating to reimbursable expenditures are public records subject to disclosure and,

Section 8. Each Director who receives compensation or the reimbursement of expenses shall receive at minimum two hours of training in general ethics principles and ethics laws relevant to his or her public service every two years. New Directors must receive this training within their first year of service on the Board of Directors. The District may develop its own ethics training course or use an outside provider. If the District develops its own ethics training materials, the District must consult with the Fair Political Practices Commission and the State Attorney General. The District shall maintain all records relating to a Director's ethics training for at least five years. These documents are public records subject to disclosure.


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 17th day of May 2011, by the following vote:


AYES: DIRECTORS BARTON LAFAYER MIRBEGIAN AND HERNDON

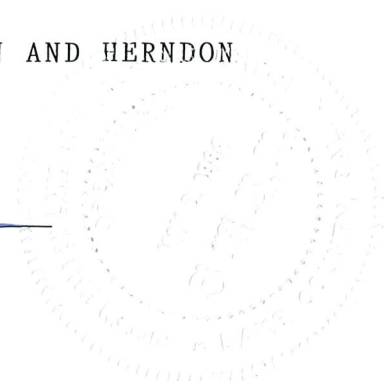
NOES: NONE

ABSENT: DIRECTOR BUNCE

ABSTAIN: NONE


Linda Herndon
President of the Board


Tami Ipsen
Secretary to the Board



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
STAFF REPORT**

DATE: February 18, 2025

AGENDA ITEM: Board Member Benefits

RECOMMENDATIONS: Discuss Board Member Benefits and Provide Direction

FINANCIAL IMPACT: The District would pay 100% of the Dental and Health premiums. The estimated annual expense is based on all Directors’ enrollment and expected dependents.

The estimated annual financial impact for 2025 to the District for the Dental Plan \$4,366.68.
The estimated annual financial impact for 2025 to the District for the Health Plan \$150,309.96.

ACWA/JPIA Dental Premium		
	Monthly	Annual
Single	\$33.72	\$404.64
Plus 1	\$69.06	\$829.08
Family	\$122.90	\$1,474.80
Annual Benefit Premium		
Plus 1		\$829.08
Plus 1		\$829.08
Plus 1		\$829.08
Single		\$404.64
Family		\$1,474.80
Annual Expense		\$4,366.68

SDRMA Health Benefit Premium		
	Monthly	Annual
Single	\$1,303.98	\$15,647.76
Plus 1	\$2,610.02	\$31,320.24
Family	\$3,391.79	\$40,701.48
Annual Benefit Premium		
Plus 1		\$31,320.24
Plus 1		\$31,320.24
Plus 1		\$31,320.24
Single		\$15,647.76
Family		\$40,701.48
Annual Expense		\$150,309.96

BACKGROUND: On July 16, 2019, the Board elected by Resolution 2019-07, to contribute 5% of the Director and dependent health insurance premium, not to exceed their monthly compensation of \$100. Health premiums have continued to rise and have nearly exceeded their monthly compensation.

Rescinding the cost shares would provide the Directors and eligible dependents with the same 100% District contribution to health premium as district employees.

Staff also inquired about the ancillary plans under SDRMA, Vision and Basic Life and ADD/D coverage. Under the current MOU with SDRMA, Public Officials are only eligible for medical coverage and are not eligible to enroll in Vision or Basic Life and AD/D coverage.

Members of the Board have not been provided with the option to enroll in the District provided Dental plan in the past. Staff have met with ACWA JPIA Benefit Specialist and have confirmed Public Officials are eligible to enroll in Delta Dental Benefits under the same plan and pricing as other District active employees.

Enrollment for dental benefit requires a board resolution or letter from the General Manager that details the district will begin offering coverage to directors effective a certain date.

ACWA/JPIA Dental Plan: The District is currently on a Non-Voluntary Plan meaning the District is required to pay 100% for their eligible dependents of an employee or director who enrolls.

ATTACHMENTS: *Draft Board member Benefits Policy, Draft Board Members Benefits Resolution, Reso 2019-07Board Member 5% Cost Share*



POLICY	Board Member Benefits	
POLICY # 4207	ADOPTED:	REVISION:

4207.1 PURPOSE:

This policy outlines the benefits provided to Board Members of Hidden Valley Lake Community Services District (District) for their service on the board, acknowledging their valuable contributions while maintaining alignment with the organization's financial sustainability.

4207.2 POLICY:

Within the framework identified in Resolution 2025-02, all active members of the Board of Directors are eligible for benefits as outlined in this policy.

4207.2.1 Active members of the Board of Directors are eligible to enroll in District-sponsored group plans for health and dental benefits, and a **Flexible Spending Account (FSA)** equal to those offered to the employees of the District.

4207.2.2 Health and Dental benefits shall be offered to each active Board Member and shall be extended at the same level to their eligible dependents.

4207.2.3 Health and Dental Benefits provided to active Board Members and their eligible dependents by the District shall not exceed the level of Health and Dental Benefits provided by the District to its regular full-time employees.

4207.2.4 Active Board Members shall be able to participate in an FSA for out-of-pocket health care and dependent care expenses through the District's FSA Program. FSA accounts shall be fully funded by contributions from active Board Members' payroll, taken on a pretax basis in equal installments over the plan year.

Jim Freeman, President to the Board

ATTEST:

Dennis White, General Manager



RESOLUTION 2025-XX

RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS RESCINDING RESOLUTION 2019-07 AND PROVIDING HEALTH AND DENTAL BENEFITS TO EACH ACTIVE BOARD MEMBER AND THEIR ELIGIBLE DEPENDENTS

WHEREAS, it is recognized that each member of the Board of Directors expends a considerable amount of time and effort serving on committees and attending meetings including, but not limited to, meetings of the Board of Directors; and

WHEREAS, the office of Director is a public service position and should not be considered an employment position for the purpose of generating income for the Director. This Resolution seeks to establish a reasonable and equitable package of benefits for the time and effort put forward by Board members; and

WHEREAS, the District currently pays 100% of the monthly premium for full-time employees and eligible dependents; and

WHEREAS, the District participates in the Special District Risk Management Authority (SDRMA) Group Benefits Program-Blue Shield Gold PPO and VSP Vision Plan; and

WHEREAS, the original adopted MOU with SDRMA did not include Board Members as those who would be eligible for Ancillary plans. Therefore, a vision plan is not available to members of the Board; and

WHEREAS, dental benefits provided by the District are through the Association of California Water Agencies (ACWA) for full-time employees and their eligible dependents. The District currently pays 100% of the monthly premium for the employees and all eligible dependents; and

WHEREAS, eligible employees are able to participate in an FSA for out-of-pocket health care and dependent care expenses through the District's Flexible Spending Account Program.

WHEREAS, the Board of Directors elects to receive the same Health and Dental benefits as are offered to District employees, as permitted under Government Code Section 53208.5, including medical and dental; and

WHEREAS, the District shall offer enrollment in the District Health and Dental benefits program to active Board Members to the same extent that is offered to District employees; and

WHEREAS, the Health and Dental benefits provided to active Board Members shall be extended at the same level to their eligible dependents.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Hidden Valley Lake Community Services District that;

1. Active Members of the Board of Directors are eligible to enroll in District-sponsored group plans for health and dental benefits, and an FSA equal to those offered to the employees of the District.
2. Health and Dental benefits shall be offered to each active Board Member and their eligible dependents.

3. Health and Dental Benefits provided to active Board Members and their respective family members by the District shall not exceed the level of Health and Dental Benefits provided by the District to its regular full-time employees.
4. Active Board Members shall be able to participate in an FSA for out-of-pocket health care and dependent care expenses through the District's FSA Program. FSA accounts shall be fully funded by the active Board Members' contributions from payroll, taken on a pretax basis in equal installments over the plan year.

This Resolution shall become effective on [] [], 2025, rescinding Resolution 2019-07, and shall remain in effect until modified, repealed, or superseded by further resolutions of the Board.

PASSED AND ADOPTED on [] [], 2025 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Jim Freeman
President of the Board of Directors

ATTEST:

Dennis White
General Manager, Secretary to the Board



RESOLUTION 2019-07

RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS TO PROVIDE HEALTH INSURANCE COVERAGE TO EACH ACTIVE BOARD MEMBER AND ONE OF THEIR RESPECTIVE FAMILY MEMBERS, EACH BOARD OF DIRECTOR SHALL CONTRIBUTE 5% OF THE COST OF THE DIRECTOR AND DIRECTOR DEPENDENT HEALTH INSURANCE PREMIUM

WHEREAS, the Hidden Valley Lake Community Services District (District) provides health, dental and vision insurance to its employees and their families; and

WHEREAS, since 2004 the District has pursuant to California Government Code Sections 53200 – 53210 provided health insurance to Active Board Members and their spouses; and

WHEREAS, for budgetary purposes Active Board Members will contribute to the cost of the Director and Director dependent health insurance premium; and

NOW, THEREFORE, BE IT RESOLVED, that the Hidden Valley Lake Community Services District will provide health insurance coverage to each Active Board Member and one of their respective family members (a spouse, domestic partner, or one dependent); and

BE IT FURTHER RESOLVED, that the health insurance provided to Active Board Members and their families by the District shall not exceed the level of insurance benefits provided by the District to its regular full-time employees.

BE IT FURTHER RESOLVED, that each Board Member shall contribute 5% of the cost of the Director and Director dependent health insurance premium beginning with the first pay period containing July 1, 2019. This contribution is not to exceed 5% of their premium and not to exceed their monthly stipend.

PASSED AND ADOPTED on July 16, 2019 by the following vote:

AYES: Directors Mirbegian, Freeman, Lieberman and Herndon

NOES:

ABSTAIN:

ABSENT: Director Graham

A handwritten signature in black ink that reads "Linda Herndon".

Linda Herndon

President of the Board of Directors

ATTEST:

A handwritten signature in blue ink that reads "Kirk Cloyd" followed by the date "8-22-19".
Kirk Cloyd
Secretary to the Board of Directors



Lean Transformation Kickoff Meeting

Staff met with Mike Loughrin on January 29, 2025, to work out details of the project launch. The following are the items discussed.

1. Kick-off meeting is scheduled for March 17-19, 2025
 - a. 1.5 days of training for all employees
 - b. 1 day for training and launching the 4 projects – primarily the 4 project leaders, but others are welcome.
2. Discussed possible projects
3. Follow-up meeting to be scheduled by Mike

Mapping and streamlining projects

Project 1: SOP Development

- **Project Leader:** Hannah
- **Objective:** Develop and standardize all Standard Operating Procedures (SOPs) for the district.
- **Responsibilities:**
 - Identify existing SOPs that need updating or new ones that need to be created.
 - Work with key staff to gather operational details and best practices.
 - Ensure SOPs align with regulatory requirements.
 - Develop a review and approval process.
 - Implement training sessions for staff.
- **Timeline:** 3-6 months (depending on the number of SOPs required).
- **Support Needed:** Input from department heads, regulatory guidance, and staff training resources.

Project 2: Leak Policy & Customer Satisfaction

- **Project Leader:** Trish
- **Objective:** Work within the existing leak adjustment policy and improve customer satisfaction strategies.
- **Responsibilities:**
 - Research industry best practices for leak policies.
 - Outline customer eligibility for adjustments.
 - Work with billing staff to ensure proper implementation.
 - Gather customer feedback through surveys or meetings.
 - Develop an action plan to improve customer service.
- **Timeline:** 2-6 months
- **Support Needed:** Customer service and billing staff and field staff.

Project 3: Website & Policy Updates

- **Project Leader:** Penny
- **Objective:** Improve the district's website and ensure policies are accessible and up to date.
- **Responsibilities:**
 - Audit current website content and identify areas for improvement.
 - Ensure district policies are clearly posted and easy to navigate.
 - Work with IT or web developers for site enhancements.
 - Maintain transparency and accessibility for customers.
- **Timeline:** 3-6 months
- **Support Needed:** IT/web development support, policy review team, and customer feedback.

Mapping and streamlining projects

Project 4: Leak Detection, Valve Maintenance & Flushing Program

- **Project Leader:** Kelley
- **Objective:** Develop a proactive approach to leak detection, valve maintenance, and flushing.
- **Responsibilities:**
 - Assess current leak detection methods and identify areas for improvement.
 - Develop a valve exercise and maintenance schedule.
 - Create a systematic water main flushing program.
 - Train staff on new technologies or techniques for leak detection.
- **Timeline:** 4-6 months
- **Support Needed:** Field operations staff, budget for new tools/equipment, GIS or mapping support.