



Hidden Valley Lake Community Services District

Regular Board Meeting of Directors

Tuesday, May 19, 2020 – 7:00 p.m.

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

To join this meeting go to the www.hvlcsd.org select the May 19, 2020 Board of Directors Meeting. Select Join Microsoft Teams Meeting Select [Join on the web instead](#)

The general public may not attend this meeting at the district's offices due to social distancing requirements

Prior to board discussion the Board President will ask for comments from the public on each item.

- For public comments during the meeting, please submit your comment by email during the meeting to pcuadras@hvlcsd.org, the board secretary will submit comments to the board president.
- The public may send written comments to the board secretary prior to 4 p.m. on the evening before the meeting. The written comments will be read during public comments of the agenda item specified. Mail comments to the attention of: Secretary to the Board, Hidden Valley Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467 or email at pcuadras@hvlcsd.org.

DATE: May 19, 2020

TIME: 7:00 p.m.

PLACE: Hidden Valley Lake CSD
Administration Office, Boardroom
19400 Hartmann Road
Hidden Valley Lake, CA

1) CALL TO ORDER

2) PLEDGE OF ALLEGIANCE

3) ROLL CALL

4) APPROVAL OF AGENDA

5) CONSENT CALENDAR

A. MINUTES: Approval of the April 16, 2020 Personnel Committee Report

B. MINUTES: Approval of the April 20, 2020 Finance Committee Report

C. MINUTES: Approval of the April 21, 2020 Board of Director Meeting Minutes

D. DISBURSEMENTS: Check # **037181** - # **037242** including drafts and payroll for a total of **\$210,051.09**

6) BOARD COMMITTEE REPORTS (for information only, no action anticipated)

Finance Committee

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

7) STAFF REPORTS (for information only, no action anticipated)

Financial Report
Administration/Customer Service Report
ACWA State Legislative Committee
Field Operations Report
General Manager's Report

8) BOARD LIST OF PRIORITIES:

- Moratorium
- Tank 9 - Update
- I&I
- SCADA
- AMI
- Generators

9) DISCUSSION AND POSSIBLE ACTION: Accept and Approve the Total Compensation Study as presented by Robert DeLoach & Associates and Direct Implementation

10) DISCUSSION AND POSSIBLE ACTION: Approve the General Manager and Water Resources Specialist Recruitment Brochure as Presented by Robert DeLoach and Associates

11) DISCUSSION AND POSSIBLE ACTION: Accept and Approve NBS Proposal to Complete Rate Study Revision

12) DISCUSSION AND POSSIBLE ACTION: Adopt and Implement the 2018 NBS Water and Sewer Capacity Fee Analysis **and** Adopt and Approve Resolution 2020-03 Resolution Of The Board Of Directors Of The Hidden Valley Lake Community Services District, County Of Lake, State Of California, Adopting Water and Sewer Capacity Fees Pursuant to Ordinance 57.1

13) DISCUSSION AND POSSIBLE ACTION: Provide an update on Valley Oaks Project and Approve the Issuance of a Will-Serve Letter

14) DISCUSSION AND POSSIBLE ACTION: Discuss 2020-21 Budget and CIP

15) DISCUSSION AND POSSIBLE ACTION: Re-organization of the Board of Directors and Committees

16) PUBLIC COMMENT

17) BOARD MEMBER COMMENT

18) 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 987-9201 at least 48 hours prior to the scheduled meeting.

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



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: April 16, 2020**

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

Present Via Teleconference were:

Director Jim Lieberman

Director Carolyn Graham

Paul Kelley, Interim General Manager

Penny Cuadras, Secretary to the Board

Others Present:

Robert DeLoach, DeLoach & Associates

CALL TO ORDER

The meeting was called to order at 10:04 a.m. by Director Lieberman

APPROVAL OF AGENDA

Agenda was approved as written by Director Graham. Seconded by Director Lieberman.

DISCUSS AND REVIEW:

Compensation Study presented by Robert DeLoach

Mr. Robert DeLoach, President, DeLoach & Associates Inc, joined via conference call to provide the presentation of the study. Mr. DeLoach delivered the process of conducting the total compensation study, using PDQ (Position Description Questionnaire) and basing the ranges on the Median calculation.

Mr. DeLoach explained that all input collected during the interview process is considered and compared to get an accurate position description. The goal is to get as accurate a job description as possible, title comparison is irrelevant, the job description is what runs the match. Given that this type of study has never been conducted at HVLCS D, Mr. DeLoach recommends revising several of the current classifications.

Director Graham expressed her concerns with the compensation not being based on the True Median, and asked Mr. DeLoach to provide calculations using true median. Mr. DeLoach will provide the revised report at the next Regular Board Meeting.

DISCUSS AND REVIEW:

Proposal from Robert DeLoach & Associates to Update of Job Descriptions

The Committee recommend the Board proceed with the proposal from Robert DeLoach & Associates to Update of Job Descriptions.

DISCUSS AND REVIEW:

Proposal from Robert DeLoach & Associates for Recruitment Services

The Committee recommend the Board proceed with the proposal from Robert DeLoach & Associates for Recruitment Services.

DISCUSS AND REVIEW:

Recommended change and update to the sick leave policy

The Committee recommend the Board approve the recommended change and update to the sick leave policy.

DISCUSS AND REVIEW:

How the District is responding to COVID-19

- Closed the Administration Office to the public
- Instituted the motto in this crisis: We provide reliable drinking water and wastewater services while protecting the health of our Directors, Employees and Customers
- Reiterated that the District and its employees are providing “essential” services in the water and wastewater sector
- Payments and inquiries handled on phone with office closed to general public
- Provide letter to all employees as “Essential” service employees
- Implemented, with Operations Supervisor Dennis White, rotating operations staff
- Created a “Temporary Work from home agreement”
- Staff meeting for implementing best practices during this event
- Worked with Staff to update the “COVID-19” section on website, and a short message on all bills sent
- Created opportunities to implement the Families First Coronavirus Response Act
- Restricted Operations personnel’s access to the office to the Supervisor
- Instituted “remote” video meeting capabilities for staff meetings, committee meetings and board meeting. Including the updated brown act requirements.

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 12:29 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REPORT
MEETING DATE: April 20, 2020**

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

Director Graves
Interim General Manager, Paul Kelley
Full Charge Bookkeeper, Trish Wilkinson
Secretary to the Board / Administrative Assistant, Penny Cuadras

Others Present:
Robert DeLoach, Robert DeLoach & Associates

CALL TO ORDER

The meeting was called to order at 2:02 pm by Director Graves.

APPROVAL OF AGENDA

Director Graves approved the agenda as written.

REVIEW AND DISCUSS:

Compensation Study presented by Robert DeLoach, Robert DeLoach & Associates

Mr. DeLoach provided a revised addendum based on the Personnel Committee recommendation to base the study on the true median. Mr. DeLoach reviewed each job classification, providing explanation of findings. The Committee reviewed the financial impact on the district based on the outcome of the study. Mr. DeLoach recommended that the Board consider adopting a process to review and modify as necessary employee compensation on an annual or bi-annual basis to eliminate large increases or decreases in employee wages in relation to the market. A "Median Wage Adjustment" program that automatically indexes employee wages to benchmark positions included in this Study would help the District manage future employee compensation expense. The concept to Lead, Lag or Match with an annual true-up based on a median wage was discussed.

The District provides a generous benefit package to its employees; however, the benefit survey indicates that it is not excessively so in relation to other survey agencies. Benefit comparisons and options related to employee contribution to benefits was discussed.

Committee recommends the Compensation Study go before the full Board for discussion and direction on moving forward. However, a fiscal impact and cost analysis is necessary for the Board to fully consider the implementation of the study.

REVIEW AND DISCUSS:

Proposal from Robert DeLoach & Associates to Update District Job Descriptions

Based on the results of the external survey and internal analysis of the position classifications, three of the current position classifications and position titles would need to be changed to align with classifications typically associated with industry standards and generally accepted utility practice.

1. Administrative Assistant/Secretary to the Board of Directors - Administrative Services Manager

DeLoach Recommendation: The Administrative Assistant position should be reclassified to reflect the actual scope of responsibilities and consideration given to a change in the position title. The survey of market agencies reflects a variety of position titles, however the title of Administrative Services Manager most closely aligns with the needs of the position.

2. Full Charge Bookkeeper – Accounting Supervisor

DeLoach Recommendation: The current organizational structure indicates that the Senior Account Representative reports directly to the General Manager, although in practice the Bookkeeper supervises the activities of both the Senior Accounts Representative and the Accounts Representative. Consideration should be given to reclassifying and retitling the Bookkeeper position to Accounting Supervisor and creating a job family or series with the Senior Accounts and Accounts Representative positions reporting to the Accounting Supervisor.

3. Utility Supervisor – Operations Manager

Consideration should be given to reclassifying the position to Operations Manager to reflect the senior management responsibilities inherent in the position and provide greater support for all aspects of District operations. To provide for greater continuity of leadership of the District, the reclassification of the position would include the additional responsibility of serving in a temporary capacity in the absence of the General Manager.

REVIEW AND DISCUSS:

Proposal from Robert DeLoach & Associates for Recruitment Services

The Committee reviewed the proposal and discussed the process of moving forward. The committee recommend the proposal go before the board for approval.

REVIEW AND DISCUSS:

March 4, 2020 Finance Committee Recommendations

The Committee discussed recommendations made during the March 4, 2020 Finance Meeting. Recommendations will be discussed during the Board Meeting for further discussion.

REVIEW AND DISCUSS:

Preliminary Budget / CIP / Rate Study

A preliminary budget will be completed and brought before the committee in May. Staff provided a detailed report on the updated CIP and how that will affect the outcome of the rate study.

PUBLIC COMMENT

No public present.

COMMITTEE MEMBER COMMENT

Mountain Meadow North Project is on schedule, water service has been switched over to the new pipe. Terracon will continue to monitor the pipe over the next 24 hours before closing up the trench and repaving the road at the work site.

ADJOURNMENT

The meeting was adjourned at 3:19 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: April 21, 2020**

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

Present Via Teleconference were:

Director Jim Lieberman, Vice President
Director Jim Freeman
Director Gary Graves
Director Carolyn Graham
Interim General Manager, Paul Kelley
Penny Cuadras, Secretary to the Board / Administrative Assistant

Others Present Via Teleconference:

Robert DeLoach, Robert DeLoach & Associates

ADMINISTRATION OF OATH OF OFFICE

Administrative Oath of Office was administered to Interim General Manager Paul Kelley, Paul Kelley Consulting Inc. by Jim Lieberman Vice President to the Board of Directors.

CALL TO ORDER

The meeting was called to order at 7:07 p.m. by Vice President Lieberman.

APPROVAL OF AGENDA

Mr. Kelley requests and action Item be added to agenda item 9 to address recent response from SWRCB. Director Graves moved to approve the Agenda with recommendations, seconded by Director Graham.

No further questions from the Board.

No questions from the Public.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously.

CONSENT CALENDAR

Director Freeman moved to approve the Consent Calendar as presented. Seconded by Director Graham. The Board approved the following Consent Calendar as presented. Motion carries unanimously.

- A. MINUTES: Approval of the February 6, 2020 Lake Water Use Agreement Minutes
- B. MINUTES: Approval of the February 7, 2020 Personnel Committee Meeting Minutes
- B. MINUTES: Approval of the February 12, 2020 Finance Committee Meeting Minutes
- C. MINUTES: Approval of the February 18, 2020 Closed Session Meeting Minutes
- D. MINUTES: Approval of the February 18, 2020 Regular Board of Directors Meeting Minutes
- E. MINUTES: Approval of the February 19, 2020 Closed Session Meeting Minutes
- F. MINUTES: Approval of the February 21, 2020 Personnel Committee Meeting Minutes
- G. MINUTES: Approval of the February 26, 2020 Board Workshop Minutes
- H. MINUTES: Approval of the February 28, 2020 Personnel Committee Meeting Minutes

- I. MINUTES: Approval of the March 4, 2020 Finance Committee Meeting Minutes
- J. MINUTES: Approval of the March 5, 2020 Personnel Committee Meeting Minutes
- K. MINUTES: Approval of the March 13, 2020 Closed Session Meeting Minutes
- L. MINUTES: Approval of the March 17, 2020 Closed Session Meeting Minutes
- M. MINUTES: Approval of the March 20, 2020 Closed Session Meeting Minutes
- N. MINUTES: Approval of the March 25, 2020 Closed Session Meeting Minutes
- O. MINUTES: Approval of the March 26, 2020 Special Meeting Minutes
- P. APPROVE: Personnel 3104 Sick Leave Policy Addendum
- Q. DISBURSEMENTS: FEBRUARY: Check # 037051 - # 037114 including drafts and payroll for a total of \$203,172.36.
MARCH: Check # 037115 - # 037180 including drafts and payroll for a total of \$249,316.81.

BOARD COMMITTEE REPORTS

Finance Committee: Met March 4th and April 20th

Personnel Committee: Met Feb 7th and Feb 21st discussed Employee Manual

Safety and Security Committee: Have not met.

Lake Water Use Agreement-Ad Hoc Committee:

Valley Oaks Sub-Committee: Have not met.

STAFF REPORTS

Financial Report:

Administration/Customer Services Report:

Field Operation Report:

ACWA State Legislative Committee:

General Manager's Report: The General Manager discussed items in his report and responded to all inquiries.

Members of the Board expressed appreciation to the GM for the reports and updates and staff efforts during the COVID-19 orders.

I.T Monthly Report: No Comment

PROJECT PRIORITIES:

- Moratorium
- Tank 9
- I&I
- SCADA
- AMI
- Generators

DISCUSSION AND POSSIBLE ACTION:

RECENT LETTER RECEIVED FROM SWRCB REGARDING MORATORIUM

The District received a letter from the State Water Board's Division of Water Rights dated April 17th on the "Subterranean Stream Investigation of Coyote Valley, Lake County". This was a determination letter by the staff that the State Board agrees with the HVLCSO's studies and assertion that the water it uses is from ground water and not from underflow of Putah Creek.

Mr. Kelley has discussed the impact with Peter Kiel and Paula Whealen and has been assured that the State recommendations (pg. 3 of the letter) will not impact district riparian water rights to fill the Hidden Valley Lake.

Based on recommendation from Peter Kiel and Paula Whealen, Mr. Kelley advised that a prompt response to the State would be valuable. Mr. Kelley requested authorization from the Board to work with the Consultants to draft a response, acknowledging the April 17th letter and the five recommendations. Address recommendation one and direct the request to revoke the water rights and submit the Request For

Revocation Of Water Right. The district will provide an expanded response of acknowledgement to items 2-5 in a subsequent letter. Work with District consultant work

No further questions from the Board.
No questions from the Public.

Director Graves moved to accept and respond to Item one (1) of the five (5) state recommendations stated in the April 17, 2020 State Water Resource Board letter re: Subterranean Stream Investigation of Coyote Valley. Seconded by Director Graham.

Roll Call Vote:
AYES: (4) Directors, Graham, Graves, Freeman and Lieberman
NAYS: (0)
ABSTAIN: (0)
ABSENT: (0)
Motion Carries unanimously.

DISCUSS AND POSSIBLE ACTION:

Approve Resolution 2020-01 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Declaration of The Board Vice-President Altering the Regular Meeting Location Due to A Local Emergency in Response to the COVID-19

Director Freeman moved to approve Resolution 2020-01 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Declaration of The Board Vice-President Altering the Regular Meeting Location Due to A Local Emergency in Response to the COVID-19.
Seconded by Director Graham.

No further questions from the Board.
No questions from the Public.

Roll Call Vote:
AYES: (4) Directors, Graham, Graves, Freeman and Lieberman
NAYS: (0)
ABSTAIN: (0)
ABSENT: (0)
Motion Carries unanimously.

DISCUSS AND POSSIBLE ACTION:

Approve Resolution 2020-02 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Acknowledgment the Declaration of Emergency by the State of California Governor and Lake County Public Health Department in Responses to the COVID-19 and discuss the Districts response to COVID 19

Director Graves moved to approve Resolution 2020-02 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Acknowledgment the Declaration of Emergency by the State of California Governor and Lake County Public Health Department in Responses to the COVID-19 and discuss the Districts response to COVID 19.
Seconded by Director Freeman

No further questions from the Board.
No questions from the Public.

Roll Call Vote:
AYES: (4) Directors, Graham, Graves, Freeman and Lieberman
NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously.

DISCUSS AND POSSIBLE ACTION:

**Discuss and Approve Robert DeLoach and Associates Proposal
in the amount of \$1250 to update job descriptions.**

Director Freeman moved to approve Robert DeLoach and Associates Proposal in the amount of \$1250 to update job descriptions.

Seconded by Director Graham

Based on the results of the external survey and internal analysis of the position classifications, three of the current position classifications and position titles would need to be changed to align with classifications typically associated with industry standards and generally accepted utility practice.

1. Administrative Assistant/Secretary to the Board of Directors - Administrative Services Manager
DeLoach Recommendation: The Administrative Assistant position should be reclassified to reflect the actual scope of responsibilities and consideration given to a change in the position title. The survey of market agencies reflects a variety of position titles, however the title of Administrative Services Manager most closely aligns with the needs of the position.
2. Full Charge Bookkeeper – Accounting Supervisor
DeLoach Recommendation: The current organizational structure indicates that the Senior Account Representative reports directly to the General Manager, although in practice the Bookkeeper supervises the activities of both the Senior Accounts Representative and the Accounts Representative. Consideration should be given to reclassifying and retitling the Bookkeeper position to Accounting Supervisor and creating a job family or series with the Senior Accounts and Accounts Representative positions reporting to the Accounting Supervisor.
3. Utility Supervisor – Operations Manager
Consideration should be given to reclassifying the position to Operations Manager to reflect the senior management responsibilities inherent in the position and provide greater support for all aspects of District operations. To provide for greater continuity of leadership of the District, the reclassification of the position would include the additional responsibility of serving in a temporary capacity in the absence of the General Manager.
 - 12 position descriptions (Includes the General Manager)
 - Updated position description, job duties, and position requirements
 - Conform to Americans with Disabilities Act requirements for essential and reasonable accommodation for current and prospective employees
 - Standardized format incorporating published salary and benefits
 - Digitalized format for publication and District website

No further questions from the Board.

No questions from the Public.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously.

DISCUSS AND POSSIBLE ACTION:

Accept and Approve the Total Compensation Study as presented by Robert DeLoach & Associates

Board recommendation Staff provide a fiscal impact based median and 5% lag and bring back for consideration. Director Graham requests staff consider a 10 % employee contribution to health care costs or an adjustment on the family plan.

No further questions from the Board.

No questions from the Public.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously

DISCUSSION AND POSSIBLE ACTION:

Authorize the Interim General Manager to enter into a contract with Robert DeLoach and Associates, not to exceed \$30K, for the recruitment of a Water Resources Specialist and General Manager.

Director Freeman moved to authorize the Interim General Manager to enter into a contract with Robert DeLoach and Associates, not to exceed \$30K, for the recruitment of a Water Resources Specialist and General Manager.

No further questions from the Board

No questions from the Public

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries Unanimously

DISCUSSION AND POSSIBLE ACTION:

Approve Smith & Newell Amended Contract

Director Graves moved to approve the amended Smith & Newell Contract.

Seconded by Director Graham.

No further questions from the Board

No questions from the Public

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries Unanimously

DISCUSSION AND POSSIBLE ACTION:

**Discuss the 20-21 preliminary budget and consider the necessary elements to build the budget:
Rate Study, Total Compensation Study and Capital Improvement Plan**

Mr. Kelley provided an overview of beginning the budget creation process and working towards a solid rate study with a revised Capital Improvement Plan.

DISCUSSION AND POSSIBLE ACTION:

**Notice of Current Vacancy, of one Director seat with the term ending 2022, on the Hidden Valley
Lake Community Services District Board**

Director Mirbegian resigned as Board Director and President to the Board effective April 6, 2020 the Registrar office of Lake County has been notified. The District will now begin the process of noticing interview and selection process to fill the vacant seat.

DISCUSSION AND POSSIBLE ACTION:

**Appointment of Director to the Finance Committee and Ad-Hoc Committee- Lake Water Use
Agreement**

Director Lieberman appointed Director Freeman to the Finance Committee. Director Lieberman asked for volunteers to fill the seat on the Lake Water Use Ad Hoc Committee until the vacant Director seat is filled and consider the re-organization of the committees.

Director Freeman accepted the appointment to the Finance Committee.

With no volunteers, Director Lieberman will fill the seat for the Lake Water Use Ad Hoc Committee.

PUBLIC COMMENT

No Public Comment.

BOARD MEMBER COMMENT

Director Freeman commented on the water and sewer availability fees and confirm it had been addressed. Director Graham and Director Graves recognized Judy Mirbegian for her 11 years of service at the District. Director Graves and Director Lieberman acknowledged the efforts of the Interim General Manager and staff for their efforts and commitment to the District during the unusual circumstances.

Director Lieberman acknowledge all staff's effort that has worked long and hard on the moratorium, the Interim General Manager for clearing the confusion of the management of the Mountain Meadow Project and getting the much need work completed. Compensation and salary survey are so important, our employees need to know how important they are and are appreciated and want the staff to have the wages they should have, while considering what the District can afford.

Mr. Kelley suggests the Board consider a way to acknowledge long term Board members in the future.

ADJOURNMENT

On a motion made by Director Graham and seconded by Director Graves the Board voted unanimously to adjourn the meeting by Roll Call Vote.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously

The meeting was adjourned at 9:57 p.m.

Jim Lieberman
Vice-President of the Board

Date

Penny Cuadras
Secretary to the Board

Date

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
01-1023	HACH COMPANY			N		FUND TOTAL FOR VENDOR	830.95
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	972.11
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	99.00
01-1122	PARKSON CORPORATION			N		FUND TOTAL FOR VENDOR	3,346.32
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.30
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.70
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	14,143.64
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	2,407.35
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	783.11CR
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	443.03
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	4,130.98
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,706.49
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,252.50
01-2431	CNH PRODUCTIVITY PLUS ACC			N		FUND TOTAL FOR VENDOR	11.37
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	13.35
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	1,250.62
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	437.95
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.15
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	508.56
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	147.00
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	363.30
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,262.50
01-2788	GHD			N		FUND TOTAL FOR VENDOR	3,465.20
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,699.19
01-2817	MIKSIS SERVICES, INC.			N		FUND TOTAL FOR VENDOR	4,680.00
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,594.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00

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#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	2,182.50
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	8.05
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	900.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	20.13
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	33.50
01-2921	LOCAL GOVERNMENT COMMISSI			N		FUND TOTAL FOR VENDOR	4,636.36
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,005.12
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	415.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	246.04
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	1,472.65
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	1,314.75
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	8,400.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	432.04
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	1,925.00
01-2999	PAUL KELLEY CONSULTING, I			N		FUND TOTAL FOR VENDOR	2,610.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	128.30
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	120.00
*** FUND TOTALS ***							75,938.39

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	177.76
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,140.21
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.29
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.69
01-1659	WAGNER & BONSIGNORE			N		FUND TOTAL FOR VENDOR	2,455.60
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	14,143.63
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	2,803.01
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,028.91
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	443.02
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	2,165.00
01-2067	ITRON			N		FUND TOTAL FOR VENDOR	3,046.71
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	4,851.54
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,706.48
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	3,728.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,252.50
01-2431	CNH PRODUCTIVITY PLUS ACC			N		FUND TOTAL FOR VENDOR	321.23
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	85.71
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	1,250.63
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	437.95
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.14
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	508.56
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	147.00
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	363.25
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	312.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	4,397.48
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	418.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00

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
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	1,928.85
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	2,182.50
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	1,530.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	8.04
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	900.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	20.13
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	33.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	2,855.12
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	415.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	274.58
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	1,314.75
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	8,400.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	432.04
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	1,925.00
01-2999	PAUL KELLEY CONSULTING, I			N		FUND TOTAL FOR VENDOR	2,610.00
01-3000	M-4 SPECIALTIES			N		FUND TOTAL FOR VENDOR	428.65
01-47	BRELJE AND RACE LABS, INC			N		FUND TOTAL FOR VENDOR	70.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	128.30
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	120.00
*** FUND TOTALS ***							73,867.76
*** REPORT TOTALS ***			149,806.15				149,806.15

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
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VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	246.04
120 2088	SURVIVOR BENEFITS - PERS	10.08
120 2090	PERS PAYABLE	1,845.92
120 2091	FIT PAYABLE	1,612.47
120 2092	CIT PAYABLE	638.20
120 2093	SOCIAL SECURITY PAYABLE	12.09
120 2094	MEDICARE PAYABLE	385.31
120 2095	S D I PAYABLE	264.80
120 2099	DEFERRED COMP - 457 PLAN	312.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
120 5-00-5060	GASOLINE, OIL & FUEL	432.04
120 5-00-5061	VEHICLE MAINT	938.33
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	900.00
120 5-00-5092	POSTAGE & SHIPPING	1,173.38
120 5-00-5121	LEGAL SERVICES	3,497.25
120 5-00-5122	ENGINEERING SERVICES	3,465.20
120 5-00-5123	OTHER PROFESSIONAL SERVICES	14,961.36
120 5-00-5130	PRINTING & PUBLICATION	653.11
120 5-00-5145	EQUIPMENT RENTAL	213.28
120 5-00-5148	OPERATING SUPPLIES	5,436.50
120 5-00-5150	REPAIR & REPLACE	10,495.22
120 5-00-5155	MAINT BLDG & GROUNDS	1,352.50
120 5-00-5156	CUSTODIAL SERVICES	1,262.50
120 5-00-5191	TELEPHONE	859.05
120 5-00-5193	OTHER UTILITIES	241.70
120 5-00-5194	IT SERVICES	1,665.62
120 5-00-5195	ENV/MONITORING	2,594.00
120 5-10-5010	SALARIES & WAGES	2,806.91
120 5-10-5020	EMPLOYEE BENEFITS	3,991.15
120 5-10-5021	RETIREMENT BENEFITS	1,083.90
120 5-10-5090	OFFICE SUPPLIES	329.75
120 5-10-5170	TRAVEL MILEAGE	13.35
120 5-30-5010	SALARIES & WAGES	185.64
120 5-30-5020	EMPLOYEE BENEFITS	7,024.06
120 5-30-5021	RETIREMENT BENEFITS	1,191.08
120 5-30-5090	OFFICE SUPPLIES	41.60
120 5-40-5010	DIRECTORS COMPENSATION	14.93
120 5-40-5020	DIRECTOR BENEFITS	8.98
120 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
	** FUND TOTAL **	75,938.39
130 1052	ACCTS REC WATER USE	177.76
130 2075	AFLAC	274.58
130 2088	SURVIVOR BENEFITS - PERS	11.31
130 2090	PERS PAYABLE	2,145.09
130 2091	FIT PAYABLE	1,890.99
130 2092	CIT PAYABLE	753.24

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 2093	SOCIAL SECURITY PAYABLE	12.71
130 2094	MEDICARE PAYABLE	443.34
130 2095	S D I PAYABLE	304.84
130 2099	DEFERRED COMP - PLAN 457 PAYAB	312.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
130 5-00-5060	GASOLINE, OIL & FUEL	573.42
130 5-00-5061	VEHICLE MAINT	1,210.47
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	900.00
130 5-00-5092	POSTAGE & SHIPPING	1,173.37
130 5-00-5121	LEGAL SERVICES	3,497.25
130 5-00-5123	OTHER PROFESSIONAL SERVICES	10,325.00
130 5-00-5124	WATER RIGHTS	2,455.60
130 5-00-5130	PRINTING & PUBLICATION	653.11
130 5-00-5145	EQUIPMENT RENTAL	213.27
130 5-00-5148	OPERATING SUPPLIES	2,993.60
130 5-00-5150	REPAIR & REPLACE	13,088.72
130 5-00-5155	MAINT BLDG & GROUNDS	1,352.50
130 5-00-5156	CUSTODIAL SERVICES	312.50
130 5-00-5191	TELEPHONE	859.04
130 5-00-5193	OTHER UTILITIES	241.69
130 5-00-5194	IT SERVICES	6,242.34
130 5-00-5195	ENV/MONITORING	488.00
130 5-10-5010	SALARIES & WAGES	2,806.89
130 5-10-5020	EMPLOYEE BENEFITS	3,991.14
130 5-10-5021	RETIREMENT BENEFITS	1,083.87
130 5-10-5090	OFFICE SUPPLIES	329.70
130 5-10-5170	TRAVEL MILEAGE	13.34
130 5-30-5010	SALARIES & WAGES	243.41
130 5-30-5020	EMPLOYEE BENEFITS	7,036.63
130 5-30-5021	RETIREMENT BENEFITS	1,611.27
130 5-30-5090	OFFICE SUPPLIES	41.59
130 5-40-5010	DIRECTORS COMPENSATION	15.67
130 5-40-5020	DIRECTOR BENEFITS	9.42
130 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
	** FUND TOTAL **	73,867.76

** TOTAL **

149,806.15

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 :	4/01/2020 THRU 4/30/2020	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: APRIL 30TH, 2020

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,765,252.36</u>	<u>177,925.54</u>	<u>2,531,258.57</u>	<u>233,993.79</u>	<u>91.54</u>
TOTAL REVENUES	<u>2,765,252.36</u>	<u>177,925.54</u>	<u>2,531,258.57</u>	<u>233,993.79</u>	<u>91.54</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	74,865.16	751,587.27 (	97,027.27)	114.82
ADMINISTRATION	443,138.00	24,758.45	359,924.88	83,213.12	81.22
FIELD	338,928.00	24,029.52	250,182.89	88,745.11	73.82
DIRECTORS	49,730.00	2,691.79	29,547.63	20,182.37	59.42
SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>2,345,113.22</u>	<u>126,344.92</u>	<u>2,249,160.08</u>	<u>95,953.14</u>	<u>95.91</u>
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	51,580.62	282,098.49	138,040.65	67.14

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

120-SEWER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	300.00	200.00	60.00
120-4036 DEVELOPER SEWER FEES	15,200.00	34,421.14	34,421.14 (	19,221.14)	226.45
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	15.00	5,569.20 (	569.20)	111.38
120-4050 SALES OF RECLAIMED WATER	118,000.00	8,813.07	96,562.46	21,437.54	81.83
120-4111 COMM SEWER USE	36,959.00	2,961.46	29,847.60	7,111.40	80.76
120-4112 GOV'T SEWER USE	855.00	71.21	712.10	142.90	83.29
120-4116 SEWER USE CHARGES	1,167,934.00	98,559.90	984,552.43	183,381.57	84.30
120-4210 LATE FEE	20,000.00	1,614.92	19,228.76	771.24	96.14
120-4300 MISC INCOME	1,500.00	242.84	5,595.71 (	4,095.71)	373.05
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	1,083,419.00	31,226.00	1,038,782.50	44,636.50	95.88
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	0.00	1,501.31 (	1.31)	100.09
120-4580 TRANSFERS IN	314,185.36	0.00	314,185.36	0.00	100.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,765,252.36	177,925.54	2,531,258.57	233,993.79	91.54
	=====	=====	=====	=====	=====

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2020

120-SEWER ENTERPRISE FUND

NON-DEPARTMENTAL

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	1.59 (	1.59)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.77	6,575.65	16,264.35	28.79
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	12,000.00	432.04	15,657.10 (	3,657.10)	130.48
120-5-00-5061 VEHICLE MAINT	15,000.00	938.33	18,585.17 (	3,585.17)	123.90
120-5-00-5062 TAXES & LIC	800.00	0.00	25.02	774.98	3.13
120-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,564.35	15,994.94	5,005.06	76.17
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	900.00	7,207.00	293.00	96.09
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,173.38	5,712.53	1,287.47	81.61
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	3,497.25	13,491.45 (	8,491.45)	269.83
120-5-00-5122 ENGINEERING SERVICES	27,000.00	3,465.20	27,458.60 (	458.60)	101.70
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	14,961.36	96,381.64 (	66,381.64)	321.27
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	653.11	3,323.77	1,676.23	66.48
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00 (	215.00)	215.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	213.28	3,102.57	1,897.43	62.05
120-5-00-5148 OPERATING SUPPLIES	40,000.00	5,436.50	51,504.88 (	11,504.88)	128.76
120-5-00-5150 REPAIR & REPLACE	142,000.00	10,495.22	154,345.70 (	12,345.70)	108.69
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	1,352.50	8,976.78 (	3,476.78)	163.21
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	1,262.50	11,368.00	5,132.00	68.90
120-5-00-5157 SECURITY	5,000.00	0.00	779.16	4,220.84	15.58
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	36,222.02	8,777.98	80.49
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	859.05	8,247.10	1,252.90	86.81
120-5-00-5192 ELECTRICITY	60,000.00	0.00	46,209.87	13,790.13	77.02
120-5-00-5193 OTHER UTILITIES	2,600.00	241.70	2,177.58	422.42	83.75
120-5-00-5194 IT SERVICES	45,000.00	1,665.62	31,856.99	13,143.01	70.79
120-5-00-5195 ENV/MONITORING	32,000.00	2,594.00	29,392.00	2,608.00	91.85
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	1,822.00	178.00	91.10
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	536.23	763.77	41.25
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	1,552.30 (	52.30)	103.49
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	0.00	1,229.01	2,270.99	35.11
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	185.75	64.25	74.30
120-5-00-5580 TRANSFERS OUT	0.00	22,572.00	67,716.00 (	67,716.00)	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	5,000.00	0.00	0.00	5,000.00	0.00

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

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	654,560.00	74,865.16	751,587.27 (	97,027.27)	114.82

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

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	16,497.65	257,080.84	24,521.16	91.29
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	4,048.85	52,014.44	41,964.56	55.35
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	3,868.85	44,557.73	12,949.27	77.48
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	329.75	2,689.42	1,310.58	67.24
120-5-10-5170 TRAVEL MILEAGE	1,200.00	13.35	1,237.64 (	37.64)	103.14
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	2,294.81	1,705.19	57.37
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	50.00	300.00	14.29
TOTAL ADMINISTRATION	443,138.00	24,758.45	359,924.88	83,213.12	81.22

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

120-SEWER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	12,987.84	152,546.84	62,603.16	70.90
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	7,024.06	54,509.54	13,744.46	79.86
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	3,976.02	41,199.65	5,524.35	88.18
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.50	450.50	74.97
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	90.00	1,410.00	6.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	41.60	456.58	543.42	45.66
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	30.78	469.22	6.16
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	24,029.52	250,182.89	88,745.11	73.82

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

120-SEWER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	209.93	2,422.21	577.79	80.74
120-5-40-5020 DIRECTOR BENEFITS	90.00	8.98	104.79 (	14.79)	116.43
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.88	26,693.90	14,646.10	64.57
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	2,691.79	29,547.63	20,182.37	59.42

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

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	657,757.22	0.00	657,757.22	0.00	100.00
TOTAL SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00

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

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	2,345,113.22	126,344.92	2,249,160.08	95,953.14	95.91
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	51,580.62	282,098.49	138,040.65	67.14

*** END OF REPORT ***

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

130-WATER ENTERPRISE FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,256,021.80</u>	<u>163,195.81</u>	<u>1,871,881.40</u>	<u>384,140.40</u>	<u>82.97</u>
TOTAL REVENUES	<u>2,256,021.80</u>	<u>163,195.81</u>	<u>1,871,881.40</u>	<u>384,140.40</u>	<u>82.97</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	135,247.66	764,714.93	108,887.07	87.54
ADMINISTRATION	443,438.00	24,758.38	365,814.74	77,623.26	82.50
FIELD	339,528.00	28,505.49	300,507.29	39,020.71	88.51
DIRECTORS	54,530.00	2,702.99	29,771.42	24,758.58	54.60
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>0.00</u>	<u>164,908.12</u>	<u>(5,920.12)</u>	<u>103.72</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>191,214.52</u>	<u>1,625,716.50</u>	<u>244,369.50</u>	<u>86.93</u>
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80	(28,018.71)	246,164.90	139,770.90	63.78

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

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	0.00	11,795.00	205.00	98.29
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	0.00	340.00	660.00	34.00
130-4040 LIEN RECORDING FEES	500.00	0.00	1,594.76 (	1,094.76)	318.95
130-4045 AVAILABILITY FEES	25,000.00	120.00	21,796.80	3,203.20	87.19
130-4110 COMM WATER USE	104,000.00	6,181.38	82,245.42	21,754.58	79.08
130-4112 GOV'T WATER USE	6,000.00	367.55	4,552.61	1,447.39	75.88
130-4115 WATER USE	1,940,435.00	153,896.36	1,558,973.26	381,461.74	80.34
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	25,000.00	2,387.69	29,916.10 (	4,916.10)	119.66
130-4215 RETURNED CHECK FEE	1,000.00	0.00	950.00	50.00	95.00
130-4300 MISC INCOME	2,000.00	242.83	2,553.19 (	553.19)	127.66
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4320 FEMA/CalOES Grants	0.00	0.00	17,229.50 (	17,229.50)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	0.00	2,947.96 (	947.96)	147.40
130-4580 TRANSFER IN	136,986.80	0.00	136,986.80	0.00	100.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,256,021.80	163,195.81	1,871,881.40	384,140.40	82.97
	=====	=====	=====	=====	=====

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2020

130-WATER ENTERPRISE FUND

NON-DEPARTMENTAL

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	482.31 (	482.31)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.78	6,575.72	16,264.28	28.79
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	11,000.00	573.42	13,935.16 (	2,935.16)	126.68
130-5-00-5061 VEHICLE MAINT	24,292.00	1,210.47	7,088.92	17,203.08	29.18
130-5-00-5062 TAXES & LIC	1,200.00	0.00	25.02	1,174.98	2.09
130-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,564.34	15,672.42	5,327.58	74.63
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	900.00	24,371.00 (	371.00)	101.55
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	1,173.37	5,712.47	287.53	95.21
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	3,497.25	13,063.95 (	3,063.95)	130.64
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	290.00	59,710.00	0.48
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	10,325.00	59,745.30 (	19,745.30)	149.36
130-5-00-5124 WATER RIGHTS	70,000.00	2,455.60	8,449.99	61,550.01	12.07
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	653.11	3,323.73	4,176.27	44.32
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	213.27	39,767.17 (	4,767.17)	113.62
130-5-00-5148 OPERATING SUPPLIES	5,000.00	2,993.60	6,695.98 (	1,695.98)	133.92
130-5-00-5150 REPAIR & REPLACE	185,000.00	13,088.72	74,613.73	110,386.27	40.33
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	1,352.50	7,671.53	4,328.47	63.93
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	312.50	2,735.50	1,464.50	65.13
130-5-00-5157 SECURITY	5,000.00	0.00	443.15	4,556.85	8.86
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	859.04	8,268.98	1,231.02	87.04
130-5-00-5192 ELECTRICITY	150,000.00	0.00	113,256.38	36,743.62	75.50
130-5-00-5193 OTHER UTILITIES	2,200.00	241.69	2,177.49	22.51	98.98
130-5-00-5194 IT SERVICES	40,000.00	6,242.34	38,287.65	1,712.35	95.72
130-5-00-5195 ENV/MONITORING	20,000.00	488.00	12,554.50	7,445.50	62.77
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	0.00	30,103.15 (	103.15)	100.34
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	268.11	731.89	26.81
130-5-00-5312 TOOLS - FIELD	1,000.00	0.00	1,552.28 (	552.28)	155.23
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	0.00	1,228.98	1,271.02	49.16
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	3,550.00	5,450.00	39.44
130-5-00-5545 RECORDING FEES	100.00	0.00	185.75 (	85.75)	185.75
130-5-00-5580 TRANSFERS OUT	0.00	86,515.66	213,409.66 (	213,409.66)	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

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

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	135,247.66	764,714.93	108,887.07	87.54

AS OF: APRIL 30TH, 2020

130-WATER ENTERPRISE FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	16,497.68	261,813.20	19,788.80	92.97
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	4,048.84	52,086.20	41,892.80	55.42
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	3,868.82	45,132.61	12,374.39	78.48
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	329.70	2,689.17	1,310.83	67.23
130-5-10-5170 TRAVEL MILEAGE	2,000.00	13.34	1,683.76	316.24	84.19
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	2,359.80	1,640.20	59.00
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	50.00	300.00	14.29
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	443,438.00	24,758.38	365,814.74	77,623.26	82.50

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

130-WATER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	17,031.06	197,664.18	17,485.82	91.87
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	7,036.63	54,193.31	14,060.69	79.40
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,396.21	46,426.20	297.80	99.36
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.48	450.52	74.97
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	41.59	456.54	543.46	45.65
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	27.58	1,972.42	1.38
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	200.00	3,800.00	5.00
TOTAL FIELD	339,528.00	28,505.49	300,507.29	39,020.71	88.51

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

130-WATER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	220.67	2,637.34	362.66	87.91
130-5-40-5020 DIRECTOR BENEFITS	90.00	9.42	113.71 (	23.71)	126.34
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.90	26,693.64	14,646.36	64.57
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	2,702.99	29,771.42	24,758.58	54.60

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

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	12,677.45 (	12,677.45)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	0.00	164,908.12 (	5,920.12)	103.72
TOTAL EXPENDITURES	1,870,086.00	191,214.52	1,625,716.50	244,369.50	86.93
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80 (	28,018.71)	246,164.90	139,770.90	63.78

*** END OF REPORT ***



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

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 584,210.00	\$ 614,906.73	\$ 618,960.01	\$ 176,323.40	\$ 1,994,400.14
Cash Receipts					
Utility Billing Deposits	318,407.23	-	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	1,464.97	3,115.13	67.76	
Total Cash Receipts	\$ 318,407.23	\$ 1,464.97	\$ 3,115.13	\$ 176,391.16	
Cash Disbursements					
Accounts Payable Checks issued	134,940.42	-	-	-	
Electronic Fund/Bank Draft Disbursements	28,928.88	-	-	-	
Payroll Checks issued - net	43,053.10	-	-	-	
Bank Fees	3,128.69	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 210,051.09	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 692,566.14	\$ 616,371.70	\$ 622,075.14	\$ 176,391.16	\$ 2,107,404.14
Reconciling Adjustments to Financial Institutions [2]	-	-	-	-	
Financial Institution Ending Balances	\$ 692,566.14	\$ 616,371.70	\$ 622,075.14	176,391.16	\$ 1,931,012.98

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	227,088.82	66,463.91	71,855.83	-	365,408.56
130 Water Operating	183,376.55	183,280.89	107,085.58	-	473,743.02
140 Flood Enterprise	(449.99)	-	-	-	(449.99)
215 2016 Sewer Refinancing Bond	(1,994.81)	240,557.59	93,974.94	176,391.16	332,537.72
218 2002 CIEDB Loan	3.05	-	12,294.02	-	12,297.07
219 2012 USDA Solar COP	0.23	14,744.47	874.92	-	15,619.62
313 Wastewater Operating Reserve	15,312.56	22,807.03	58,532.71	-	96,652.30
314 Wastewater CIP	33,858.00	(7,858.78)	94,641.48	-	120,640.70
319 2012 USDA Solar COP Reserve	-	31,299.90	-	-	31,299.90
320 Water CIP	111,502.20	3.07	-	-	111,505.27
325 Water Operating Reserve	123,869.53	-	-	-	123,869.53
350 2002 CIEDB Loan Reserve	-	-	182,815.66	-	182,815.66
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,073.62	-	-	65,073.62
Total Ending Balances in General Ledger	\$ 692,566.14	\$ 616,371.70	\$ 622,075.14	\$ -	\$ 1,931,012.98

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 4/01/2020 THRU 4/30/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	4/06/2020	BANK-DRAFT	040620	Q1 EDD Reconciliation	338.28CR	CLEARED	G	4/08/2020
1010	4/10/2020	BANK-DRAFT	000440	STATE OF CALIFORNIA EDD	1,230.88CR	CLEARED	A	4/13/2020
1010	4/10/2020	BANK-DRAFT	000441	US DEPARTMENT OF THE TREASURY	3,081.70CR	CLEARED	A	4/13/2020
1010	4/10/2020	BANK-DRAFT	000442	CALIFORNIA PUBLIC EMPLOYEES RE	4,547.29CR	CLEARED	A	4/13/2020
1010	4/10/2020	BANK-DRAFT	000443	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	4/13/2020
1010	4/10/2020	BANK-DRAFT	000444	AFLAC	260.31CR	CLEARED	A	4/15/2020
1010	4/17/2020	BANK-DRAFT	041720	CalPERS UAL 26384 April	155.90CR	CLEARED	G	4/20/2020
1010	4/17/2020	BANK-DRAFT	041721	CalPERS UAL 1739 April	10,983.88CR	CLEARED	G	4/20/2020
1010	4/24/2020	BANK-DRAFT	000445	AFLAC	260.31CR	OUTSTND	A	0/00/0000
1010	4/24/2020	BANK-DRAFT	000446	CALIFORNIA PUBLIC EMPLOYEES RE	4,435.23CR	CLEARED	A	4/27/2020
1010	4/24/2020	BANK-DRAFT	000447	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	4/24/2020
1010	4/24/2020	BANK-DRAFT	000448	STATE OF CALIFORNIA EDD	881.44CR	CLEARED	A	4/24/2020
1010	4/24/2020	BANK-DRAFT	000449	US DEPARTMENT OF THE TREASURY	2,128.66CR	CLEARED	A	4/24/2020
CHECK:								
1010	4/03/2020	CHECK	037181	ALPHA ANALYTICAL LABORATORIES	793.00CR	CLEARED	A	4/08/2020
1010	4/03/2020	CHECK	037182	APPLIED TECHNOLOGY SOLUTIONS	830.00CR	CLEARED	A	4/10/2020
1010	4/03/2020	CHECK	037183	AT&T MOBILITY	67.00CR	CLEARED	A	4/10/2020
1010	4/03/2020	CHECK	037184	BADGER METER	1,530.00CR	CLEARED	A	4/09/2020
1010	4/03/2020	CHECK	037185	CNH PRODUCTIVITY PLUS ACCT	332.60CR	CLEARED	A	4/09/2020
1010	4/03/2020	CHECK	037186	DELOACH AND ASSOCIATES, INC	3,850.00CR	CLEARED	A	4/20/2020
1010	4/03/2020	CHECK	037187	GHD	3,465.20CR	CLEARED	A	4/09/2020
1010	4/03/2020	CHECK	037188	HACH COMPANY	830.95CR	CLEARED	A	4/08/2020
1010	4/03/2020	CHECK	037189	JENFITCH, LLC	1,472.65CR	CLEARED	A	4/08/2020
1010	4/03/2020	CHECK	037190	MEDIACOM	518.59CR	CLEARED	A	4/08/2020
1010	4/03/2020	CHECK	037191	OFFICE DEPOT	319.21CR	CLEARED	A	4/10/2020
1010	4/03/2020	CHECK	037192	PARKSON CORPORATION	3,346.32CR	CLEARED	A	4/07/2020
1010	4/03/2020	CHECK	037193	PAUL KELLEY CONSULTING, INC	2,480.00CR	CLEARED	A	4/07/2020
1010	4/03/2020	CHECK	037194	STREAMLINE	1,800.00CR	CLEARED	A	4/09/2020
1010	4/03/2020	CHECK	037195	THATCHER COMPANY, INC.	5,860.24CR	CLEARED	A	4/09/2020
1010	4/03/2020	CHECK	037196	WINTER, ALEXANDER	112.69CR	CLEARED	A	4/20/2020
1010	4/10/2020	CHECK	037197	HERNANDEZ, DOMINIC A	1,259.60CR	CLEARED	P	4/10/2020
1010	4/10/2020	CHECK	037198	ACWA/JPIA	886.05CR	CLEARED	A	4/16/2020
1010	4/10/2020	CHECK	037199	ALPHA ANALYTICAL LABORATORIES	511.00CR	CLEARED	A	4/15/2020
1010	4/10/2020	CHECK	037200	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	4/15/2020
1010	4/10/2020	CHECK	037201	DATAPROSE, LLC	3,412.97CR	CLEARED	A	4/14/2020
1010	4/10/2020	CHECK	037202	FOSTER MORRISON CONSULTING, LT	16,800.00CR	CLEARED	A	4/16/2020
1010	4/10/2020	CHECK	037203	MIDDLETOWN COPY & PRINT	16.09CR	CLEARED	A	4/16/2020
1010	4/10/2020	CHECK	037204	OFFICE DEPOT	307.80CR	CLEARED	A	4/17/2020
1010	4/10/2020	CHECK	037205	RAY MORGAN COMPANY	40.26CR	CLEARED	A	4/15/2020
1010	4/10/2020	CHECK	037206	SOUTH LAKE REFUSE COMPANY	483.39CR	CLEARED	A	4/14/2020
1010	4/10/2020	CHECK	037207	SPECIAL DISTRICT RISK MANAGEME	27,857.22CR	CLEARED	A	4/15/2020
1010	4/10/2020	CHECK	037208	TYLER TECHNOLOGY	2,501.25CR	CLEARED	A	4/14/2020
1010	4/17/2020	CHECK	037209	ADTS, INC	294.00CR	CLEARED	A	4/27/2020

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

CHECK DATE: 4/01/2020 THRU 4/30/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	4/17/2020	CHECK	037210	ALPHA ANALYTICAL LABORATORIES	652.00CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037211	AT&T	256.60CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037212	B & G TIRES OF MIDDLETOWN	1,017.12CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037213	BARTLEY PUMP, INC.	2,165.00CR	CLEARED	A	4/21/2020
1010	4/17/2020	CHECK	037214	BOLD POLISNER MADDOW NELSON &	4,365.00CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037215	HARDESTER'S MARKETS & HARDWARE	99.06CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037216	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	4/17/2020	CHECK	037217	LOCAL GOVERNMENT COMMISSION IN	4,636.36CR	CLEARED	A	4/27/2020
1010	4/17/2020	CHECK	037218	MICHELLE HAMILTON	1,575.00CR	CLEARED	A	4/20/2020
1010	4/17/2020	CHECK	037219	MIKSIS SERVICES, INC.	4,680.00CR	CLEARED	A	4/24/2020
1010	4/17/2020	CHECK	037220	OFFICE DEPOT	99.54CR	CLEARED	A	4/24/2020
1010	4/17/2020	CHECK	037221	PAUL KELLEY CONSULTING, INC	2,740.00CR	CLEARED	A	4/21/2020
1010	4/17/2020	CHECK	037222	REDWOOD COAST FUELS	864.08CR	CLEARED	A	4/21/2020
1010	4/17/2020	CHECK	037223	SMITH CONSTRUCTION	1,928.85CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037224	SPECIAL DISTRICT RISK MANAGEME	430.05CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037225	TELSTAR INSTRUMENTS, INC	3,728.00CR	CLEARED	A	4/21/2020
1010	4/17/2020	CHECK	037226	VERIZON WIRELESS	875.90CR	CLEARED	A	4/22/2020
1010	4/17/2020	CHECK	037227	WAGNER & BONSIGNORE	2,455.60CR	CLEARED	A	4/24/2020
1010	4/17/2020	CHECK	037228	WILEY PRICE & RADULOVICH, LLP	2,629.50CR	CLEARED	A	4/24/2020
1010	4/17/2020	CHECK	037229	BEDDINGFIELD, CINDY	55.74CR	CLEARED	A	4/29/2020
1010	4/17/2020	CHECK	037230	PROUD START LLC	1.06CR	OUTSTND	A	0/00/0000
1010	4/17/2020	CHECK	037231	WREN, DIANE	8.27CR	OUTSTND	A	0/00/0000
1010	4/24/2020	CHECK	037232	HERNANDEZ, DOMINIC A	1,325.49CR	CLEARED	P	4/24/2020
1010	4/24/2020	CHECK	037233	ALPHA ANALYTICAL LABORATORIES	1,056.00CR	CLEARED	A	4/29/2020
1010	4/24/2020	CHECK	037234	ARMED FORCE PEST CONTROL, INC.	2,300.00CR	OUTSTND	A	0/00/0000
1010	4/24/2020	CHECK	037235	BRELJE AND RACE LABS, INC.	70.00CR	CLEARED	A	4/29/2020
1010	4/24/2020	CHECK	037236	CARDMEMBER SERVICE	8,096.67CR	CLEARED	A	4/29/2020
1010	4/24/2020	CHECK	037237	ITRON	3,046.71CR	CLEARED	A	4/28/2020
1010	4/24/2020	CHECK	037238	JAMES DAY CONSTRUCTION, INC.	99.00CR	CLEARED	A	4/30/2020
1010	4/24/2020	CHECK	037239	M-4 SPECIALTIES	428.65CR	OUTSTND	A	0/00/0000
1010	4/24/2020	CHECK	037240	RICOH USA, INC.	386.29CR	CLEARED	A	4/29/2020
1010	4/24/2020	CHECK	037241	U S POSTMASTER	240.00CR	CLEARED	A	5/01/2020
1010	4/24/2020	CHECK	037242	USA BLUE BOOK	245.80CR	CLEARED	A	5/01/2020

DEPOSIT:								
1010	4/01/2020	DEPOSIT		CREDIT CARD 4/01/2020	3,363.93	CLEARED	C	4/02/2020
1010	4/01/2020	DEPOSIT	000001	CREDIT CARD 4/01/2020	601.08	CLEARED	C	4/03/2020
1010	4/01/2020	DEPOSIT	000002	REGULAR DAILY POST 4/01/2020	795.13	CLEARED	C	4/02/2020
1010	4/02/2020	DEPOSIT		CREDIT CARD 4/02/2020	7,475.51	CLEARED	C	4/03/2020
1010	4/02/2020	DEPOSIT	000001	CREDIT CARD 4/02/2020	1,130.57	CLEARED	C	4/06/2020
1010	4/02/2020	DEPOSIT	000002	REGULAR DAILY POST 4/02/2020	1,676.39	CLEARED	C	4/03/2020
1010	4/03/2020	DEPOSIT		CREDIT CARD 4/03/2020	1,468.59	CLEARED	C	4/06/2020
1010	4/04/2020	DEPOSIT		CREDIT CARD 4/04/2020	2,774.38	CLEARED	C	4/06/2020
1010	4/05/2020	DEPOSIT		CREDIT CARD 4/05/2020	1,253.42	CLEARED	C	4/06/2020

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

CHECK DATE: 4/01/2020 THRU 4/30/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	4/06/2020	DEPOSIT		CREDIT CARD 4/06/2020	2,232.01	CLEARED	C	4/06/2020
1010	4/06/2020	DEPOSIT	000001	REGULAR DAILY POST 4/06/2020	1,904.81	CLEARED	C	4/06/2020
1010	4/06/2020	DEPOSIT	000002	CREDIT CARD 4/06/2020	2,070.82	CLEARED	C	4/08/2020
1010	4/06/2020	DEPOSIT	000003	CREDIT CARD 4/06/2020	2,422.05	CLEARED	C	4/08/2020
1010	4/06/2020	DEPOSIT	000004	REGULAR DAILY POST 4/06/2020	9,331.91	CLEARED	C	4/07/2020
1010	4/07/2020	DEPOSIT		CREDIT CARD 4/07/2020	2,390.56	CLEARED	C	4/08/2020
1010	4/07/2020	DEPOSIT	000001	CREDIT CARD 4/07/2020	1,457.03	CLEARED	C	4/09/2020
1010	4/07/2020	DEPOSIT	000002	REGULAR DAILY POST 4/07/2020	2,066.21	CLEARED	C	4/08/2020
1010	4/08/2020	DEPOSIT		CREDIT CARD 4/08/2020	2,898.70	CLEARED	C	4/09/2020
1010	4/08/2020	DEPOSIT	000001	CREDIT CARD 4/08/2020	4,895.24	CLEARED	C	4/13/2020
1010	4/08/2020	DEPOSIT	000002	REGULAR DAILY POST 4/08/2020	7,330.66	CLEARED	C	4/09/2020
1010	4/09/2020	DEPOSIT		CREDIT CARD 4/09/2020	1,391.25	CLEARED	C	4/13/2020
1010	4/09/2020	DEPOSIT	000001	REGULAR DAILY POST 4/09/2020	31,226.00	CLEARED	C	4/10/2020
1010	4/09/2020	DEPOSIT	000002	CREDIT CARD 4/09/2020	1,587.62	CLEARED	C	4/13/2020
1010	4/09/2020	DEPOSIT	000003	REGULAR DAILY POST 4/09/2020	3,814.21	CLEARED	C	4/10/2020
1010	4/10/2020	DEPOSIT		CREDIT CARD 4/10/2020	2,106.35	CLEARED	C	4/13/2020
1010	4/10/2020	DEPOSIT	000001	CREDIT CARD 4/10/2020	1,730.88	CLEARED	C	4/13/2020
1010	4/10/2020	DEPOSIT	000002	REGULAR DAILY POST 4/10/2020	9,564.74	CLEARED	C	4/13/2020
1010	4/11/2020	DEPOSIT		CREDIT CARD 4/11/2020	2,650.49	CLEARED	C	4/13/2020
1010	4/12/2020	DEPOSIT		CREDIT CARD 4/12/2020	1,134.06	CLEARED	C	4/13/2020
1010	4/13/2020	DEPOSIT		CREDIT CARD 4/13/2020	1,145.46	CLEARED	C	4/14/2020
1010	4/13/2020	DEPOSIT	000001	CREDIT CARD 4/13/2020	2,368.41	CLEARED	C	4/15/2020
1010	4/13/2020	DEPOSIT	000002	REGULAR DAILY POST 4/13/2020	11,744.15	CLEARED	C	4/14/2020
1010	4/14/2020	DEPOSIT		CREDIT CARD 4/14/2020	2,181.81	CLEARED	C	4/15/2020
1010	4/14/2020	DEPOSIT	000001	CREDIT CARD 4/14/2020	1,808.51	CLEARED	C	4/16/2020
1010	4/14/2020	DEPOSIT	000002	REGULAR DAILY POST 4/14/2020	4,233.50	CLEARED	C	4/15/2020
1010	4/14/2020	DEPOSIT	041420	FAT - LIEN PMT # 01-072	34,421.14	CLEARED	G	4/14/2020
1010	4/15/2020	DEPOSIT		CREDIT CARD 4/15/2020	3,257.83	CLEARED	C	4/16/2020
1010	4/15/2020	DEPOSIT	000001	CREDIT CARD 4/15/2020	3,885.29	CLEARED	C	4/17/2020
1010	4/15/2020	DEPOSIT	000002	REGULAR DAILY POST 4/15/2020	4,492.18	CLEARED	C	4/16/2020
1010	4/15/2020	DEPOSIT	000003	DRAFT POSTING	11,977.92	CLEARED	U	4/16/2020
1010	4/15/2020	DEPOSIT	000004	CC DRAFT POSTING	15,408.58	CLEARED	U	4/17/2020
1010	4/16/2020	DEPOSIT		CREDIT CARD 4/16/2020	8,200.02	CLEARED	C	4/17/2020
1010	4/16/2020	DEPOSIT	000001	CREDIT CARD 4/16/2020	1,877.73	CLEARED	C	4/20/2020
1010	4/16/2020	DEPOSIT	000002	REGULAR DAILY POST 4/16/2020	6,720.47	CLEARED	C	4/17/2020
1010	4/17/2020	DEPOSIT		CREDIT CARD 4/17/2020	3,822.77	CLEARED	C	4/20/2020
1010	4/17/2020	DEPOSIT	000001	CREDIT CARD 4/17/2020	3,541.00	CLEARED	C	4/20/2020
1010	4/17/2020	DEPOSIT	000002	REGULAR DAILY POST 4/17/2020	6,187.19	CLEARED	C	4/20/2020
1010	4/18/2020	DEPOSIT		CREDIT CARD 4/18/2020	4,786.00	CLEARED	C	4/20/2020
1010	4/19/2020	DEPOSIT		CREDIT CARD 4/19/2020	2,458.86	CLEARED	C	4/20/2020
1010	4/20/2020	DEPOSIT		CREDIT CARD 4/20/2020	2,666.75	CLEARED	C	4/21/2020
1010	4/20/2020	DEPOSIT	000001	CREDIT CARD 4/20/2020	8,058.70	CLEARED	C	4/22/2020
1010	4/20/2020	DEPOSIT	000002	REGULAR DAILY POST 4/20/2020	22,538.67	CLEARED	C	4/21/2020
1010	4/21/2020	DEPOSIT		CREDIT CARD 4/21/2020	6,618.95	CLEARED	C	4/22/2020

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

CHECK DATE: 4/01/2020 THRU 4/30/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	4/21/2020	DEPOSIT	000001	CREDIT CARD 4/21/2020	1,333.78	CLEARED	C	4/23/2020
1010	4/21/2020	DEPOSIT	000002	REGULAR DAILY POST 4/21/2020	861.97	CLEARED	C	4/22/2020
1010	4/22/2020	DEPOSIT		CREDIT CARD 4/22/2020	1,629.59	CLEARED	C	4/23/2020
1010	4/22/2020	DEPOSIT	000001	CREDIT CARD 4/22/2020	1,189.26	CLEARED	C	4/24/2020
1010	4/22/2020	DEPOSIT	000002	REGULAR DAILY POST 4/22/2020	2,046.12	CLEARED	C	4/23/2020
1010	4/23/2020	DEPOSIT		CREDIT CARD 4/23/2020	704.30	CLEARED	C	4/24/2020
1010	4/23/2020	DEPOSIT	000001	CREDIT CARD 4/23/2020	507.49	CLEARED	C	4/27/2020
1010	4/23/2020	DEPOSIT	000002	REGULAR DAILY POST 4/23/2020	1,107.82	CLEARED	C	4/24/2020
1010	4/24/2020	DEPOSIT		CREDIT CARD 4/24/2020	1,133.68	CLEARED	C	4/27/2020
1010	4/24/2020	DEPOSIT	000001	CREDIT CARD 4/24/2020	718.58	CLEARED	C	4/27/2020
1010	4/24/2020	DEPOSIT	000002	REGULAR DAILY POST 4/24/2020	1,455.40	CLEARED	C	4/27/2020
1010	4/25/2020	DEPOSIT		CREDIT CARD 4/25/2020	349.09	CLEARED	C	4/27/2020
1010	4/26/2020	DEPOSIT		CREDIT CARD 4/26/2020	1,127.62	CLEARED	C	4/27/2020
1010	4/27/2020	DEPOSIT		CREDIT CARD 4/27/2020	779.75	CLEARED	C	4/28/2020
1010	4/27/2020	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	111.68CR	CLEARED	U	4/28/2020
1010	4/27/2020	DEPOSIT	000002	DAILY PAYMENT POSTING	111.68	CLEARED	U	4/28/2020
1010	4/27/2020	DEPOSIT	000003	CREDIT CARD 4/27/2020	1,710.12	CLEARED	C	4/29/2020
1010	4/27/2020	DEPOSIT	000004	REGULAR DAILY POST 4/27/2020	3,977.26	CLEARED	C	4/28/2020
1010	4/28/2020	DEPOSIT		CREDIT CARD 4/28/2020	1,770.91	CLEARED	C	4/29/2020
1010	4/28/2020	DEPOSIT	000001	CREDIT CARD 4/28/2020	832.50	CLEARED	C	4/30/2020
1010	4/28/2020	DEPOSIT	000002	REGULAR DAILY POST 4/28/2020	642.28	CLEARED	C	4/29/2020
1010	4/29/2020	DEPOSIT		CREDIT CARD 4/29/2020	835.44	CLEARED	C	4/30/2020
1010	4/29/2020	DEPOSIT	000001	CREDIT CARD 4/29/2020	1,098.91	CLEARED	C	5/01/2020
1010	4/29/2020	DEPOSIT	000002	REGULAR DAILY POST 4/29/2020	359.50	CLEARED	C	4/30/2020
1010	4/30/2020	DEPOSIT		CREDIT CARD 4/30/2020	516.44	CLEARED	C	5/01/2020
1010	4/30/2020	DEPOSIT	000001	CREDIT CARD 4/30/2020	874.36	OUTSTND	C	0/00/0000
1010	4/30/2020	DEPOSIT	000002	REGULAR DAILY POST 4/30/2020	148.03	CLEARED	C	5/01/2020
1010	4/30/2020	DEPOSIT	000003	CREDIT CARD 4/30/2020	1,550.54	OUTSTND	C	0/00/0000
MISCELLANEOUS:								
1010	4/10/2020	MISC.		PAYROLL DIRECT DEPOSIT	20,980.84CR	CLEARED	P	4/10/2020
1010	4/24/2020	MISC.		PAYROLL DIRECT DEPOSIT	22,072.26CR	CLEARED	P	4/24/2020
SERVICE CHARGE:								
1010	4/02/2020	SERV-CHG		MERCHANT FEE 27 - MARCH 2020	1,472.52CR	CLEARED	G	4/03/2020
1010	4/02/2020	SERV-CHG	000001	MERCHANT FEE 25 - MARCH 2020	958.72CR	CLEARED	G	4/03/2020
1010	4/02/2020	SERV-CHG	000002	MERCHANT FEE 29 - MARCH 2020	389.45CR	CLEARED	G	4/03/2020
1010	4/15/2020	SERV-CHG		ANALYSIS FEE 04/15/2020	308.00CR	CLEARED	G	4/15/2020
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	134,940.42CR		
				DEPOSIT	TOTAL:	318,407.23		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	43,053.10CR		
				SERVICE CHARGE	TOTAL:	3,128.69CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	28,928.88CR		

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

CHECK DATE: 4/01/2020 THRU 4/30/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT --DATE-- --TYPE-- NUMBER -----DESCRIPTION----- ----AMOUNT--- STATUS FOLIO CLEAR DATE

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	134,940.42CR
	DEPOSIT	TOTAL:	318,407.23
	INTEREST	TOTAL:	0.00
	MISCELLANEOUS	TOTAL:	43,053.10CR
	SERVICE CHARGE	TOTAL:	3,128.69CR
	EFT	TOTAL:	0.00
	BANK-DRAFT	TOTAL:	28,928.88CR



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

APRIL 2020

SEWER CIP/OP EXPENSES	FUND	Budget Expense	Year to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	32,802
IT Upgrades	313	5,000	4,160
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	-
Chlorine tank auto shutoff	314	32,000	-
SCADA	712	30,000	-
Chlorine Disinfection Facility	314	45,000	-
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 272,088

SEWER CIP/OP REVENUE TRANSFERS	FUND	Transfer In	Year to Date Transfers
Sewer Op Reserve (3%)	313	45,147	34,038
FEMA/CalOES	313		-
Sewer CIP (3%)	314	45,147	34,038
FEMA/CalOES	314		-
Total		\$ 90,294	\$ 68,076.00

WATER CIP/OP EXPENSES	FUND	Budget Expense	Year to Date Actual
Unit 9 Tank Replacement 1,700,000 (*1)	320/325/130	220,000	-
AMI	320/325/130	100,000	-
Vac Truck (40%)	320	134,000	133,417
Repair Water Main Line	320	200,000	2,712
IT Upgrades	320	5,000	4,160
Total		\$ 659,000	\$ 140,289

WATER CIP/OP REVENUE TRANSFERS	FUND	Transfer In	Year to Date Transfer
Water CIP (8%)	320	148,243	111,177
Water OP Reserve Fund (5%)	325	105,548	79,164
Total		\$ 253,792	\$ 190,341



MEMO

To: Board of Directors

From: Trish Wilkinson, Full Charge Bookkeeper

Date: May 12, 2020

RE: Office & Administrative Staff Overtime Monthly Report

April 2020

Overtime:

Administrative Assistant: 4.00 hours

Water Resources Specialist: 3.00 hours

Full Charge Bookkeeper: - hours

Senior Accounts Representative: - hours

Accounts Representative: - hours

Total Overtime: 7.00 hours



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2019 - 2020 BUDGET

APRIL 2020

DEBT SERVICE REVENUE		FUND	BUDGET AMOUNT	
1)	1995-2 BOND - TAX ASSESSMENT	215	\$	298,541
2)	CIEDB LOAN - FUND 130	218		171,064
3)	USDA RUS LOAN (SOLAR) - FUND 120	219		32,258
TOTAL REVENUE			\$	501,862

DEBT SERVICE EXPENDITURE			BUDGET AMOUNT	PAID TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 179,000	179,000
	1995-2 BOND REDEMPTION (INTEREST)	215	105,272	105,272
	BOND ADMINISTRATION (ANNUAL FEE)	215	6,585	2,810
	COUNTY COLLECTION FEES	215	3,414	4,040
	CSD ADMIN COSTS	215	4,270	4,270
			\$ 298,541	\$ 295,393
2)	CIEDB (PRINCIPAL)	218	106,363	106,363
	CIEDB (INTEREST)	218	59,566	59,567
	CIEDB (ANNUAL FEE)	218	5,135	5,135
			171,064	171,065
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 16,500	16,500
	USDA RUS LOAN (INTEREST)	219	15,758	15,758
			\$ 32,258	\$ 32,258
TOTAL DEBT SERVICE			501,862	498,716

MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 05/15/2020

RE: Senior Account Representative's Monthly Report

Monthly Billing 04/30/2020

Mailed statements: 2,130

Electronic statements: 492

The statement "SPECIAL MESSAGE"

At Hidden Valley Lake CSD the health & safety of our customers & employees is our top priority. With the COVID-19 State of emergency: the customer service lobby is closed to the public; We have instituted advised practices to keep employees safe and able to provide safe reliable water & wastewater services; Payments: By phone during business hours, online at www.hvlcsd.org or dropped in payment box located in the front of the office. Check the district website for COVID-19 related updates.

Delinquent Billing 04/20/2020

Delinquent statements for March bills:

Mailed statements: 512

Electronic statements: 79

As of 05/15/2020 there are 240 past due accounts

Courtesy Notification

No Courtesy notices delivered due to COVID-19.

No Electronic notices due to COVID-19.

Phone Notification

No Phone notifications due to COVID-19.

Lock Offs

No Lock Offs due to COVID-19.

PLEASE PRINT LEGIBLY

Agency Name (DO NOT use acronyms or abbreviations)	Phone
Agency Address	City, State & Zip

BELOW PLEASE LIST ALL THOSE INTERESTED IN BEING ON ACWA COMMITTEES FOR YOUR AGENCY. FOR ADDITIONAL RECOMMENDATIONS PLEASE FILL OUT ANOTHER FORM.

**If an individual is not an agency employee or director, please indicate company affiliation.*

Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice
Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice
Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice
Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice
Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice
Name	Title/Company*	Email Address
Committee 1st Choice	Committee 2nd Choice	Committee 3rd Choice

Signature (Agency/District General Manager or Board President signature required) Title Date

QUESTIONS?

Contact Business Services Specialist Petra Rice
at petrar@acwa.com or **(916) 441-4545**

910 K Street, Suite 100
Sacramento, CA 95814
www.acwa.com



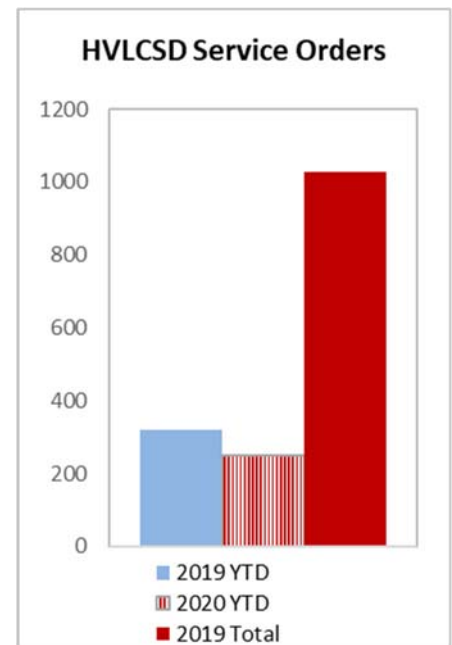
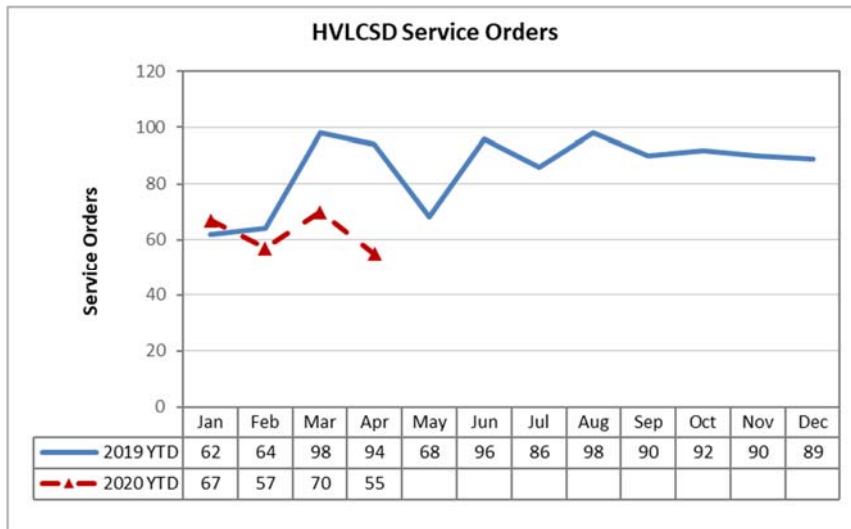
Hidden Valley Lake Community Services District

April 2020 Report

FIELD OPERATIONS

Water Connections:		Sewer Connections:	
New (This month)	0	New (This month)	0
Residential (Last month)	2447	Residential (Last month)	1465
Commercial & Govt (Last month)	39	Commercial & Govt (Last month)	16
Total :	2486		1481

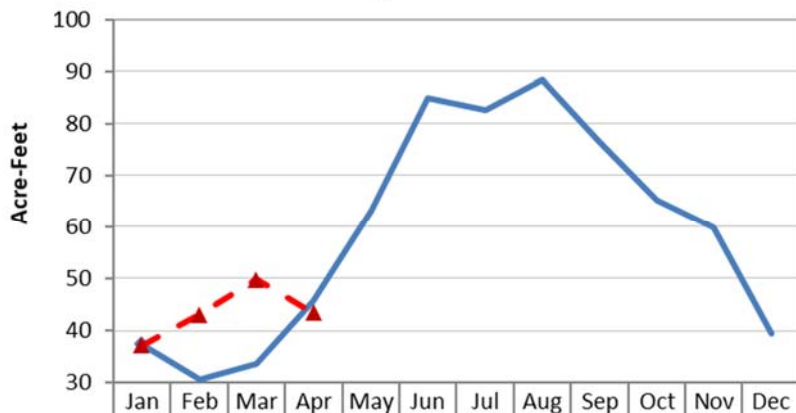
Rainfall		
<i>This month</i>	<i>Last year</i>	<i>Historical</i>
1.48	0.25	2.44



Hours		
Overtime Hours	21	\$919.73

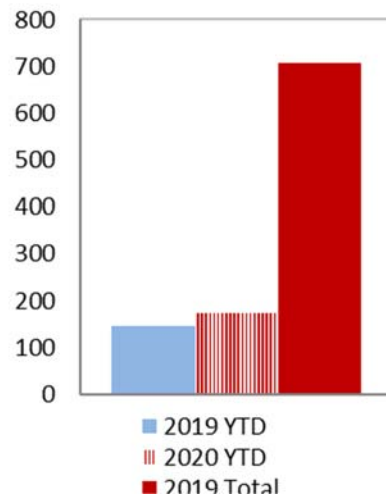
April 2020 Field Report

HVLCSD Municipal Well Production

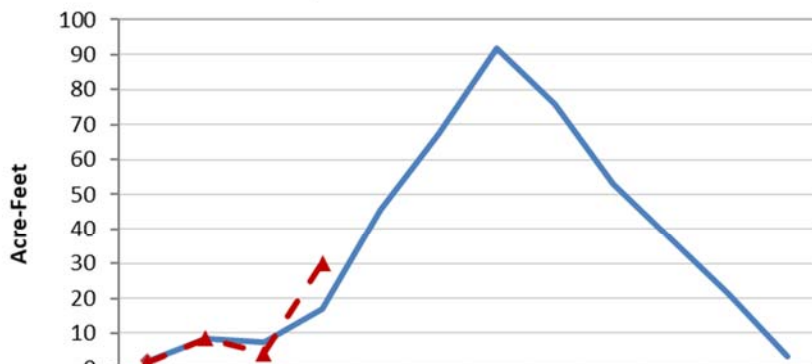


— 2019	37.2	30.7	33.6	45.7	63.0	84.8	82.6	88.4	76.6	65.2	59.8	39.3
-▲- 2020	37.1	43.0	49.7	43.4								

HVLCSD Municipal Well Production (AF)

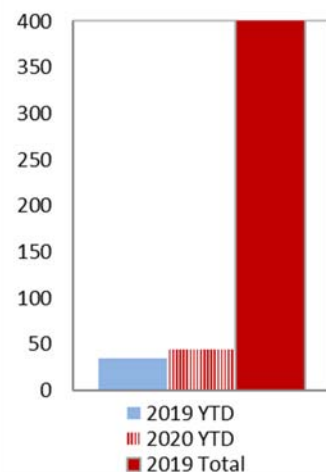


HVLCSD Municipal Reclaimed Water Use

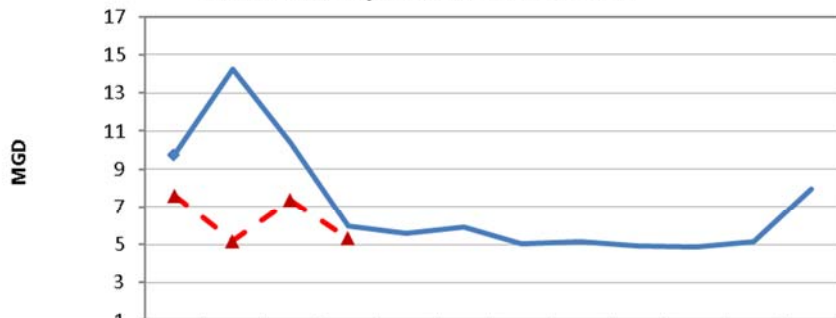


— 2019	1.87	8.57	7.38	16.8	45.4	67.4	91.8	75.8	53.0	36.9	20.9	3.37
-▲- 2020	1.55	8.59	4.27	30.2								

HVLCSD Municipal Reclaimed Water (AF)

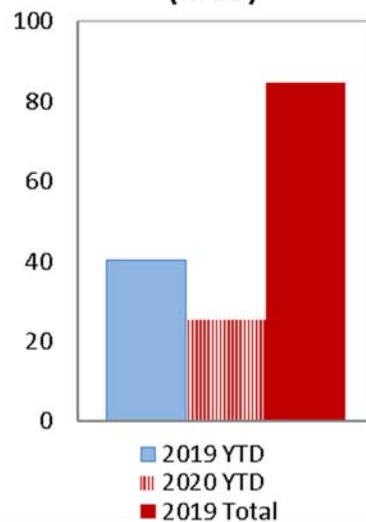


HVLCSD Municipal Wastewater Influent

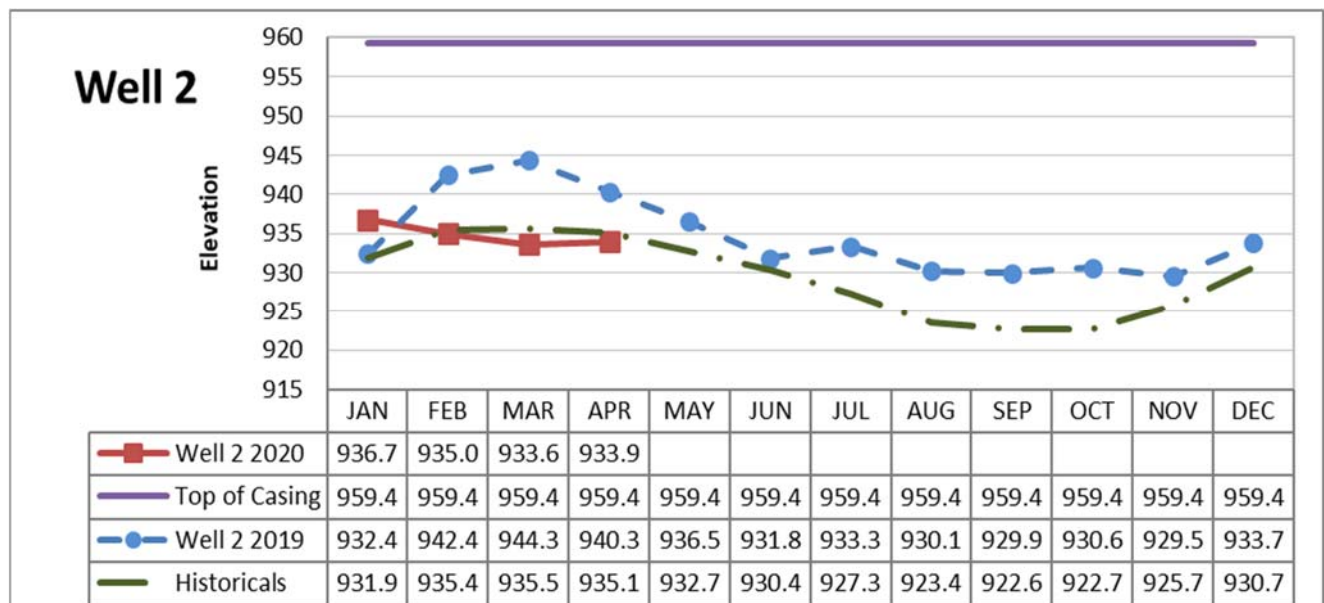
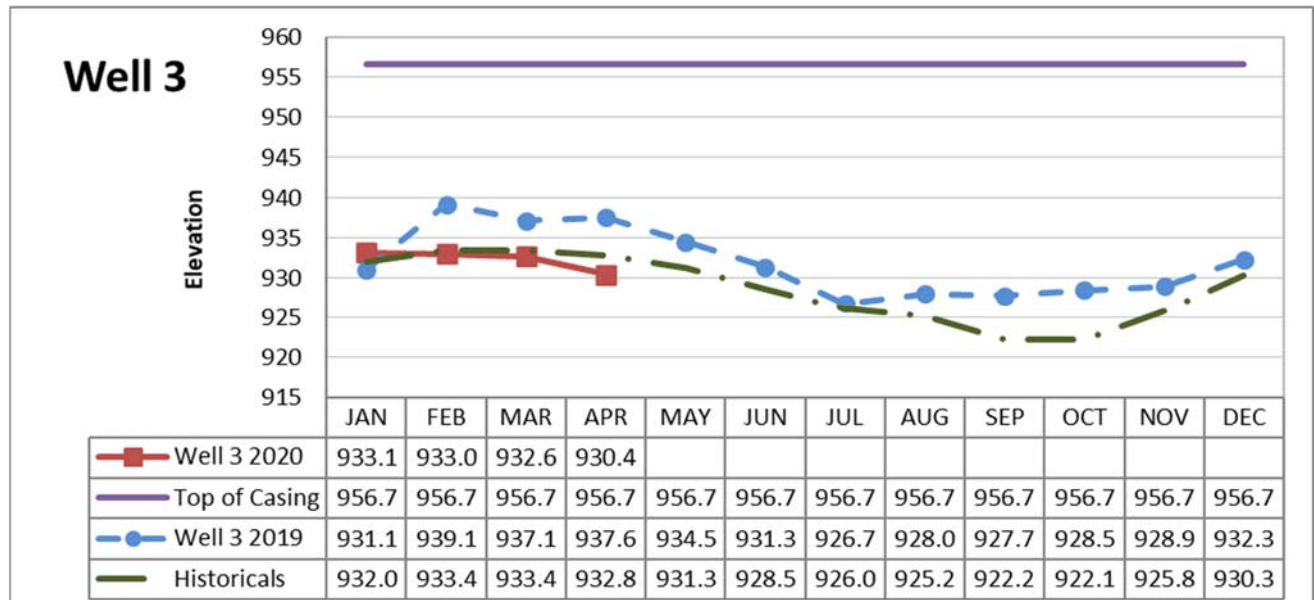
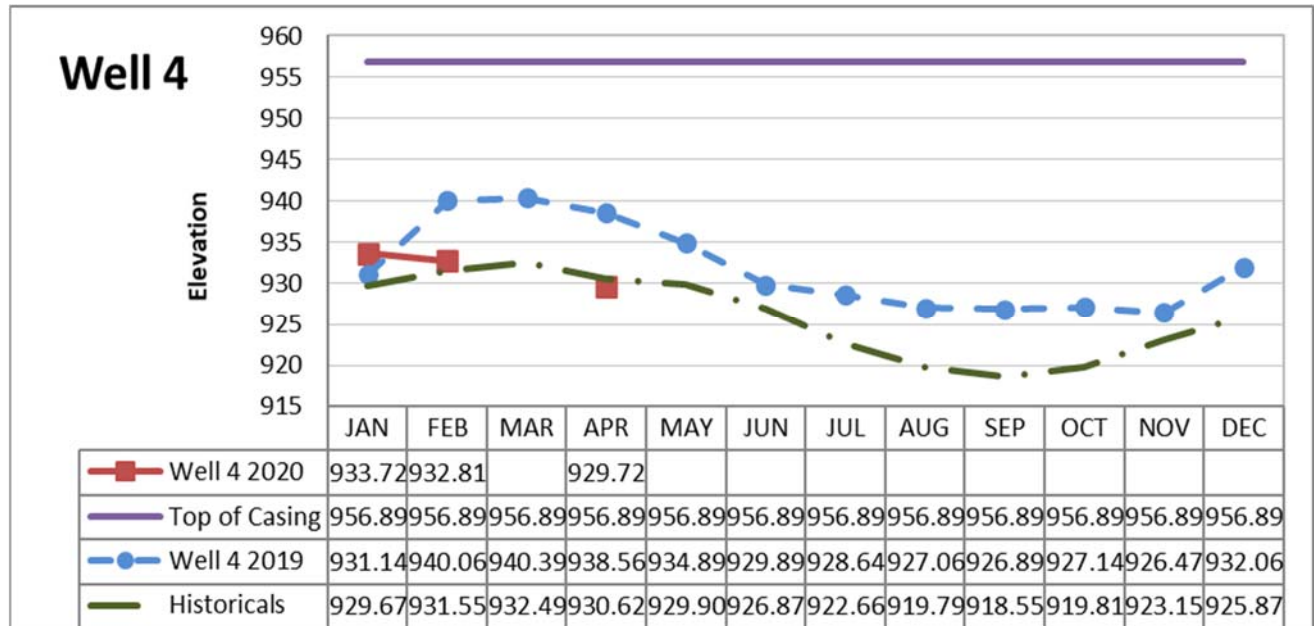


— 2019	9.71	14.23	10.40	5.95	5.56	5.92	5.05	5.12	4.91	4.88	5.14	7.97
-▲- 2020	7.6	5.19	7.36	5.33								

HVLCSD Municipal Wastewater Influent (MGD)



April 2020 Field Report



Projects Update

FEMA projects

HMGP DR-4344 Project 512 (LHMP)

4/13 Submitted Q1 progress report

4/13 Submitted Q1 reimbursement request

4/30 Received obligation commitment to Q1 reimbursement (\$39,945)

5/12 CalOES submitted LHMP to FEMA

HMGP DR-4434 (February Rains)

4/17 Project 138 status changed to obligated (\$178,872)

5/1 Signed Damage Description and Dimensions (DDD) of management costs (\$63,388)

5/4 On-site project review with Coastland Civil Engineering. Engineers developing a contract amendment to begin bid development RPA DR-4308

5/5 Requested status update on reimbursement funds

RPA DR-4308

5/5 Requested status update on reimbursement funds

Projects Update

Non_FEMA projects

IRWM/Waterboards

- 4/17 Received affirmation from SWRCB DWR of CSD ground wells providing percolating groundwater
- 4/20 Submitted EAR 2019
- 4/23 CSD submitted request for revocation of water rights
- 4/29 Received notification from DWR IRWM of recommendation for funding of I&I and Unit 9 Tank projects
- 4/30 CSD submitted request for lifting of moratorium
- 4/30 New Wastewater regulation ESI (Electronic Submittal of Information) begun with GHD
- 5/4 Received SWRCB acceptance of EAR
- 6/1 ESI due

Water main replacement

- 5/4 Project completion

I & I

- Received CCTV of Meadow View sewer easement (360')
- 4/20 Miksis unable to complete repairs
- 5/4 CCTV review with Coastland Civil Engineering. Engineers developing a technical memorandum and repair estimate

Valley Oaks

- 5/4 Review with Coastland Civil Eng. Engineers developing a conditional will-serve letter for Phase I

ACWA

- 4/22 Outreach alert, Covid-19 Federal aid (See attached)
- 4/24 SLC meeting
- 6/5 SLC meeting

CivicSpark

- Capacity building – Monthly reports
- Digitalization of 1968 Infrastructure maps into GIS
- Flow vs. consumption data analysis
- 5/1 Submitted progress report to CVRQCB (see attached)
- 5/8 Received acceptance notification for the 20/21 service year

Training

- 5/7 PG&E wildfire safety working session
- 5/13 DR4482 Applicant briefing

April 2020 Field Report

Water Operations and Maintenance Highlights

- 4/2 Used vac truck
- 4/6 Back filled dig-up on MMN
- 4/7 Cut asphalt for main line repair
- 4/7 Used vac truck on water leak
- 4/17 Fixed leaks in zones 1 & 4
- 4/15 Landscaping at Greenridge pumping station
- 4/20 Flushed fire hydrants
- 4/23 Well 4 failure; Wells 2 & 3 put online
- Meter reads 4/27-4/30
- Routine maintenance and operations
- Meter reads 4/27—4/28

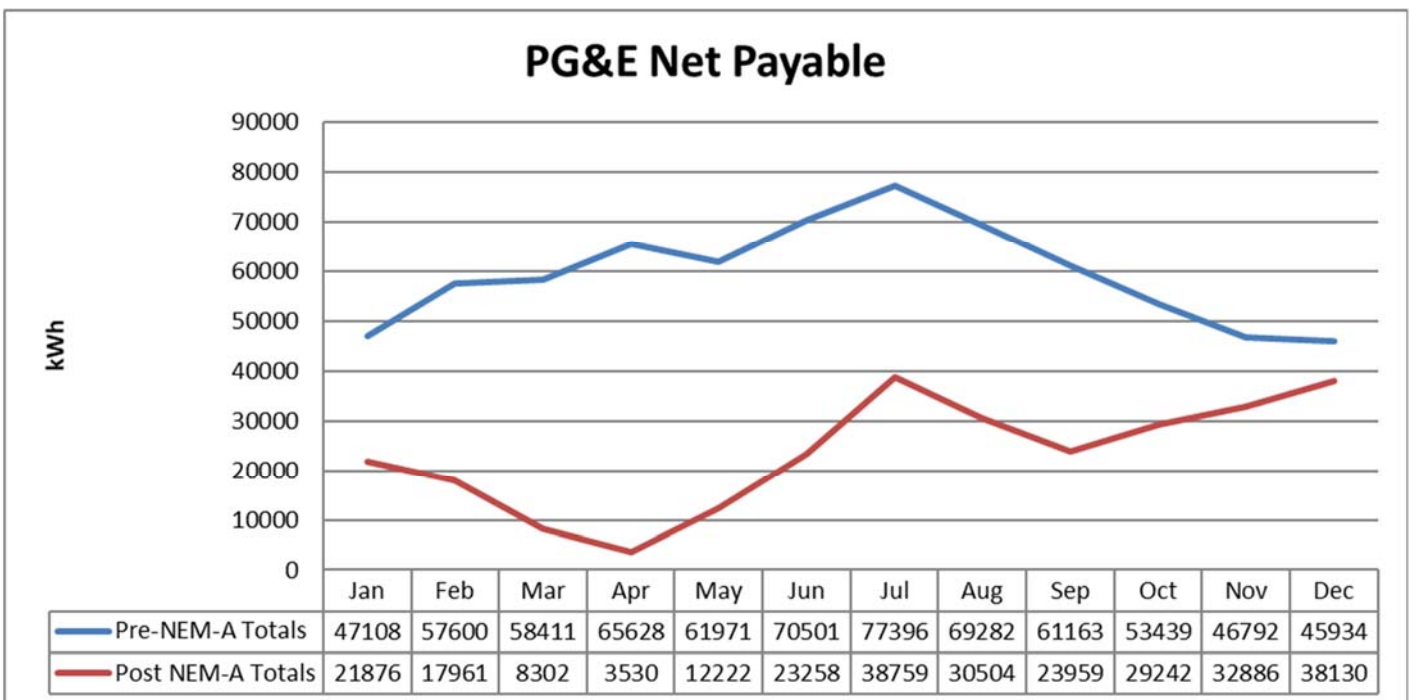
Wastewater Operations and Maintenance Highlights

- 4/1 Replaced wind sock
- 4/10 Put hose on filter #1
- 4/15 Worked on sand filters
- 4/15 Hooked up new 1 ton
- 4/24 Filter 3 reset and put online
- Routine maintenance and operations
- Meter reads 4/27—4/30

April 2020 Field Report

Vehicle Mileage	
Vehicle	Mileage
Truck 1	24
Truck 2 (new construction truck)	779
Truck 3	1,920
Truck 4	256
Truck 6	705
Truck 7	1,182
Truck 8	0
Dump Truck	46
Backhoe	10.14 hrs
New Holland Tractor	9.80 hrs
Vac Truck	42

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	251.60	130.70
Fuel Log	251.50	130.50





Hidden Valley Lake Community Services District

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www.hvicsd.org

April 21, 2020

**The Honorable Nancy Pelosi, Speaker
United States House of Representatives
1236 Longworth House Office Building
Washington, D.C. 20515**

**The Honorable Mitch McConnell, Leader
United States Senate
317 Russell Senate Office Building
Washington, D.C. 20510**

**The Honorable Kevin McCarthy, Leader
United States House of Representatives
2468 Rayburn House Office Building
Washington, D.C. 20515**

**The Honorable Charles Schumer, Leader
United States Senate
322 Hart Senate Office Building
Washington, D.C. 20510**

RE: Hidden Valley Lake Community Services District Request for COVID-19 Federal Relief Funding

Dear Leader McConnell, Speaker Pelosi, Leader Schumer, and Leader McCarthy

Hidden Valley Lake Community Services District respectfully requests that subsequent COVID-19 relief bills address the needs of local government agencies, especially for their water and wastewater systems. As an active member in the Association of California Water Agencies we represent over 90% of the water delivered in California for residential, agricultural, and business uses. Many of these agencies like ourselves are rural organizations with a modest customer base. We are dedicated to providing potable drinking water during these uncertain times, and to make sure there is water at the faucet to wash hands whenever needed. In the face of this threat, we are adjusting and continue to move on to honor our commitments. For our ratepayers who are no longer working, it has become difficult to afford this essential service. Absorbing the delinquent costs by postponing service disconnections placed that burden squarely on this small agency.

As the nation continues to struggle with the devastating effects of the coronavirus, public water agencies in California are working tirelessly to ensure their customers continue to have safe and reliable water services and to protect the health and safety of their workforce. However, local governments, in particular special districts and cities, need assistance in the face of increased expenses and reduced revenue due to the financial burdens on ratepayers during the COVID-19 pandemic.

On behalf of Hidden Valley Lake Community Services District, we request federal relief bills include:



Hidden Valley Lake Community Services District

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- **Federal assistance for special districts and cities** to cover costs associated with suspensions of water service disconnections and reconnections of delinquent accounts, that water districts have implemented in response to the pandemic;
- **Direct ratepayer assistance** to assist ratepayers struggling financially;
- **Establish a \$100 billion relief fund specifically for local governments, in particular special districts and cities**, to utilize for continuation of essential services, such as water and wastewater operations across the country;
- **Include local government eligibility for emergency paid leave payroll tax credit.** While all public agencies are required to provide paid COVID-19 sick and family leave, special districts and local government agencies are currently excluded from the credit, putting them at a disadvantage

Hidden Valley Lake Community Services District is among the nation's essential workforce and urges Congress to provide federal assistance to keep California's water sector whole.

Thank you for your attention to this request.

Sincerely,

A handwritten signature in blue ink that reads "Paul Kelley". The signature is written in a cursive, flowing style.

Paul Kelley
Interim General Manager

CC:

U.S. Senator Dianne Feinstein
U.S. Senator Kamala Harris
U.S. Senator Mike Thompson
U.S. Senate Committee on Appropriations
U.S. Senate Committee on Finance
U.S. House of Representatives Committee on Ways & Means
U.S. House of Representatives Committee on Appropriations



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May 1, 2020

Mr. Guy Childs
California Regional Water Quality Control Board
Central Valley Region
11020 Sun Center Drive, #200
Rancho Cordova, CA 95670-6114

Re: Quarterly Progress Report

Dear Mr. Childs,

In response to your request from August 2018 for quarterly progress reports, we have compiled a list of completed and ongoing activities with respect to our Infiltration and Inflow (I&I) Work Plan Assessment. Attached in the appendix are the associated figures.

COMPLETED:

February

1. 2/19/20 - Relocated flow monitor from one section of wastewater sub basin 6, manhole C-8, to another location, manhole 13.0, to isolate the northern portion of Meadow View Dr flow. Data recorded at C-8 summarizes flow that spans across four manholes. This analysis revealed large variations in flow during the period of monitoring in wastewater sub basin 6 and extended periods of flow never reaching to zero, giving the impression of I&I.
2. Cleaned the aeration basin and equalization basin at the wastewater treatment plant.
3. Removed fat, oil, and grease build up in lift stations with VacTruck.

March

4. 3/5/20 - Relocated two flow monitors to lift station 2 sub basin. The data gathered during early spring will help determine specific locations of sewer lines to repair in this 2 sub basin.
5. 3/22/20 - Disaster Declaration for COVID 19 Pandemic (DR-4483) led to a decrease in the ability for CivicSpark Fellows to conduct I&I research. A reduced number of field operators slowed wastewater system repairs. District financial impacts included the loss of revenue for delinquent accounts and shutoffs.

6. 3/31/20 - Submitted Local Hazard Mitigation Plan (LHMP) to Cal OES and FEMA. The LHMP has listed potential hazard mitigation projects that would improve the wastewater system, including improvements to the wastewater treatment plant and establishing a path to fix stormwater problems, problems that in the past have been a major cause of I&I. With this LHMP HVLCSD will be eligible for federal grant funds to complete hazard mitigation projects.
7. Removed fat, oil, and grease build up in lift stations with VacTruck
8. Developing analysis of historical data to ascertain trends in I&I from 2014 until present. Comparing lift station pump hour run time to Putah Creek flow (a product of groundwater and precipitation) has shown a close relationship (Figure 1). This leads us to believe that historical lift station pump hours is a good indicator for I&I. Further analysis is planned.

April

9. 4/2/20 - Miksis Services Inc. cleaned and recorded a 380 foot segment of lift station 6 sub basin sewer line.
10. 4/20/20 - Submitted the Electronic Annual Report. Originally due on 4/18/20 the deadline was extended to 8/1/20. Changes in this year's report included the option of not redundantly reporting on recycled water production.
11. 4/23/20 - Published SOP for gathering solar panel data. The electricity produced here fuels the electricity use at the Wastewater Treatment Plant. This document will help formalize training on this key piece of equipment.
12. 4/29/20 - Miksis Services Inc. withdrew from proposed repair work in wastewater sub basin 6 as the project was beyond their capabilities. Currently working with our engineers to develop a bid proposal process to outsource this repair. (Figure 2)
13. 4/30/20 - A new requirement for Waste Discharge and Recycled Water agencies, the Electronic Submittal of Information (ESI) via Geotracker was due on this data, but was later extended to 6/30/20. GHD has been commissioned to be the Authorized RP for the uploading of data.
14. Removed fat, oil, and grease build up in lift stations with VacTruck.
15. Continued analysis of historical data to understand the changing nature of I&I in our system has shown that lift station 6 is of greatest concern, further confirming our conclusion to actively rehabilitate wastewater sub basin 6 first (Figure 3). The data also show that the lift station at Hardester's (the commercial section of our wastewater system) is of concern, a sub basin previously not investigated.

FOR NEXT QUARTER:

16. Manhole lid replacements based on prioritization list (Figure 4). In an attempt to achieve an economy of scale, 3 manhole lid replacements per month on one day will be the goal.
17. Complete more SOPs to improve the District reporting process on monthly Field Operations reports for wastewater activities.
18. Work with historical lift station pump hour data to pinpoint the greatest impact sewer line repair will have on I&I.
19. Confirm findings of lift station pump hour data by using CCTV to identify points for repair and replacement.

20. Major line fixes to an easement in sub basin 6 and manhole sealing and point repairs for 9 manholes across the service area are goals for this coming fiscal year (Figure 5).

This concludes the seventh quarterly report delivered to the Central Valley Regional Water Boards. Do you have any recommendations on how to proceed? We welcome your guidance on any next steps. Thank you for your help and consideration in advance.

Dennis White

Field Operations Lead, Cert#40478

Cell 707-533-3498

Alyssa Gordon

Water Resources Specialist

707-987-9201

Hannah Davidson

CivicSpark Water Fellow

707-987-9201

Zachary Gianotti

CivicSpark Water Fellow

707-987-9201

APPENDIX of FIGURES

Figure 1. Historic Average Lift Station Pump Hours Compared to Average Putah Creek Flow

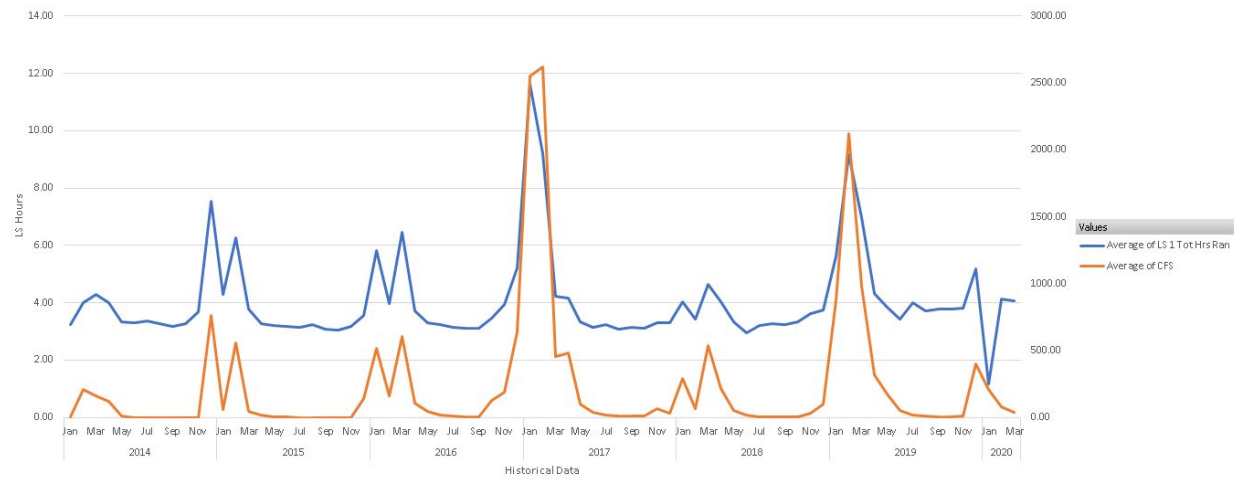
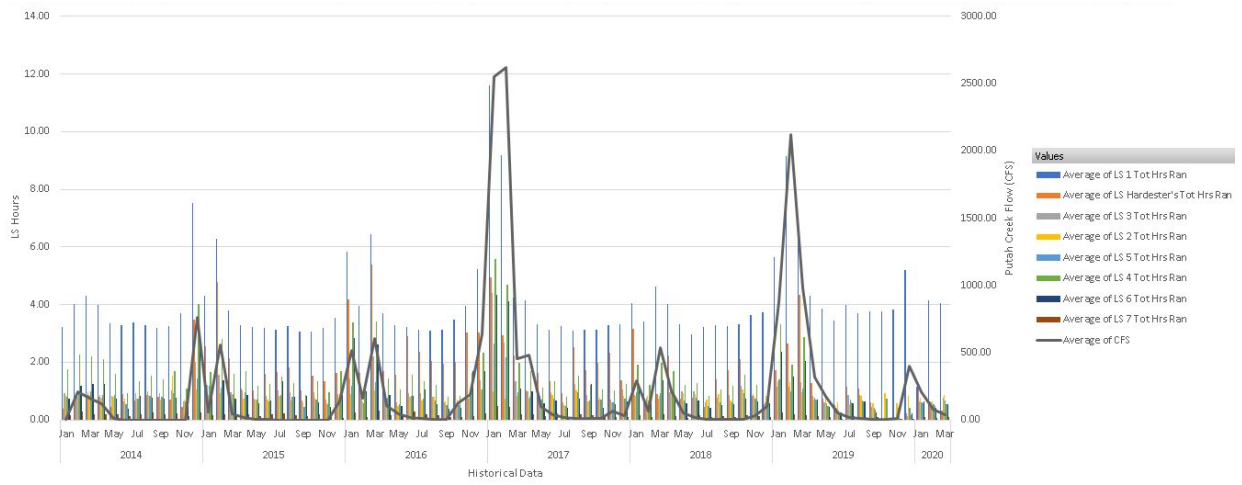


Figure 2. Miksis Services Inc. Turning Down Repair Job

Alyssa Gordon

From: Alyssa Gordon
Sent: Wednesday, April 29, 2020 8:14 AM
To: Paul Kelley
Cc: Dennis White; Penny Cuadras; Trish Wilkinson
Subject: Sewer Easement

Paul, Penny,

There is a sewer easement in the Lift Station 6 subbasin (built in 1968) that was recently camera-ed to determine potential I&I sources. Our vendor, Miksis did indeed find significant damage, and we had been waiting for a quote to repair. Today Miksis responded to Dennis to let him know that they are turning down the job. It appears that the repair required, coupled with the inhospitable terrain made it an impossible task with their equipment.

With this in mind, we anticipate this being a very expensive repair which will likely cost more than our annual allocation of CIP funds. In accordance with our recently adopted cost accounting procedures (>\$60k), we will probably need to send this out to bid. Given these two factors, do you think we could consider encumbering this year's allocation into next year, and reaching out to Coastland to begin the closed bid process?

Look forward to your thoughts,
 Alyssa

Figure 3. Percent increase in Average Lift Station Hours by Season, from 2014 to 2020

	Wet Season (Oct-March)	Dry Season (April-Sept)	Percent Increase
Putah Creek CFS	401.52	52.32	767%
LS6 Avg Hrs	1.19	0.70	171%
LS4 Avg Hrs	1.82	1.17	155%
Hardesters Avg Hrs	1.87	1.31	143%
LS1 Avg Hrs	4.63	3.40	136%
LS5 Avg Hrs	0.93	0.69	133%
LS3 Avg Hrs	1.07	0.83	129%
LS2 Avg Hrs	0.87	0.74	118%
LS7 Avg Hrs	0.17	0.15	112%

Figure 4. Updated Manhole Replacement Status as of February 1st, 2020

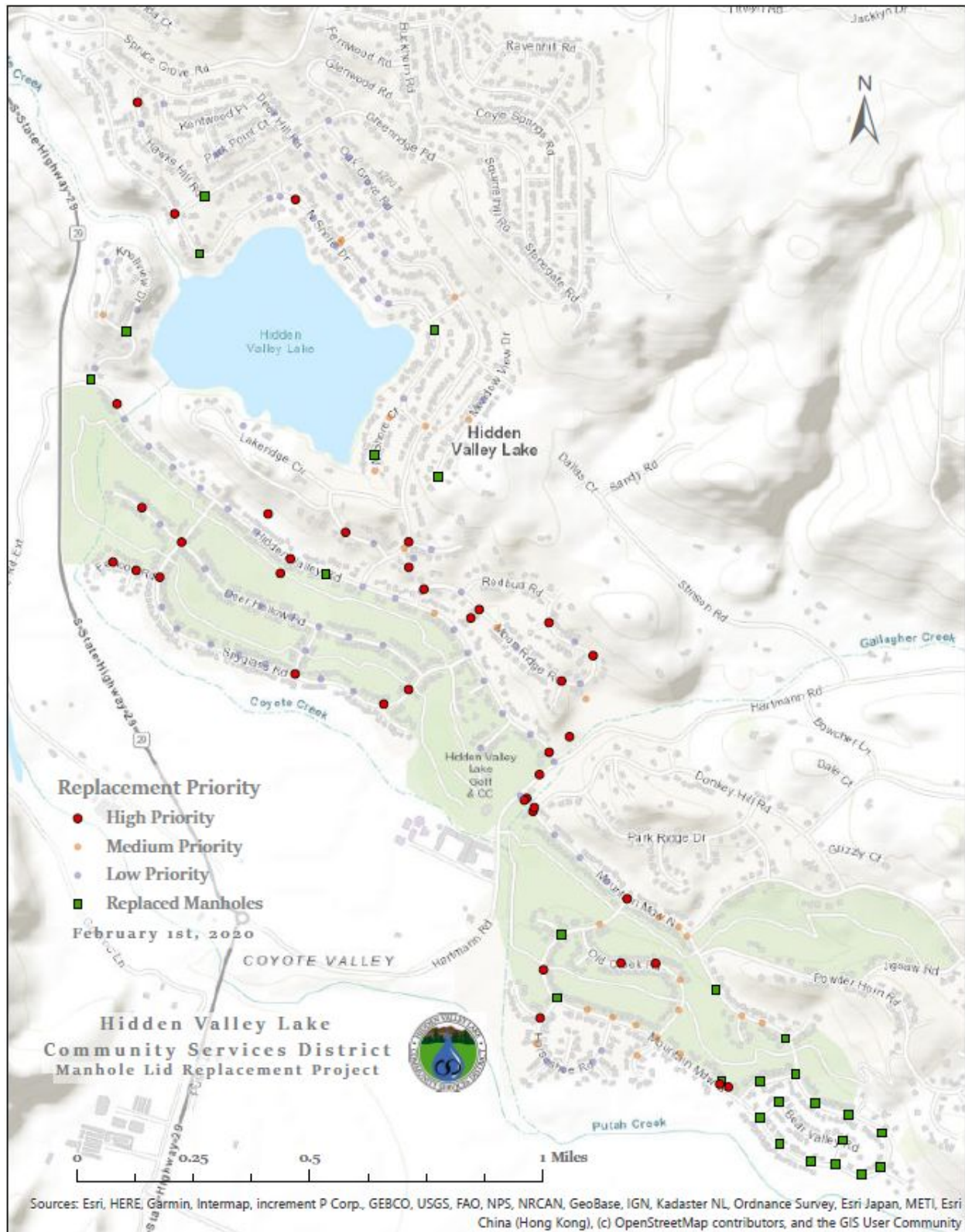
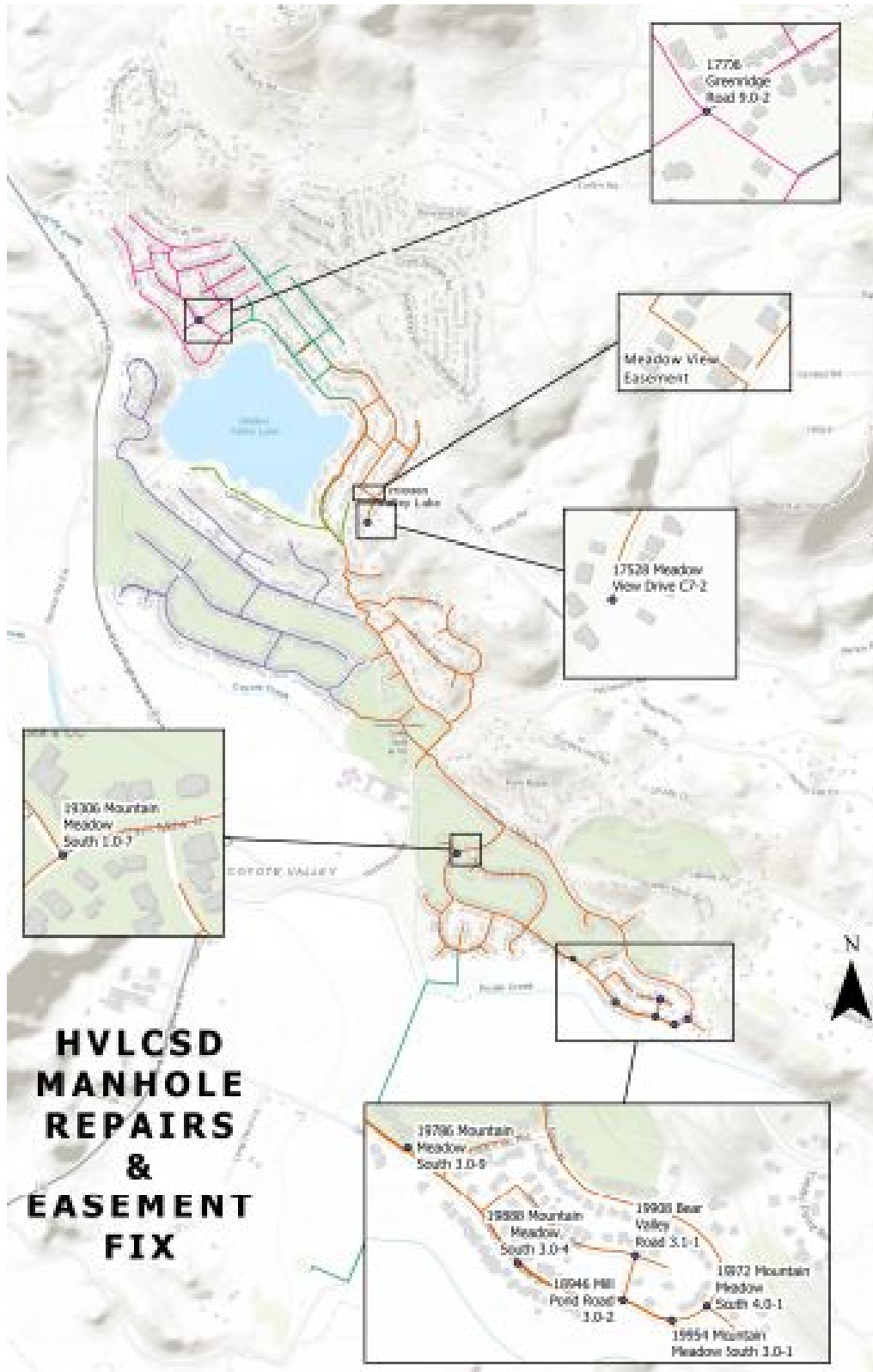


Figure 5. Prospective Contracted Repairs to Wastewater Infrastructure, Meadow View Easement is the top priority.





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MEMO

To: Board of Directors
From: Paul Kelley
Date: May 19, 2020
RE: Interim General Manager's Monthly Report

Over the past few weeks, I have sent brief updates to the Board and will provide a synopsis for this report. The IGM submitted a letter of resignation and this will be the last day/meeting/report.

Below is a shortened version of activities on various tasks.

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

- Instituted the motto in this crisis: We provide reliable drinking water and wastewater services while protecting the health of our Directors, Employees and Customers
- In the previous report, I listed a long list of items in response to COVID-19 – and we continue to enact those activities.
- Increasingly looking like there will be a relaxing of the stay in shelter requirements and We have developed a memo for staff and the district providing guidelines as we “re-open”
- Some of the elements of the reopening memo
 - How many “public” allowed in public area
 - Closed bathroom and board room usage
 - Cleaning and procedures for staff
 - All work remote requests will need to be re-applied for
- For the time being we will continue the remote meetings but look to next month to possibly re-open public meetings – at the health officer and board discretion.

Management of the Day to Day Operations

- All areas of District operations are functioning within regulatory requirements.
- Working with Operations staff to deal with water breaks/leaks and repairs
- Working with office staff on the daily operations – A/P, A/R and other admin activities.

Fiscal

- Continuing work on the next years budget
- Increased awareness of revenue and expenses and capital expenditures
- Reviewed the proposed CIP for the 5-year rate study.



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- Staff has met with the Finance Committee prior to beginning the budget process.
- The overall Financial state of the District is being evaluated.
- The NBS Rate studies are being evaluated, and there appears to be a need to have an updated study completed with new capital infrastructure information, potentially new compensation information and economic challenges – once completed, a Prop 218 process could be set in motion
- Based on this, it's unlikely a Prop 218 would occur for a July 1 rate increase on the sewer side, but could be done for the Jan 1 2021, July 1 2022, etc cycle
- Request an updated Rate study proposal from NBS – approval on this agenda will be key to the District having a reasonable and defensible study, that will allow a prop 218 process in the summer fall.
- Discovered the Connection Fee study of Oct 2018 had not been adopted – this is now on the agenda for this meeting for adoption and incorporation into the fee scheduled the coming year. This is needed since the current connection fees are outdated – and if there are new connections (including Valley oaks) in the coming years – the district needs to recover costs and put money aside for capital improvements and upgrades

Personnel: Plus -Total Compensation Study, Job Descriptions etc

- A dedicated and capable staff need a leader as GM to make day to day decisions, provide direction, work with the board to implement board policies and help staff accomplish their daily goals – I have been able to provide the leadership as well as some guidance memos for when I am no longer at the district
- The Deloach and Associates-Total Compensation Study has been reviewed by the committee and board last month, and is now ready for complete approval at this meeting
- Job descriptions are under review by Deloach and Associates – and the org chart should be approved for implementation.
- As the board knows we have retained DeLoach and Associates to recruit for the Water Specialist and General Manager Positions
- Alyssa Gordon – Water Specialist has given notice and will be leaving in June and retiring in July - she has provided this in writing – based on the board discussion May 14th, we are looking at the potential to extend / delay her retirement to be available for transition to the new Water Specialist, and look for potential contracted duties. The board has directed that staff look at all legal, employment and CalPERS issues to protect the employee and the District.
- Employee Evaluations – One was completed for May, others to be completed on proper schedule
- Assessing staffing needs and work schedules and recommendations when other studies etc. completed

Major Projects

- Mountain Meadows North Replacement Line Project



**Hidden Valley Lake
Community Services District**
19400 Hartmann Road
Hidden Valley Lake, CA 95467
707.987.9201
707.987.3237 fax
www.hvlcsd.org

- As reported last month this project was started the end of April and Completed May 4th!
- One of the first major improvement projects for the District
- Staff is working with all to keep community informed
- Valley Oaks
 - Familiarized myself and have had a “video” meeting with the developer
 - Had a meeting with Staff and Coastland
 - Over-all goal: Facilitate the development as a district improvement without it impacting the long-time current customers of the district
 - Directed Coastland to develop a will serve letter
 - Include costs that the District should not bear for the new project
 - Describe the fees, and the infrastructure needed
 - My plan is to proceed on a twostep phased approach
 - A will serve letter for one immediate commercial project with conditions and costs
 - And a list of the future will serve letter conditions
 - Another Will – Serve letter for the rest of the development including the housing
- Local Hazard Mitigation Plan
 - Alyssa and her team submitted on time
 - We hear that its getting close to approval
- Moratorium
 - April 17th Letter from the State Board announcing their acceptance and approval that our water supply comes from ground water
 - Board meeting in April to direct response
 - All responses have been submitted and the lifting of the moratorium can happen at any time
 - I have drafted and sent a memo to staff regarding our policies and procedures if and when the moratorium is lifted:
 - 5 Days’ notice before new meters can be sold
 - A max of 5 meters per day
 - Sewer and Water connection fees collected at same time
 - And more
- Tank 9 –
 - Working with Staff and HVLA on a property transfer agreement
 - Facilitate the grant application
- I&I, SCADA, AMI, Generators
 - Budget update on these items
 - Working on renting generators for PSP mitigation
 - Rate Study CIP would include SCADA upgrade
 - Working with Coastland on I&I project

Review Capital Project Plan

- Reviewing and analyzing priorities for future projects – primarily as part of the budget and rate process

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

DATE: May 19, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Accept and Approve the Total Compensation Study as presented by Robert DeLoach & Associates with Projected Implementation Fall/Jan

RECOMMENDATIONS: Accept and Approve the Total Compensation Study as presented. Consider a 5% or 7% Lag increase that would be implemented following an approved and adopted rate study.

FINANCIAL IMPACT:

	Current	Median		
	Step "E"	Step "E"	5% Lag	7% Lag
* Fiscal Salary Expense	\$ 826,110	\$ 984,502	\$ 937,777	\$ 922,185
Percent Change of Salary Expense	0%	16.09%	11.91%	10.42%
Fiscal CalPERS Expense (10%)	\$ 82,611	\$ 98,450	\$ 93,778	\$ 92,219
Fiscal Change CalPERS Expense	\$ -	\$ 15,839	\$ 11,167	\$ 9,607
Fiscal Salary & CalPERS Expense	\$ 908,721	\$ 1,082,953	\$ 1,031,555	\$ 1,014,404
Fiscal Difference	\$ -	\$ 174,231	\$ 122,834	\$ 105,682
* Salary for OP II x 2 Utility Tech x 3 = 50,000 OT GENERAL Manager's Salary Omitted				

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND: Pursuant to Board direction, staff retained Robert DeLoach & Associates to conduct a Total Compensation Study of staff positions that were last surveyed February 2018. The Personnel Committee and the Finance Committee have reviewed the draft study report prepared by Robert DeLoach & Associates; and have provided comments to Mr. DeLoach for incorporation into the final report. Robert DeLoach & Associates have addressed the comments provided by staff and the Board in the attached final report dated April 2020.

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on May 19, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board

Position		A	B	C	D	E	Current Annual "E"	Median Annual "E"	5% Lag Annual "E"	7% Lag Annual "E"	Percent Change
Admin Assistant <i>Admin Services Mgr</i>	CSD current	\$ 26.88	\$ 28.29	\$ 29.78	\$ 31.35	\$ 33.00	\$ 68,640				
	Median	\$ 31.73	\$ 33.39	\$ 35.15	\$ 37.00	\$ 38.95		\$ 81,016			15%
	5% Lag	\$ 30.14	\$ 31.73	\$ 33.39	\$ 35.15	\$ 37.00			\$ 76,965		11%
	7% Lag	\$ 29.51	\$ 31.05	\$ 32.69	\$ 34.41	\$ 36.22				\$ 75,345	9%
Full Charge Bookkeeper <i>Accounting Supervisor</i>	CSD current	\$ 31.29	\$ 32.93	\$ 34.67	\$ 36.49	\$ 38.41	\$ 79,893				
	Median	\$ 39.59	\$ 41.68	\$ 43.87	\$ 46.18	\$ 48.61		\$ 101,109			21%
	5% Lag	\$ 37.61	\$ 39.59	\$ 41.68	\$ 43.87	\$ 46.18			\$ 96,053		17%
	7% Lag	\$ 36.82	\$ 38.76	\$ 40.80	\$ 42.95	\$ 45.21				\$ 94,031	15%
Water Resources	CSD current	\$ 33.94	\$ 35.73	\$ 37.61	\$ 39.59	\$ 41.67	\$ 86,674				
	Median	\$ 37.20	\$ 39.16	\$ 41.22	\$ 43.39	\$ 45.67		\$ 94,994			9%
	5% Lag	\$ 35.34	\$ 37.20	\$ 39.16	\$ 41.22	\$ 43.39			\$ 90,244		4%
	7% Lag	\$ 34.59	\$ 36.42	\$ 38.33	\$ 40.35	\$ 42.47				\$ 88,344	2%
Senior Account Rep	CSD current	\$ 23.74	\$ 24.99	\$ 26.31	\$ 27.69	\$ 29.15	\$ 60,632				
	Median	\$ 27.37	\$ 28.81	\$ 30.32	\$ 31.92	\$ 33.60		\$ 69,888			13%
	5% Lag	\$ 26.00	\$ 27.37	\$ 28.80	\$ 30.32	\$ 31.92			\$ 66,394		9%
	7% Lag	\$ 25.45	\$ 26.79	\$ 28.20	\$ 29.69	\$ 31.25				\$ 64,996	7%
Accounts Rep <i>(Accounts Rep D & E more than Senior Rep A & B)</i>	CSD current	\$ 18.07	\$ 19.03	\$ 20.03	\$ 21.08	\$ 22.19	\$ 46,155				
	Median	\$ 23.70	\$ 24.95	\$ 26.26	\$ 27.65	\$ 29.10		\$ 60,528			24%
	5% Lag	\$ 22.52	\$ 23.70	\$ 24.95	\$ 26.26	\$ 27.65			\$ 57,502		20%
	7% Lag	\$ 22.04	\$ 23.20	\$ 24.42	\$ 25.71	\$ 27.06				\$ 56,291	18%
Utility Supervisor <i>Operations Mgr</i>	CSD current	\$ 36.62	\$ 38.55	\$ 40.58	\$ 42.71	\$ 44.96	\$ 93,517				
	Median	\$ 42.57	\$ 44.81	\$ 47.17	\$ 49.66	\$ 52.57		\$ 109,346			14%
	5% Lag	\$ 40.68	\$ 42.82	\$ 45.07	\$ 47.44	\$ 49.94			\$ 103,878		10%
	7% Lag	\$ 39.59	\$ 41.67	\$ 43.87	\$ 46.18	\$ 48.89				\$ 101,691	8%
Water Op Lead	CSD current						\$ -				
	Median							\$ -			
Sewer Op Lead	CSD current						\$ -				
	Median							\$ -			
Operator II x2	CSD current	\$ 28.43	\$ 29.93	\$ 31.51	\$ 33.16	\$ 34.91	\$ 72,613				
	Median	\$ 30.33	\$ 31.93	\$ 33.61	\$ 35.38	\$ 37.24		\$ 77,459			6%
	5% Lag	\$ 28.82	\$ 30.33	\$ 31.93	\$ 33.61	\$ 35.38			\$ 73,586		1%
	7% Lag - n/a									\$ 73,586	

Position		A	B	C	D	E	Current Annual "E"	Median Annual "E"	5% Lag Annual "E"	7% Lag Annual "E"	Percent Change
Operator I <i>(OP I D & E more than OP II A & B)</i>	CSD current	\$ 22.90	\$ 24.10	\$ 25.37	\$ 26.70	\$ 28.11	\$ 58,469				
	Median	\$ 27.00	\$ 28.42	\$ 29.92	\$ 31.49	\$ 33.15		\$ 68,952			15%
	5% Lag	\$ 25.65	\$ 27.00	\$ 28.42	\$ 29.92	\$ 31.49			\$ 65,504		11%
	7% Lag	\$ 25.11	\$ 26.43	\$ 27.83	\$ 29.29	\$ 30.83				\$ 64,125	9%
Utility Tech x3 <i>(Utility Tech C, D & E more than OP 1 A & B)</i> <i>(Utility Tech E more than OP II A)</i>	CSD current	\$ 17.87	\$ 18.81	\$ 19.80	\$ 20.84	\$ 21.94	\$ 45,635				
	Median	\$ 25.29	\$ 26.62	\$ 28.02	\$ 29.50	\$ 31.05		\$ 64,584			29%
	5% Lag	\$ 24.03	\$ 25.29	\$ 26.62	\$ 28.02	\$ 29.50			\$ 61,355		26%
	7% Lag	\$ 23.52	\$ 24.76	\$ 26.06	\$ 27.44	\$ 28.88				\$ 60,063	24%

	Current Step "E"	Median Step "E"	5% Lag Step "E"	7% Lag Step "E"
Fiscal Salary Expense	\$ 826,110	\$ 984,502	\$ 937,777	\$ 922,185
Percent Change of Salary Expense	0%	16.09%	11.91%	10.42%
Fiscal CalPERS Expense (10%)	\$ 82,611	\$ 98,450	\$ 93,778	\$ 92,219
Fiscal Change CalPERS Expense	\$ -	\$ 15,839	\$ 11,167	\$ 9,607
Fiscal Salary & CalPERS Expense	\$ 908,721	\$ 1,082,953	\$ 1,031,555	\$ 1,014,404
Fiscal Difference	\$ -	\$ 174,231	\$ 122,834	\$ 105,682

* Salary for OP II x 2 Utility Tech x 3 = 50,000 OT



Compensation and Classification Study

April 2020

Submitted by



DELOACH
— & ASSOCIATES, INC —



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TABLE OF CONTENTS

INTRODUCTION.....	3
PART I – COMPENSATION SURVEY	4
Compensation Study Methodology	5
Labor Market Agencies	6
Organizational Data	8
Compensation Survey Results.....	9
Compensation Adjustment	10
Survey Data Sheets.....	11
Benefits Survey	21
Benefit Survey Results	22
PART II – CLASSIFICATION STUDY	27
Classification Study Methodology	28
Position Re-classification	29
Organizational Structure & Staffing Plan	31

INTRODUCTION

This Compensation and Classification Study (“Study”) is presented to the Hidden Valley Lake Community Services District (“District”) for use in evaluating its current competitiveness with other agencies of comparable size and scope and in making compensation decisions consistent with the organization’s compensation philosophy. This information is valuable in addressing the District’s current and future needs to attract, retain and reward employees, and to ensure a competent and motivated workforce.

The Study comprised all District employees with the exception of the General Manager who has a separate employee agreement with the Board of Directors. The Board of Director’s and staff provided insight into its organizational structure and its current and future staffing needs as well as plans to optimize existing resources.

The Study focused on appropriately classifying employees based on their current duties and responsibilities, creating career ladders that allow for growth based on knowledge and skills of experienced employees and the alignment of salaries based on the labor market in order to retain current employees and attract new employees in the future.

This Study will summarize the methodology and survey results and provide valuable information providing the Board of Director’s and General Manager with the tools to evaluate and assess potential changes or modifications to the current compensation and benefit plan.

PART I – COMPENSATION STUDY AND BENEFIT SURVEY

SURVEY METHODOLOGY

Hidden Valley Lake Community Services District seeks to have a compensation plan that is competitive with the labor market and provides the ability to attract, retain and motivate employees. The District is located in the community of Hidden Valley Lake, in Lake County, CA. The labor market is established based on the geographic areas from which it would be reasonable to expect candidates would be willing to commute to work. The Consultant performed an analysis of comparable organizations within a 50-mile radius, which included agencies in Lake, Napa, Sonoma, Mendocino, Glenn, Colusa and Yolo Counties.

A number of widely accepted methods were used to establish the work plan relative to the Study. The Consultant performed the data collection and carefully analyzed the position classifications, organizational structure, personnel rules, applicable actions of the Board of Directors and related work performed by other consultants. This Study compares the District's current median pay with that of the identified labor market agencies. The Board of Directors may consider the data and develop recommendations in relation to the organization's competitive posture and whether they will choose to "lead", "lag" or "match" the labor market.

The Study included a survey of employee benefits across all agencies within the labor market focusing on benefits widely accepted within public sector employment. These include retirement or pension benefits, medical, dental, vision, and life insurance. The data developed when coupled with employee wages will provide the Board of Director's a benchmark of its total compensation plan for District employees. The Board of Director's may consider the data and develop recommendations in relation to the organizations competitive posture and whether they will choose to "lead", "lag", or "match" the labor market. Decisions may also be based on the organization's ability to pay.

A component of designing the optimum compensation plan for the District is analyzing the link between the organizational structure and its performance effectiveness. The District has undergone significant change and a detailed assessment of the organizations performance is recommended. The performance capacity of the current organizational structure is integral to our critical path process of initiating a compensation strategy.

**Compensation Study and Benefits Survey Methodology
Analysis of Data and Recommendations**

1. Analyze and compile salary survey data and compute market median.
2. Compare District's salary structure with those in an established labor market; prepare salary survey report and summary overview describing results.
3. Conduct survey of employee benefits compared to survey agencies; prepare summary report describing results of the District's current position of "Lead, Lag or Match".
4. Identify issues for further analysis and consideration for possible adjustment to the compensation plan for specific positions based on survey results and internal salary relationships.
5. Review, analyze and compile benchmark and best practice data collected from survey agencies to evaluate the effectiveness of the District's compensation plan, organizational structure and service delivery methods.
6. Review, analyze and compile information from the document review, employee interviews, focus groups, and benchmarking to guide the analysis conducted.
7. Identify areas within the current employee position descriptions and compensation plan that may need further analysis to improve organizational efficiency and effectiveness. Areas in which recommendations may be made include salary compaction, the organizational structure of the District, staffing levels and span of control, as well as industry best business practices compared to survey agencies.
8. Prepare and present preliminary report to the Board of Director's; receive feedback and edit as necessary.
9. Prepare a present final report to the Board of Director's and as determined by the Board of Director's to the employees.

PARTICIPATING ORGANIZATIONS

The external survey for the District was conducted utilizing a group of comparable organizations within an identified labor market. Agencies were selected to ensure a representative sample of agencies that provide both water and sewer service. Additional factors taken into consideration in the survey of labor market agencies included the size of the organization, population, and geographical proximity to the District, number of employees, and other labor market considerations.

The Consultant collected data from a variety of resources, including meeting with a focus group comprised of the Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, and Full-Charge Bookkeeper.

The following list of ten (11) agencies were determined to provide the highest degree of job match for survey purposes, and an appropriate balance of representative agencies from the various communities with the 50 mile radius.

The participating agencies include:

City of Vallejo
City of Napa
City of Yountville
City of Santa Rosa
City of Calistoga
City of Healdsburg
Town of Windsor
Sonoma County Water Agency
Clearlake Oaks County Water District
North Marin Water District
Valley of the Moon Water District

COMPENSATION SURVEY TERMS

The purpose of the compensation survey is to provide data that may be useful in analyzing the organization's structure and competitive posture within a defined labor market. The following definitions are provided:

Classification Titles, Descriptions and Job Matching

Each of the District's job descriptions were matched based on job content, rather than title, with each participating organization's comparable position(s). Classifications meeting 60% of the criteria were considered a job match. A blended rate was utilized in situations where two or more job descriptions were considered for the job match, utilizing an appropriate percentage based on the job analysis performed. In cases where the comparable organization's size and structure was larger and included a larger scope of responsibility (e.g. more functions and/ or staffing requiring greater degree of oversight) often associated with higher compensation, a lower level position was selected in the relative job family or a percentage factor adjustment was made to the reported rate as identified on the applicable survey. In cases where there were less than three comparable matches, the survey was found to be "inconclusive."

Salary Range Minimum and Maximum

The salary range (minimum and maximum) is provided for those organizations that had a comparable position classification based on job content and relevant job factors. The salary minimum represents the minimum or salary low-point within a specific salary range or steps. Conversely, the salary maximum represents the maximum or high-point within a salary range. Where there were no comparable positions, the survey shows "N/M" – no match. In cases where the survey does not result in three or more job matches, the result is deemed "inconclusive."

Median Salary

The median salary represents the mid-point of the salary distribution of the survey agencies, half representing those whose current salary is less than the District's salary and the remaining half having a higher salary.

ORGANIZATIONAL DATA

Agency	Total # of Metered Water Customers	Annual Operating Budget	Total # of Full-Time Employees
HVLCSD	2,481	\$2,973,757	12
City of Vallejo	38,000	\$40,045,588	95
City of Napa	25,000	\$29,764,450	63
City of Santa Rosa	53,000	\$41,189,565	76
City of Calistoga	3,000	\$3,447,065	18
City of Healdsburg	4,880	\$6,215,149	16 (1)
City of Windsor	3,000 (2)	N/R	15
Sonoma County Water Agency	N/R (3)	\$128,8m	115
Clearlake Oaks County Water District	N/R	N/R	N/R
North Marin Water District	21,000	\$26.7m	52
Valley of the Moon Water District	6,881	\$4,291,000	13

Notes:

- (1) City of Healdsburg water service employees shared with public works. Estimated number of employees allocated to water/sewer service is 16.
- (2) City of Windsor staff estimation of total connected services.
- (3) Sonoma County Water District did not provide the total number of metered customers in time to be incorporated in the Study,

COMPENSATION SURVEY RESULTS

The survey results shown below indicate the percentage that the District's compensation rates are either ahead, or behind the defined labor market median for each comparable position classification. The labor rates utilized were the rates in effect at the time the Study was conducted, April 2020.

POSITION CLASSIFICATION	+/- DIFFERENCE COMPARED TO LABOR MARKET MEDIAN/AVERAGE (Based on Hourly Maximum of the Current Salary Range)
Administrative Assistant/Secretary to the Board of Directors	-15.27%
Full Charge Bookkeeper	-20.99%
Senior Accounts Representative	-15.70%
Accounts Representative	-24.39%
Utility Supervisor	-14.48%
Utility Operator II	-6.25%
Utility Operator I	-15.20%
Utility Technician	-29.33%
Water Resource Specialist	-8.95%

COMPENSATION CONSIDERATIONS

The findings contained in this Study are based on external data collected from the survey agencies taking into consideration the current position descriptions and actual job functions. The external data should be used as a starting point to assign a pay range, with consideration given to aligning classifications within job families. Using the survey results (hourly median), the Consultant identified the closest range in the District’s current pay range otherwise known as a “Match” compensation philosophy. (The closest range and step with each survey agency was split between the minimum and maximum hourly rate of pay. The maximum was selected for comparative purposes.) These findings are illustrative only, and subject to change at the direction of the Board of Directors. The Board of Directors may also select a lower or higher hourly rate of pay based on the desired compensation philosophy taking into account employee benefits and the District’s financial ability to pay.

Position Classification	Currently Hourly Maximum	Labor Market Hourly Median	% Adjustment to Labor Market Median
Administrative Assistant/Secretary to the Board	\$33.00	\$38.95	15.27%
Full Charge Bookkeeper	\$38.41	\$48.61	20.99%
Senior Accounts Representative	\$29.15	\$34.58	15.70%
Accounts Representative	\$22.19	\$29.35	24.39%
Utility Supervisor	\$44.96	\$52.57	14.48%
Utility Operator II	\$34.91	\$37.24	6.25%
Utility Operator I	\$28.11	\$33.15	15.20%
Utility Technician	\$21.94	\$31.05	29.33%
Water Resource Specialist	\$41.67	\$45.67	8.75%

Changes in employee wages (not benefits) are subject to some volatility over time due to a variety of economic factors and may increase or decrease in relation to the public agency market for similar positions. It is recommended that the Board consider adopting a process to review and modify as necessary employee compensation on an annual or bi-annual basis to eliminate large increases or decreases in employee wages in relation to the market. A “Median Wage Adjustment” program that automatically index’s employee wages to benchmark positions included in this Study would help the District manage future employee compensation expense.

COMPENSATION SURVEY DATA SHEETS

Position Title: Administrative Assistant/Secretary to the Board of Directors

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	City of Vallejo	Administrative Secretary	\$31.06
2	Sonoma County Water Agency	Administrative Aide	\$32.08
3	City of Yountville	Administrative Assistant II	\$36.67
4	Town of Windsor	Deputy Town Clerk	\$37.24
5	City of Calistoga	Executive Assistant	\$37.91
6	City of Santa Rosa	Deputy City Clerk (1)	\$38.95
7	City of Healdsburg	Deputy City Clerk	\$43.80
8	City of Napa	Administrative Assistant (2)	\$44.73
9	Clearlake Oaks Co. Water Dist.	Admin. Services Manager	\$48.97
10	Valley of the Moon Water District	Administrative/Finance Manager (3)	\$49.56
11	North Marin Water District	District Secretary	\$61.46

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$33.00	\$38.95	- 15.27%

Note:

1. The Deputy City Clerk for the City of Santa Rosa represents the benchmark for this position classification.
2. The comparable position classification for the City of Napa (Administrative Assistant) was less than a 60% match and the hourly rate was adjusted downward by 10%. The position should remain a "benchmark position" with the adjustment.
3. The comparable position classification for the Valley of the Moon Water District (Administration/Finance Manager) was less than a 60% match and the hourly rate was adjusted downward 25%. The position should remain a "benchmark position" with the adjustment.

Position Title: Full Charge Bookkeeper

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Clearlake Oaks County Water District	Customer Service Representative Lead	\$36.57
2	City of Healdsburg	Accounting Technician	\$37.76
3	Town of Windsor	Accounting Technician	\$39.11
4	City of Yountville	Accounting Technician II	\$43.24
5	Sonoma County Water Agency	Supervising Accountant	\$48.22
6	City of Santa Rosa	Accounting Services Supervisor	\$49.01
7	City of Napa	Senior Accountant	\$51.97
8	City of Vallejo	Accounting Manager	\$58.64
9	Valley of the Moon Water District	Administrative/Finance Manager	\$61.96
10	North Marin Water District	Senior Customer Services Representative	\$63.54

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$38.41	\$48.61	- 20.99%

Note:

1. The salaries for Sonoma County Water Agency and the City of Santa Rosa combined represent the median for the Full Charge Bookkeeper position.
2. The City of Calistoga had no comparable match for this position.

Position Title: Senior Accounts Representative

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Sonoma County Water Agency	Senior Account Clerk	\$28.38
2	City of Vallejo	Sr. Customer Services Rep.	\$28.84
3	Clearlake Oaks County Water District	Customer Services Representative II	\$31.43
4	City of Healdsburg	Accounting Assistant II	\$32.57
5	City of Calistoga	Sr. Accounting Assistant	\$33.98
6	City of Santa Rosa	Sr. Customer Service Rep.	\$34.58
7	Town of Windsor	Accounting Specialist	\$34.60
8	Valley of the Moon Water District	Sr. Administrative Specialist	\$37.42
9	City of Napa	Accounting Technician	\$38.20
10	City of Yountville	Accounting Technician II	\$43.23

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$29.15	\$34.58	- 15.70%

Note:

1. The salaries for City of Vallejo and the City of Santa Rosa combined represent the median salary for the Senior Accounts Representative

Position Title: Accounts Representative

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Clearlake Oaks County Water District	Customer Service Representative I	\$18.94
2	City of Vallejo	Customer Service Representative	\$24.88
3	Sonoma County Water Agency	Accounting Clerk II	\$25.74
4	City of Napa	Account Clerk I	\$28.64
5	City of Santa Rosa	Customer Service Rep.	\$29.13
6	City of Healdsburg	Accounting Assistant I	\$29.57
7	City of Calistoga	Accounting Assistant	\$32.57
8	Valley of the Moon Water District	Administrative Specialist	\$33.95
9	Town of Windsor	Accounting Specialist	\$34.60
10	North Marin Water District	Receptionist/Cashier	\$36.21
11	City of Yountville	Accounting Technician	\$39.29

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$22.19	\$29.35	- 24.39%

Note:

1. The salaries for the City of Napa and the City of Healdsburg combined represent the median salary for the Accounts Representative.
2. The City of Calistoga did not respond to survey requests for this position.

Position Title: Utilities Supervisor

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Town of Windsor	Senior Water System Operator	\$41.06
2	Sonoma County Water Agency	Water Agency Maintenance Supervisor	\$42.22
3	City of Healdsburg	Utilities Maintenance Superintendent	\$49.18
4	City of Santa Rosa	Utility System Supervisor	\$49.73
5	City of Yountville	Public Works Supervisor	\$50.70
6	City of Vallejo	Asst. Water Distribution Superintendent	\$54.45
7	City of Calistoga	Maintenance Superintendent	\$54.29
8	North Marin Water District	Water Distribution & Treatment Plant Operator	\$55.93
9	Valley of the Moon	Water System Manager	\$63.47
10	City of Napa	Water Quality Manager	\$67.99

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$44.96	\$52.57	- 14.48%

Notes:

1. The salaries for the City of Yountville and the City of Vallejo combined represent the median salary for the Utility Supervisor position.
2. The Clearlake Oaks County Water District did not respond to survey requests for this

Position Title: Utility Operator II

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Clearlake Oaks County water District	Distribution & Collections Operator II	\$33.19
2	City of Vallejo	Senior Water Distribution Technician	\$34.29
3	City of Napa	Water Facilities Worker II	\$34.34
4	City of Santa Rosa	Utilities System Operator II	\$35.44
5	Sonoma County Water Agency	Water Agency Senior Maintenance Worker	\$36.82
6	Town of Windsor	Water System Operator II	\$37.24
7	City of Calistoga	Senior Maintenance Technician	\$37.46
8	City of Healdsburg	Utility Worker II	\$37.94
9	City of Yountville	Water System Maintenance Worker II	\$42.74
10	North Marin Water District	Assistant Water Distribution & Treatment Plant Operator	\$44.91
11	Valley of the Moon Water District	Water System Operator III	\$46.78

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$34.91	\$37.24	- 6.25%

Note:

1. The Water System Operator II for the Town of Windsor represents the benchmark for this position classification.

Position Title: Utility Operator I

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Clearlake Oaks County water District	Distribution & Collections Operator I	\$24.63
2	City of Vallejo	Water Maintenance Worker I	\$26.14
3	Sonoma County Water Agency	Water Agency Maintenance Worker II	\$30.94
4	City of Santa Rosa	Utility Systems Operator I	\$31.19
5	City of Healdsburg	Utility Worker I	\$32.52
6	City of Calistoga	Maintenance Technician II	\$33.15
7	Town of Windsor	Water System Operator I	\$33.78
8	City of Yountville	Water System Maintenance Worker I	\$35.16
9	North Marin Water District	Laborer	\$35.86
10	City of Napa	Water Service Worker	\$36.76
11	Valley of the Moon Water District	Water System Operator II	\$42.63

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$28.11	\$33.15	- 15.20%

Note:

1. The Maintenance Technician II for the City of Calistoga represents the benchmark for this position classification.

Position Title: Utility Technician

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	Clearlake Oaks County Water District	Utility Technician	\$17.50
2	Sonoma County Water Agency	Water Agency Maintenance Worker I	\$24.87
3	City of Vallejo	Water Maintenance worker I	\$26.14
4	City of Calistoga	Maintenance Technician I	\$30.07
5	City of Napa	Water Facilities I	\$30.21
6	City of Yountville	Utility Operator In Training (O.I.T.)	\$31.89
7	Town of Windsor	Utility Maintenance Worker I	\$32.16
8	Valley of the Moon Water District	Water Field Service Representative	\$32.61
9	City of Santa Rosa	Utilities Technician	\$34.85
10	North Marin Water District	Laborer	\$35.86

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$21.94	\$31.05	- 29.33%

Note:

1. The salaries for the City of Napa and the City of Yountville combined represent the median salary the Utility Technician.
2. The City of Healdsburg had no comparable match for this position.

Position Title: Water Resource Specialist

Labor Market Agency (Ranked low to high)		Comparable Position Match	Hourly Max.
1	City of Calistoga	Water Conservation Specialist	\$28.94
2	Sonoma County Water Agency	Water Agency Resource Program technician II	\$35.44
3	City of Napa	Water Conservation Specialist	\$40.45
4	City of Santa Rosa	Sustainability Representative	\$45.67
5	City of Healdsburg	Public Information & Community Outreach Coordinator	\$46.78
6	City of Vallejo	Environmental Services Manager	\$51.09
6	Town of Windsor	Environmental Programs Manager (1)	\$51.09
7	North Marin Water District	Water Conservation Coordinator	\$70.51

HVLCSD Hourly Maximum	Labor Market Hourly Median	HVLCSD % Above/Below Median
\$41.67	\$45.67	- 8.75%

Notes:

1. The Sustainability Representative for the City of Santa Rosa represents the benchmark for this position classification.
2. The comparable position classification for the City of Windsor (Environmental Programs Manager) was less than a 60% match and the hourly rate was adjusted down 10%. The position should remain a "benchmark position" with the adjustment.
3. The Valley of the Moon Water District and Clearlake Oaks County Water District did not have a comparable match for this position.
4. The City of Yountville did not respond to survey request for this position.

BENEFITS SURVEY

Hidden Valley Lake Community Services District provides a range of benefits to all full-time employees and seeks to develop a compensation plan that is competitive with the labor market and provides the ability to attract, retain and motivate employees. Employee benefits when coupled with direct wages or salary represent the total compensation plan for all eligible employees. While most public agencies provide many of the same benefits, differences exist based on the individual agency including employer contributions levels to specific benefits. Employee contributions to benefit costs vary from agency to agency. The following benefits are provided to all eligible District employees.

Cal-PERS (Pension/Retirement)
Medical Insurance
Dental Insurance
Vision Insurance
Life Insurance

Other employer provided benefits:

Deferred Compensation – Employee contribution
Tuition Reimbursement – Reimbursement of actual expense
Holiday Pay
Paid Vacation – Based on years of service
Paid Sick-Leave – Based on years of service

For purposes of the benefits survey the primary employer provided benefits of retirement (pension), medical, dental, vision and life insurance were included in the survey. A benefit comparison for each of the survey agencies is included on the following data sheets.

Cal-PERS Pension Retirement

Agency	Plan Benefit	Employee Contribution
HVLCSO	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employees pays 8% (Classic) Employee pays 6.75% (PEPRA)
City of Vallejo	PERS Classic: 2% @ 55 New employees: 2% @ 62	Employee pays 8% plus 1% of employer share (9%) New employee pays 6.25%
City of Napa	PERS Classic: 2.7% @ 55 and 2% @ 60 New employees: 2% @ 62	Classic employee pays 12.5% and 11.5%. New employees 4% plus ½ of full cost (10.75%)
City of Santa Rosa	PERS: Tier I: 3% @ 60% Tier II: 2.5% @ 55 Tier III: 2% @ 62	Employee pays 10.5% Employee pays 10.5% Employee pays 6.25%
City of Calistoga	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employees pays full employee portion
City of Healdsburg	PERS Classic: 2.5% @ 50 New employees: 2% @ 60	Employee pays 7% Employee pays 9%
City of Windsor	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employees contribute 3%
Sonoma Co. Water Agency	County pension system Tier I: 3% @ 60 Tier II: 2% @ 62 Tier III: 2.5% @ 67	No employee contribution
Clearlake County Water District	N/R	N/R
North Marin Water District	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employee contribution not defined (*)
Valley of the Moon Water District	PERS Classic: 2.5% @ 55 New Employees: 2% @ 62	Employee contributes 7%
City of Yountville	PERS Classic: 2.7% @ 55 and 2% at 55. New employees: 2% @ 62	Classic employees pay 8% and 7%. New employees pay 6.75%

Medical Insurance Plan – Agency Contribution to Any Plan

Agency	Coverage and Contribution
HVLCS D	District pays 100% of medical – premium only
City of Vallejo	Cafeteria Plan offered to all full-time employees. City pays 75% of family plan coverage employee pays 25%
City of Napa	Cafeteria Plan offered to all full-time employees. City contributes \$500.00/month towards any plan
City of Santa Rosa	Cafeteria Plan offered to all full-time employees. City contribution of \$1,875 per month
City of Calistoga	Cafeteria Plan offered to all full-time employees. City pays 90% and employee pays 10%
City of Healdsburg	City pays 100% of lowest cost medical plan. Employee pays the difference for more expensive plans
City of Windsor	City offers three plans and pays 85% and employee pays 15%
Sonoma County Water Agency	County contribution of \$1,980 per month: approx. 80% - (maximum for family plan)
Clearlake County Water District	N/R
North Marin Water District	Participates in CalPERS Medical Insurance. Employer pays 80% and employee pays 20%
Valley of the Moon Water District	Employer pays 100% of employee medical and a percentage of family coverage
City of Yountville	Employees hired prior to 1/1/2011 – 100% paid for by City, 90% for employees hired after 2011

Note: Average non-HVLCSD employee contribution: Between 10% - 33% of basic medical plan

Dental/Vision Insurance Plan – Agency Contribution to Any Plan

Agency	All employees
HVLCS D	District pays 100% of dental and vision plan coverage
City of Vallejo	City pays 100% of plan coverage
City of Napa	City pays 85% and employee pays 15% of plan coverage
City of Santa Rosa	City contributes \$176.72 per month per employee towards both dental and vision
City of Calistoga	City pays 100% of plan coverage
City of Healdsburg	City pays 100% of plan coverage
City of Windsor	City pays \$1,500 per employee per year for dental. City pays 100% of vision coverage
Sonoma County Water Agency	County pays @118.44 per month for dental and \$15.70 per month for vision for each employee
Clearlake County Water District	N/R
North Marin Water District	City pays \$1,500 per employee per year for dental. City pays \$184 per year per employee for vision coverage
Valley of the Moon Water District	District pays 100% of dental and vision plan coverage
City of Yountville	City pays 100% of dental and vision plan coverage

Note: Four of the survey agencies pay 100% of employee dental and vision coverage with the City of Windsor paying 100% of vision coverage only. Average non-HVLCSD employee contribution: 15% - 25%.

Life Insurance Plan – Agency Contribution to Any Plan

Agency	All Employees
HVLCSO	\$50,000 term policy. Premium paid for by the District
City of Vallejo	Coverage equal to two (2) times the annual employee salary up to \$250,000. Premium paid for by the City
City of Napa	\$50,000 term policy. Premium paid for by the City
City of Santa Rosa	\$20,000 term policy. Premium paid for by the City
City of Calistoga	\$50,000 term policy. Premium paid for by the City
City of Healdsburg	Non-responsive
City of Windsor	\$100,000 term policy. Premium paid for by the City
Sonoma County Water Agency	Coverage equal to one (1) times the annual salary. Premium paid for by the Agency
Clearlake County Water District	N/R
North Marin Water District	Coverage equal to one (1) times the annual employee salary. Premium paid for by the District
Valley of the Moon Water District	District contributes \$50.00 per month for term life insurance
City of Yountville	\$150,000 term policy. Premium paid for by the City.

Note: All agencies surveyed allow employee to purchase additional insurance at employee cost (payroll deduction).

EMPLOYEE BENEFIT CONSIDERATIONS

The increasing cost of employer provided benefits and specifically their long-term pension obligation, medical and retiree medical expenses, is having an effect on the overall cost-of-service for many organizations. In recent years agencies have modified their compensation practice to include strategies that reduce the employer short-term and long-term financial impacts with accommodations for current employees. The District provides a generous benefit package to its employees; however, the benefit survey indicates that it is not excessively so in relation to other survey agencies. A two-tier plan that requires a modest employee contribution or caps benefits for current employees and requires new employee (hired after a date certain) to make a contribution towards their pension and medical cost (including retiree medical) should be considered.

PART II – CLASSIFICATION STUDY

CLASSIFICATION STUDY METHODOLOGY

The District seeks to have a job classification plan that accurately reflects the duties, responsibilities, and essential functions of each position. The work of employees in each position should be consistent with the assigned classifications and job specifications. As part of the Study the Consultant independently evaluated each position and position title to determine if the positions were properly classified on the scope of responsibility, span of control, knowledge, skills and abilities, any special requirements including licenses and certification needed by employees. It is reasonable to assume that some position classifications will have limited comparable market data such as differences in operational performance needs and operational size, differences in the size of the organization and span of control or, the position is unique to the District and not found with other agencies. Further, the Consultant prepared recommendations for new job classifications and/or job titles for some positions based on key job factors and distinguishing characteristics.

A number of widely accepted job analysis methods were used to establish the work plan and to achieve greater validity and acceptability of the study findings. The Consultant initially conducted planning discussions with the Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, Full Charge Bookkeeper and the Utility Supervisor to clarify the objectives of the Study and the positions to be reviewed. As part of the Study, the Consultant prepared customized Position Descriptions Questionnaires (“PDQ’s”), conducted an orientation session with all District employees, analyzed the completed questionnaires, and reviewed the PDQ’s with the Supervisor for all affected positions.

In conjunction with the PDQ, the Consultant reviewed the District’s organization chart, employee classification plan and salary ranges. The Consultant interviewed all incumbents individually to obtain detailed information about work requirements and the nature of supervision exercised and received. Job descriptions were analyzed to determine if alignment existed between employee job functions and the description of duties and responsibilities.

**Classification Study Methodology
Organizational Staffing Analysis/Job Analysis**

1. Conduct project planning meeting with District Representatives to review scope of work.
2. Receive District's current job descriptions in electronic format; create customized individual Position Description Questionnaires (PDQ's) for employees and supervisors related to job content.
3. Provide information request to District representatives to obtain documentation to be used in the analysis of the staffing plan. Documents included organizational charts, staffing information, work plans, technology plans, performance and workload indicators, policies and procedures, etc.
4. Conduct orientation session with employees and supervisors to overview the scope of work and to disseminate PDQ's.
5. Receive and review employee completed PDQ's; prepare specific questions and meet with incumbent employees based on their individual PDQ.
6. Conduct individual meetings with Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, Full Charge Bookkeeper and Utility Supervisor. Interviews will provide perspective on workload distribution, staffing reporting relationships, policies and procedures, service levels and performance data, use of technology, and other factors impacting service delivery.
7. Review and evaluate PDQ's, interview notes and other organizational data provided by the District; analyze for knowledge, skill, ability, education and experience relevance, conformity with ADA language relative to essential job functions (including physical requirements); develop classification recommendations as needed (add new, delete, consolidate, title change and/or reclassify).
8. Discuss and finalize job description format with District; develop new job descriptions as needed for all classifications in the Study. (Not In Contract)
9. Meet with District Representatives to review proposed changes to the classification plan, organizational structure and employee allocation recommendations. Propose modifications to current position descriptions.
10. Prepare and present preliminary report to committees of the Board of Directors, receive feedback and edit as required for presentation to the full Board of Directors.

POSITION CLASSIFICATIONS and JOB TITLES

The classification study utilized the current organizational structure and position classifications/titles when conducting the external survey of the approved survey agencies. The District’s employee job classifications were surveyed primarily based on job content and responsibilities rather than the individual job title alone. Each position classification was independently evaluated to determine if the positions were appropriately classified based on the scope of responsibility, types of knowledge, skills and abilities, education and required certifications and/or licenses. Position classifications are key to evaluating comparable compensation within like or similar positions in the labor market.

Based on the results of the external survey and internal analysis of the position classifications, three of the current position classifications and position titles would need to be changed to align with classifications typically associated with industry standards and generally accepted utility practice. These are shown in the chart below.

CURRENT POSITION CLASSIFICATION	PROPOSED POSITION CLASSIFICATION
General Manager (Not included in Study)	No Change
Administrative Assistant/Secretary to the Board of Directors	Administrative Services Manager
Full Charge Bookkeeper	Accounting Supervisor
Senior Accounts Representative	No Change
Accounts Representative	No Change
Utility Supervisor	Operations Manager
Utility Operator II & Utility Operator I	No Change
Utility Technician	No Change
Water Resource Specialist	No Change

As noted in the chart above, three positions are proposed to be reclassified to more accurately reflect and align with their actual duties and responsibilities. The duties assigned to each position are consistent with the current position description requirements, and include additional responsibilities identified in the Position Description Questionnaire, and verified by an immediate supervisor where appropriate, and found to be consistent with positions included in the labor market survey requiring similar or identical responsibility. The District is a small agency requiring employees to assume a broader range of responsibilities including responsibility for program or project management and staffing oversight. The justification and description requirements of the positions proposed for reclassification are as follows:

Analysis of Administrative Assistant/Secretary to the Board of Directors

The Administrative Assistant/Secretary to the Board of Directors (“Administrative Assistant”) manages or assists with most administrative service functions and programs and performs a variety of complex duties and functions that extend beyond that of the current position description. The core responsibilities related to management and administration of activities of the Board of Directors, public meetings and support for the General Manager are the primary function of the position. In smaller organizations, duties and responsibilities often crossover into other functional areas to efficiently manage the needs of the organization. The number of comparable position classifications can be limited. The Administrative Assistant manages and assumes a number of duties that include human resource and personnel administration and is the primary employee contact for all human resource related issues. Similarly, the position supports several functions typically associated with a finance or engineering support function such as management of customer liens, retention management of records and legal documents, workers compensation matters, employee injury reports, employee licensing and credentials, and new employee on-boarding. Many agencies of similar size and scope outsource the complex and technical human resource functions and consideration should be given to doing so in this case. A contract for these services will need to be managed by a District employee and there will continue to be routine or non-complex employee personnel issues that should be assigned to a full-time District employee. In this instance the Administrative Assistant position should be reclassified to reflect the actual scope of responsibilities and consideration given to a change in the position title. The survey of market agencies reflects a variety of position titles, however the title of Administrative Services Manager most closely aligns with the needs of the position.

Full Charge Bookkeeper

The review of position classifications for similar and related positions from each of the survey agencies found that there were no matches for the Full Charge Bookkeeper (“Bookkeeper”) job title. There were however a number of position descriptions that were a match for the current position description. The current position is the senior most position dealing with all aspects of the District’s finances and provides various financial and treasury reports to the Board of Directors as required. The position supervises and oversees all aspects of the District’s financial management systems including budget, banking, accounts payable and receivable, payroll administration, rate management, investments and customer account management. The Bookkeeper is the primary position in the current organizational structure for all issues related to customer accounts that are not handled by the Account Representative. The current organizational structure indicates that the Senior Account Representative reports directly to the General Manager, although in practice the Bookkeeper supervises the activities of both the Senior Accounts Representative and the Accounts Representative. Consideration should be given to reclassifying and retitling the Bookkeeper position to Accounting Supervisor and creating a job family or series with the Senior Accounts and Accounts Representative positions reporting to the Accounting Supervisor.

Utility Supervisor

The Utility Supervisor is the most senior operational position in the District and reports directly to the General Manager. The position requires extensive experience and knowledge of all aspects of the Districts water and wastewater operations including critical aspects of customer service, budget and administration. This extends to direct interaction with members of the Board of Directors and the public. In the absence of the General Manager this position is frequently called upon to provide guidance and direction to staff and as needed for the General Manager and Board of Directors. Consideration should be given to reclassifying the position to Operations Manager to reflect the senior management responsibilities inherent in the position and provide greater support for all aspects of District operations. To provide for greater continuity of leadership of the District, the reclassification of

the position would include the additional responsibility of serving in a temporary capacity in the absence of the General Manager.

The compensation analysis did not take into consideration an allowance for the expanded duties and responsibilities of the Utilities Supervisor assuming a higher management role in an 'acting' or temporary capacity. The common practice is to make an adjustment of 15% in the hourly rate for the period of time the Utility Supervisor would be serving in the temporary role. The alternative and recommended approach would be to modify the current position classification plan consistent with rational noted above and modify the compensation to reflect the permanent role and responsibility. A minimum of a 10% adjustment would be warranted.

ORGANIZATIONAL STRUCTURE AND STAFFING PLAN

The current organizational structure (organization chart) reflects the current operational practice of all employees reporting directly to the General Manager with the exception of the Operator and Utility Technician job classifications. (The current organization chart is shown as Exhibit A of the Study). The Operator position classification is currently the only classification that reflects a defined job series, (Operator II and Operator I). A job series within a specific position classification provides for increased performance management while promoting career development and growth. The current organization structure is represented on the following page.

The Study did not evaluate the performance characteristics of the current organizational structure although an alternative organizational structure developed by the staff and Board of Directors is currently under consideration. The Consultant has reviewed this alternative structure and believes that the District will be able to modify the plan of organization and incorporate new or revised position descriptions that create improved span of control and performance management. The proposed organizational structure incorporating these changes is included as Exhibit B.

Exhibit A

2019 ORGANIZATIONAL CHART

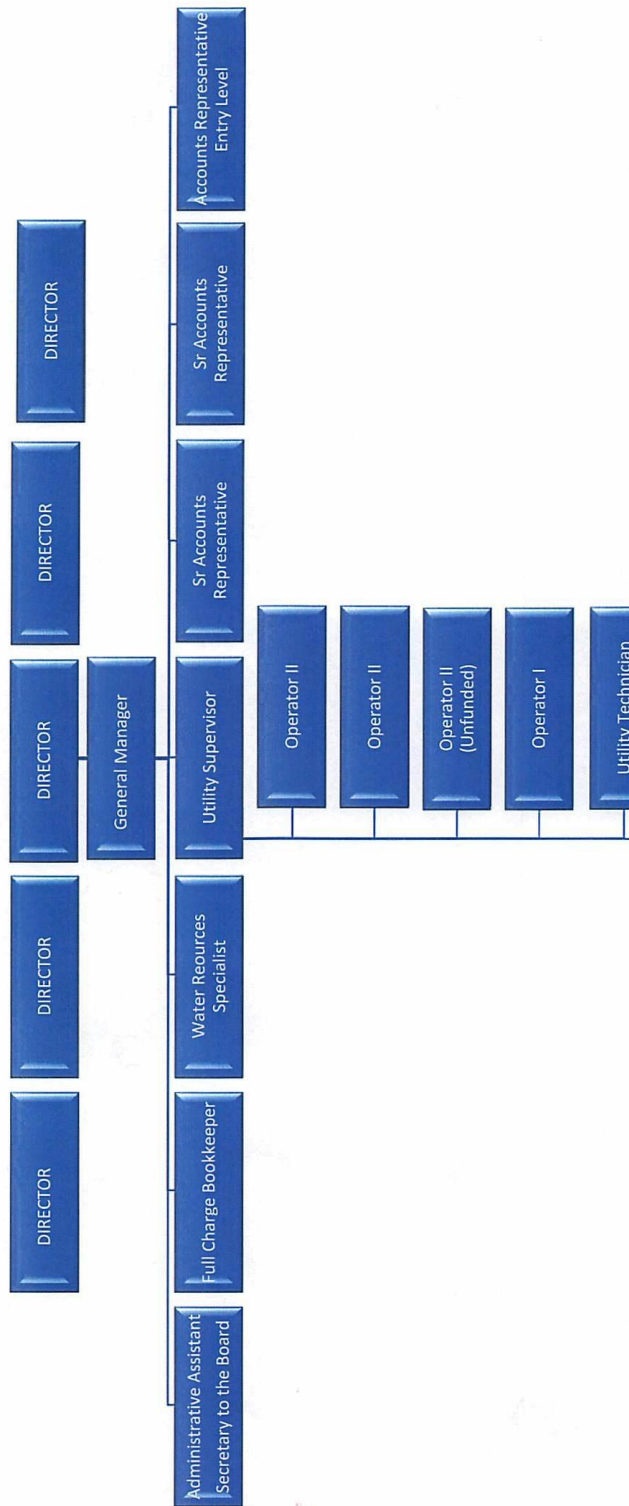
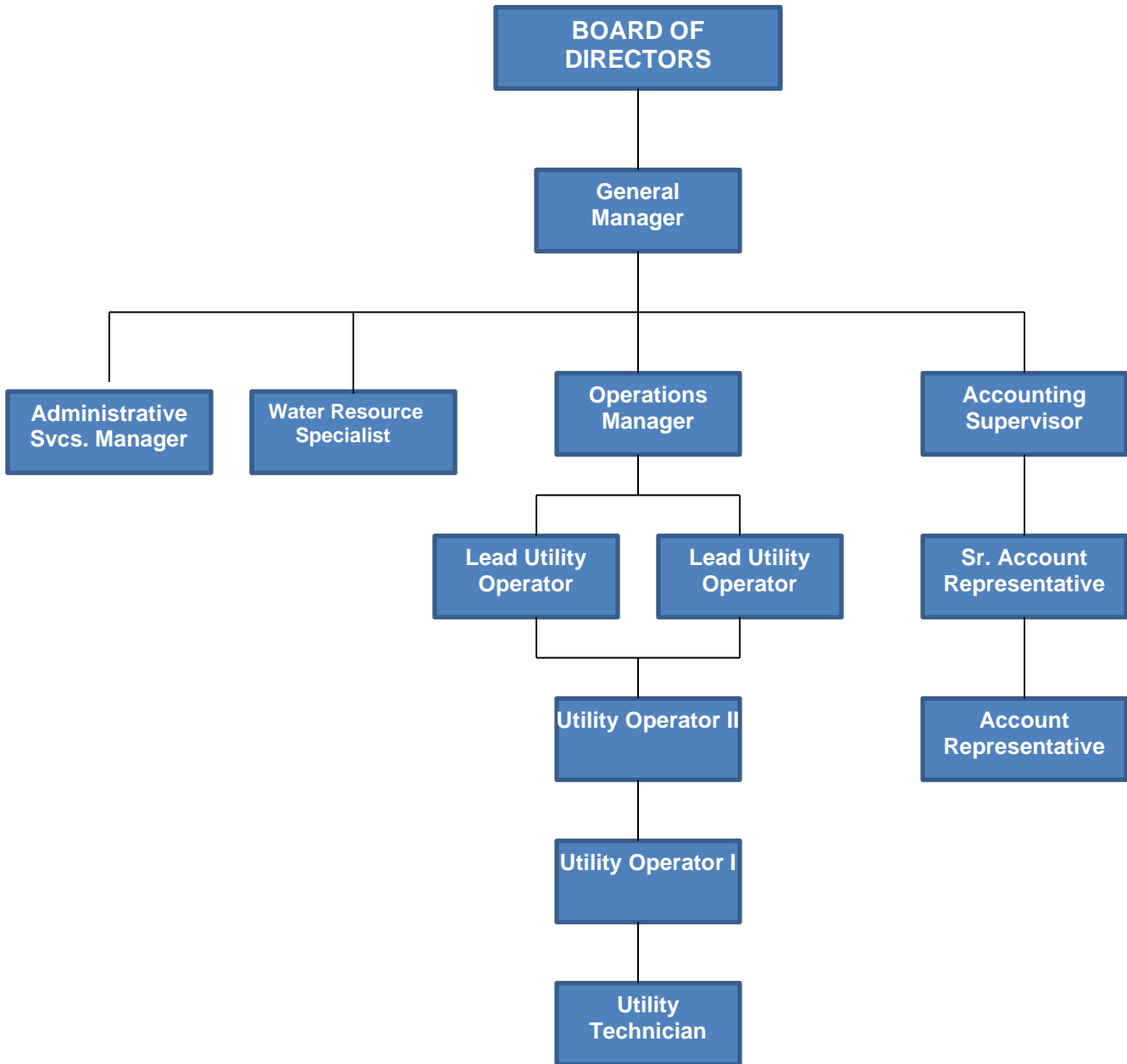


Exhibit B

PROPOSED ORGANIZATIONAL STRUCTURE



Proposed new job series: Utility Operator and Account Representative

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

DATE: May 19, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Accept and Approve NBS Proposal to Complete Rate Study Revision

RECOMMENDATIONS: Approve NBS Proposal to Complete Rate Study Revision not to exceed \$29,680.00

FINANCIAL IMPACT: \$29,680.00

FUND/AMT: 120/ \$14,840.00

130/ \$14,840.00

BACKGROUND: The District is requesting an update of the water and sewer rate study to address changes in capital improvement plans and related financial factors that make it advisable to adopt lower rate increases than previously considered. This will require updating current customer account and water consumption records, water utility operating budgets, capital costs, and other factors. The rate design recommended in the last rate study is still appropriate and will not require re-evaluating rate design alternatives, although the District has scaled back the capital improvement plans and is intending to keep rate increases to a minimum. NBS will work with the District on developing proposed water rates for a 218 process that meet the District’s overall objectives and priorities

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on May 19, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board

Water & Sewer Rate Study
Update: **Scope of Work
and Budget**

for the



**Hidden Valley Lake
Community Services District**

May 7, 2020

Regional Office

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May 7, 2020

Paul Kelley
Interim General Manager
Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467

SUBJECT: WATER AND SEWER RATE STUDY UPDATE – SCOPE OF WORK & BUDGET

Dear Mr. Kelley,

As we have discussed, this is our proposal to update the District's Water and Sewer Rate Study to address adjustments to the capital improvement plans, level of rate increases, and a number of other recent changes in circumstances. We will make it a priority to ensure that this study results in reliable and well-conceived plans for funding its water utility.

We also recognize that it will be critically important to work closely with key District personnel, Board, and the public in developing financially sustainable and acceptable solutions to the challenges facing the District. Our scope of work for this study offers the District:

- **Technically Sound Approach** – Our approach and commitment to the District is to develop technically sound rate alternatives and solutions that fully meet the District's study goals and objectives. We will continue with the methodology and rate design developed and previously reviewed during the last rate study for the District.
- **A Dedicated Team** – Our team includes a local project manager with more than 35-years of experience and the willingness to personally meet with District staff and stakeholders as requested.

Thank you for the opportunity to work with the District again. Please do not hesitate to contact me at either 530.297.5856 (cell) or at gclumpner@nbsgov.com if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Greg Clumpner".

Greg Clumpner
Project Manager

helping communities fund tomorrow

Proposal to Provide
Water and Sewer Study Update
for the Hidden Valley Lake Community Services District
Prepared by **NBS** – May 7, 2020

TABLE OF CONTENTS

SECTION
PAGE

TRANSMITTAL LETTER.....	PREVIOUS PAGE
1. DESCRIPTION OF STUDY UNDERSTANDING	1
STUDY UNDERSTANDING	1
APPROACH	1
2. SCOPE OF WORK	2
GENERAL WORK PLAN.....	2
PROJECT SCHEDULE	12
3. PROJECT ORGANIZATION AND KEY PERSONNEL	13
PROJECT TEAM ORGANIZATIONAL CHART	13
PROPOSED STAFF.....	14
4. REPRESENTATIVE STUDY DESCRIPTIONS AND CLIENT REFERENCES	16
RELEVANT PROJECTS	16
9. PROPOSED FEE SCHEDULE.....	20

1. DESCRIPTION OF STUDY UNDERSTANDING

STUDY UNDERSTANDING

The District is requesting an update of the water and sewer rate study to address changes in capital improvement plans and related financial factors that make it advisable to adopt lower rate increases than previously considered. This will require updating current customer account and water consumption records, water utility operating budgets, capital costs, and other factors. However, the rate design recommended in the last rate study is still appropriate and will not require re-evaluating rate design alternatives, although it is our understanding that the District has scaled back the capital improvement plans and is intending to keep rate increases to a minimum. NBS will work with the District on developing proposed water rates that meet the District's overall objectives and priorities.

TECHNICAL APPROACH

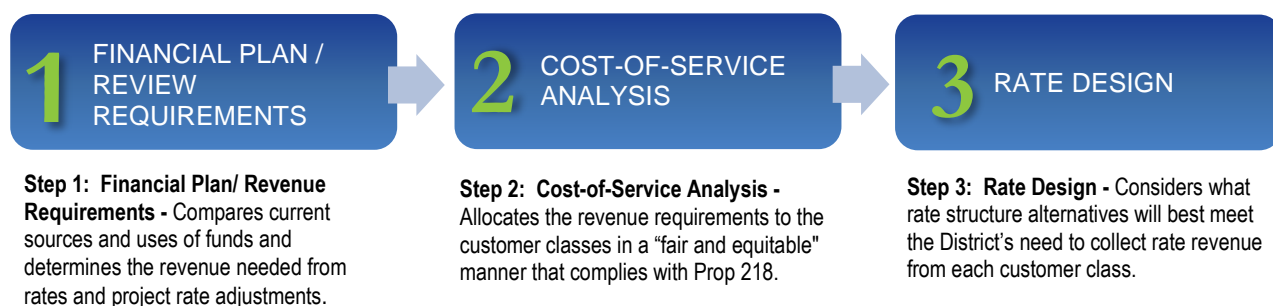
The key challenges facing the District are to develop water rates that are practical, implementable, and financially sustainable in the long-run. We have prepared this proposal with this objective in mind.

We plan on helping District staff understand the various options, key issues, and how other California communities are addressing similar problems. Ultimately we want the District to have a high-level of confidence that you are taking reasonable and prudent steps and developing rates that best meet the needs of the District's customers.

As with the previous rate studies for the District, the figure below outlines the broader technical study components, followed by a more detailed scope of work.

Rate Study Technical Components – NBS' basic technical study components are shown in Figure 1.

Figure 1. PRIMARY COMPONENTS OF A RATE STUDY



The next section outlines the scope of work.

2. SCOPE OF WORK

GENERAL WORK PLAN

Specific Study Tasks – In most water and sewer rate studies, the tasks are very similar in a generic sense; we have used water rate illustrations in the task descriptions below but will provide similar tasks for the sewer rate study, and have noted the differences between water and sewer tasks as necessary.

Task 1 – Kick-Off Meeting and Data Collection

Task Objectives: Clearly communicate and work with District staff to obtain necessary data and discuss methodologies and alternatives for addressing each of the key issues in both water and sewer utilities.

Task Deliverables:

- Provide a data request to District staff prior to the kick-off meeting.
- Review of initial data provided.
- Discussions with District staff regarding outstanding data requirements.
- Summary of key water and sewer study issues and how they will be addressed in the study.

The kick-off meeting will be used to review and discuss the overall study objectives, methodologies, and alternative rate designs to ensure we have a mutual understanding of how the study will be conducted. We will also review the data from the District's billing and accounting system and data requirements in general.

Task 2 – Analysis of Revenue Requirements & Financial Plans

Task Objectives: Prepare detailed financial plans with revenues, expenditures, reserves, coverage ratios, capital project costs, and net revenue requirements. Reserve fund policies will be evaluated as needed. Separate plans will be prepared for the water and sewer utilities.

Task Deliverables:

- 10-year financial projections model that will serve as a financial “roadmap” for the District.
- Summary of current and projected net revenue requirements.
- Recommended types of reserves, such as rate stabilization, O&M and R&R/capital reserves.
- Projected year-end reserve fund levels.
- Calculated debt service coverage ratios.
- Evaluation of overhead cost allocations and any related recommendations.

2.1 Prepare Financial Plans

This task lays the financial groundwork for the cost-of-service rate analysis and rate design in subsequent tasks. The following subtasks are anticipated:

- **Projected Revenues and Expenditures** – Using a cash-basis reflecting the District's system of accounts, NBS will prepare a 10-year projection of revenues and expenses. This will provide the District the financial planning tools needed for “what-if” analyses such as smoothing out future rate increases and maintaining appropriate reserve fund levels in light of revised budget projections.
- **Incorporate Growth Projections and Scenarios** – NBS will evaluate the potential impacts of growth and reflect this in the new rates.
- **Review Capital Improvement Funding** – NBS will review the District's CIP plans, including timing, costs, and available reserves, and work with District staff to develop a well-conceived approach to funding these capital needs.

The Figures 2, 3 and 4 are examples of the types of charts and tables we use to summarize these results.

Figure 2. Summary of Five-Year Revenue Requirements and Rate Increases

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budget	Projected				
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Sources of Water Funds						
Rate Revenue Under Prevailing Rates	\$ 15,203,655	\$ 15,315,705	\$ 15,429,586	\$ 15,546,465	\$ 15,685,153	\$ 15,828,338
Non-Rate Revenues	473,436	476,925	480,471	484,111	488,430	492,888
Interest Earnings	125,894	158,844	120,297	91,865	83,523	79,082
Total Sources of Funds	\$ 15,802,985	\$ 15,951,475	\$ 16,030,355	\$ 16,122,441	\$ 16,257,107	\$ 16,400,308
Uses of Water Funds						
Operating Expenses	\$ 12,791,032	\$ 13,197,960	\$ 13,312,000	\$ 13,813,880	\$ 14,928,296	\$ 15,546,000
Debt Service	498,608	489,138	488,652	490,108	492,153	463,855
Rate-Funded Capital Expenses	-	3,515,232	7,310,656	5,620,544	5,217,171	4,346,899
Total Use of Funds	\$ 13,289,640	\$ 17,202,330	\$ 21,111,308	\$ 19,924,532	\$ 20,637,620	\$ 20,356,754
Surplus (Deficiency) before Rate Increase	\$ 2,513,346	\$ (1,250,855)	\$ (5,080,953)	\$ (3,802,092)	\$ (4,380,514)	\$ (3,956,446)
Additional Revenue from Rate Increases	-	765,785	1,581,533	2,450,511	3,561,824	4,565,472
Surplus (Deficiency) after Rate Increase	\$ 2,513,346	\$ (485,070)	\$ (3,499,420)	\$ (1,351,580)	\$ (818,690)	\$ 609,026
Projected Annual Rate Increase	0.00%	5.00%	5.00%	5.00%	6.00%	5.00%
<i>Cumulative Rate Increases</i>	0.00%	5.00%	10.25%	15.76%	22.71%	28.84%
<i>Coverage After Rate Increase¹</i>	4.25	1.30	1.30	1.30	1.30	1.30
Net Revenue Requirement²	\$ 12,690,310	\$ 16,566,560	\$ 20,510,539	\$ 19,348,556	\$ 20,065,667	\$ 19,784,784

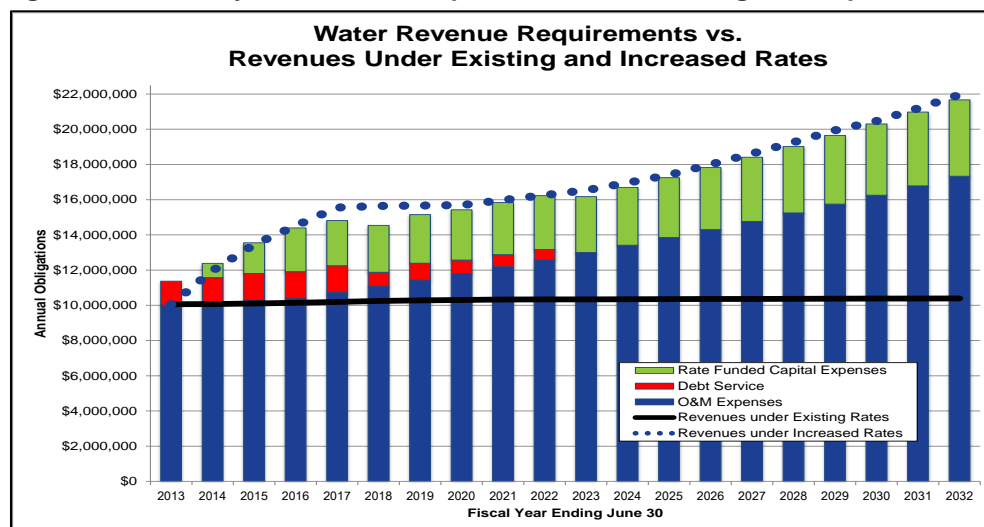
1. Includes use of cash reserves for coverage calculation purposes only.

2. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from water rates.

Figure 3. Summary of Five-Year Reserve Fund Balances

Beginning Reserve Fund Balances and Recommended Reserve Targets	Budget	Projected				
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Operating Reserve						
Ending Balance	\$ 3,500,000	\$ 987,000	\$ (1,236,477)	\$ (2,744,084)	\$ (2,400,526)	\$ (963,610)
<i>Recommended Minimum Target</i>	987,000	1,020,000	1,069,000	1,121,000	1,166,000	1,214,000
Capital Rehab & Replacement Reserve						
Ending Balance	\$ 7,275,503	\$ 2,799,305	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
<i>Recommended Minimum Target</i>	2,500,000	2,500,000	2,575,000	2,652,250	2,731,818	2,813,772
Debt Reserve						
Ending Balance	\$ 1,027,210	\$ 1,027,210	\$ 1,027,210	\$ 1,252,627	\$ 1,738,910	\$ 2,051,409
<i>Recommended Minimum Target</i>	1,027,210	1,027,210	1,252,627	1,738,910	2,051,409	2,285,608
Total Ending Balance	\$11,802,713	\$ 4,813,515	\$ 2,290,733	\$ 1,008,543	\$ 1,838,384	\$ 3,587,800
<i>Total Recommended Minimum Target</i>	\$ 4,514,210	\$ 4,547,210	\$ 4,896,627	\$ 5,512,160	\$ 5,949,227	\$ 6,313,380
<i>Surplus/(Deficit)</i>	\$ 299,305	\$ (2,256,477)	\$ (3,888,084)	\$ (3,673,776)	\$ (2,361,427)	\$ (719,785)

Figure 4. Summary of Revenue Requirements and Existing vs. Proposed Rates



Task 3 – Cost of Service Analysis

Task Objectives: To equitably allocate water and sewer revenue requirements by customer class.

Task Deliverables: Cost of service summary tables, to be incorporated into the rate design and final report.

3.1 Cost-of-Service Analysis (Water) - The revenue requirements will be equitably allocated to individual customer classes. We will suggest and evaluate with District staff whether additional customer classes should be considered (e.g., sewer commercial classes that reflect effluent strength – BOD and TSS). Additionally, we will evaluate whether there is a need to incorporate meter sizes using cost-of-service principles.

Functionalization/Classification of Expenses – Functionalizing the expenses means arranging costs into basic cost categories, such as source of supply, transmission, and distribution, as well as administrative and overhead costs, as illustrated in Figure 5.

Figure 5. Classification of Water Revenue Requirements

Classification of Expenses							
Budget Categories	Total Revenue Requirements	Commodity	Capacity	Customer	Basis of Classification		
	2013/14	(COM)	(CAP)	(CA)	(COM)	(CAP)	(CA)
Operating Expenses							
Administration Expenses	\$ 1,623,270	\$ 604,908	\$ 756,135	\$ 262,227	37%	47%	16%
Purchased Water Expenses	\$ 704,330	\$ 704,330	\$ -	\$ -	100%	0%	0%
Water Treatment Expenses	\$ 5,919,390	\$ 3,774,945	\$ 2,144,445	\$ -	64%	36%	0%
Water Distribution Expenses	\$ 4,950,970	\$ 1,579,595	\$ 1,579,595	\$ 1,791,780	32%	32%	36%
Total Operating Expenses	\$ 13,197,960	\$ 6,663,778	\$ 4,480,175	\$ 2,054,007	50%	34%	16%
Total Debt Service Payments	\$ 489,138	\$ 244,569	\$ 244,569	\$ -	50%	50%	0%
Rate Funded Capital Expenses	\$ 3,515,232	\$ 1,757,616	\$ 1,757,616	\$ -	50%	50%	0%
TOTAL REVENUE REQUIREMENTS	\$ 17,202,330	\$ 8,665,963	\$ 6,482,360	\$ 2,054,007	50%	38%	12%
Less: Non-Rate Revenues	\$ (476,925)	\$ (240,259)	\$ (179,720)	\$ (56,946)	50%	50%	0%
NET REVENUE REQUIREMENTS	\$ 16,248,479	\$ 8,185,445	\$ 6,122,920	\$ 1,940,115			
<i>Allocation of Revenue Requirements</i>	100%	50%	38%	12%			
Adjustment for Current Rate Level:	Total	(COM)	(CAP)	(CA)			
2013/14 Target Rate Rev. After Rate Increases	\$ 16,081,490						
Current Level of Rate Revenue	\$ 15,315,705						
2013/14 Projected Rate Increase	5.00%						
Adjusted Net Revenue Req'ts	\$ 16,081,490	\$ 8,101,321	\$ 6,059,994	\$ 1,920,176			
<i>Percent of Revenue</i>		50%	38%	12%			

Once the costs have been functionalized, they are then classified to their various cost components, such as fixed capacity, variable (commodity), or customer related costs.

Allocation of Costs to Customer Classes - These costs are then allocated to individual customer classes based on allocation factors specific to each cost classification, producing fixed and variable revenue requirements for each customer class. These allocations will be used for the actual rate calculations. Figures 6, 7 and 8 are examples of the allocation factors that will be developed in this phase of the analysis and used to allocate costs.

Figure 6. Example of Commodity Allocation Factor (Water)

Development of the Commodity Allocation Factor				
Customer Class	FY 2011/12 Volume (ccf) ^{1,2}	% Conservation	Estimated Volume Adjusted for Conservation ³	Percent of Adjusted Volume
Residential	6,210,146	5%	5,899,639	64%
Multi-Family	487,451	5%	463,078	5%
Commercial	2,968,556	5%	2,820,128	31%
Total	9,666,153	--	9,182,845	100%

Figure 7. Example of Capacity Allocation Factor (Water)

Development of the Capacity Allocation Factor				
Customer Class	Average Mo. Use (Ccf)	Total Peak Month Use	Peak Month Factor	Capacity Allocation %
Residential	517,512	962,235	1.86	67%
Multi-Family	40,621	61,603	1.52	4%
Commercial	247,380	412,591	1.67	29%
Total	805,513	1,436,429	1.78	100%

Figure 8. Example of Allocation of Water Revenue Requirements to Customer Classes

Classification Components	Net Revenue Requirements 2013/14		Customer Classes		
			Single-Family	Multi-Family	Commercial
Commodity-Related Costs	\$ 9,730,242	61%	\$ 6,251,321	\$ 490,683	\$ 2,988,238
Capacity-Related Costs	\$ 4,823,021	30%	\$ 3,230,845	\$ 206,841	\$ 1,385,335
Customer-Related Costs	\$ 1,528,227	10%	\$ 1,284,960	\$ 57,405	\$ 185,862
Net Revenue Requirement	\$ 16,081,490	100%	\$10,767,126	\$ 754,929	\$ 4,559,436

3.2 Cost of Service Analysis (Sewer) - This task identifies some of the differences in the technical analysis necessary for equitably allocating sewer revenue requirements to each of the customer classes.

Sewer Classification of Expenses – Classifying expenses involves arranging costs into basic cost categories, including flow and strength characteristics (i.e., BOD and TSS), as well as customer costs. Figure 9 illustrates this process NBS used for the City of Culver City.

Figure 9. Classification of Sewer Revenue Requirements

Classification of Expenses									
Budget Categories	Total Revenue Requirements	Flow	Strength		Customer	Basis of Classification			
	2013	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Personnel Services									
Regular Salaries	\$ 846,544	\$ 338,618	\$ 126,982	\$ 126,982	\$ 253,963	40%	15%	15%	30%
Retirement	\$ 134,715	\$ 53,886	\$ 20,207	\$ 20,207	\$ 40,415	40%	15%	15%	30%
Group Insurance	\$ 151,154	\$ 60,462	\$ 22,673	\$ 22,673	\$ 45,346	40%	15%	15%	30%
Longevity Pay	\$ 234,957	\$ 93,983	\$ 35,244	\$ 35,244	\$ 70,487	40%	15%	15%	30%
Total Personnel Services	\$ 1,367,370	\$ 546,948	\$ 205,106	\$ 205,106	\$ 410,211				
Maintenance & Operations									
Utilities	\$ 76,000	\$ 68,400	\$ -	\$ -	\$ 7,600	90%	0%	0%	10%
Contributions to Agencies (1)	\$ 2,272,000	\$ 1,272,320	\$ 522,560	\$ 477,120	\$ -	56%	23%	21%	0%
Rental of Land	\$ 360,000	\$ 324,000	\$ -	\$ -	\$ 36,000	90%	0%	0%	10%
Other Contractual Services	\$ 733,316	\$ 659,984	\$ -	\$ -	\$ 73,332	90%	0%	0%	10%
Misc. Other Expenses	\$ 394,305	\$ 196,403	\$ 27,450	\$ 27,450	\$ 143,002	50%	7%	7%	36%
Administrative Charges	\$ 655,484	\$ 65,548	\$ -	\$ -	\$ 589,936	10%	0%	0%	90%
Total Maintenance & Operations	\$ 4,491,105	\$ 2,586,656	\$ 550,010	\$ 504,570	\$ 849,869				
Total Operating Expenses	\$ 5,858,475	\$ 3,133,604	\$ 755,116	\$ 709,676	\$ 1,260,080				
Allocation of Operating Expenses	100%	53%	13%	12%	22%				
Debt Service Payments									
2009 Series A Revenue Bonds:	\$ 1,606,800	\$ 803,400	\$ 401,700	\$ 401,700	\$ -	50%	25%	25%	0%
TOTAL USES OF SEWER FUNDS	\$ 7,465,275	\$ 3,937,004	\$ 1,156,816	\$ 1,111,376	\$ 1,260,080	53%	15%	15%	17%
Less Non-Rate Revenues									
(less) Industrial Waste Inspection Fees	\$ (70,000)	\$ (37,442)	\$ (9,022)	\$ (8,480)	\$ (15,056)	53%	13%	12%	22%
(less) Interest Earnings	\$ (202,000)	\$ (108,047)	\$ (26,036)	\$ (24,470)	\$ (43,448)	53%	13%	12%	22%
NET REVENUE REQTS (Unadjusted)	\$ 7,193,275	\$ 3,791,516	\$ 1,121,757	\$ 1,078,426	\$ 1,201,576				
Adjusted Net Revenue Req'ts	\$ 7,545,151	\$ 3,976,986	\$ 1,176,630	\$ 1,131,180	\$ 1,260,354				
Allocation of Revenue Requirements	100%	53%	16%	15%	17%				

Allocations to Sewer Customer Classes – The next step in the cost-of-service analysis is allocating the sewer costs to each of the customer classes using allocation factors for each of the classes of costs (Volumetric, BOD, TSS and Customer). Figures 10 and 11 are examples of these allocation factors.

Figure 10. Example of Sewer Volumetric Allocation Factor

Development of the Volumetric Allocation Factor					
Customer Class	Est. 2010 Volume ¹ (ccf)	% of 2010 Volume (Unadjusted)	Adjusted ² Volume	Adjusted Vol. Total (ccf)	Percent of Adjusted Vol.
101 Single-Family	692,263	33.6%	401,513	435,675	24.2%
102 Multi-Family	747,379	36.2%	635,272	689,323	38.3%
200 Commercial/Business	370,658	18.0%	370,658	402,195	22.3%
300 Commercial/Restaurants	94,232	4.6%	94,232	102,250	5.7%
400 Institutional	47,221	2.3%	47,221	51,239	2.8%
500 Schools/Public	3,107	0.2%	3,107	3,371	0.2%
600 Commercial/Hotels	107,860	5.2%	107,860	117,037	6.5%
Total	2,062,720	100.0%	1,659,863	1,801,090	100.0%
<i>Target Total³ (ccf):</i>				<i>1,801,090</i>	
<i>Avg. Annual Culver City Flow⁴ (MGD)</i>				<i>3.6910</i>	

Figure 11. Example of Sewer Strength Allocation Factors

Development of the Strength Allocation Factor									
Customer Class	Adjusted Annual Flow (ccf) ¹	Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
		Avg Strength Factor ² (mg/l)	Calculated BOD (lb/yr)	Adjusted BOD (lb/yr)	Allocation Factor (BOD)	Avg Strength Factor ² (mg/l)	Calculated TSS (lb/yr)	Adjusted TSS (lb/yr)	Allocation Factor (TSS)
101 Single-Family	435,675	195	529,986	529,986	20.96%	176	478,347	478,347	21.18%
102 Multi-Family	689,323	195	838,543	838,543	33.17%	176	756,839	756,839	33.51%
200 Commercial/Business	402,195	195	489,259	489,259	19.35%	176	441,588	441,588	19.55%
300 Commercial/Restaurants	102,250	635	405,045	405,045	16.02%	635	405,045	405,045	17.94%
400 Institutional	51,239	250	79,911	79,911	3.16%	100	31,964	31,964	1.42%
500 Schools/Public	3,371	130	2,734	2,734	0.11%	100	2,103	2,103	0.09%
600 Commercial/Hotels ³	117,037	250	182,529	182,529	7.22%	195	142,372	142,372	6.30%
Total	1,801,090	--	2,528,007	2,528,007	100%	--	2,258,258	2,258,258	100%

As a result of applying the allocation factors to the cost classifications (i.e., the Volume, BOD, TSS, and Customer costs), the revenue required from each customer class is accumulated by customer class, as shown in Figure 12.

Figure 12. Allocation of Sewer Revenue Requirements to Customer Classes

Allocation of Revenue Requirements								
Classification Components	Net Revenue Requirements ¹	Customer Classes						
		101 Single-Family	102 Multi-Family	200 Commercial/Business	300 Commercial/Restaurants	400 Institutional	500 Schools/Public	600 Commercial/Hotels
Volume Treatment	\$ 3,976,986	\$962,013	\$1,522,095	\$888,087	\$225,777	\$113,140	\$7,444	\$258,430
- BOD	\$ 1,176,630	\$246,676	\$390,290	\$227,720	\$188,523	\$37,194	\$1,273	\$84,956
- TSS	\$ 1,131,180	\$239,608	\$379,107	\$221,195	\$202,890	\$16,011	\$1,053	\$71,316
Customer-Related	\$ 1,260,354	\$544,013	\$587,925	\$102,998	\$15,649	\$5,406	\$1,043	\$3,319
Net Revenue Requirement	\$ 7,545,151	\$1,992,310	\$2,879,417	\$1,440,000	\$632,840	\$171,751	\$10,814	\$418,020

1. These revenue requirements have been adjusted to meet the City's current revenue collected from sewer rates.

This allocation process results in fair and equitable cost-of-service revenue requirements for each customer class, which is the basis for actual sewer rate calculations in the rate design analysis.

Recycled Water System Issues – Based on the previous NBS rate study that addressed recycled water, we believe that recycled water should be adjusted in an across-the-board manner the same as sewer rates.

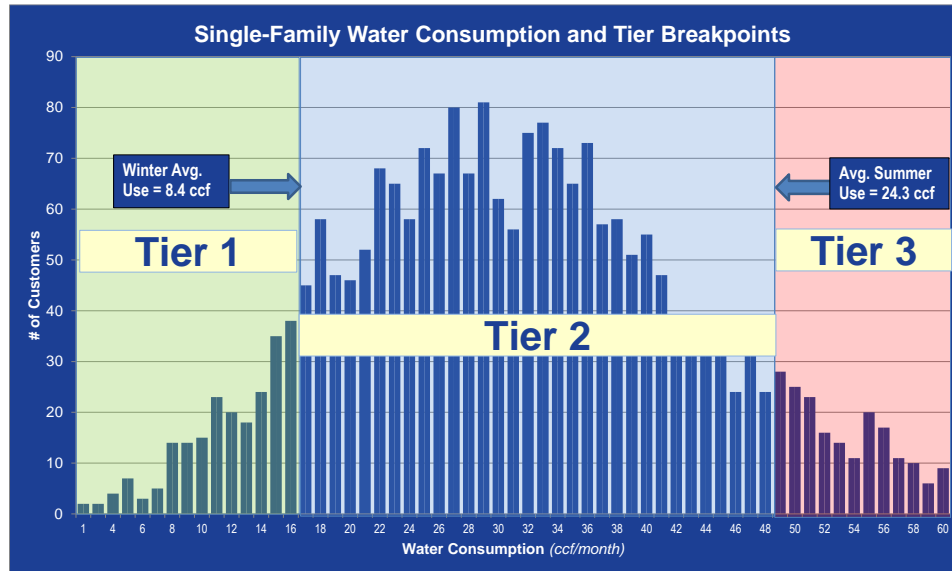
Task 4 – Rate Design Analysis

Task Objectives: The previous rate study developed a rate design for both water and sewer rates that were review by the District Board and approved in concept. That same rate design will be used for the updated water and sewer rates rather than “going back to square one” to evaluate various rate design alternatives.

Task Deliverables: We will compare the pros and cons of the current vs. the updated rate design. However, if the District decides some adjustments are warranted, NBS will incorporate those adjustments as needed.

4.1 Evaluation of Consumption Patterns – Since recent consumption patterns have been a concern, due to the impact of the drought and current economic conditions, understanding changing consumption patterns is important to projecting future rate adjustments. Therefore, the amount of consumption within various customer classes, particularly single-family customers, in terms of the number of customers at various levels of consumption and the total water use will be evaluated. Figure 13 illustrates the type of distribution curve that summarizes the number of customers by consumption level.

Figure 13. Consumption Distribution Analysis



4.2 Calculating Fixed and Volumetric Charges - Fixed costs consider the number of accounts, equivalent meters, and the number and size of meters. In contrast, variable costs are typically allocated in proportion to consumption.

We note that, although a strict cost-of-service methodology would determine the percentages of rate revenue collected from fixed and variable rates, other factors are typically considered in this process. This includes revenue stability, water conservation goals, ease of understanding, and ease of administration.

Figures 14, 15, and 16 are examples of a water rate alternative NBS developed for a recent client. The tables demonstrate how the revenue requirements are recovered from each customer class, and allocate the costs to fixed charges and variable (volumetric) rates as a part of the rate-design analysis.

Figure 14. Example of Fixed Charges Calculations

Number of Meters by Class and Size ¹	FY 2013/14											Total
	5/8 inch	3/4 inch	1 inch	1.5 inch	2 inch	3 inch	4 inch	6 inch	8 inch	10 inch	12 inch	
Residential (5/8" & 3/4" meters combined)	22,689	-	550	18	-	-	-	-	-	-	-	23,257
Multi-Family	646	150	162	30	42	6	1	2	-	-	-	1,039
Commercial ²	1,432	470	651	263	477	42	19	8	2	-	-	3,364
Total Meters/Accounts	24,767	620	1,363	311	519	48	20	10	2	-	-	27,660
Hydraulic Capacity Factor ³	1.00	1.50	2.50	5.00	8.00	16.00	25.00	50.00	80.00	145.00	215.00	
Total Equivalent Meters	24,767	930	3,408	1,555	4,152	768	500	500	160	-	-	36,740
Monthly Fixed Service Charges												
Customer Costs (\$/Acct/mo.) ⁴	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	
Capacity Costs (\$/Acct/mo.) ⁵	\$ 10.94	\$ 16.41	\$ 27.35	\$ 54.70	\$ 87.52	\$ 175.03	\$ 273.49	\$ 546.98	\$ 875.17	\$ 1,586.25	\$ 2,352.03	
Total Monthly Meter Charge	\$ 15.54	\$ 21.01	\$ 31.95	\$ 59.30	\$ 92.12	\$ 179.64	\$ 278.10	\$ 551.59	\$ 879.78	\$ 1,590.86	\$ 2,356.64	
Annual Fixed Costs Allocated to Monthly Meter Charges												
Customer Costs	\$ 1,528,227											
Capacity Costs	\$ 4,823,021											
Total Fixed Meter Costs	\$ 6,351,248											
Annual Revenue from Monthly Meter Charges												
Customer Costs	\$ 1,368,388	\$ 34,255	\$ 75,306	\$ 17,183	\$ 28,675	\$ 2,652	\$ 1,105	\$ 553	\$ 111	\$ -	\$ -	\$ 1,528,227
Capacity Costs	\$ 3,251,317	\$ 122,087	\$ 447,324	\$ 204,134	\$ 545,059	\$ 100,820	\$ 65,638	\$ 65,638	\$ 21,004	\$ -	\$ -	\$ 4,823,021
Total Revenue	\$ 4,619,705	\$ 156,342	\$ 522,630	\$ 221,317	\$ 573,734	\$ 103,472	\$ 66,743	\$ 66,191	\$ 21,115	\$ -	\$ -	\$ 6,351,248

Figure 15. Example of Variable Charges Calculations

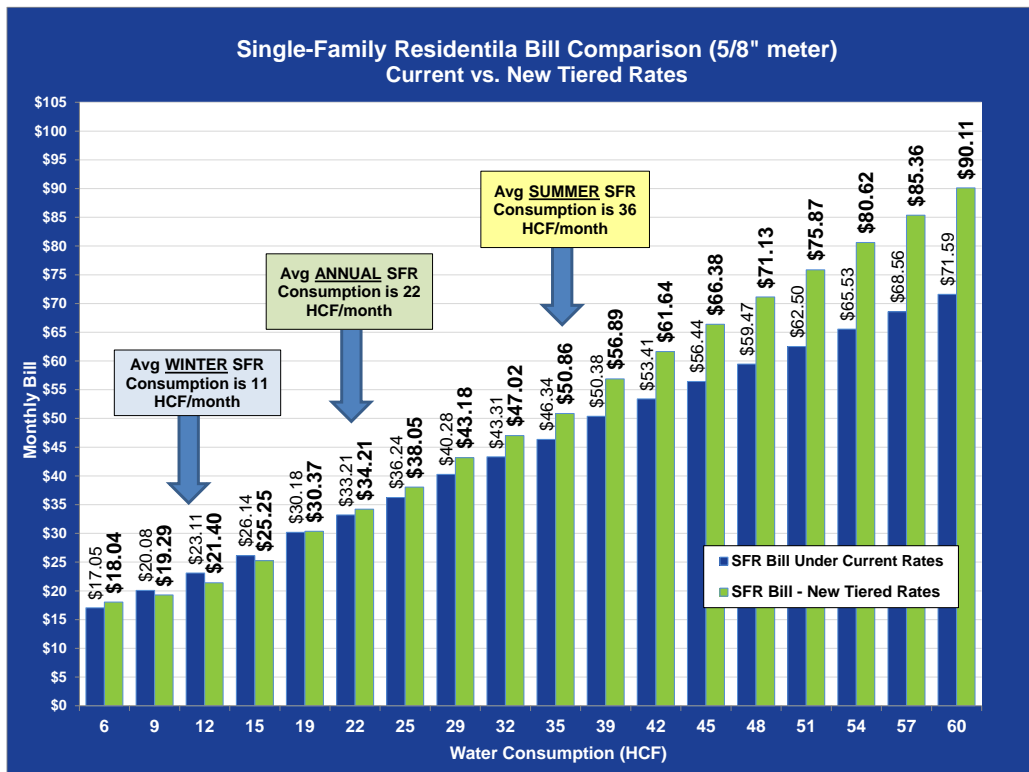
Customer Classes	Number of Accounts ¹	Water Consumption (ccf/yr) ²	Assumed Water Conservation	Adjusted Water Consumption	Target Rev. Req't	% of Total Rate Revenue	Uniform Commodity Rates (\$/ccf)	Proposed Rate Structure
Residential	23,257	6,733,013	5%	6,396,362	\$ 6,251,321	39%	\$0.977	Tiered
Multi-Family	1,039	528,492	5%	502,068	\$ 490,683	3%	\$0.977	Uniform
Commercial	3,364	3,218,495	5%	3,057,570	\$ 2,988,238	19%	\$0.977	Uniform
Total	27,660	10,480,000	--	9,956,000	\$ 9,730,242	61%		

Figure 16. Example of Single-Family Residential, Three-Tier Rate Calculations

Water Customer Class	Single-Family Tiers	Upper Tier Breakpoint ¹	Tier Rate Increase Factor	Water Consumption by Tier ²	Adjusted Water Consumption ³	Proposed Commodity Rates (\$/ccf)	Tier Revenue Generated	% of Total Rate Revenue by Tier ^a
Single Family Residential	Tier 1	11.0 hcf/mo.	--	2,686,499	2,686,499	\$0.416	\$1,118,250	11%
	Tier 2	36.0 hcf/mo.	50%	2,572,078	2,443,475	\$1.281	\$3,129,777	32%
	Tier 3	-	24%	1,474,436	1,266,388	\$1.582	\$2,003,294	21%
Total	--	--	--	6,733,013	6,396,362	--	\$6,251,321	64%

Comparison of Bi-Monthly Water Bills – We will prepare an analysis of monthly water bills for various types of customers, such as single-family customers with low-, average-, and high water usage under each rate alternative evaluated in the study. Figure 17 shows an example of the type of chart we would use to demonstrate the difference in water bills for a single-family residential customer at varying levels of consumption, after projected rate increases are implemented.

Figure 17. Example of Monthly Bill Comparison



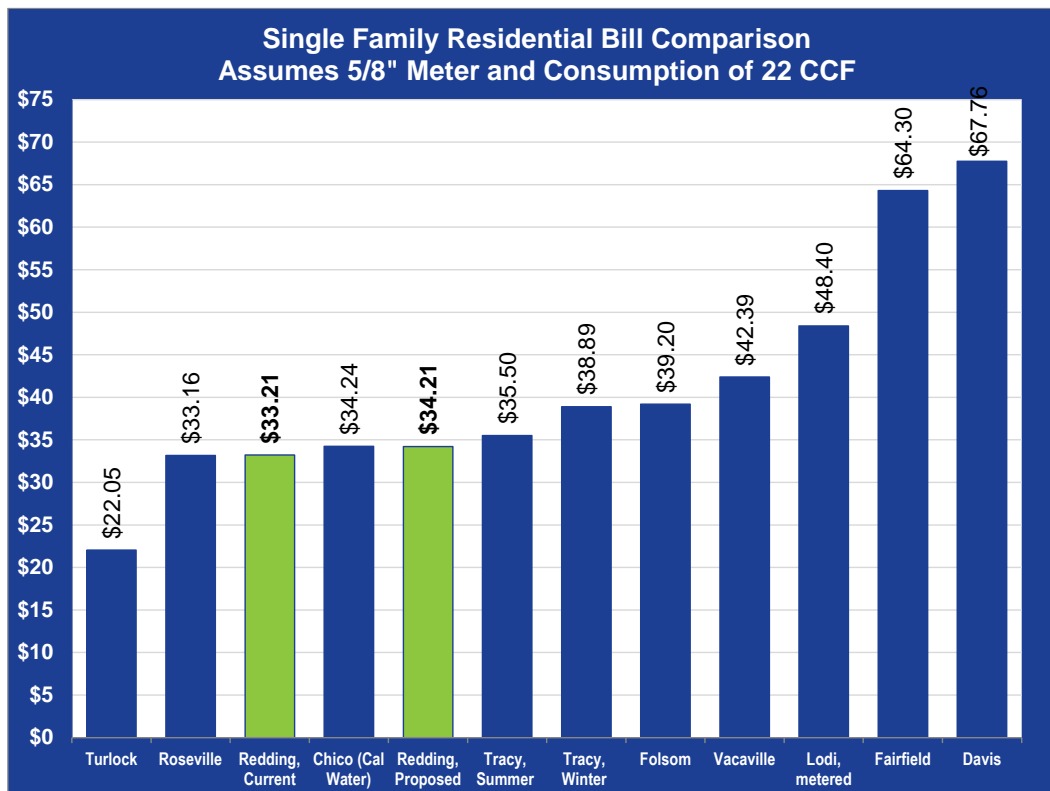
4.3 Regional Comparisons

Task Objectives: Compare water rates and water utility cost information to neighboring or comparable communities to see how the District's rates and costs compare to other regional water providers in Lake and Napa Counties.

Task Deliverables: NBS will compare inherent cost information to readily-accessible data from the three (3) neighboring communities. This exercise will enable reviewers to determine whether costs specific to the District's service profile are commensurate with similar systems elsewhere, where there are key differences, and whether there is desire and/or capability to modify the District's costs of service.

The results of this comparison will be presented in the rate study report and will provide District staff and Board with a basis to compare the cost of delivering water to customers in the region. Figure 18 is an example of a water rate comparison completed for another client.

Figure 18. Example of Regional Comparison of Monthly Water Bills



4.4 Prop 218 and Miscellaneous Assistance

Task Objectives: Assist the District with the Prop 218 process and materials.

Task Deliverables: In addition to providing the necessary Prop 218 rate tables, NBS will review prop 218 notices and provide the inflationary adjustments the District is requesting.

NBS will provide general review of the Prop 218 materials, provide necessary rate tables, and develop the automatic inflationary adjustment process for updating the future rates. This includes inflationary adjustments during the financial planning process, annual adjustments "going-forward" based on inflation indices, and allowable "pass-through" adjustments under AB 3030 (GC Section 53756).

Task 5 – Prepare a Written Study Report

Task Objectives: Prepare a draft and final report in the format and following the outline the District has requested.

Task Deliverables: Prepare the necessary reports that address both water and sewer utilities on a “stand-alone” basis, and provide sufficient documentation for staff, Board, and the public to review and understand the studies.

The report will summarize the findings and recommendations, will include proposed rates for the next five years, and present appropriate customer bill comparisons¹. Tables, graphs, and charts will be used as needed, with an emphasis on providing a clear, concise, and understandable report.

Preliminary study results will be forwarded to District staff well ahead of the draft report. We typically will review initial results (e.g., revenue requirements, financial plans, cost-of-service analysis, and rate design results) with staff at the time they are developed. This helps ensure that District staff are “on-board” with the results before moving ahead with presenting any materials to the District Board or public.

The Administrative Draft Report will be submitted in electronic form as requested. We will provide ten (10) copies, plus one (1) reproducible copy, and an electronic file in Microsoft Word format with spreadsheet tables in Excel format as requested for the Draft Final Report and Final Report. The District’s comments² will be incorporated into the final report.

Task 6 – Meetings and Presentations

Task Objectives: Meet with District staff, community groups, and Board.

Task Deliverables: Provide two (2) meetings with the Board.

NBS will plan to meet with District staff as needed by phone in order to successfully adopt and implement the recommended rate study results.

- Two (2) on-site meetings with District Board.
- Meet with District staff by phone as necessary.

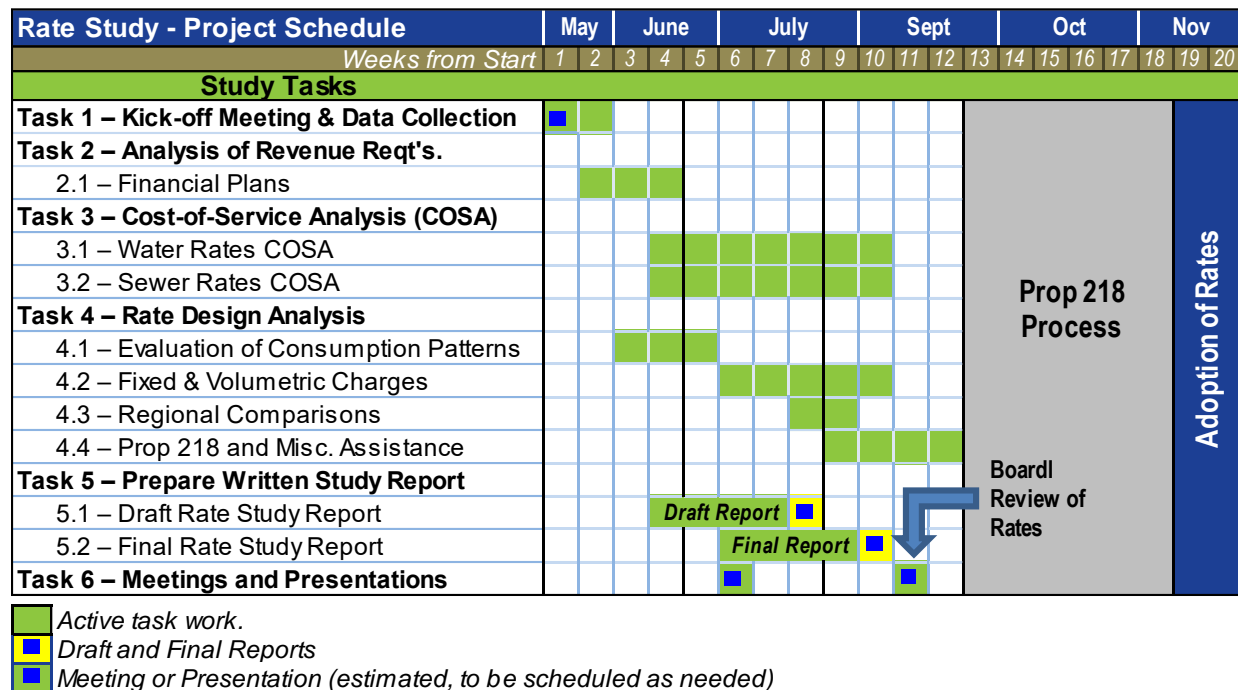
¹ Although our financial model provides 10-year rate increases, we note that Prop 218 only allows adoption of rates for a maximum of five years.

² We assume the District’s staff comments will be on an electronic Microsoft Word file using track-changes mode to incorporate all District comments.

PROJECT SCHEDULE

Project Schedule – The following schedule is an overview of the preliminary study schedule. We will plan to further discuss a detailed schedule at the kick-off meeting along with the expected timing for individual task completions.

While NBS will plan to be flexible as needed to meet the District's needs, we also want to ensure there is sufficient time for this study, including time for the District staff and Board review.



3. PROJECT ORGANIZATION AND KEY PERSONNEL

PROJECT TEAM ORGANIZATIONAL CHART

NBS staff has demonstrated our ability to successfully complete studies and treat our clients as partners by developing an intimate understanding of their needs and responding with strategic and timely solutions. The functional relationships of our proposed project team are detailed as follows (**Detailed resumes are provided in the Appendix of this proposal**):

Exhibit A.
NBS Project
Team for the
Hidden Valley
Lake CSD.



PROPOSED STAFF

The NBS project team brings together several key attributes that we believe will be critical to the success of this project.

GREG CLUMPNER – PROJECT MANAGER

Project Role and Responsibilities: Mr. Clumpner will manage the technical and administrative aspects of the project and serve as the primary point of contact for District staff. He will work closely with the District's project manager and other NBS team members to develop the overall approach, consisting of technical rate alternatives best suited to the District's needs, creative options to consider, and final report and presentations to the District's Board and public.

Mr. Clumpner's role will play a central part in evaluating alternatives that require a creative, outside-the-box thinking process whereby we intend to provide a creative approach to the District's rate issues, including developing alternatives and options capable of *demonstrating* that they are a best fit to the District's unique characteristics and issues. Greg will also serve as the primary author of project reports and will handle presentations.

City of Santa Paula
TAI CHAU,
Assistant Public Works
Director

"The professional team from NBS was nothing short of extraordinary. Especially Mr. Clumpner – his wealth of knowledge and expertise coupled with his ability to spring into action helped us navigate seamlessly through the entire process of the utility rate study."

Summary of work experience: Mr. Clumpner's 35-year professional career has focused on financial and economic analyses for municipal water, wastewater, and recycled water agencies. As the Director of the Utility Rate Practice at NBS, he is also a regular presenter at water and wastewater industry conferences on topics such as rate design, conservation rates, and utility financial management topics. He joined NBS in January 2012 after three years as the California rate and finance business class leader at HDR Engineering. He also created and managed Foresight Consulting where, for six years, his practice focused on water and sewer rate analyses. Greg has completed over 400 similar studies during his career.

Mr. Clumpner brings a history of solving complex rate problems. Besides the normal array of rate structure alternatives, he takes a creative approach to constructing options that comply with the legal and technical constraints of Prop 218 and industry standards. For example, he has the capabilities to develop unique solutions to rate problems (i.e., never before implemented approaches), including rate alternatives with different combinations of fixed and volumetric charges, tiered rates, etc.

Additionally, since Mr. Clumpner works with Prop 218 legal counsel on an on-going basis, he knows the general legal constraints as well as when to solicit critical legal input to ensure alternatives will meet specific legal requirements. Most notably, the recent court rulings (e.g., the San Juan Capistrano and Palmdale Water District cases) have detailed legal requirements that should be reflected in any rate structure alternative.

JORDAN TAYLOR, NBS UTILITY RATE CONSULTANT

Role and Responsibilities: Jordan Taylor will support the project team in performing large-scale data analysis and validation, data input and will also help develop the financial plans.

Work Experience: Jordan Taylor has a Bachelor of Science degree in Chemistry and a Master's Degree in Business Administration with an emphasis in Finance. She offers more than 10 years of accounting experience along with extensive knowledge of financial analysis and budget planning.

ALICE BOU, NBS UTILITY RATE CONSULTANT

Role and Responsibilities: Alice Bou will support the project team in performing large scale data analysis and validation, data input, and will also help develop the financial plan(s). As needed, she will facilitate data collection and reminders for staff in order to move projects forward on the agreed-upon timeline for completion.

Work Experience: Alice Bou has a Bachelor of Arts degree and offers more than two decades of experience working in accounting and financial management performing data analysis, variance analysis, budgeting and forecasting, financial modeling and managerial reporting.

TIM SEUFERT – CLIENT SERVICES DIRECTOR

Project Role and Responsibilities: Mr. Seufert will ensure NBS’ study team delivers the high quality work products and service standards that differentiate NBS from other firms. However, he will not be charging time to this project.

Summary of work experience: Tim Seufert is a Director located in NBS’ San Francisco office. He has a dozen years of local government experience with special financing tools in California. He also has a decade of corporate financial experience, and has been involved with projects for municipalities, school districts, counties, and fire and other special districts from their inception and feasibility stage to their completion. He has been a presenter at training seminars and an author on local government finance issues.

4. REPRESENTATIVE STUDY DESCRIPTIONS AND CLIENT REFERENCES

RELEVANT PROJECTS

The following is an overview of NBS' recent related rate study experience. Greg Clumpner was the project manager for these studies.

CITY OF REDDING, CA

WATER, SEWER AND SOLID WASTE RATE, RATE UPDATE, AND IMPACT FEE

Years as client: Six (6) years / Project Completed: 2016



Contact Information

Chuck Aukland,
Public Works Director
or Ryan Bailey, PE
777 Cypress Ave.
Redding, CA 96001
P: 530.225.4170 (Chuck)
P: 530.224.6030 (Ryan)
E: caukland@ci.redding.ca.us
E: rbailey@ci.redding.ca.us

NBS is currently updating the extensive cost-of-service study of water, sewer, and solid waste rates originally prepared in 2013. A key part of these studies was working with a Citizens Advisory Group that reviews and provides recommendations to the City Council. Major tasks included reviewing financial/rate setting policies, preparing financial plans, revenue requirements, cost-of-service analysis, and developing alternative rate designs. NBS also updated the City's capacity fees in 2017, and is now updating the rates – the fourth study for the City since 2013 and the result of their confidence in NBS' ability to effectively conduct these studies.

NBS Project Team:

Greg Clumpner, Kim Boehler,
Jordan Taylor

Project dates for studies:

2013 Rate & Capacity Fee Study: March 2012 – August 2013
2016 Rate Update Study: January 2016 – November 2016
2017 Impact Fee Study: July 2017 – December 2017
2019 Rate Study Update: January 2019 – present

"The City of Redding has been extremely happy with the rate and fee update support you and your staff have provided in the last few years. The NBS strengths we realized in Redding have been your technical understanding and tools in developing rate and fee alternatives, your commitment and ability to adapt to our local environment and related community expectations, and the positive teamwork you and your team displayed in working with my staff and our community advisory group."



RDIAN CDANE
former public
works director

UTILITY RATE PROGRAM UPDATE | 2016

CITY OF SANTA PAULA, CA
WATER AND SEWER RATE STUDY



Years as client: Six (6) years / Last Project Completed: 2019

Contact Information

Clete Saunier
 Public Works Director
 886 Main Street
 Santa Paula, CA 93060
 P: 805.933.8700
 E: CSaunier@spcity.org

In October 2019, NBS completed and update of cost-of-service study of water and sewer rates originally prepared in 2014. Funding for significant capital improvement projects and converting sewer rates to fixed plus volumetric charge based on average winter consumption were key elements. Several public workshops and council meetings were critical to securing a 5-0 approval by the City Council. Rates have now been approved through the Prop 218 process and adopted.

NBS Project Team:

Greg Clumpner, Jordan Taylor
 and Alice Bou

Project dates for studies:

2014 Water and Sewer Rate Study Report: November 2014
2016 Review of Rate Alternatives
2019 Water and Sewer Rate Study Report: September 2019

“The professional team from NBS was nothing short of extraordinary. Especially Mr. Clumpner – his wealth of knowledge and expertise coupling with his ability to spring into action helped us navigate seamlessly through the entire process of the utility rate study.”



Tai Chau
assistant public works director

Water and Sewer Rate Study | 2019

MOUNTAIN HOUSE CSD, TRACY, CA
WATER AND SEWER RATE STUDY



Years as client: two (2) years / Last Project Completed: 2017

Contact Information

Ed Pattison
 (Former) General Manager
 (Now GM at Tuolumne Utilities District)
 230 S. Sterling Dr. Suite 100,
 Mountain House, CA 95391
 P: 209.831.5657 (MHCSO)
 P; 209.831.5656 (TUD)
 E: epattison@tudwater.com

NBS completed a comprehensive water and sewer rate study that re-designed rates for the District. Mountain House is a unique master-planned development that had in place the original rate structures prepared in the 1990’s. Much of the water and sewer utility budgets have been subsidized from District general funds, but the Board determined that each utility should phase-out those subsidies over a 5-year period. Other key tasks included reviewing existing rate policies, restructuring rates, and customer bill impacts. Several public workshops were provided. NBS also prepared the District’s Prop 218 notices.

NBS Project Team:

Greg Clumpner

Project date for study:

2017 Water and Wastewater Rate Study: May 2017

“MHCSD would like to express its sincere appreciation to NBS for stewarding the District through this exigent project. NBS provided world-class customer service, leadership, a commendable level of stoicism, and displayed a command of subject matter expertise throughout this project. The District is now on a financially sustainable trajectory that was developed through shared vision and a collaborative process in which NBS facilitated. A special thank you to Greg Clumpner and the project team. Their hard work and dedication to this project was admirable and irreplaceable.”



**EDWIN
PATTISON**
former general manager
current general
manager,
Tuolumne Utilities

WATER AND SEWER COST OF SERVICE RATE STUDY | 2017

SAN LORENZO VALLEY WATER DISTRICT, BOULDER CREEK, CA WATER AND SEWER COST-OF-SERVICE AND RATE DESIGN STUDY



Years as client: two (2) years / Last Project Completed: 2017

Contact Information

Brian Lee
(Former) District Manager
(Now GM at San Antonio Water Company)
13060 Highway 9
Boulder Creek, CA 95006
P: 831.338.2153
E: blee@slvwd.com

NBS prepared separate cost-of-service and rate design studies for the District’s water and sewer utilities that included several public workshops to discuss rates and connection fees. NBS also provided Proposition 218 assistance. This study evaluated, prioritized and then incorporated the District’s capital improvement plans and conducted an organizational analysis using subconsultants on our study team. The District requested, and NBS provided, a comprehensive review of rate design alternatives that best met the District’s long-range plans and were consistent with recent legal cases regarding cost-based rate design.

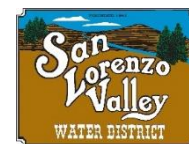
NBS Project Team:

Greg Clumpner, Jordan Taylor

Project dates for studies:

2016 Water and Sewer Rate Cost-of-Service Study: November 2016
2017 Water and Sewer Rate Design: June 2017

“He (Greg) met with the committees and presented his findings in clear, understandable graphs and tables. He worked with staff to fine tune the information for presentation to the Board and community. Greg’s knowledge and expertise helped the process immensely. Please contact me if you have any questions.”



BRIAN LEE
general
manager

WATER AND SEWER COST OF SERVICE AND RATE STUDIES |

CITY OF SACRAMENTO, CA

DEVELOPMENT IMPACT FEE UPDATE FOR WATER, SEWER AND COMBINED SEWER SYSTEM AND STORM DRAINAGE UTILITIES

Project Dates: February 2016 to present



Contact Information

Brett Ewart
Senior Engineer, Utilities
Department
915 I Street
Sacramento, CA 95814
P: 916.808.1725
E: BEwart@cityofsacramento.org

NBS completed an extensive update of water, sewer, and storm drainage system capacity charges. This study addressed City policies and overall objectives in developing connection fee alternatives for the City to consider. Key tasks included preparing financial/rate setting policies, financial plans, projecting capital revenue requirements, cost-of-service analyses, and alternative fee methodologies. A full draft report has been completed and the City has begun its outreach effort to inform the public and build support among multiple stakeholder groups.

NBS Project Team:

Greg Clumpner, Jordan Taylor

LOS ANGELES DEPARTMENT OF WATER & POWER, LOS ANGELES, CA

WATER COST-OF-SERVICE AND RATE DESIGN STUDY

Project Dates: June 2018 to present



Contact Information

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Managing Consultant
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Los Angeles, CA 90071
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E: kristina.stanford@navigant.com

As a part of the 2018-19 interim rate review for LADWP under contract with Navigant Consultants, Greg prepared evaluations of: (1) Analysis of Demand Forecasting Methodologies – How LADWP could improve their use for financial planning and rate-setting purposes; (2) Review of Temperature Zones and Water Rate Impacts – Whether climate-change adjustments to temperature zone boundaries would change customer water budgets, and; (3) Stormwater Benefit Cost Analysis – Reviewed the B-C methodology and whether a project is “feasible”.

NBS Project Team:

Greg Clumpner, Alice Bou, Jordan Taylor

5. PROPOSED FEE SCHEDULE

Our detailed project budget is shown below. The previous rate study budget was \$48,000, so this represents a significant reductions since (1) we have previously worked with the District, (2) this is an update that does not develop multiple rate design alternatives, and (3) the District has already provided a substantial amount of the data we requested.

Our professional fees are based on our understanding of the District's needs and the effort we believe is necessary to complete the scope of services/task plan described. We express this honestly and transparently through our price proposal.

RATE STUDY PROJECT BUDGET - Hidden Valley Lake CSD				
Rate Study Tasks	Consultant Labor (Hours)		Grand Totals	
	Project Manager (Clumpner)	Consultants (Taylor/Bou)	Consultant Labor (Hrs.)	Consultant Costs (\$)
<i>Hourly Rate</i>	\$250	\$165		
Task 1 – Kick-off Meeting & Data Collection	2.0	6.0	8.0	\$1,490
Task 2 – Analysis of Revenue Req't's.				
2.1 – Financial Plans	6.0	16.0	22.0	\$4,140
Task 3 – Cost-of-Service Analysis (COSA)				
3.1 – Water Rates COSA	4.0	14.0	18.0	\$3,310
3.2 – Sewer Rates COSA	4.0	14.0	18.0	\$3,310
Task 4 – Rate Design Analysis				
4.1 – Evaluation of Consumption Patterns	2.0	12.0	14.0	\$2,480
4.2 – Fixed & Volumetric Charges	8.0	18.0	26.0	\$4,970
4.3 – Regional Comparisons	2.0	4.0	6.0	\$1,160
4.4 – Prop 218 and Misc. Assistance	6.0	2.0	8.0	\$1,830
Task 5 – Prepare Written Study Report				
5.1 – Draft Rate Study Report	10.0	4.0	14.0	\$3,160
5.2 – Final Rate Study Report	4.0	2.0	6.0	\$1,330
Task 6 – Meetings and Presentations	10.0	-	10.0	\$2,500
Task Totals	58.0	92.0	150.0	\$29,680
Reimbursable Expenses <i>(Included in Labor rates)</i>				\$0
GRAND TOTAL NOT TO EXCEED	58.0	92.0	150.0	\$29,680

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

DATE: May 19, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Adopt and Implement the 2018 NBS Water and Sewer Connection Fee Analysis and Adopt and Approve Resolution 2020-03 Resolution Of The Board Of Directors Of The Hidden Valley Lake Community Services District, County Of Lake, State Of California, Adopting Water and Sewer Capacity Fees Pursuant to Ordinance 57.1

RECOMMENDATIONS: Formally Approve and Adopt this study and its recommendations and proceed to implement the new capacity fees.

Adopt and Approve Resolution 2020-03 this will provide documentation of the study and the basis for adopting the new capacity fees.

FINANCIAL IMPACT:

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND: Greg Clumpner, NBS confirmed in September of 2018 that the 2015 Rate Study had not included District connection fees. At that time the District General Manager requested NBS conduct a Connection fee study in order to provide connection fees for a possible new commercial development. NBS provided a draft administrative report October 2018, to date this study has not been adopted or implemented. The Board will need to adopt the Capacity Fee Report in order to implement the fees/charges recommended therein. These fees are not subject to the 45-day Prop 218 notice requirement. Rather, they fall under the requirements of the Mitigation Fee Act, which is less onerous in terms of notice, but does require a fee study to support the imposition of capacity fees.

VED
AS RECOMMENDED

(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on May 19, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

WATER AND SEWER CONNECTION FEE ANALYSIS

Administrative Draft Report

October 2018

OFFICE LOCATIONS:

Temecula - Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

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 **NBS**™ helping communities fund tomorrow



870 Market Street, Suite 1223
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Toll free: 800.676.7516

October 2018

Mr. Kirk Cloyd
General Manager
Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467

RE: Water and Sewer Capacity Fee Study

Dear Mr. Cloyd,

Thank you for the opportunity to provide prepare this capacity fee report for the District. This study relied on available data and planning projections from the District, and followed generally accepted industry standards for calculating system capacity fees. While there are various methodologies that can and have been used, NBS' approach is a combined buy-in and incremental cost methodology that we believe most fairly represents the costs that new customers should pay when connecting to the District's water and sewer systems.

Based on this analysis, we are recommending increases to both water and sewer capacity fees, as follows:

- ✓ **Water Capacity Fees** – the District's current water capacity fee is \$3,800 for a typical residential customer. This has increased to \$9,137, and larger meters would be charged proportionally larger fees based on the hydraulic capacity of their meters. More details are provided in both Section 2 of this report and Appendix B.
- ✓ **Sewer Capacity Fees** – the District's current sewer capacity fee is \$7,600 for a typical residential sewer connection. This has increased to \$9,537, and non-residential customers would be charged proportionally larger fees based on the typical sewer effluent generation and the strength of their effluent (measured components of biochemical oxygen demand and total suspended solids). More details are provided in both Section 3 of this report and Appendix C.

The general assumptions and other details of this study are presented in the attached report. Please do not hesitate to call me at 530.297.5856 or via email at gclumpner@nbsgov.com if you have any questions. Thank you again for the opportunity to work with the District.

Sincerely,

A handwritten signature in blue ink, appearing to read "Greg Clumpner", is written over a light blue circular stamp.

Greg Clumpner
Director

TABLE OF CONTENTS

SECTION 1. PURPOSE AND INTRODUCTION TO THE STUDY	3
A. PURPOSE	3
B. INTRODUCTION.....	3
C. SUMMARY OF UPDATED CAPACITY CHARGES.....	4
SECTION 2. WATER CAPACITY CHARGE STUDY	5
A. EXISTING CONNECTIONS AND PROJECTED FUTURE GROWTH.....	5
B. EXISTING AND PLANNED ASSETS.....	5
C. ADJUSTMENTS TO THE COST BASIS.....	8
D. CALCULATED CAPACITY CHARGES.....	9
SECTION 3. SEWER CAPACITY CHARGE STUDY	11
A. EXISTING CONNECTIONS AND PROJECTED FUTURE GROWTH.....	11
B. EXISTING AND PLANNED ASSETS.....	12
C. ADJUSTMENTS TO THE COST BASIS.....	14
D. CALCULATED CAPACITY CHARGES.....	15
SECTION 4. RECOMMENDATIONS AND NEXT STEPS	16
A. CONSULTANT RECOMMENDATIONS	16
B. PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS.....	16
APPENDIX A: ABBRECIATIONS AND ACRONYMS	
APPENDIX B: TABLES FROM THE WATER CAPACITY CHARGE STUDY	
APPENDIX C: TABLES FROM THE SEWER CAPACITY CHARGE STUDY	

TABLE OF FIGURES

Figure 1. Updated Water Capacity Charges.....	4
Figure 2. Updated Sewer Capacity Charges.....	4
Figure 3. Current Water Customers.....	5
Figure 4. Existing and Projected Service Numbers.....	5
Figure 7. Summary of Existing Asset Values – Water Utility.....	6
Figure 8. Existing Asset Values Allocated to Current and Future Customers – Water Utility.....	7
Figure 9. Planned Assets Allocated to Current and Future Customers – Water Utility.....	8
Figure 10. Cash Reserves Allocated to Future Customers – Water Utility.....	9
Figure 11. Summary of Cost Basis Allocated to Future Customers – Water Utility.....	9
Figure 12. Summary of New Base Capacity Charges – Water Utility.....	9
Figure 13. Updated Water Capacity Charges.....	10
Figure 14. Estimated Existing HEU’s – Sewer Utility.....	11
Figure 15. Historical Wastewater Treatment Plant Data.....	11
Figure 16. Allocation of Capacity to Current and Future Customers.....	12
Figure 17. System Buy-in Cost Basis by Asset Category – Sewer Utility.....	12
Figure 18. Existing Asset Values Allocated to Current and Future Customers – Sewer Utility.....	13
Figure 19. Planned Asset Values Allocated to Current and Future Customers – Sewer Utility.....	14
Figure 20. Cash Allocated to Existing and Future Customers.....	14
Figure 21. Summary of Costs Allocated to Future Customers – Sewer Utility.....	15
Figure 22. Summary of New Base Capacity Charges – Sewer Utility.....	15

SECTION 1. PURPOSE AND INTRODUCTION TO THE STUDY

A. PURPOSE

Hidden Valley Lake Community Services District (District) retained NBS to conduct a water and sewer capacity charge¹ study to ensure these fees reflect the cost of capital infrastructure needed to serve new connections, or any person requesting additional capacity in the District’s water and/or sewer utility (referred to throughout as “future customers”). NBS also evaluated water, sewer and recycled water rates, which are addressed in a separate report.

“System capacity fees are intended to ensure new customers pay their fair share of capital costs.”

In developing the new capacity charges, NBS worked cooperatively with District staff. The capacity charges presented in this study reflect input provided by District staff about financial matters, available capacity in the water and sewer utilities, existing asset values, and planned capital improvements. The purpose of this report is to summarize the results of the study and present the updated capacity charges that may be imposed on new connections.

B. INTRODUCTION

California Government Code Section 66013 authorizes public agencies to impose “connection fees”, which are more appropriately called system capacity charges, on customers connecting to or upsizing their connection, to ensure that they pay their fair share of water and sewer utility assets, plus the costs of new facilities needed to serve them. In its simplest form, capacity charges are the result of dividing the cost (or value) of the Utility’s current system assets plus planned capital improvements, by the expected number of future customers.

Specifically, Section 66013 defines a capacity charge as a one-time “charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities.”

As a result, future customers connecting to the District’s water and/or sewer utilities would enter as equal participants, along with current customers, regarding their financial commitment and obligations to the utilities.

The capacity charges were calculated according to industry standard set by the American Water Works Association (AWWA)², using the methodology is referred to as the “Combination Approach”. Further, it should be noted that this study defines the *maximum* amount that could be charged for new connections, and the District’s Board of Directors retains the option to set a lower charge should they desire.

¹ Otherwise known as system development charges or connection fees.

² Method of calculating Capacity Charges (also known as System Development Charges) are set forth in the American Water Works Association’s Principles of Water Rates, Fees and Charges Seventh Edition (2017) pages 311 to 347.

C. SUMMARY OF UPDATED CAPACITY CHARGES

The recommended water and sewer capacity charges developed in this study are shown in Figure 1 and in Figure 2. Figure 1 represents the meter sizes the District currently serves. Larger meters, should they be needed in the future, are shown later in Section 2 – Water Capacity Charge Study. The methodology used to develop these capacity charges is discussed in the next two sections.

Figure 1. Updated Water Capacity Charges

Meter Size	Equivalency Factor		Maximum Unit Cost (\$/5/8-inch meter)	Maximum Potable Capacity Fee Per Meter
	Maximum Continuous Flow (GPM) ¹	Equivalency to 5/8 inch meter		
5/8 Inch	20	1.00	\$9,137	\$9,137
1 Inch	50	2.50	\$9,137	\$22,842
1 1/2 Inch	100	5.00	\$9,137	\$45,684
2 Inch	160	8.00	\$9,137	\$73,095

1. Source: *AWWA M1, Table B-1*. Assumes displacement meters for 1" through 2", Compound Class I for 3" through 8" and Turbine Class II for 10" through 12" meters.

Figure 2. Updated Sewer Capacity Charges

Capacity Fee Development	
Proposed Capacity Charge Per HEU	\$ 9,537

SECTION 2. WATER CAPACITY CHARGE STUDY

A. EXISTING CONNECTIONS AND PROJECTED FUTURE GROWTH

The District currently has approximately 2,550 equivalent 5/8-inch water meter connections; Figure 3 shows the current number of meters by size. The maximum flow rate, in gallons per minute (gpm) for each size meter is used to determine the number of equivalent 5/8-inch meter units currently connected, as shown in Figure 3.

Figure 3. Current Water Customers

Meter Size	Existing Potable Water Meters ¹	Meter Equivalence ²		Potable Water Meter Equivalent Units
		Maximum Flow (GPM)	Equivalency to 5/8 inch meter ³	
5/8 Inch	2,453	20	1.00	2,453
1 Inch	4	50	2.50	10
1 1/2 Inch	2	100	5.00	10
2 Inch	10	160	8.00	80
Total	2,469			2,553

1. Per District utility billing data, as of the Jan-Dec 2017 billing period. Recycled water customer is the only 12 inch meter.

2. Maximum flow rates from AWWA M1, Table B-1 (sixth edition), displacement meters.

3. Also known as hydraulic capacity factors.

Figure 4 shows existing and projected service numbers to the water utility. The anticipated future connections are based on the District's existing growth rate of 0.25%. NBS is not using the District's full buildout number of 3,281 connections according to the Water Master Plan, but instead the projected growth over the next 20 years.

Existing capacity in the District's water utility is allocated to current and future customers, as shown in **Error! Reference source not found.** The percentage assigned to current and future customers is based upon their assigned share of 5/8-inch meter equivalent units.

Figure 4. Existing and Projected Service Numbers

Demographic Statistics	Existing Total	Anticipated Future Connections ¹	No. Connections at Buildout ²	Allocation Factors		Cumulative Change	
				Existing Customers	New Customers	Number of Equivalent Units	% Increase
Equivalent 5/8-inch meters	2,553	124	2,677	95.4%	4.6%	124	4.9%

1. Anticipated future connections (equivalent meters) based on the District's existing growth of 0.25%.

2. While the District's 2014 Water Master Plan shows buildout is 3,281 connections, we have used the District's projected growth for the next 20 years.

B. EXISTING AND PLANNED ASSETS

The capital assets addressed in this study include existing assets and planned capital improvements (i.e. the buy-in and incremental assets). An important aspect of this study is how the value of existing utility assets is determined. For example, purchase price does not account for wear and tear, and current book value (purchase price less accumulated depreciation) typically underestimates the "true value" of

facilities, as it does not account for cost increases over time. Therefore, this study uses the replacement-cost-new-less-depreciation (RCNLD) approach shown in Figure 5 to estimate existing asset values, because it provides an up-to-date asset value that reflects estimated cost inflation and depreciation.³

Figure 5. Summary of Existing Asset Values – Water Utility

Asset Category ¹	Original Values ¹			Asset Cost Less Depreciation	System Buy-In Cost Basis ²
	Beginning Cost	Improvements	Depreciation to Date		
Water Fund					
ADMIN OFFICE BUILDING	\$ 322,533	\$ 68,608	\$ 324,949	\$ 66,192	\$ 135,300
BUILDINGS	19,158	3,719	21,380	1,497	2,325
FIELD ADMINISTRATION	-	546,473	236,643	309,830	545,664
FIELD EQUIPMENT	-	85,159	70,330	14,829	8,463
FLOOD CONTROL POND	153,312	246,835	214,622	185,525	194,348
GENERAL PLANT	20,627	-	20,627	-	-
GROUND WATER MONITORING	37,357	22,945	52,726	7,576	10,654
GROUNDWATER MODEL	-	86,458	86,458	-	-
LAND	22,454	-	-	22,454	22,454
OFFICE EQUIPMENT	286	161,330	161,616	-	-
OTHER PHYSICAL PROPERTY	-	5,575	5,575	-	-
RISK MANAGEMENT PLAN	-	17,412	17,412	-	-
ROAD IMPROVEMENT	-	4,766	2,449	2,317	3,288
STORAGE & MAINTENANCE BUILDING	-	49,156	49,156	-	-
TELEMETRY SYSTEM	30,707	-	30,707	-	-
VEHICLES	68,970	145,592	202,170	12,392	12,907
WASTEWATER SYSTEM PLAN	38,349	-	38,349	-	-
WATER BOOSTER STATIONS	9,800	-	9,800	-	-
WATER INTERTIES	155,310	-	90,616	64,694	137,831
WATER LINES	1,785,959	58,478	1,629,607	214,830	542,356
WATER METERS ³	-	-	-	-	-
WATER PUMPS	-	35,431	35,431	-	-
WATER SYSTEM IMPROVEMENT	-	3,098,065	901,895	2,196,169	3,634,847
WATER TANKS	802,404	39,747	509,874	332,277	671,205
WATER WELLS	26,071	409,097	435,168	-	-
Total Capital Facilities & Equipment	\$ 3,493,297	\$ 5,084,845	\$ 5,147,558	\$ 3,430,582	\$ 5,921,642

1. The source of the original asset cost and depreciation to date is the District's fixed asset list (depreciation is as of January 17, 2018).

Fixed asset data was provided in the following source files: #6 - FIXED ASSET Accounting Report.PREP 06.22.18.xlsx

2. Cost basis for consideration is calculated as replication value less accumulated depreciation.

3. As meters and services distributed on a per account basis as new customers connect, NBS assumes there is no additional capacity which they provide for new customers. Thus, asset values associated with meters and services are fully allocated to existing customers.

The Engineering News Record (ENR) Construction Cost Index and Handy-Whitman Index of Public Utility Construction Costs are cost inflation indices that track construction costs; these were used to estimate the replacement value of the existing assets. The RCNLD is calculated by escalating the book value of existing assets to current-day values using the ENR Construction Cost or Handy-Whitman Index. Figure summarizes the System Buy-In Cost Basis by Asset Category for the water utility. For this analysis, assets that have exceeded their useful life (as defined in the District's asset records) were considered to have no remaining value. This approach was used for all assets, except Land, which does not depreciate.

³ The RCNLD approach was used to estimate all existing asset values, except for land.

Most of the RCNLD costs were allocated to current customers based on the 95.4 percent allocation factor previously shown in **Error! Reference source not found.** (and the 4.6 percent allocation factor for future customers). Meters are allocated 100 percent to current customers, as meters do not benefit future customers and are for current connections. Figure shows the allocation of the \$5,641,842 in existing assets to current and future customers. Future customers are allocated \$274,509 of the existing water utility assets.

Figure 6. Existing Asset Values Allocated to Current and Future Customers – Water Utility

Asset Category ¹	System Buy-In Cost Basis ²	Allocation Basis (%) ^{3,4,5}			Distribution of Cost Basis (\$)		
		Exclude from Analysis	Existing Customers	New Customers	Exclude from Analysis	Existing Customers	New Customers
Water Fund							
ADMIN OFFICE BUILDING	\$ 135,300	0.0%	95.4%	4.6%	\$ -	\$ 129,032	\$ 6,269
BUILDINGS	2,325	0.0%	95.4%	4.6%	-	2,217	108
FIELD ADMINISTRATION	545,664	0.0%	95.4%	4.6%	-	520,382	25,282
FIELD EQUIPMENT	8,463	67.3%	31.2%	1.5%	5,696	2,639	128
FLOOD CONTROL POND	194,348	0.0%	95.4%	4.6%	-	185,343	9,005
GENERAL PLANT	-	0.0%	0.0%	0.0%	-	-	-
GROUND WATER MONITORING	10,654	0.0%	95.4%	4.6%	-	10,161	494
GROUNDWATER MODEL	-	0.0%	0.0%	0.0%	-	-	-
LAND	22,454	0.0%	95.4%	4.6%	-	21,414	1,040
OFFICE EQUIPMENT	-	0.0%	0.0%	0.0%	-	-	-
OTHER PHYSICAL PROPERTY	-	0.0%	0.0%	0.0%	-	-	-
RISK MANAGEMENT PLAN	-	0.0%	0.0%	0.0%	-	-	-
ROAD IMPROVEMENT	3,288	0.0%	95.4%	4.6%	-	3,135	152
STORAGE & MAINTENANCE BUILDING	-	0.0%	0.0%	0.0%	-	-	-
TELEMETRY SYSTEM	-	0.0%	0.0%	0.0%	-	-	-
VEHICLES	12,907	0.0%	95.4%	4.6%	-	12,309	598
WASTEWATER SYSTEM PLAN	-	0.0%	0.0%	0.0%	-	-	-
WATER BOOSTER STATIONS	-	0.0%	0.0%	0.0%	-	-	-
WATER INTERTIES	137,831	0.0%	95.4%	4.6%	-	131,445	6,386
WATER LINES	542,356	0.0%	95.4%	4.6%	-	517,227	25,129
WATER METERS ⁵	-	0.0%	0.0%	0.0%	8,355	-	406
WATER PUMPS	-	0.0%	0.0%	0.0%	-	-	-
WATER SYSTEM IMPROVEMENT	3,634,847	0.0%	95.4%	4.6%	-	3,466,433	168,413
WATER TANKS	671,205	0.0%	95.4%	4.6%	-	640,106	31,099
WATER WELLS	-	0.0%	0.0%	0.0%	-	-	-
Total Capital Facilities & Equipment	\$ 5,921,642	0.2%	95.3%	4.6%	\$ 14,051	\$ 5,641,842	\$ 274,509

1. The source of the original asset cost and depreciation to date is the District's fixed asset list (depreciation is as of June 30, 2017).

Fixed asset data was provided in the following source files: #6 - FIXED ASSET Accounting Report.PREP 06.22.18.xlsx

2. Cost basis for consideration is calculated as replication value less accumulated depreciation.

3. Assets that have no remaining value have an allocation of 0% to existing and future users.

4. Refer to Exhibit 1. Demographics: proportionate allocation between existing and future users.

5. As meters and services distributed on a per account basis as new customers connect, NBS assumes there is no additional capacity which they provide for new customers.

Thus, asset values associated with meters and services are fully allocated to existing customers.

The District's capital improvement plans for the water utility extend to 2022. Some of the cost estimates for planned future improvements used to calculate the system development component of the capacity charge are allocated using the same allocations found in **Error! Reference source not found.**, as these projects benefit both current and future customers. Figure includes a list of future projects; future customers are allocated \$834,990 of planned asset costs.

Figure 7. Planned Assets Allocated to Current and Future Customers – Water Utility

Facility / Equipment	Cost Estimate (2018-22) ¹	% Allocation			Distribution of Costs	
		Exclude from Analysis	Existing Customers	New Customers	Existing Customers	New Customers
General Plant						
Generators	\$ 2,172,000	0.0%	95.4%	4.6%	\$ 2,071,365	\$ 100,635
Office Equipment						
CCTV	\$ 135,000	0.0%	95.4%	4.6%	\$ 128,745	\$ 6,255
IT Upgrades	\$ 60,000	0.0%	95.4%	4.6%	\$ 57,220	\$ 2,780
SCADA Replacement	\$ 150,000	0.0%	95.4%	4.6%	\$ 143,050	\$ 6,950
Vehicles						
Vacc Truck	\$ 335,000	0.0%	95.4%	4.6%	\$ 319,478	\$ 15,522
Construction Truck	\$ 42,500	0.0%	95.4%	4.6%	\$ 40,531	\$ 1,969
Dump Truck	\$ 75,000	0.0%	95.4%	4.6%	\$ 71,525	\$ 3,475
Water Interties						
Water Plant VFDs	\$ 60,000	0.0%	95.4%	4.6%	\$ 57,220	\$ 2,780
Water Lines						
DS Line Replacement	\$ 2,709,000	0.0%	95.4%	4.6%	\$ 2,583,484	\$ 125,516
Water Pumps						
Hydrants	\$ 3,742,000	0.0%	95.4%	4.6%	\$ 3,568,622	\$ 173,378
Water Tanks						
Tanks	\$ 4,899,000	0.0%	95.4%	4.6%	\$ 4,672,015	\$ 226,985
Water Wells						
Well	\$ 3,642,000	0.0%	95.4%	4.6%	\$ 3,473,255	\$ 168,745
Total	\$ 18,021,500	0.0%	95.4%	4.6%	\$ 17,186,510	\$ 834,990

1. CIP from Source File: *Five Year Capital Improvement Plan.xlsx*. NBS assumes CIP will begin in FY 18/19.

2. Project costs are allocated to existing and future services based on projected growth in the system. See Demographics tab for detail.

The District may have additional capital projects that are needed to serve future developments, and the costs of such projects may be recovered through a development agreement. This will be evaluated on a case by case basis as part of the development review process.

C. ADJUSTMENTS TO THE COST BASIS

Before the capacity charges are developed, an adjustment is applied to the cost basis to account for existing cash reserves.

Existing cash reserves are treated as an asset because they were funded by current customers and are available to pay for capital and/or operating costs of the water utility that future customers will benefit from, once connected. The cash reserves are, in a sense, no different than any other water utility asset. The existing cash reserves allocated to current and future customers are summarized in Figure . This calculation also uses the same 4.6 percent allocation factor from **Error! Reference source not found.** Future Customers are allocated \$23,789 of cash reserves as shown in Figure .

Figure 8. Cash Reserves Allocated to Future Customers – Water Utility

Cash Reserves	Beginning Cash ¹	% Allocation		\$ - Allocation			Total
		Existing Customers	New Customers	Exclude from Analysis	Existing Customers	New Customers	
Cash in Existing Reserves ²	\$ 287,620	95.4%	4.6%	\$ -	\$ 274,294	\$ 13,326	\$ 287,620
Cash with Fiscal Agent (Restricted Bond Funds) ³	\$ 225,805	95.4%	4.6%	\$ -	\$ 215,343	\$ 10,462	\$ 225,805
Total Beginning Cash	\$ 513,425	95.4%	4.6%	\$ -	\$ 489,636	\$ 23,789	\$ 513,425

1. Water Operations Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 49.

2. Existing District reserve funds are for: Operating and Capital Improvements.

3. Includes Redemption Fund in Debt Reserve. **Client needs to confirm this cash allocation.**

The water utility is not including the current outstanding debt service towards the capacity charges; therefore, there is no adjustment to the cost basis in the capacity charge calculation to account for it.

D. CALCULATED CAPACITY CHARGES

The sum of the existing and planned asset values (that is, the system buy-in and system development costs), along with the adjustment for cash reserves, defines the total cost basis allocated to future customers. Figure summarizes this calculation.

Figure 9. Summary of Cost Basis Allocated to Future Customers – Water Utility

System Asset Values Allocated to New Customers	
<i>System Asset Values Allocated to New Customers</i>	
Existing System Buy-In ¹	\$ 274,509
Future System Expansion ²	834,990
Total: Existing & Future System Costs	\$ 1,109,499
<i>Adjustments to Cost Basis Allocated to New Customers:</i>	
Cash Reserves	\$ 23,789
Outstanding Long-Term Debt (Principal)	-
Total: Adjustments to Cost Basis	\$ 23,789
Total Adjusted Cost Basis for New Customers	\$ 1,133,288

The total adjusted cost basis is then divided by the number of future customers, measured in 5/8-inch meter equivalents, expected to connect to the water utility (that is, the 124-meter equivalents shown in **Error! Reference source not found.**) in order to determine the base capacity charge, for a 5/8-inch water meter. This calculation is shown in Figure 5.

Figure 5. Summary of New Base Capacity Charges – Water Utility

Summary of Costs Allocated to Water Capacity Fees	Adjusted System Cost Basis	Increase in 5/8-inch meter equivalents ³	Maximum Base Capacity Fee
Maximum Water Capacity Fee Per 5/8-inch meter	\$ 1,133,288	124	\$ 9,137
<i>Existing Capacity Fee Per 5/8-inch meter ⁴</i>			<i>\$ 3,800</i>

1. Refer to Table 4: Using System Buy In Costs and calculated Allocation factors for new customers.

2. Refer to Table 8: Distribution of Cost Basis

3. Refer to Exhibit 1. Demographics: for growth projections.

4. Source File: Fees and Charges.pdf

Based on the combined system buy-in and incremental capacity charge methodology, and the assumptions used in this analysis, NBS has calculated the new capacity charges for various water meter sizes, as shown in Figure 6. Although the District currently only serves meters up to two inches, meter sizes larger than 2-inches are provided for future references, should the District have customers wanting to connect with larger meters than the District currently serves. These updated capacity charges represent the maximum that the District can charge new connections.

Figure 6. Updated Water Capacity Charges

Meter Size	Equivalency Factor		Maximum Unit Cost (\$/5/8-inch meter)	Maximum Potable Capacity Fee Per Meter
	Maximum Continuous Flow (GPM) ¹	Equivalency to 5/8 inch meter		
<i>Displacement Meters</i>				
5/8 Inch	20	1.00	\$9,137	\$9,137
1 Inch	50	2.50	\$9,137	\$22,842
1 1/2 Inch	100	5.00	\$9,137	\$45,684
2 inch	160	8.00	\$9,137	\$73,095
<i>Compound Class I Meters</i>				
3 inch	320	16.00	\$9,137	\$146,189
4 inch	500	25.00	\$9,137	\$228,421
6 inch	1,000	50.00	\$9,137	\$456,842
<i>Turbine Class II Meters</i>				
8 inch	2,800	140.00	\$9,137	\$1,279,157
10 inch	4,200	210.00	\$9,137	\$1,918,735
12 inch	5,300	265.00	\$9,137	\$2,421,261

1. Source: AWWA M22, Table 6-1, page 62. Assumes displacement meters for 1" through 2", Compound Class I for 3" through 8" and Turbine Class II for 10" through 12" meters.

SECTION 3. SEWER CAPACITY CHARGE STUDY

A. EXISTING CONNECTIONS AND PROJECTED FUTURE GROWTH

There are currently 1,532 Housing Equivalent Units (HEUs) connected to the sewer utility. Figure 7 shows the number of current residential and commercial customers, and the estimated sewer flow produced by each. Individual customer impact on the sewer utility is measured in Housing Equivalent Units (HEU). Currently, the District utilizes HEU factors based on tenant types to calculate sewer capacity charges. One HEU is based on a single-family home generating 156 gallons per day of domestic wastewater.

Figure 7. Estimated Existing HEU's – Sewer Utility

Estimated Existing HEU's	
Number of Existing Accounts/HEU's ¹	1,534
Estimated Daily Flow per Account/HEU (gal)	156

1. Number of HEU's from Sewer Rate Model.

Note: SFR is 1 HEU per account, and non-SFR is per District assignment of HEUs (assumed to be 187 gallons per day average per *SEWER ORDINANCE 57.pdf*). For future HEU calculations, we recommend using average SFR winter consumption of 5.08 hcf/account/mo.

The District's sewer utility currently averages an annual effluent flow of 87.4 million gallons (MG). Figure 8 below shows the monthly effluent in the wastewater treatment plant for 2016 and 2017, which is used to determine the daily flow used to calculate number of HEU's that will connect to the sewer utility.

Figure 8. Historical Wastewater Treatment Plant Data

Month	Wastewater Treatment Plant Flow Data	
	Monthly Flow (MG)	
	2016	2017
January	10.01	19.96
February	6.37	14.94
March	11.09	7.29
April	6.18	6.92
May	5.67	5.72
June	5.39	5.22
July	5.39	5.59
August	5.34	5.31
September	5.19	5.21
October	5.97	5.35
November	6.57	5.49
December	8.97	5.69
Total	82.1	92.7
2016-2017 Average	87.4	

Source File: NBS Plant Data.xlsx. The average of 2016 and 2017 "Monthly Effluent" is used as a reasonable representation of customer effluent (flows).

Capacity in the District's sewer utility is allocated to current and future customers, as shown in Figure 9. The average daily flow calculated from the 2016-2017 annual effluent average equaled 0.239 MG, when multiplied by the percent increase in future customers equals the adjusted total capacity of the treatment

plant. The percentage of capacity assigned to current and future customers is based upon their assigned share of HEU's.

Figure 9. Allocation of Capacity to Current and Future Customers

Wastewater Treatment Plant Capacity	Used by Existing Customers	Projected Use by Future Customers ²	Adjusted Total Capacity ³
Existing vs. Potential Future Connections (MGD) ^{1, 2}	0.239	0.012	0.251
Existing vs. Potential Future Connections (HEUs)	1,532	75	1,607
Capacity Allocation to Existing & Future Customers (%)	95.3%	4.7%	100%

1. Capacity used by existing customers, per average daily flow.
2. Capacity used by new customers is assumed to be based on 75 new connections over the next 20 years (reflects the 15 new connection from 2014 to 2018). The calculated from Peak Flow of 0.894 MGD is from File: *SSMP Final Draft April 2018, Page 5*.
3. This assumes the District will never reach full use of the system capacity and, therefore, the actual WWTP capacity is limited to total HEUs over the next 20 years (a reasonable planning period).

B. EXISTING AND PLANNED ASSETS

The same approach was used to estimate asset value for the sewer utility as was described previously in Section 2B for the water utility, as follows:

- The replacement-cost-new-less-depreciation (RCNLD) value of existing capital assets was used to determine the system buy-in component of the sewer capacity charge, except for land.
- The ENR Construction Cost Index and Handy-Whitman Index of Public Utility Construction Costs were used to estimate the RCNLD value of the existing sewer utility assets.

The resulting System Buy-In Cost Basis of existing sewer utility assets are summarized in Figure 10.

Figure 10. System Buy-in Cost Basis by Asset Category – Sewer Utility

Asset Category ¹	Original Values			Asset Cost Less Depreciation	Replacement Values		System Buy-In Cost Basis ²
	Asset Cost	Improvements	Depreciation to Date		Asset Cost	Depreciation to Date	
Sewer Fund							
ADMIN OFFICE BUILDING	\$ 120,691	\$ 55,262	\$ 144,486	\$ 31,467	\$ 297,915	\$ 240,007	\$ 57,909
DECERTIFICATION SWR PDS	-	247,741	117,227	130,514	377,577	172,670	204,907
FIELD ADMINISTRATION/SHOP BUILDING	-	2,551,732	722,711	1,829,021	3,310,395	926,045	2,384,350
FIELD EQUIPMENT	43,475	590,355	467,589	166,240	466,289	275,714	190,575
LAND	580,596	4,868	4,868	580,596	580,596	-	580,596
OFFICE EQUIPMENT	23,016	151,960	174,976	-	-	-	-
ONSITE HOUSING	-	213,684	213,684	-	-	-	-
OTHER PHYSICAL PROPERTY	2,653	-	2,653	-	-	-	-
PROPERTY RIGHTS	47,600	-	47,600	-	47,600	47,600	-
RECLAIMED WATER DISPOSAL	878,504	125,247	713,602	290,149	1,665,028	1,180,803	484,225
RISK MANAGEMENT PLAN	-	26,993	24,519	2,474	13,103	9,818	3,285
ROAD IMPROVEMENT	-	58,340	42,772	15,568	63,659	46,550	17,109
SEWER LIFT STATIONS	40,100	321,280	135,736	225,645	336,965	100,304	236,661
SEWER LINES-OLD SYSTEM	182,200	25,682	201,791	6,092	22,208	15,282	6,926
SEWER II EXPANSION	34,423	-	22,153	12,270	90,615	58,315	32,300
SHOP BUILDING AT SEWER PLANT	-	48,872	48,872	-	-	-	-
VEHICLES	65,199	162,632	203,454	24,378	43,470	18,079	25,391
WASTEWATER COLLECTION FAC	5,942,089	321,210	4,306,055	1,957,244	10,373,151	7,144,121	3,229,030
WASTEWATER TREATMENT FAC	10,216,536	38,074	7,460,343	2,794,267	15,694,060	10,977,564	4,716,497
Total Capital Facilities & Equipment	\$ 18,177,082	\$ 4,943,934	\$ 15,055,091	\$ 8,065,925	\$ 33,382,632	\$ 21,212,871	\$ 12,169,760

All the RCNLD costs were allocated to current customers based on the 95.3 percent allocation factor shown in Figure 9 (and the 4.7 percent allocation factor for new future customers). Figure 11 shows the allocation of the \$11.6 million in existing sewer utility assets to current and future customers. Future customers are allocated \$567,267 of the existing sewer utility assets as shown in Figure 11.

Figure 11. Existing Asset Values Allocated to Current and Future Customers – Sewer Utility

Asset Category	System Buy-In Cost Basis ²	Allocation Basis (%) ³			Distribution of Cost Basis (\$)	
		Exclude from Analysis	Existing Customers	New Customers	Existing Customers	New Customers
Sewer Fund						
ADMIN OFFICE BUILDING	\$ 57,909	0%	95.3%	4.7%	\$ 55,209	\$ 2,699
DECERTIFICATION SWR PDS	204,907	0%	95.3%	4.7%	195,355	9,551
FIELD ADMINISTRATION/SHOP BUILDING	2,384,350	0%	95.3%	4.7%	2,273,209	111,141
FIELD EQUIPMENT	190,575	0%	95.3%	4.7%	181,692	8,883
LAND	580,596	0%	95.3%	4.7%	553,533	27,063
OFFICE EQUIPMENT	-	0%	0.0%	0.0%	-	-
ONSITE HOUSING	-	0%	0.0%	0.0%	-	-
OTHER PHYSICAL PROPERTY	-	0%	0.0%	0.0%	-	-
PROPERTY RIGHTS	-	0%	0.0%	0.0%	-	-
RECLAIMED WATER DISPOSAL	484,225	0%	95.3%	4.7%	461,654	22,571
RISK MANAGEMENT PLAN	3,285	0%	95.3%	4.7%	3,132	153
ROAD IMPROVEMENT	17,109	0%	95.3%	4.7%	16,312	798
SEWER LIFT STATIONS	236,661	0%	95.3%	4.7%	225,629	11,031
SEWER LINES-OLD SYSTEM	6,926	0%	95.3%	4.7%	6,603	323
SEWER II EXPANSION	32,300	0%	95.3%	4.7%	30,794	1,506
SHOP BUILDING AT SEWER PLANT	-	0%	0.0%	0.0%	-	-
VEHICLES	25,391	0%	95.3%	4.7%	24,207	1,184
WASTEWATER COLLECTION FAC	3,229,030	0%	95.3%	4.7%	3,078,516	150,514
WASTEWATER TREATMENT FAC	4,716,497	0%	95.3%	4.7%	4,496,647	219,849
Total Capital Facilities & Equipment	\$ 12,169,760	0%	95.3%	4.7%	\$ 11,602,494	\$ 567,267

1. Asset Data provided by the staff in source file: #6 - FIXED ASSET Accounting Report.PREP 06.22.18.xlsx, and these assets are included in the analysis.

2. Estimated Replacement Cost is calculated by escalating the remaining values (net of depreciation) from service date to January 2018 values using historical cost inflation factors from the Handy-Whitman Index of Public Utility Construction Costs, for Water Utility Construction in the Pacific Region. Estimated Replacement Cost is used in the capacity fee calculation is known as the "System Buy-in Cost Basis."

3. Allocation to existing and new customers developed in collaboration with City staff. Refer to Table 5: Existing and Future Customers for the detailed calculations.

The District’s capital improvement plans extend to 2022. Some of the estimated cost of planned future improvements used to calculate the system development component of the capacity charge are allocated using the allocations found in Figure 9, as these projects benefit current and future customers. However, there is one project, Tideflex for Stormwater, which will only proceed if Prop 1 Grant and SRF Loans are secured for 50 percent of the funding. Figure 12 shows a list of future capital projects the District is planning for, that will either expand capacity, or extend the useful life assets so that they will be available to serve current and future customers. Future customers are allocated \$71,574 of planned project costs.

Figure 12. Planned Asset Values Allocated to Current and Future Customers – Sewer Utility

Facility / Equipment	Cost Estimate (2018-22) ¹	External Funding	System Development Cost Basis ¹	% Allocation ²		Distrib. of Cost Basis (\$)	
				Existing Customers	New Customers	Existing Customers	New Customers
General Plant							
IT Upgrades	\$ 60,000	\$ -	\$ 60,000	95%	5%	\$ 57,203	\$ 2,797
SCADA Replacement	\$ 150,000	\$ -	\$ 150,000	95%	5%	\$ 143,008	\$ 6,992
Primary Treatment							
Chlorine Tank Auto Shut Off	\$ 32,000	\$ -	\$ 32,000	95%	5%	\$ 30,508	\$ 1,492
Install Security Fencing at Lift Station 1 & 4	\$ 10,000	\$ -	\$ 10,000	95%	5%	\$ 9,534	\$ 466
Prelim. Design - Chlorine Disinfection Facility	\$ 45,000	\$ -	\$ 45,000	95%	5%	\$ 42,902	\$ 2,098
Sample Stations	\$ 10,000	\$ -	\$ 10,000	95%	5%	\$ 9,534	\$ 466
Risk Management Plan							
Manhole Rehab	\$ 250,000	\$ -	\$ 250,000	95%	5%	\$ 238,347	\$ 11,653
Sewer collection lines							
CS Line Replacement	\$ 350,000	\$ -	\$ 350,000	95%	5%	\$ 333,686	\$ 16,314
Pump Replacement/Overhaul	\$ 112,500	\$ -	\$ 112,500	95%	5%	\$ 107,256	\$ 5,244
Repair Sewer Lateral Leaks	\$ 40,000	\$ -	\$ 40,000	95%	5%	\$ 38,135	\$ 1,865
Tidflex - Stormwater (50% grant funded) ³	\$ 658,000	\$ 329,000	\$ 329,000	95%	5%	\$ 313,664	\$ 15,336
Vehicles							
Backhoe	\$ -	\$ -	\$ -	95%	5%	\$ -	\$ -
Construction Truck	\$ 72,000	\$ -	\$ 72,000	95%	5%	\$ 68,644	\$ 3,356
Dump Truck	\$ 75,000	\$ -	\$ 75,000	95%	5%	\$ 71,504	\$ 3,496
Total	\$ 1,864,500	\$ 329,000	\$ 1,535,500	95%	5%	\$1,463,926	\$ 71,574

1. Capital project costs for next 5 years were provided by City Staff in source files: #1 - Approved 2017-2018 budget.pdf and Five Year Capital Improvement Plan.xlsx

2. Project costs are allocated to existing and future services based on projected growth in the system. See Demographics tab for detail.

3. Currently funded with Sewer Revenue and is used to protect Sewer Infrastructure. Although the project will not proceed unless Prop 1 Grant and SRF Loan are approved it is planned at this time. However, only need to finance 50% (for SRF Loan repayment).

As noted previously, the District may have additional capital projects that are needed to serve future development, and the cost of such projects may be recovered through a development agreement. This will be evaluated on a case by case basis as part of the development review process.

C. ADJUSTMENTS TO THE COST BASIS

Before the capacity charges are developed, an adjustment is applied to the cost basis to account for existing cash reserves. Existing cash is treated as an asset, since it was contributed by current customers and is available to pay for capital and/or operating costs of the sewer utility, which future customers will benefit from. The cash is, in a sense, no different from any other asset and therefore, are allocated to current and future customers as summarized in Figure . Cash is allocated according to the percentages in Figure 9. The allocation of cash reserves to future customers is \$76,411.

Figure 18. Cash Allocated to Existing and Future Customers

Cash Reserves	Beginning Cash Balance	% Allocation		\$ - Allocation	
		Existing Customers	New Customers	Existing Customers	New Customers
Sewer Operating Reserve & CIP Reserve ^{1,2}	\$ 930,139	95.3%	4.7%	\$ 886,783	\$ 43,356
Debt Reserve Fund ³	\$ 709,123	95.3%	4.7%	\$ 676,069	\$ 33,054
Total	\$ 1,639,262	95.3%	4.7%	\$ 1,562,851	\$ 76,411

1. Sewer Operations Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 44.

2. Sewer Capital R&R Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 44. Includes Capital Facility Reserve :

3. Sewer debt service cash balances include debt and bond funds; found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, p 44.

Balance includes: 1995-2 Bond Redemption, USDA Solar Loan, USDA Reserve, All Bond Admin, Assessments and FA Investments.

The sewer utility is not including the current outstanding debt service towards the capacity charges; therefore, there is no adjustment to the cost basis in the capacity charge calculation to account for it.

D. CALCULATED CAPACITY CHARGES

The sum of the existing asset values (that is, the system buy-in and system development components), along with the adjustments for existing cash reserves, defines the total cost basis allocated to future customers as shown in Figure .

Figure 19. Summary of Costs Allocated to Future Customers – Sewer Utility

System Asset Values Allocated to New Customers	
<i>System Asset Values Allocated to New Customers</i>	
Existing System Buy-In ¹	\$ 567,267
Future System Expansion ²	71,574
Total: Existing & Future System Costs	\$ 638,841
<i>Adjustments to Cost Basis Allocated to New Customers:</i>	
Cash Reserves ³	\$ 76,411
Outstanding Long-Term Debt (Principal) Allocated to Future Users	-
Total: Adjustments to Cost Basis	\$ 76,411
Total: Cost Basis for New Customers	\$ 715,251

The Total Adjusted Cost Basis for future customers is divided by the planned customer growth (measured in HEU's) over the next 20 years. This represents the maximum that the District could charge per HEU for future customers as shown in Figure 13.

Figure 13. Summary of New Base Capacity Charges – Sewer Utility

Capacity Fee Development	
Cost Basis for New Customers	\$ 715,251
Projected Customer Growth (in HEU's) ⁴	75
Proposed Capacity Charge Per HEU	\$ 9,537
<i>Existing Capacity Charge Per HEU</i>	<i>\$ 7,600</i>

A connecting single-family residential customer represents one HEU. The HEUs assigned to a given customer is a measure of expected impact on the sewer utility relative to the customer's expected flow and the strength of effluent (BOD and TSS). For example, each single-family home is assigned one HEU, and a customer who puts twice the demand on the sewer system (in terms of collection and treatment) would be assigned two HEUs. The number of HEUs for new connections with non-typical strength factors need to factor in the additional effluent loadings – an example of this calculation is provided in the Appendix B.

SECTION 4. RECOMMENDATIONS AND NEXT STEPS

A. CONSULTANT RECOMMENDATIONS

NBS recommends the District take the following actions:

- **Approve and Accept this Study Report:** NBS recommends the Board of Directors formally approve and adopt this Study and its recommendations and proceed with the steps outlined below to implement the new capacity charges. This will provide documentation of the study and the basis for adopting the new capacity charges.
- **Implement New Water and Sewer Capacity Charges:** Based on the analysis presented in this report, the District's Board of Directors should implement the new capacity charge of ***\$9,137 per 5/8-inch water meter equivalent*** unit and ***\$9,537 per sewer HEU*** recommended in this report.
- **Periodically Review Capacity Fees:** Any time an Agency adopts capacity fees, they should be periodically reviewed to incorporate new capital facility plans and/or significant repair and replacement projects. This will help ensure the fees generate sufficient revenue to cover the cost of capital projects, support the fiscal health of the District, and future customers bear their fair share of infrastructure costs.

B. PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

In preparing this report and the recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, number of customer accounts, asset records, planned capital improvements, and other conditions and events that may occur in the future. This information and assumptions were provided by sources we believe to be reliable, although NBS has not independently verified this data.

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

APPENDIX A: ABBREVIATIONS AND ACRONYMS

Abbreviations and Acronyms

AAF	Average Annual Flow
AF	Acre Foot, equal to 435.6 HCF/CCF or 325,851 gallons
Alt.	Alternative
Avg.	Average
AWWA	American Water Works Association
BOD	Biochemical Oxygen Demand
CA	Customer
CAP	Capacity
CCI	Construction Cost Index
COM	Commodity
Comm.	Commercial
COS	Cost of Service
COSA	Cost of Service Analysis
CPI	Consumer Price Index
CIP	Capital Improvement Program
DU	Dwelling Unit
ENR	Engineering News Record
EDU	Equivalent Dwelling Unit
FP	Fire Protection
FY	Fiscal Year (e.g., July 1 st to June 30 th)
GPD	Gallons per Day
GPM	Gallons per Minute
HCF	Hundred Cubic Feet; equal to 748 gallons or 1 CCF
HEU	Housing Equivalent Unit
Ind.	Industrial
Irr.	Irrigation
MFR	Multi-Family Residential
MGD	Million Gallons per Day
MG/L	Milligrams per Liter
Mo.	Month
Muni.	Municipal
NPV	Net Present Value
O&M	Operational & Maintenance Expenses
Prop 218	Proposition 218 – State Constitutional amendment restricting local government revenue collections.
Rev.	Revenue
RTS	Readiness-to-Serve
R&R	Rehabilitation & Replacement
SFR	Single Family Residential
SRF Loan	State Revolving Fund Loan
SWRCB	State Water Resources Control Board
TSS / SS	Total Suspended Solids
WWTP	Waste Water Treatment Plant

APPENDIX B: TABLES FROM THE WATER CAPACITY CHARGE STUDY

METER EQUIVALENT UNITS

Meter Size	Existing Potable Water Meters ¹	Meter Equivalence ²		Potable Water Meter Equivalent Units
		Maximum Flow (GPM)	Equivalency to 5/8 inch meter ³	
5/8 Inch	2,453	20	1.00	2,453
1 Inch	4	50	2.50	10
1 1/2 Inch	2	100	5.00	10
2 Inch	10	160	8.00	80
Total	2,469			2,553

1. Per District utility billing data, as of the Jan-Dec 2017 billing period. Recycled water customer is the only 12 inch meter.
2. Maximum flow rates from *AWWAMA1, Table B-1 (sixth edition)*, displacement meters.
3. Also known as hydraulic capacity factors.

EXISTING AND PROJECTED SERVICE NUMBERS

Demographic Statistics	Existing Total	Anticipated Future Connections ¹	No. Connections at Buildout ²	Allocation Factors		Cumulative Change	
				Existing Customers	New Customers	Number of Equivalent Units	% Increase
Equivalent 5/8-inch meters	2,553	124	2,677	95.4%	4.6%	124	4.9%

1. Anticipated future connections (equivalent meters) based on the District's existing growth of 0.25%.
2. While the District's 2014 Water Master Plan shows buildout is 3,281 connections, we have used the District's projected growth for the next 20 years.

EXISTING ASSETS, ORIGINAL AND REPLACEMENT COST

Asset Category ¹	Original Values ¹			Asset Cost Less Depreciation	Replacement Values ⁴		System Buy-In Cost Basis ²
	Beginning Cost	Improvements	Depreciation to Date		Beginning Cost	Depreciation to Date	
Water Fund							
ADMIN OFFICE BUILDING	\$ 322,533	\$ 68,608	\$ 324,949	\$ 66,192	\$ 731,367	\$ 596,066	\$ 135,300
BUILDINGS	19,158	3,719	21,380	1,497	6,230	3,905	2,325
FIELD ADMINISTRATION	-	546,473	236,643	309,830	913,046	367,382	545,664
FIELD EQUIPMENT	-	85,159	70,330	14,829	38,667	17,248	8,463
FLOOD CONTROL POND	153,312	246,835	214,622	185,525	258,978	64,630	194,348
GENERAL PLANT	20,627	-	20,627	-	-	-	-
GROUND WATER MONITORING	37,357	22,945	52,726	7,576	35,369	24,715	10,654
GROUNDWATER MODEL	-	86,458	86,458	-	-	-	-
LAND	22,454	-	-	22,454	22,454	-	22,454
OFFICE EQUIPMENT	286	161,330	161,616	-	-	-	-
OTHER PHYSICAL PROPERTY	-	5,575	5,575	-	-	-	-
RISK MANAGEMENT PLAN	-	17,412	17,412	-	-	-	-
ROAD IMPROVEMENT	-	4,766	2,449	2,317	6,762	3,475	3,288
STORAGE & MAINTENANCE BUILDING	-	49,156	49,156	-	-	-	-
TELEMETRY SYSTEM	30,707	-	30,707	-	-	-	-
VEHICLES	68,970	145,592	202,170	12,392	22,089	9,182	12,907
WASTEWATER SYSTEM PLAN	38,349	-	38,349	-	-	-	-
WATER BOOSTER STATIONS	9,800	-	9,800	-	-	-	-
WATER INTERTIES	155,310	-	90,616	64,694	336,348	198,517	137,831
WATER LINES	1,785,959	58,478	1,629,607	214,830	1,172,576	630,220	542,356
WATER METERS ³	-	-	-	-	-	-	-
WATER PUMPS	-	35,431	35,431	-	-	-	-
WATER SYSTEM IMPROVEMENT	-	3,098,065	901,895	2,196,169	5,049,394	1,414,547	3,634,847
WATER TANKS	802,404	39,747	509,874	332,277	1,450,211	779,007	671,205
WATER WELLS	26,071	409,097	435,168	-	-	-	-
Total Capital Facilities & Equipment	\$ 3,493,297	\$ 5,084,845	\$ 5,147,558	\$ 3,430,582	\$ 10,043,491	\$ 4,108,893	\$ 5,921,642

1. The source of the original asset cost and depreciation to date is the District's fixed asset list (depreciation is as of January 17, 2018). Fixed asset data was provided in the following source files: #6 - FIXED ASSET Accounting Report.PREP 06.22.18.xlsx
2. Cost basis for consideration is calculated as replication value less accumulated depreciation.
3. As meters and services distributed on a per account basis as new customers connect, NBS assumes there is no additional capacity which they provide for new customers. Thus, asset values associated with meters and services are fully allocated to existing customers.
4. Replacement values are calculated by escalating the original values (from District's fixed asset report) from service date to 2018 using historical inflation factors from the Handy-Whitman Index of Public Utility Construction Costs, for Water Utility Construction - Pacific Region.

ALLOCATION OF DEBT TO EXISTING AND FUTURE USERS

Bond Issue	Outstanding Principal	% Allocation		\$ - Allocation			Total
		Existing Customers	New Customers	Exclude from Analysis	Existing Customers	New Customers	
CIEDB 2002 Agreement - \$3,000,000 ¹	\$1,814,480	95.4%	4.6%	\$ -	\$ 1,730,410	\$ 84,070	\$ 1,814,480
Grand Total	\$1,814,480	95.4%	4.6%	\$ -	\$ 1,730,410	\$ 84,070	\$ 1,814,480

1. Outstanding bond principal is allocated to existing and future services based on projected growth in the system. See Demographics tab for detail.

ALLOCATION OF CASH RESERVES TO EXISTING AND FUTURE USERS

Cash Reserves	Beginning Cash ¹	% Allocation		\$ - Allocation			Total
		Existing Customers	New Customers	Exclude from Analysis	Existing Customers	New Customers	
Cash in Existing Reserves ²	\$ 287,620	95.4%	4.6%	\$ -	\$ 274,294	\$ 13,326	\$ 287,620
Cash with Fiscal Agent (Restricted Bond Funds) ³	\$ 225,805	95.4%	4.6%	\$ -	\$ 215,343	\$ 10,462	\$ 225,805
Total Beginning Cash	\$ 513,425	95.4%	4.6%	\$ -	\$ 489,636	\$ 23,789	\$ 513,425

1. Water Operations Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 49.

2. Existing District reserve funds are for: Operating and Capital Improvements.

3. Includes Redemption Fund in Debt Reserve. **Client needs to confirm this cash allocation.**

OUTSTANDING DEBT SERVICE FOR WATER SYSTEM INFRASTRUCTURE & ASSETS:

CIEDB 2002 Agreement - \$3,000,000 ¹

Fiscal Year	Principal	Interest	Annual Fee	NPV of Interest Payments ²
2013/14	\$ 86,627	79,304	6,836	\$ 81,683
2014/15	\$ 89,642	76,288	6,577	\$ 76,288
2015/16	\$ 92,761	73,170	6,308	\$ 73,170
2016/17	\$ 95,989	69,942	6,029	\$ 69,942
2017/18	\$ 99,330	66,601	5,741	\$ 64,661
2018/19	\$ 102,787	63,144	5,443	\$ 59,519
2019/20	\$ 106,363	59,567	5,135	\$ 54,512
2020/21	\$ 110,065	55,865	4,816	\$ 49,635
2021/22	\$ 113,895	52,035	4,486	\$ 44,886
2022/23	\$ 117,859	48,072	4,144	\$ 40,260
2023/24	\$ 121,960	43,970	3,791	\$ 35,752
2024/25	\$ 126,204	39,726	3,425	\$ 31,360
2025/26	\$ 130,596	35,334	3,046	\$ 27,081
2026/27	\$ 135,141	30,790	2,654	\$ 22,911
2027/28	\$ 139,844	26,086	2,249	\$ 18,845
2028/29	\$ 144,711	21,220	1,829	\$ 14,883
2029/30	\$ 149,747	16,184	1,395	\$ 11,021
2030/31	\$ 154,958	10,972	946	\$ 7,254
2031/32	\$ 160,350	5,580	481	\$ 3,582
2032/33				\$ -
Total	\$ 2,009,799	\$ 645,088	\$ 55,610	\$ 705,561

1. CIEDB-02 - Official Statement describes the loan was used primarily to fund the HVL Water System Improvements.

Source file: #9 - Loan Docs Fund 218 - CIEDB 2002.pdf.

2. **The Net Present Value of interest payments discounted at 3% per year.**

PLANNED CAPITAL PROJECTS

Facility / Equipment	Cost Estimate (2018-22) ¹	% Allocation			Distribution of Costs	
		Exclude from Analysis	Existing Customers	New Customers	Existing Customers	New Customers
General Plant						
Generators	\$ 2,172,000	0.0%	95.4%	4.6%	\$ 2,071,365	\$ 100,635
Office Equipment						
CCTV	\$ 135,000	0.0%	95.4%	4.6%	\$ 128,745	\$ 6,255
IT Upgrades	\$ 60,000	0.0%	95.4%	4.6%	\$ 57,220	\$ 2,780
SCADA Replacement	\$ 150,000	0.0%	95.4%	4.6%	\$ 143,050	\$ 6,950
Vehicles						
Vacc Truck	\$ 335,000	0.0%	95.4%	4.6%	\$ 319,478	\$ 15,522
Construction Truck	\$ 42,500	0.0%	95.4%	4.6%	\$ 40,531	\$ 1,969
Dump Truck	\$ 75,000	0.0%	95.4%	4.6%	\$ 71,525	\$ 3,475
Water Interties						
Water Plant VFDs	\$ 60,000	0.0%	95.4%	4.6%	\$ 57,220	\$ 2,780
Water Lines						
DS Line Replacement	\$ 2,709,000	0.0%	95.4%	4.6%	\$ 2,583,484	\$ 125,516
Water Pumps						
Hydrants	\$ 3,742,000	0.0%	95.4%	4.6%	\$ 3,568,622	\$ 173,378
Water Tanks						
Tanks	\$ 4,899,000	0.0%	95.4%	4.6%	\$ 4,672,015	\$ 226,985
Water Wells						
Well	\$ 3,642,000	0.0%	95.4%	4.6%	\$ 3,473,255	\$ 168,745
Total	\$ 18,021,500	0.0%	95.4%	4.6%	\$ 17,186,510	\$ 834,990

1. CIP from Source File: *Five Year Capital Improvement Plan.xlsx*. NBS assumes CIP will begin in FY 18/19.

2. Project costs are allocated to existing and future services based on projected growth in the system. See Demographics tab for detail.

DEVELOPMENT OF THE MAXIMUM CAPACITY FEE FOR A 5/8-INCH METER EQUIVALENT

System Asset Values Allocated to New Customers	
<i>System Asset Values Allocated to New Customers</i>	
Existing System Buy-In ¹	\$ 274,509
Future System Expansion ²	834,990
Total: Existing & Future System Costs	\$ 1,109,499
<i>Adjustments to Cost Basis Allocated to New Customers:</i>	
Cash Reserves	\$ 23,789
Outstanding Long-Term Debt (Principal)	-
Total: Adjustments to Cost Basis	\$ 23,789
Total Adjusted Cost Basis for New Customers	\$ 1,133,288

Summary of Costs Allocated to Water Capacity Fees	Adjusted System Cost Basis	Increase in 5/8-inch meter equivalents ³	Maximum Base Capacity Fee
Maximum Water Capacity Fee Per 5/8-inch meter	\$ 1,133,288	124	\$ 9,137
<i>Existing Capacity Fee Per 5/8-inch meter ⁴</i>			\$ 3,800

1. Refer to Table 4: Using System Buy In Costs and calculated Allocation factors for new customers.

2. Refer to Table 8: Distribution of Cost Basis

3. Refer to Exhibit 1. Demographics: for growth projections.

4. Source File: Fees and Charges.pdf

WATER CAPACITY FEES BASED ON METER SIZE

Meter Size	Equivalency Factor		Maximum Unit Cost (\$/5/8-inch meter)	Maximum Potable Capacity Fee Per Meter
	Maximum Continuous Flow (GPM) ¹	Equivalency to 5/8 inch meter		
<i>Displacement Meters</i>				
5/8 Inch	20	1.00	\$9,137	\$9,137
1 Inch	50	2.50	\$9,137	\$22,842
1 1/2 Inch	100	5.00	\$9,137	\$45,684
2 inch	160	8.00	\$9,137	\$73,095
<i>Compound Class I Meters</i>				
3 inch	320	16.00	\$9,137	\$146,189
4 inch	500	25.00	\$9,137	\$228,421
6 inch	1,000	50.00	\$9,137	\$456,842
<i>Turbine Class II Meters</i>				
8 inch	2,800	140.00	\$9,137	\$1,279,157
10 inch	4,200	210.00	\$9,137	\$1,918,735
12 inch	5,300	265.00	\$9,137	\$2,421,261

1. Source: AWWA M22, Table 6-1, page 62. Assumes displacement meters for 1" through 2", Compound Class I for 3" through 8" and Turbine Class II for 10" through 12" meters.

APPENDIX C: TABLES FROM THE SEWER CAPACITY CHARGE STUDY

HISTORICAL WASTEWATER TREATMENT PLANT DATA

Month	Wastewater Treatment Plant Flow Data	
	Monthly Flow (MG)	
	2016	2017
January	10.01	19.96
February	6.37	14.94
March	11.09	7.29
April	6.18	6.92
May	5.67	5.72
June	5.39	5.22
July	5.39	5.59
August	5.34	5.31
September	5.19	5.21
October	5.97	5.35
November	6.57	5.49
December	8.97	5.69
Total	82.1	92.7
2016-2017 Average	87.4	

Effluent⁴ is used as a reasonable representation of customer effluent (flows).

SUMMARY OF WASTEWATER TREATMENT PLANT FLOW DATA

2016-2017 Average Total Annual Flow (MG)	87.4
2016-2017 Average Daily Flow (MGD)	0.239
2016-2017 Average Total Annual Flow (mil. gal.)	87,403,500

ESTIMATED EXISTING HEU'S IN THE SEWER UTILITY

Estimated Existing HEU's	
Number of Existing Accounts/HEU's ¹	1,534
Estimated Daily Flow per Account/HEU (gal)	156

1. Number of HEU's from Sewer Rate Model.

Note: SFR is 1 HEU per account, and non-SFR is per District assignment of HEUs (assumed to be 187 gallons per day average per *SEWER ORDINANCE 57.pdf*). For future HEU calculations, we recommend using average SFR winter consumption of 5.08 hcf/account/mo.

ESTIMATED WASTEWATER TREATMENT PLANT CAPACITY

Wastewater Treatment Plant Capacity	Used by Existing Customers	Projected Use by New Customers ²	Adjusted Total Capacity ³
Existing vs. Potential Future Connections (MGD) ^{1,2}	0.239	0.011	0.251
Existing vs. Potential Future Connections (HEUs)	1,534	75	1,609
Capacity Allocation to Existing & New Customers (%)	96%	4%	100%

1. Capacity used by existing customers, per Table 2.

2. Capacity used by new customers is assumed to be based on 75 new connections over the next 20 years (reflects the 15 new connection from 2014 to 2018). The calculated from Peak Flow of 0.894 MGD is from File: *SSMP Final Draft April 2018, Page 5*.

3. This assumes the District will never reach full use of the system capacity and, therefore, the actual WWTP capacity is limited to total HEUs over the next 20 years (a reasonable planning period).

EXISTING AND FUTURE CUSTOMERS

Demographic Statistics	Existing vs. Future Connections			Existing vs. Future Connections (%)		
	Existing Customers ¹	Potential Future Customers ²	Total	Existing Customers ¹	Future Customers ²	Total
Connections in Housing Equivalent Units (HEU's)	1,534	75	1,609	95%	5%	100%

1. Number of HEU's from source file: NBS 2018 - #17_Manipulated Sewer Billing Data.xlsx

2. Based on calculation in Table 4 for new customers and estimated daily flow per account in Table 3. This assumes 75 new connections over the next 20 years, based on 15 new connection from 2014 to 2018.

EXISTING ASSETS, ORIGINAL AND REPLACEMENT COST ¹

Asset Category ¹	Original Values			Asset Cost Less Depreciation	Replacement Value	System Buy-In Cost Basis ²
	Asset Cost	Improvements	Depreciation to Date		Depreciation to Date	
Sewer Fund						
ADMIN OFFICE BUILDING	\$ 120,691	\$ 55,262	\$ 144,486	\$ 31,467	\$ 240,007	\$ 57,909
DECERTIFICATION SWR PDS	-	247,741	117,227	130,514	172,670	204,907
FIELD ADMINISTRATION/SHOP BUILDING	-	2,551,732	722,711	1,829,021	926,045	2,384,350
FIELD EQUIPMENT	43,475	590,355	467,589	166,240	275,714	190,575
LAND	580,596	4,868	4,868	580,596	-	580,596
OFFICE EQUIPMENT	23,016	151,960	174,976	-	-	-
ONSITE HOUSING	-	213,684	213,684	-	-	-
OTHER PHYSICAL PROPERTY	2,653	-	2,653	-	-	-
PROPERTY RIGHTS	47,600	-	47,600	-	47,600	-
RECLAIMED WATER DISPOSAL	878,504	125,247	713,602	290,149	1,180,803	484,225
RISK MANAGEMENT PLAN	-	26,993	24,519	2,474	9,818	3,285
ROAD IMPROVEMENT	-	58,340	42,772	15,568	46,550	17,109
SEWER LIFT STATIONS	40,100	321,280	135,736	225,645	100,304	236,661
SEWER LINES-OLD SYSTEM	182,200	25,682	201,791	6,092	15,282	6,926
SEWER II EXPANSION	34,423	-	22,153	12,270	58,315	32,300
SHOP BUILDING AT SEWER PLANT	-	48,872	48,872	-	-	-
VEHICLES	65,199	162,632	203,454	24,378	18,079	25,391
WASTEWATER COLLECTION FAC	5,942,089	321,210	4,306,055	1,957,244	7,144,121	3,229,030
WASTEWATER TREATMENT FAC	10,216,536	38,074	7,460,343	2,794,267	10,977,564	4,716,497
Total Capital Facilities & Equipment	\$ 18,177,082	\$ 4,943,934	\$ 15,055,091	\$ 8,065,925	\$ 21,212,871	\$ 12,169,760

Asset Category	System Buy-In Cost Basis ²	Allocation Basis (%) ³			Distribution of Cost Basis (\$)	
		Exclude from Analysis	Existing Customers	New Customers	Existing Customers	New Customers
Sewer Fund						
ADMIN OFFICE BUILDING	\$ 57,909	0%	95.3%	4.7%	\$ 55,209	\$ 2,699
DECERTIFICATION SWR PDS	204,907	0%	95.3%	4.7%	195,355	9,551
FIELD ADMINISTRATION/SHOP BUILDING	2,384,350	0%	95.3%	4.7%	2,273,209	111,141
FIELD EQUIPMENT	190,575	0%	95.3%	4.7%	181,692	8,883
LAND	580,596	0%	95.3%	4.7%	553,533	27,063
OFFICE EQUIPMENT	-	0%	0.0%	0.0%	-	-
ONSITE HOUSING	-	0%	0.0%	0.0%	-	-
OTHER PHYSICAL PROPERTY	-	0%	0.0%	0.0%	-	-
PROPERTY RIGHTS	-	0%	0.0%	0.0%	-	-
RECLAIMED WATER DISPOSAL	484,225	0%	95.3%	4.7%	461,654	22,571
RISK MANAGEMENT PLAN	3,285	0%	95.3%	4.7%	3,132	153
ROAD IMPROVEMENT	17,109	0%	95.3%	4.7%	16,312	798
SEWER LIFT STATIONS	236,661	0%	95.3%	4.7%	225,629	11,031
SEWER LINES-OLD SYSTEM	6,926	0%	95.3%	4.7%	6,603	323
SEWER II EXPANSION	32,300	0%	95.3%	4.7%	30,794	1,506
SHOP BUILDING AT SEWER PLANT	-	0%	0.0%	0.0%	-	-
VEHICLES	25,391	0%	95.3%	4.7%	24,207	1,184
WASTEWATER COLLECTION FAC	3,229,030	0%	95.3%	4.7%	3,078,516	150,514
WASTEWATER TREATMENT FAC	4,716,497	0%	95.3%	4.7%	4,496,647	219,849
Total Capital Facilities & Equipment	\$ 12,169,760	0%	95.3%	4.7%	\$ 11,602,494	\$ 567,267

1. Asset Data provided by the staff in source file: #6 - FIXED ASSET Accounting Report.PREP 06.22.18.xlsx, and these assets are included in the analysis.

2. Estimated Replacement Cost is calculated by escalating the remaining values (net of depreciation) from service date to January 2018 values using historical cost inflation factors from the Handy-Whitman Index of Public Utility Construction Costs, for Water Utility Construction in the Pacific Region. Estimated Replacement Cost is used in the capacity fee calculation is known as the "System Buy-in Cost Basis."

3. Allocation to existing and new customers developed in collaboration with City staff. Refer to Table 5: Existing and Future Customers for the detailed calculations.

Cash Reserves	Beginning Cash Balance	% Allocation		\$ - Allocation	
		Existing Customers	New Customers	Existing Customers	New Customers
Sewer Operating Reserve & CIP Reserve ^{1,2}	\$ 930,139	95.3%	4.7%	\$ 886,783	\$ 43,356
Debt Reserve Fund ³	\$ 709,123	95.3%	4.7%	\$ 676,069	\$ 33,054
Total	\$ 1,639,262	95.3%	4.7%	\$ 1,562,851	\$ 76,411

1. Sewer Operations Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 44.
2. Sewer Capital R&R Cash balance found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, Page 44. Includes Capital Facility Reserve
3. Sewer debt service cash balances include debt and bond funds; found in Source File: #3 - FY End 2017 Hidden Valley Lake Audit.pdf, p 44. Balance includes: 1995-2 Bond Redemption, USDA Solar Loan, USDA Reserve, All Bond Admin, Assessments and FA Investments.

ALLOCATION OF DEBT TO EXISTING AND FUTURE USERS

Bond Issue	Outstanding Principal	% Allocation		\$ - Allocation			Total
		Existing Customers	New Customers	Exclude from Analysis	Existing Customers	New Customers	
1995-2 Bond Redemption: Fund 215 ⁴	\$ 3,334,000	100.0%	0.0%	\$ -	\$ 3,334,000	\$ -	\$ 3,334,000
USDA Solar Loan - Fund 219 ⁵	\$ 549,500	100.0%	0.0%	\$ -	\$ 549,500	\$ -	\$ 549,500
Grand Total	\$ 3,883,500	100.0%	0.0%	\$ -	\$ 3,883,500	\$ -	\$ 3,883,500

4. Info for Fund 215 Loan in source file: #8 - Repayment Fund 215 - Bond Debt Schedule.pdf
5. Info for Fund 219 Loan in source file: #9 - Loan Docs Fund 219 - Solar 2011.pdf

1995-2 BOND REDEMPTION: FUND 215 ⁴

USDA SOLAR LOAN: FUND 219 ⁵

Fiscal Year	Principal	Total Annual Debt Service	NPV of Interest Payments ¹	Fiscal Year	Principal	Interest	Total Annual Debt Service	NPV of Interest Payments ¹
2013/14	\$ -	\$ -	\$ -	2013/14	\$ 14,000	18,465	\$ 32,465	\$ 18,465
2014/15	\$ -	\$ -	\$ -	2014/15	\$ 14,000	18,045	\$ 32,045	\$ 18,045
2015/16	\$ -	\$ -	\$ -	2015/16	\$ 14,500	17,618	\$ 32,118	\$ 17,618
2016/17	\$ 150,000	\$ 264,398	\$ 114,398	2016/17	\$ 15,000	17,175	\$ 32,175	\$ 17,175
2017/18	\$ 166,000	\$ 282,501	\$ 113,108	2017/18	\$ 15,500	16,718	\$ 32,218	\$ 16,718
2018/19	\$ 173,000	\$ 283,992	\$ 104,621	2018/19	\$ 16,000	16,245	\$ 32,245	\$ 16,245
2019/20	\$ 179,000	\$ 284,272	\$ 96,339	2019/20	\$ 16,500	15,758	\$ 32,258	\$ 15,758
2020/21	\$ 185,000	\$ 284,357	\$ 88,278	2020/21	\$ 17,000	15,255	\$ 32,255	\$ 15,255
2021/22	\$ 192,000	\$ 285,231	\$ 80,422	2021/22	\$ 17,500	14,738	\$ 32,238	\$ 14,738
2022/23	\$ 199,000	\$ 285,728	\$ 72,633	2022/23	\$ 18,000	14,205	\$ 32,205	\$ 14,205
2023/24	\$ 206,000	\$ 285,843	\$ 64,920	2023/24	\$ 18,500	13,658	\$ 32,158	\$ 13,658
2024/25	\$ 213,000	\$ 285,720	\$ 57,406	2024/25	\$ 19,000	13,095	\$ 32,095	\$ 13,095
2025/26	\$ 219,000	\$ 284,376	\$ 50,105	2025/26	\$ 19,500	12,518	\$ 32,018	\$ 12,518
2026/27	\$ 227,000	\$ 284,794	\$ 43,004	2026/27	\$ 20,000	11,925	\$ 31,925	\$ 11,925
2027/28	\$ 235,000	\$ 284,823	\$ 35,993	2027/28	\$ 21,000	11,310	\$ 32,310	\$ 11,310
2028/29	\$ 243,000	\$ 284,458	\$ 29,077	2028/29	\$ 21,500	10,673	\$ 32,173	\$ 10,673
2029/30	\$ 252,000	\$ 284,795	\$ 22,332	2029/30	\$ 22,000	10,020	\$ 32,020	\$ 10,020
2030/31	\$ 261,000	\$ 284,818	\$ 15,746	2030/31	\$ 23,000	9,345	\$ 32,345	\$ 9,345
2031/32	\$ 270,000	\$ 284,525	\$ 9,323	2031/32	\$ 23,500	8,648	\$ 32,148	\$ 8,648
2032/33	\$ 280,000	\$ 284,900	\$ 3,054	2032/33	\$ 24,000	7,935	\$ 31,935	\$ 7,935
2033/34	\$ -	\$ -	\$ -	2033/34	\$ 25,000	7,200	\$ 32,200	\$ 7,200
2034/35	\$ -	\$ -	\$ -	2034/35	\$ 25,500	6,743	\$ 32,243	\$ 6,743
2035/36	\$ -	\$ -	\$ -	2035/36	\$ 26,500	5,663	\$ 32,163	\$ 5,663
2036/37	\$ -	\$ -	\$ -	2036/37	\$ 27,000	4,860	\$ 31,860	\$ 4,860
2037/38	\$ -	\$ -	\$ -	2037/38	\$ 28,000	4,035	\$ 32,035	\$ 4,035
2038/39	\$ -	\$ -	\$ -	2038/39	\$ 29,000	3,180	\$ 32,180	\$ 3,180
2039/40	\$ -	\$ -	\$ -	2039/40	\$ 29,500	2,303	\$ 31,803	\$ 2,303
2040/41	\$ -	\$ -	\$ -	2040/41	\$ 30,500	1,403	\$ 31,903	\$ 1,403
2041/42	\$ -	\$ -	\$ -	2041/42	\$ 31,500	473	\$ 31,973	\$ 473
2042/43	\$ -	\$ -	\$ -	2042/43	\$ -	-	\$ -	\$ -
Total	\$ 3,650,000	\$ 4,819,531	\$ 1,000,759	Total	\$ 622,500	\$ 309,203	\$ 931,703	\$ 309,203

4. Info for Fund 215 Loan in source file: #8 - Repayment Fund 215 - Bond
 5. Info for Fund 219 Loan in source file: #9 - Loan Docs Fund 219 - Solar 2011.pdf
- The Net Present Value of interest payments discounted at 3% per ye The Net Present Value of interest payments discounted at 3% per year.

Facility / Equipment	Cost Estimate (2018-22) ¹	External Funding	System Development Cost Basis ¹	% Allocation ²		Distrib. of Cost Basis (\$)	
				Existing Customers	New Customers	Existing Customers	New Customers
General Plant							
IT Upgrades	\$ 60,000	\$ -	\$ 60,000	95%	5%	\$ 57,203	\$ 2,797
SCADA Replacement	\$ 150,000	\$ -	\$ 150,000	95%	5%	\$ 143,008	\$ 6,992
Primary Treatment							
Chlorine Tank Auto Shut Off	\$ 32,000	\$ -	\$ 32,000	95%	5%	\$ 30,508	\$ 1,492
Install Security Fencing at Lift Station 1 & 4	\$ 10,000	\$ -	\$ 10,000	95%	5%	\$ 9,534	\$ 466
Prelim. Design - Chlorine Disinfection Facility	\$ 45,000	\$ -	\$ 45,000	95%	5%	\$ 42,902	\$ 2,098
Sample Stations	\$ 10,000	\$ -	\$ 10,000	95%	5%	\$ 9,534	\$ 466
Risk Management Plan							
Manhole Rehab	\$ 250,000	\$ -	\$ 250,000	95%	5%	\$ 238,347	\$ 11,653
Sewer collection lines							
CS Line Replacement	\$ 350,000	\$ -	\$ 350,000	95%	5%	\$ 333,686	\$ 16,314
Pump Replacement/Overhaul	\$ 112,500	\$ -	\$ 112,500	95%	5%	\$ 107,256	\$ 5,244
Repair Sewer Lateral Leaks	\$ 40,000	\$ -	\$ 40,000	95%	5%	\$ 38,135	\$ 1,865
Tideflex - Stormwater (50% grant funded) ³	\$ 658,000	\$ 329,000	\$ 329,000	95%	5%	\$ 313,664	\$ 15,336
Vehicles							
Backhoe	\$ -	\$ -	\$ -	95%	5%	\$ -	\$ -
Construction Truck	\$ 72,000	\$ -	\$ 72,000	95%	5%	\$ 68,644	\$ 3,356
Dump Truck	\$ 75,000	\$ -	\$ 75,000	95%	5%	\$ 71,504	\$ 3,496
Total	\$ 1,864,500	\$ 329,000	\$ 1,535,500	95%	5%	\$1,463,926	\$ 71,574

1. Capital project costs for next 5 years were provided by City Staff in source files: #1 - Approved 2017-2018 budget.pdf and Five Year Capital Improvement Plan.xlsx
2. Project costs are allocated to existing and future services based on projected growth in the system. See Demographics tab for detail.
3. Currently funded with Sewer Revenue and is used to protect Sewer Infrastructure. Although the project will not proceed unless Prop 1 Grant and SRF Loan are approved it is planned at this time. However, only need to finance 50% (for SRF Loan repayment).

DEVELOPMENT OF COST BASIS FOR NEW CUSTOMERS

System Asset Values Allocated to New Customers	
<i>System Asset Values Allocated to New Customers</i>	
Existing System Buy-In ¹	\$ 567,267
Future System Expansion ²	71,574
Total: Existing & Future System Costs	\$ 638,841
<i>Adjustments to Cost Basis Allocated to New Customers:</i>	
Cash Reserves ³	\$ 76,411
Outstanding Long-Term Debt (Principal) Allocated to Future Users	-
Total: Adjustments to Cost Basis	\$ 76,411
Total: Cost Basis for New Customers	\$ 715,251

DEVELOPMENT OF SEWER CAPACITY FEE PER HEU

Capacity Fee Development	
Cost Basis for New Customers	\$ 715,251
Projected Customer Growth (in HEU's) ⁴	75
Proposed Capacity Charge Per HEU	\$ 9,537
Existing Capacity Charge Per HEU	\$ 7,600

1. Refer to Table 7: Using System Buy In Costs and calculated Allocation factors for new customers.
2. Refer to Table 10: Distribution of Cost Basis for New Users
3. Refer to Table 8: Allocation of Cash Reserves to New Users
4. Refer to Exhibit 1, Table 5 for customer growth projections.

Calculating HEUs for Non-SFR Connections:

Classification of Expenses Continued ¹						
Budget Categories	Total Revenue Requirements	Flow	Strength		Customer	Recycled Water
	FY 2018/19	(VOL) hcf	(BOD) mg/L	(TSS) mg/L	(CA) Accts.	(RW)
NET REVENUE REQUIREMENTS	\$ 1,341,254	\$ 530,849	\$ 272,584	\$ 272,584	\$ 141,518	\$ 123,720
<i>Allocation of Revenue Requirements</i>	100.0%	39.6%	20.3%	20.3%	10.6%	9.2%
(1) Alloc. % Adjusted to exclude RW:		43.6%	22.4%	22.4%	11.6%	

1. From sewer rate model.

Example of Restaurant:	HEU Based on Meter Size ¹	(VOL) hcf	(BOD) mg/L ²	(TSS) mg/L ²	(CA) Accts.	Total HEUs, Non-SFR
<i>New Connection's Characteristics</i>	1.00	8.7	1000	600	1	
SFR (Typical)		8.67	200	200	1	
(2) Strength Factor (BOD or TSS)			5.0	3.0		
(3) HEU Factor (VOL and CA)		1.0			1.0	
Estimated HEUs (by component) =		0.44	1.12	0.67	0.12	2.34

2. From SWRCB Appendix G. (Restaurant in this case).

(1) Alloc. % (Adjusted) x (3) "HEU Factor" (CA/Accts.)

(1) Alloc. % (Adjusted) x (3) "HEU Factor" (Vol./hcf)

(1) Alloc. % (Adjusted) x (2) "Factor" (BOD or TSS) x (3) "HEU Factor" (Vol./hcf)

Example of Market w/ Garbage Grinder	HEU Based on Meter Size ¹	(VOL) hcf	(BOD) mg/L ²	(TSS) mg/L ²	(CA) Accts.	Total HEUs, Non-SFR
<i>New Connection's Characteristics</i>	8.00	69.4	800	800	1	
SFR (Typical)		8.67	200	200	1	
(2) Strength Factor (BOD or TSS)			4.0	4.0		
(3) HEU Factor (VOL and CA)		8.0			1.0	
Estimated HEUs (by component) =		3.49	7.16	7.16	0.12	17.93

1. Determined by hydraulic capacity factor (see accompanying table)

2. From SWRCB Appendix G. (Market w/ grinders in this case).

RESOLUTION 2020-03
RESOLUTION OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY
LAKE COMMUNITY SERVICES DISTRICT, COUNTY OF LAKE, STATE OF
CALIFORNIA, ADOPTING WATER AND SEWER CONNECTION FEES
PURSUANT TO ORDINANCE 57.1

WHEREAS, pursuant to Ordinance 57.1, water, sewer, and recycled water rates are to be established from time-to-time to ensure that revenues cover expenses; and

WHEREAS, AB 3030 went into effect as of January 1, 2009, adding Section 53756 to the Government Code. Pursuant to Government Code Section 53756, the District may adopt a schedule of fees or charges that authorizes automatic adjustments that pass-through increases in wholesale charges for water or sewer adjustments for inflation for a period not to exceed five (5) years; and

WHEREAS, in order to cover actual costs incurred by the District in providing water, sewer and recycled water services to its customers, including funds for capital improvements and an appropriate level of operational reserves, will not produce revenues in excess of the costs of such service; and

WHEREAS, the District retained NBS in October of 2018 to conduct a water and sewer connection charge study to ensure these fees reflect the cost of capital infrastructure needed to serve new connections, or any person requesting additional capacity in the District's water and/or sewer utility. NBS also evaluated water, sewer and recycled water rates, which are addressed in a separate report; and

WHEREAS, said charges provided herein include facility capacity fees, which represent new connections' pro-rata share of the costs of system capacity and capital facilities needed to serve new connections of the utilities system and which are not revenues derived from operation of the system; and

WHEREAS, deferred revenue charges recapture the financing costs associated with the wastewater capacity necessary for new connections; and

WHEREAS, the Board is empowered, pursuant to Ordinance 57.1, to establish, impose and collect capacity fees, on new connections to the utilities system so that such new connections contribute a pro-rata share of the costs of system capacity and facilities needed to provide service for such new connections.

NOW, THEREFORE, the Board of Directors of the Hidden Valley Lake Community Services District (HVLCSO or District) do hereby RESOLVE, DETERMINE, AND ORDER as follows:

1. Water and Wastewater Connection Fees and Charges addressed at this public meeting as set forth in Exhibit "A", attached hereto and incorporated herein, are hereby approved and adopted.
2. The fees as set forth in the schedule attached hereto as Exhibit "A" represent a

Resolution 2020-03

new connection's pro-rata share of the cost of providing system capacity and facilities to provide service for new connections and will produce revenues not in excess of those required to provide Water and Wastewater System facilities in order to serve the additional demands and needs of the utilities system.

3. The revenue derived from the Water and Wastewater Facilities Connection Fees as imposed and set forth in Exhibit "A" attached hereto, shall be used respectively for the exclusive purpose of providing facilities for water source, treatment and transmission of the Water System and for facilities for treatment, transmission, disposal, and storage capacity of the Wastewater System. Such revenues shall not be used to replace existing components of either the Water System or the Wastewater System except to the extent that such replacement provides additional capacity to the Water System or the Wastewater System. Said revenues shall be maintained in separate funds and are not to be considered as or commingled with any other funds of the utilities system including, but not limited to, revenues derived from operation of the utilities system.
4. The capacity fees as set forth in Exhibit "A," attached hereto and made a part hereof by reference, are reasonable and are rationally related to the demand for system capacity and facilities generated by new connections.
5. Water and Wastewater Facilities Connection Fees as set forth in Exhibit "A" shall become effective immediately upon adoption of this Resolution.
6. All other previously approved capacity fees are rescinded upon adoption of this Resolution.

This Resolution shall be effective immediately upon adoption and shall remain in effect until changed by Board resolution.

Section 1: New Construction Fees and Charges

Residential Fees for New Construction and Existing Homes

Water Fees

Water meter fee	\$170.00
Water meter new install	\$130.00
Water hookup fee	\$9,137.00

Sewer Fees

Sewer inspection fee	\$100.00
Sewer Capital Facility Fee	\$9,537 per HEU

Commercial Fees for New Construction

Commercial Water hookup fee 5/8", 3/4" meter * Resolution 2016-01	\$9,137.00
Commercial Water hookup fee 2" meter	\$73,095.00
Capacity connection fee per *HEU	\$9,537.00
Sewer inspection fee	\$100.00

*HEU: House Equivalent Unit

*Resolution 2016-01 Resolution Authorizing The Hidden Valley Lake Community Services District To Apply Monthly Base Fees For 5/8" And 3/4" Residential Meters To Be The Same 5/8" Rate For Residential Water Accounts

Section 2: Validity

If any section, subsection, clause, phrases, or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Resolution.

Section 3: Effective Date

This Resolution shall be effective beginning July 1, 2020

Section 4: Repeal and Rescind

Upon adoption of this Resolution, all previous Connection Fees shall be repealed and rescinded, effective July 1, 2020.

PASSED AND ADOPTED on May 19, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jim Lieberman,
Vice President of the Board of Directors

ATTEST: _____
Penny Cuadras,
Secretary to the Board of Directors

RESOLUTION 2016-01

RESOLUTION AUTHORIZING THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT TO APPLY MONTHLY BASE FEES FOR 5/8" AND 3/4" RESIDENTIAL METERS TO BE THE SAME 5/8" RATE FOR RESIDENTIAL WATER ACCOUNTS

WHEREAS, the Hidden Valley Lake Community Services District (District) currently determines the monthly residential water availability (base) fee based upon the size of the meter; and

WHEREAS, prior to approval of the current base fee, the District and its consultants had no knowledge of an existing or proposed requirement that new construction include a fire sprinkler system;

NOW, THEREFORE, BE IT RESOLVED that the Hidden Valley Lake Community Services District Board of Directors authorizes to apply the monthly base fee for 5/8" and 3/4" residential meters to be the same 5/8" rate for residential water accounts.

PASSED AND ADOPTED on January 19, 2016 by the following vote:

AYES: Directors Graham, Mirbegian, Herndon, Freeman and Lieberman

NOES:

ABSTAIN:

ABSENT:

Jim Freeman
President of the Board of Directors

ATTEST: _____
Matt Bassett
Secretary to the Board of Directors

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

DATE: May 19, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Provide an update on Valley Oaks Project and Approve the Issuance of a Will-Serve Letter.

RECOMMENDATIONS: Approve the Interim General Manager or designee (Vice President of the Board) to provide a Will Serve Letter to KIMCO Development for the first commercial project and prepare same for the subsequent projects as related to the Valley Oaks Project

FINANCIAL IMPACT:

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND:

The Valley Oaks commercial and residential project has been around for some time now. The applicant received annexation to the district through LAFCO and will need a Will Serve letter to process permits and receive water and wastewater services. The primary goal is to facilitate the project as a benefit to the District without negatively impacting the current and past District customers.

The IGM met with Coastland (the District engineer) and requested they draft a Will Serve letter based on a draft from staff and considering costs current and future. The updated connection fees should take care of making a new development fund future improvement they may cause and the quantification of other needed cost recovery – like district engineer review and inspection and sign off of improvements, district engineer review and approval of easements or other dedications. The applicant is currently processing a commercial project permit with the county and needs a Will Serve letter for that permit to proceed. The plan with Coastland and this item is to have a Will Serve letter targeted for the current commercial project and permit at the county. It will quantify the single project conditions like fees and other elements. It will also include a subsequent list of future Will Serve letters needed for the rest of the build out of the development. A Will Serve letter is issued by HVLCSD outlining the conditions of water & sewer service to a particular parcel. It is also the District's conditional commitment to serve new customers. A will serve letter is required by the county and city to ensure that sufficient capacity is available to serve new construction.

The Board is also asked that any applicant for a Will Serve letter provide the district an official request (application) and letter stating the elements of the request, like the address, building size, water and wastewater requirements and other elements the District Engineer would need to write the Will Serve letter.

This request is to update the Board and get authorization to continue the process and issue a Will Serve letter to Valley Oaks development for the first commercial project.

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on May 19, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



Hidden Valley Lake Community Services District

19400 Hartmann Road
Hidden Valley Lake, CA 95467
707.987.9201
707.987.3237 fax
www.hiddenvalleylakecsd.com

May 19, 2020

KimCo Development
Ken Porter, President
Fletcher Thornton, Project Manager

Re: Valley Oaks Development – Phase 1 Will Serve Letter
First Commercial Building (Grocery Outlet) Only

Dear Mr. Porter:

This is to notify you that the Hidden Valley Lake Community Services District (hereinafter referred to as “District”) has been requested by KimCo Development (hereinafter referred to as “Developer”) to provide water and sewer service for the proposed 18,000 s.f. Grocery Outlet store to be located on APN #014-260-51. Please be advised that based on the preliminary information provided to the District from the Developer regarding this one commercial development, the District will be able to provide water (up to 11,000 gallons per day usage) and sewer (up to 6,000 gallons per day effluent generation) service for domestic and fire protection uses to the proposed development, subject to the following conditions:

1. **On-Site Improvements.** Developer shall design and construct, at Developer’s sole expense, all water and sewer system improvements, modifications and/or corrections on Developer’s site, (“the On-Site Improvement(s)”) in accordance with District’s and County’s Design Standards and Construction Standards, in effect at the time of construction, including:
 - A. Developer shall submit water and sewer system improvement plans prepared by a Civil Engineer licensed in the State of California to District for District’s review and approval.
 - 1) Submittals for Engineering Plan Check shall be made at the District Office. This shall include a plan check and inspection fee deposit of 4% of the approved engineer’s estimate for the project (water and sewer improvements). This deposit shall be used for plan check and inspection of the proposed facilities. If the deposit is expended, the developer shall be responsible to provide additional funding to replenish the deposit account within 30 days of notice from the District.
 - 2) All improvements shall be in accordance with the Lake County Standard Details and Specifications and the District Design Standards and Standard Details. A copy of the District Standard Requirements and Details sheet shall be included in the drawings.
 - 3) Design submittals shall include calculations indicating average and peak water use, and flow requirements including fire flow. Minimum main size shall be 6 inches. Verification of water main sizes will be dependent on a District-run analysis once design information is provided to the District to verify flows and demands. Backflow Prevention devices will be required in accordance with the requirements of the District. Calculations for effluent production shall also be provided, as well as

verification that downstream sewer infrastructure is capable of handling the added flows.

- 4) The improvement plans shall show the water and sewer services to the building.
 - 5) Fire protection shall be in accord with the requirements of Fire Department. With the submittal of the improvement plans, calculations shall be provided to the District and the Fire Department to ensure that adequate water pressures are available to supply hydrant flows and sprinkler flows.
- B. Developer shall not commence construction without written approval by District of the proposed water and sewer system improvement plans and specifications.
- C. Construction of water system improvements shall be subject to inspection and approval by District-designated personnel.

2. During construction, the following conditions shall apply:

- A. All construction shall conform to the District Standard Details, the Lake County Standard Specifications and Details, all District Ordinances and the approved plans.
- B. The developer shall complete all water improvements, including pressure and bacterial testing prior to connection of the building to the District water system.
- C. The developer shall complete all sewer system improvements, include any backflow devices, laterals, pressure and CCTV video testing prior to connection of the building to the District's sewer system.
- D. If the existing District infrastructure is damaged during construction, the contractor/developer shall be responsible for repair at no cost to the District.
- E. If, during construction, the contractor damages any existing facilities on the neighboring properties contractor shall be responsible to replace all damaged facilities.
- F. Project acceptance is contingent upon submission to District of as-built drawings and other documents (the "As-Built Documentation") acceptable to District as to form and content, as indicated by written approval of same. Developer and District may agree to District preparing, at Developer's expense, some or all of As-Built Documentation.
- G. Developer shall not connect On-Site improvements to District's system until District has delivered written notice of acceptance of Developer's Improvements to Developer and any further County final approvals and/or stipulations are met.
- H. Only District personnel will operate water valves between Developer's Project and District's facilities.
- I. Developer shall post a Performance Bond in the amount of 100% of the water and sewer construction cost of the improvements as security for performance and to ensure the eventual completion of said project, or any parts or phases thereof, as a condition of filing of the final subdivision map. Said Performance Bond shall be held until said improvements have been completed to the satisfaction of the District.

Additionally, a one-year Warranty Bond in the amount of 10% of the final construction cost of the improvements will be required to be held for one year past completion of all phases of the project to protect the District from any defects in materials and workmanship which were not revealed prior to and/or during the final inspection.

3. Off-Site Improvements. Off-Site Improvements may be required to be constructed by the District and/or Developer, as determined by the District. Specific conditions include, but are not limited to:

A. Off-Site Improvements Constructed by District.

- 1) Developer shall financially participate in the costs of Design, Design Review, Construction, Inspection, and As-Built Documentation, of all water system improvements off Developer's site ("the Off-Site Improvement(s)") made necessary by Developer's Project, whether these costs are incurred by District or District's personnel, District's consultants, by Developer, or by others.
- 2) Financial Participation will be required to the extent that Developer's Project contributes to the necessity of such Off-Site Improvement(s) and the costs of said improvements exceeds the amount of the Capacity Charges paid by the Developer to District, in District's sole judgment.
- 3) Said costs, fees and/or charges shall be paid at the time of application to the District and/or prior to the final inspection and approval by District, and/or as otherwise specified by paragraph 3, herein, and prior to the filing of the final subdivision map.

B. Off-Site Improvements Constructed by Developer. Developer shall design and construct any necessary Off-Site Improvements, modifications and/or corrections in accordance with District Design Standards and Construction Standards, in effect at the time of construction.

- 1) Developer shall submit water and sewer system improvement plans prepared by a civil engineer licensed in the State of California to District for District's Design Review and approval.
 - a. Submittals for Engineering Plan Check shall be made at the District office.
 - b. All improvements shall be in accordance with the Lake County Standard Details and Specifications and the District Design Standards and Standard Details.
- 2) Prior to approval of the improvement plans the applicant shall submit evidence that the appropriate public agency (e.g. Lake County, Caltrans, etc.) has issued encroachment permits for all work within public rights-of-way.
- 3) Developer shall not commence construction without written approval by District of the proposed water system improvement plans and specifications.
- 4) Construction of Off-Site Improvements shall be subject to inspection and approval by District-designated personnel.

5) During construction, the following conditions shall apply:

- a. All construction shall conform to the District Standard Details and Lake County Standard Specifications and Details, all District Ordinances and the approved plans.
- b. The developer shall complete all water and sewer improvements, including pressure, bacterial and CCTV testing prior to connection of any buildings to the District water system.
- c. If existing infrastructure is damaged during construction, the contractor/developer shall be responsible for repair at no cost to the District.

4. Developer Deposits. Developer may be required to post a deposit with the District (in an amount to be determined) for the District's costs, charges and/or fees incurred relating to this project. Said deposit will be determined on a case-by-case basis and as further set out in the Projects Will-Serve Letter, Supplementary Conditions and/or Service agreement.

5. Developer Payment. Developer shall pay to District the Capacity and Connection Charges applicable to Developer's Project based on characteristics of Project, and the service connection fees for each metered and/or un-metered service, in effect at the time of payment of said fees and/or charges, or Project construction approval by the District, whichever ever comes later.

6. Project Specific. This "Will-Serve Letter" is only pertaining to the specific proposed Project. Any additional will serve letters associated with any other portion of the Valley Oaks Development shall be separately obtained and shall be subject to additional conditions.

8. Supplementary Conditions. Any Supplementary Conditions attached to this letter become part of and in addition to the foregoing conditions, as applicable. See attachments for Supplementary Conditions that specifically apply to the Project.

9. As-Built Drawings. The District's Engineer or an engineer approved by the District will produce As-Built drawings and documentation at Developer's expense. The As-Built or Record, improvement plans shall be on standard size sheets and shall be certified by a Civil Engineer licensed in the State of California and returned to the District Engineer's office prior to final acceptance of the public improvement. These shall show all constructive changes from the original plans including substantial changes in the size, alignment, grades, etc. during construction. The As-Built plans shall document elevations, horizontal locations, and exact type of all installed piping, valves, fittings, and other equipment. Fittings documentation shall include whether push-on, mechanical joint, or flanged, and thrust blocks. The As-Built or Record Plan drawings shall be furnished to the District. The Developer shall be responsible to provide the Record Drawings to the District.

10. Exceptions and Variations. Any exceptions or variances from these conditions will require the written approval of the District.

11. Reservations. The District reserves the right to amend this letter to change or supplement the District's requirements for service when the District receives the project's engineered improvement plan or if the Developer undertakes any substantive modification of the project design. The provisions of this letter do not constitute an express or implied contract.

Should you have any questions regarding this readiness to serve letter, please call the District offices.

Sincerely,

Paul Kelly
Interim General Manager

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020 - 2021 CAPITAL IMPROVEMENT PLAN
PROPOSED BUDGET

WASTEWATER FUNDS	DESCRIPTION	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
314 WASTEWATER CAPITOL IMPROVEMENT	Beginning Fund Balance 07/01/2020	\$ 120,641			
	Regulatory Compliance/I&I Mitigation			\$ 100,000	\$ 20,641
	Disaster Mitigation/SCADA Upgrade			\$ 30,000	\$ (9,359)
	Diaster Recovery/WWTP Access Road Repair			\$ 50,000	\$ (59,359)
	Reliable Water Supply/Leak Repair/Mini-Excavator			\$ 50,000	\$ (109,359)
	Risk Management Plan/Chlorine Tank Auto Shut-Off FY 21-22			\$ -	\$ (109,359)
	Regulatory Compliance/Dump Truck			\$ 75,000	\$ (184,359)
	Stormwater Master Planning/Mitigation			\$ 10,000	\$ (194,359)
Transfer In from Fund 120			\$ -		
	Ending Fund Balance FYE 06/30/2021				\$ (194,359)
313 WASTEWATER OPERATING RESERVE	Beginning Fund Balance 07/01/2020	\$ 96,652			
	Transfer In from Fund 120		\$ -		
	Ending Fund Balance FYE 06/30/2021				\$ 96,652
WATER FUNDS	DESCRIPTION	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
320 WATER CAPITOL IMPROVEMENT	Beginning Fund Balance 07/01/2020	\$ 111,505			\$ 111,505
	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks			\$ 360,000	\$ (248,495)
	Diaster Mitigation/SCADA Upgrade			\$ 30,000	\$ (278,495)
	Reliable Water Supply/Automatic Metering Infrastructure			\$ 200,000	\$ (478,495)
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply			\$ 50,000	\$ (528,495)
	Reliable Water Supply/Leak Repair Mini-Excavator			\$ 50,000	\$ (578,495)
	Regulatory Compliance/Dump Truck			\$ 75,000	\$ (653,495)
	Transfer In from Fund 130 (\$48,750 per Qtr)			\$ 165,000	\$ (488,495)
	Ending Fund Balance 06/30/2021				\$ (488,495)
325 WATER OPERATING RESERVE	Beginning Fund Balance 07/01/2020	\$ 123,870			
	Transfer In from Fund 130 (\$48,750 per Qtr)		\$ 165,000		
	Ending Fund Balance FYE 06/30/2021				\$ 288,870

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2020 - 2021 DEBT SERVICE

PROPOSED BUDGET

	DEBT SERVICE REVENUE	FUND	AMOUNT
1)	1995-2 BOND - TAX ASSESSMENT	215	\$ 300,224
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130	170,746
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,255
	TOTAL DEBT SERVICE REVENUE		<u>\$ 503,225</u>

	DEBT SERVICE EXPENSE	FUND	AMOUNT
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994
	BOND ADMINISTRATION (ANNUAL FEE)	215	7,460
	COUNTY COLLECTION FEES	215	3,500
	CSD ADMIN COSTS	215	4,270
			<u>\$ 300,224</u>
2)	CIEDB (PRINCIPAL)	218	\$ 110,065
	CIEDB (INTEREST)	218	55,865
	CIEDB (ANNUAL FEE)	218	4,816
			<u>\$ 170,746</u>
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000
	USDA RUS LOAN (INTEREST)	219	15,255
			<u>\$ 32,255</u>
	TOTAL DEBT SERVICE EXPENSE		<u>\$ 503,225</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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SEWER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
EXPENSES					
120-5-10-5010 ADMIN SALARY & WAGES	244,904	252,934	281,602	263,806	259,139
120-5-30-5010 FIELD SALARY & WAGES	212,658	190,572	215,150	158,979	234,307
120-5-40-5010 DIRECTORS SALARY & WAGES	3,000	1,873	3,000	2,422	3,000
120-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	82,142	71,842	93,979	52,014	91,839
120-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	44,600	62,363	68,254	54,510	106,135
120-5-40-5020 DIRECTOR BENEFITS (TAXES)	100	52	90	105	230
120-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	47,170	50,939	57,507	44,558	51,572
120-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	41,830	44,916	46,724	41,200	50,904
120-5-30-5022 FIELD CLOTHING ALLOWANCE	1,800	1,278	1,800	1,350	1,800
120-5-00-5024 WORKERS' COMP INSURANCE	8,100	8,084	11,770	13,926	15,000
120-5-00-5025 RETIREE HEALTH BENEFITS	21,472	9,960	22,840	6,576	14,000
120-5-00-5026 COBRA	-	-	-	-	-
120-5-40-5030 DIRECTOR HEALTH BENEFITS	40,116	39,734	41,340	26,585	36,000
120-5-00-5040 ELECTION EXPENSE	4,500	-	-	-	-
120-5-00-5060 GASOLINE, OIL & FUEL	8,000	8,065	12,000	15,814	20,000
120-5-00-5061 VEHICLE MAINT	12,500	20,868	15,000	18,585	18,000
120-5-00-5062 TAXES & LICENSE	800	564	800	25	800
120-5-10-5063 ADMIN CERTIFICATIONS	-	212	500	-	500
120-5-30-5063 FIELD CERTIFICATIONS	1,500	420	1,500	90	1,500
120-5-00-5074 PROPERTY/LIABILITY INSURANCE	22,000	26,373	27,000	35,056	54,066
120-5-00-5075 BANK FEES	13,400	14,470	21,000	15,995	21,000
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	6,400	5,697	7,500	7,430	7,500
120-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	4,079	4,000	2,689	4,000
120-5-30-5090 FIELD OFFICE SUPPLIES	2,000	689	1,000	457	1,000
120-5-00-5092 POSTAGE & SHIPPING	5,000	5,040	7,000	5,713	7,000
120-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-	-
120-5-00-5121 LEGAL SERVICES	5,000	1,962	5,000	13,491	10,000
120-5-00-5122 ENGINEERING SERVICES	27,000	30,712	27,000	28,710	50,000
120-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000	24,071	30,000	98,632	50,000
120-5-00-5126 AUDIT SERVICES	7,500	6,200	4,000	-	7,500
120-5-00-5130 PRINTING & PUBLICATION	5,000	2,416	5,000	3,324	5,000
120-5-00-5135 NEWSLETTER	500	-	500	-	500
120-5-00-5145 EQUIPMENT RENTAL	14,000	20,942	5,000	3,103	5,000
120-5-00-5148 OPERATING SUPPLIES	22,000	42,161	40,000	51,505	48,000
120-5-00-5150 REPAIR & REPLACE	145,000	99,103	142,000	154,346	145,000
120-5-00-5155 MAINT BLDG & GROUNDS	5,500	3,923	5,500	8,977	8,000
120-5-00-5156 CUSTODIAL SERVICES	15,150	10,375	16,500	11,368	16,500
120-5-00-5157 SECURITY	5,000	720	5,000	779	500
120-5-00-5160 SLUDGE DISPOSAL	28,500	29,192	45,000	36,222	45,000

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

12:33 PM

SEWER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
120-5-10-5170 ADMIN TRAVEL MILEAGE	1,200	2,014	1,200	1,238	1,500
120-5-30-5170 FIELD TRAVEL MILEAGE	500	182	500	31	500
120-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	77	200	-	200
120-5-10-5175 ADMIN EDUCATION/SEMINARS	4,000	1,682	4,000	2,295	4,000
120-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	895	4,000	-	4,000
120-5-40-5175 DIRECTORS EDUCATION/SEMINARS	-	-	1,500	-	1,500
120-5-40-5176 DIRECTOR TRAINING	1,500	2,986	3,600	327	3,600
120-5-10-5179 ADM MISC EXPENSE	350	179	350	50	350
120-5-00-5165 TERTIARY PONT MAINTENANCE			35,000	35,000	50,000
120-5-00-5191 TELEPHONE	9,500	8,029	9,500	8,540	11,000
120-5-00-5192 ELECTRICITY	45,000	36,674	60,000	48,584	65,000
120-5-00-5193 OTHER UTILITIES	2,600	1,929	2,600	2,178	2,600
120-5-00-5194 IT SERVICES	35,000	28,907	45,000	31,923	36,500
120-5-00-5195 ENV/MONITORING	32,000	26,984	32,000	29,979	35,000
120-5-00-5196 RISK MANAGEMENT	-	-	-	-	-
120-5-00-5198 ANNUAL OPERATING FEES	2,000	1,830	2,000	1,822	2,000
120-5-00-5310 EQUIPMENT - FIELD	1,500	-	1,500	-	1,000
120-5-00-5311 EQUIPMENT - OFFICE	1,300	-	1,300	536	1,000
120-5-00-5312 TOOLS - FIELD	1,000	1,338	1,500	1,552	1,500
120-5-00-5315 SAFETY EQUIPMENT	3,500	2,492	3,500	1,229	1,500
120-5-00-5545 RECORDING FEES	250	49	250	186	250
120-5-00-5580 TRANSFER OUT	-	401,454	-	67,716	-
120-5-00-5590 NON-OPERATING OTHER	-	-	-	-	-
120-5-00-5600 CONTINGENCY	5,000	-	5,000	-	-
120-5-60-6006 PW LKKVF83	245,888	297,041	-	657,757	-
120-5-60-6007 RAINS 2019	275,523	410,496	-	-	-
120-5-70-7101 VAC TRUCK				200,126	-
120-5-70-7201 I & I	55,000	61,006	-	34	-
120-5-70-7203 HEADWORKS RAKE	62,000	60,646	-	-	-
120-4434-138 ACCESS ROAD FEMA	-	-	-	-	170,959
319 SOLAR DEBT RESERVE	25,000	-	31,739	-	32,255
TOTAL EXPENDITURES	1,971,952	2,439,689	1,518,095	2,269,440	1,816,505

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020-2021 PROPOSED BUDGET:
SEWER ENTERPRISE FUND

5/14/2020
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	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
REVENUE					
120- A/R Retiree Health	10,736	11,512	11,420	7,163	7,500
120-4020 PERMIT & INSPECTION FEES	700	300	500	300	500
120-4036 DEVELOPER SEWER FEES	-	34,421	15,200	34,421	-
120-4040 LIEN RECORDING FEES	-	-	-	-	-
120-4045 AVAILABILITY FEES	5,000	7,440	5,000	5,569	5,500
120-4050 SALES OF RECLAIMED WATER	125,000	109,140	118,000	96,562	110,000
130-4060 CC TRANSACTION FEE			18,000	-	-
120-4111 COMMERCIAL SEWER USE	22,000	30,871	36,959	29,848	43,113
120-4112 GOVERNMENT SEWER USE	700	731	855	712	900
120-4116 SEWER USE CHARGES	1,137,649	1,136,422	1,167,934	984,552	1,217,940
120-4210 LATE FEE 10%	25,000	20,595	20,000	19,147	20,000
120 4300 MISC INCOME	1,500	639	1,500	5,596	2,500
120-4310 OTHER INCOME	-	1,891	200	-	-
120-4320 FEMA/CalOES Grants	295,000	402,065	135,000	1,038,783	366,000
120-4550 INTEREST INCOME	600	1,948	1,500	1,501	1,700
120-4580 TRANSFER IN		873,934	54,821	314,185	-
TOTAL REVENUE	1,623,885	2,631,909	1,586,889	2,538,340	1,775,653

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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WATER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
EXPENSES					
130-5-10-5010 ADMIN SALARY & WAGES	244,904	252,798	281,602	268,538	259,139
130-5-30-5010 FIELD SALARY & WAGES	212,658	232,967	215,150	206,617	234,307
130-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,002	3,000	2,637	3,000
130-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	88,289	71,838	93,979	52,086	91,839
130-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	44,600	62,562	68,254	54,193	106,135
130-5-40-5020 DIRECTOR BENEFITS (TAXES)	100	55	90	114	120
130-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	47,170	50,929	57,507	45,133	51,572
130-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	41,830	49,533	46,724	46,426	50,904
130-5-30-5022 FIELD CLOTHING ALLOWANCE	1,800	1,278	1,800	1,349	1,800
130-5-00-5024 WORKERS' COMP INSURANCE	8,100	8,435	11,770	13,926	15,000
130-5-00-5025 RETIREE HEALTH BENEFITS	21,472	10,284	22,840	6,576	14,000
130-5-40-5030 DIRECTOR HEALTH BENEFITS	40,116	39,734	41,340	26,585	42,000
130-5-00-5040 ELECTION EXPENSE	4,500	-	-	-	-
130-5-00-5060 GASOLINE, OIL & FUEL	6,500	10,413	11,000	14,092	20,000
130-5-00-5061 VEHICLE MAINT	12,500	8,905	24,292	7,089	12,500
130-5-00-5062 TAXES & LICENSE	1,200	564	1,200	25	1,200
130-5-10-5063 ADMIN CERTIFICATIONS	-	33	-	-	-
130-5-30-5063 FIELD CERTIFICATIONS	600	550	600	190	600
130-5-00-5074 PROPETY/LIABILITY INSURANCE	25,000	26,373	27,000	35,055	54,055
130-5-00-5075 BANK FEES	13,500	16,962	21,000	15,672	21,000
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000	19,304	24,000	24,594	24,600
130-5-10-5090 ADMIN OFFICE SUPPLIES	3,000	4,079	4,000	2,689	4,000
130-5-30-5090 FIELD OFFICE SUPPLIES	1,000	313	1,000	457	1,000
130-5-00-5092 POSTAGE & SHIPPING	6,000	6,397	6,000	5,712	6,500
130-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-	-
130-5-00-5121 LEGAL SERVICES	10,000	2,427	10,000	13,064	10,000
130-5-00-5122 ENGINEERING SERVICES	60,000	54,068	60,000	290	60,000
130-5-00-5123 OTHER PROFESSIONAL SERVICE	35,000	24,334	40,000	61,995	50,000
130-5-00-5124 WATER RIGHTS	70,000	49,308	70,000	8,450	50,000
130-5-00-5126 AUDIT SERVICES	7,500	6,200	4,000	-	7,500
130-5-00-5130 PRINTING & PUBLICATION	7,500	3,530	7,500	3,324	7,500
130-5-00-5135 NEWSLETTER	500	-	500	-	500
130-5-00-5140 RENT & LEASES	-	-	-	-	-
130-5-00-5145 EQUIPMENT RENTAL	50,533	41,045	35,000	39,767	45,000
130-5-00-5148 OPERATING SUPPLIES	1,500	8,737	5,000	6,696	5,000
130-5-00-5150 REPAIR & REPLACE	185,000	124,994	185,000	74,614	125,000
130-5-00-5155 MAINT BLDG & GROUNDS	12,000	12,471	12,000	7,672	12,000
130-5-00-5156 CUSTODIAL SERVICES	3,750	4,950	4,200	2,736	4,200
130-5-00-5157 SECURITY	5,000	1,196	5,000	443	500

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

12:34 PM

WATER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
130-5-10-5170 ADMIN TRAVEL MILEAGE	2,000	1,985	2,000	1,684	2,000
130-5-30-5170 FIELD TRAVEL MILEAGE	1,800	211	2,000	28	2,000
130-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	77	200	-	200
130-5-10-5175 ADMIN EDUCATION/SEMINARS	4,000	1,896	4,000	2,360	4,000
130-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	9,039	4,000	200	4,000
130-5-40-5175 DIRECTORS EDUCATION/SEMINARS	-	-	1,500	-	1,500
130-5-40-5176 DIRECTOR TRAINING	1,500	2,986	8,400	327	5,000
130-5-10-5179 ADM MISC EXPENSE	350	179	350	50	350
130-5-00-5191 TELEPHONE	10,000	10,624	9,500	8,561	11,000
130-5-00-5192 ELECTRICITY	115,000	137,757	150,000	123,541	150,000
130-5-00-5193 OTHER UTILITIES	2,200	2,598	2,200	2,177	2,500
130-5-00-5194 IT SERVICES	35,000	39,943	40,000	38,353	36,500
130-5-00-5195 ENV/MONITORING	15,000	22,768	20,000	12,783	17,000
130-5-00-5196 RISK MANAGEMENT	-	-	-	-	-
130-5-00-5198 ANNUAL OPERATING FEES	30,000	26,834	30,000	30,103	32,000
130-5-00-5310 EQUIPMENT - FIELD	2,000	808	1,000	-	1,000
130-5-00-5311 EQUIPMENT - OFFICE	1,000	832	1,000	268	1,000
130-5-00-5312 TOOLS - FIELD	2,000	7,793	1,000	1,552	1,500
130-5-00-5315 SAFETY EQUIPMENT	2,500	2,170	2,500	1,229	1,500
130-5-00-5505 WATER CONSERVATION	9,000	8,156	9,000	3,550	9,000
130-5-00-5545 RECORDING FEES	250	57	100	186	250
130-5-00-5580 TRANSFER OUT	-	-	-	213,410	330,000
130-5-00-5600 CONTINGENCY	40,000	-	20,000	-	-
130-5-70-7101 VAC TRUCK				133,417	-
130-5-70-7202 GENERATORS	23,840	40,929		16,953	-
130-5-70-7204 TANK 9				1,860	-
130-5-70-7205 MMN WATER MAIN (FUND 320)		506		12,677	-
218 CIEDB INTEREST LONG TERM DEBT	63,144	63,144	59,567	59,567	55,865
218 CIEDB LOAN ANNUAL FEE	5,443	5,443	5,135	5,135	4,816
218 CIEDB PRINCIPAL PMT	102,787	102,787	106,363	106,363	110,065
TOTAL EXPENDITURES	1,312,574	1,211,323	1,882,163	1,825,140	2,175,516

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020-2021 PROPOSED BUDGET:
WATER ENTERPRISE FUND

5/14/2020
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	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 TO DATE	2020-2021 PROPOSED
REVENUE					
130-1051 A/R RETIREE HEALTH	10,736	11,499	11,420	6,578	7,500
130-4035 RECONNECT FEES	13,000	12,785	12,000	11,795	12,000
130-4038 COMM WATER METER INSTALL	-	-	-	-	-
130-4039 WATER METER INSTALLATION	1,000	680	1,000	340	-
130-4040 LIEN RECORDING FEES	500	530	500	1,595	1,200
130-4045 AVAILABILITY FEES	25,000	30,148	25,000	21,797	22,000
130-4060 CC TRANSACTION FEE	-	-	18,000	-	-
130-4110 COMMERCIAL WATER USE	85,000	90,457	104,000	82,245	95,295
130-4112 GOVERNMENT WATER USE	6,000	5,065	6,000	4,553	6,000
130-4115 WATER USE CHARGES	1,750,000	1,728,360	1,940,435	1,558,973	1,968,074
130-4210 LATE FEE 10%	25,000	29,907	25,000	29,800	28,000
130 4215 RETURNED CHECK FEE	1,000	650	1,000	950	1,000
130-4300 MISC INCOME	2,000	8,046	2,000	2,553	2,000
130-4310 OTHER INCOME	-	1,891	100	-	-
130-4320 FEMA/CalOES GRANTS	-	-	-	17,230	30,000
130-4550 INTEREST INCOME	700	2,959	2,000	2,948	3,200
130-4580 TRANSFER IN	-	77,827	-	136,987	-
	-	-	-	-	-
TOTAL REVENUE	1,919,936	2,000,804	2,148,455	1,878,344	2,176,269