



**Hidden Valley Lake Community Services District
Finance Committee Meeting
February 11, 2025– 12:30 p.m.
19400 Hartmann Road, Hidden Valley Lake, Ca.**

VIRTUAL PARTICIPATION

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

Go to hvlcsd.org * Select Feb 11 2025, * Finance Committee Meeting * Select Join Now
Meeting ID: 210 417 971 638
Passcode: zz2Kk6gf
[Join the meeting now](#)

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **PRESENTATION:** Healthcare Flexible Spending Account and Dependable Care Account Craig Robinson, Total Administrative Services Corporation (TASC)
- 6) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Monthly Financials
- 7) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Projects Update
- 8) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Approval of GHD Task Order Amendment #3 Geotechnical Support Services Addition for a Total Amendment of \$35,000 for the Water Storage Reliability Project
- 9) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Approval of Alpha CM Contract Budget Amendment #1 increase of \$36,629 for the Backup Power Reliability Project
- 10) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Approval of Bennett Engineering Consulting Services Increase cost of \$144,350 for the DSIRC Phase 2 – Tank 4 Project
- 11) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Draft Board Compensation and Reimbursement Ordinance #60 and Policy
- 12) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Board Member Benefits

13) DISCUSSION AND POSSIBLE RECOMMENDATION: Approval of the General Manger to enter into an Agreement with TSAC to establish and maintain an H-FSA for District Employees and Board Members.

14) DISCUSSION AND POSSIBLE RECOMMENDATION: Approval of Smith and Newell CPA Proposal and Authorization of the General Manager to enter into an agreement to Conduct Audits of Financial Statements for the Years Ended June 30, 2025, 2026 and 2027.

15) PUBLIC COMMENT

16) BOARD MEMBER COMMENT

17) ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvclsd.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. Members of the public shall be given the opportunity to comment on each agenda item before the Governing Board acts on that item, G.C. 54953.3. All other comments will be taken under Public Comment.

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	72.71
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,838.11
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	200.81
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	23,210.24
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,104.57
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	6,808.93
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	477.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,761.68
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,321.20
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	531.90
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	164.97
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,680.45
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	904.06
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	26.10
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.16
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	12,136.23
01-2768	LAKE COUNTY VECTOR CONTRO			N		FUND TOTAL FOR VENDOR	110.88
01-2788	GHD			N		FUND TOTAL FOR VENDOR	2,867.44
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,804.07
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	7,608.25
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	150.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,021.22
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	8,001.15
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	8,583.40

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	478.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	256.64
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	2,412.50
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	13.87
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	190.45
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	2,344.62
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	35.00
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	126.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	48.40
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	718.93
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	68.61
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	30.00
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	185.68
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	155.57
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	316.11
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	250.00
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	520.60
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	96.27
01-3131	RESERVE ADVISORS, LLC			N		FUND TOTAL FOR VENDOR	1,500.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	98.29
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	107,155.65
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00

*** FUND TOTALS ***

213,613.22

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	259.24
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	72.70
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,863.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	200.82
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	23,210.23
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,123.54
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	523.97
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	477.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,818.92
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,321.17
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	164.94
01-2582	SWRCB ACCOUNTING OFFICE			N		FUND TOTAL FOR VENDOR	9,468.28
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,680.45
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	904.06
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	26.09
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.15
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	4,354.38
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	750.00
01-2768	LAKE COUNTY VECTOR CONTRO			N		FUND TOTAL FOR VENDOR	110.88
01-2788	GHD			N		FUND TOTAL FOR VENDOR	1,636.97
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,876.28
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,435.00
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	150.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	25,520.99
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,021.22

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	8,001.15
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,281.96
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,712.82
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	478.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	256.64
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	2,412.50
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	133.86
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	190.44
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	526.64
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	35.00
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	126.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	48.40
01-3057	HERO RENTS			N		FUND TOTAL FOR VENDOR	822.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	718.86
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	68.61
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	30.00
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	185.67
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	155.56
01-3093	LAKE COUNTY WASTE Solutio			N		FUND TOTAL FOR VENDOR	316.11
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	38,581.25
01-3096	CHRISTOPHER V. LARSEN			N		FUND TOTAL FOR VENDOR	89,095.13
01-3102	CHRISTOPHER V. LARSEN			N		FUND TOTAL FOR VENDOR	4,689.22
01-3103	MIDDLETOWN RANCHERIA			N		FUND TOTAL FOR VENDOR	4,819.23
01-3108	ALPHA CM, INC			N		FUND TOTAL FOR VENDOR	30,950.50
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	250.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3112	SCC ELECTRIC, INC			N		FUND TOTAL FOR VENDOR	149,625.00
01-3115	FERGUSON WATERWORKS # 142			N		FUND TOTAL FOR VENDOR	296.24
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	520.59
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	96.27
01-3131	RESERVE ADVISORS, LLC			N		FUND TOTAL FOR VENDOR	1,500.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	98.28
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	58,905.45
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00
*** FUND TOTALS ***							496,124.16

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 218 CIEB REDEMPTION FUN

SORTED BY FUND

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

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

G / L EXPENSE DISTRIBUTION

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

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

** TOTAL ** 1,041,592.13

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

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PAID ITEMS DATES : 1/01/2025 THRU 1/31/2025 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999
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PRINT OPTIONS

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

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

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

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

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

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	200.00	300.00	40.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	9,000.00	0.00	2,371.20	6,628.80	26.35
120-4050 SALES OF RECLAIMED WATER	183,611.00	4,432.70	153,678.91	29,932.09	83.70
120-4111 COMM SEWER USE	85,538.00	8,058.86	63,310.36	22,227.64	74.01
120-4112 GOV'T SEWER USE	1,200.00	144.74	985.91	214.09	82.16
120-4116 SEWER USE CHARGES	2,059,031.00	172,633.17	1,215,224.52	843,806.48	59.02
120-4210 LATE FEE	32,000.00	3,621.66	25,916.08	6,083.92	80.99
120-4300 MISC INCOME	500.00	2.00	32.91	467.09	6.58
120-4310 OTHER INCOME	500.00	42.42	820.73 (	320.73)	164.15
120-4320 FEMA/CalOES GRANTS	0.00	8,390.89	31,717.21 (	31,717.21)	0.00
120-4325 GRANTS	121,875.00	0.00	0.00	121,875.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	3,000.00	0.00	4,029.09 (	1,029.09)	134.30
120-4580 TRANSFERS IN	433,875.00	0.00	0.00	433,875.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	3,829.97	3,829.97 (3,829.97)	0.00
TOTAL REVENUES	2,930,630.00	201,156.41	1,502,116.89	1,428,513.11	51.26
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2025

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	35,000.00	0.00	29,597.51	5,402.49	84.56
120-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	1,755.64	7,892.87	11,114.13	41.53
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,021.22	8,184.01	21,815.99	27.28
120-5-00-5061 VEHICLE MAINT	30,000.00	2,344.62	27,803.43	2,196.57	92.68
120-5-00-5062 TAXES & LIC	800.00	110.88	110.88	689.12	13.86
120-5-00-5074 INSURANCE PROPERTY/LIABILI	157,500.00	558.59	154,142.74	3,357.26	97.87
120-5-00-5075 BANK FEES	35,000.00	2,324.12	16,228.31	18,771.69	46.37
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000.00	204.44	7,947.25	6,052.75	56.77
120-5-00-5092 POSTAGE & SHIPPING	10,000.00	1,666.11	6,221.75	3,778.25	62.22
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	8,157.15	10,857.63	9,142.37	54.29
120-5-00-5122 ENGINEERING SERVICES	75,000.00	2,867.44	12,242.50	62,757.50	16.32
120-5-00-5123 OTHER PROFESSIONAL SERVICE	37,000.00	1,500.00	2,039.75	34,960.25	5.51
120-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	8,482.50 (	982.50)	113.10
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	798.04	3,105.83	4,894.17	38.82
120-5-00-5135 NEWSLETTER	1,000.00	0.00	210.00	790.00	21.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	346.02	1,644.96	4,855.04	25.31
120-5-00-5148 OPERATING SUPPLIES	90,000.00	12,250.74	53,219.82	36,780.18	59.13
120-5-00-5150 REPAIR & REPLACE	185,000.00	16,712.10	135,762.58	49,237.42	73.39
120-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	263.16	17,541.61 (	2,041.61)	113.17
120-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	9,945.00	8,555.00	53.76
120-5-00-5157 SECURITY	5,000.00	0.00	1,425.28	3,574.72	28.51
120-5-00-5160 SLUDGE DISPOSAL	50,000.00	0.00	35,772.92	14,227.08	71.55
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	261.53 (	261.53)	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,203.16	9,619.79	8,380.21	53.44
120-5-00-5192 ELECTRICITY	155,000.00	107,155.65	152,062.18	2,937.82	98.10
120-5-00-5193 OTHER UTILITIES	3,500.00	316.11	1,915.86	1,584.14	54.74
120-5-00-5194 IT SERVICES	35,000.00	4,740.06	13,440.49	21,559.51	38.40
120-5-00-5195 ENV/MONITORING	50,000.00	7,608.25	34,197.75	15,802.25	68.40
120-5-00-5198 ANNUAL OPERATING FEES	27,000.00	0.00	32,914.00 (	5,914.00)	121.90
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00 (	4.82)	1,204.82	0.40-
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	460.69	3,950.62 (	450.62)	112.87
120-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	50.00	220.00	30.00	88.00
120-5-00-5580 TRANSFERS OUT	154,075.00	0.00	25,690.00	128,385.00	16.67
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

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

120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,364,532.00	175,954.19	874,646.53	489,885.47	64.10

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

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

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

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

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

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

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

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,884.05	1,115.95	62.80
120-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	42.50	187.50	18.48
120-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,384.42	29,771.86	29,980.14	49.83
120-5-40-5170 TRAVEL MILEAGE	2,000.00 (	93.12)	340.53	1,659.47	17.03
120-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	392.50	4,607.50	7.85
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	73,582.00	4,568.45	32,431.44	41,150.56	44.08

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

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

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

*** END OF REPORT ***

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

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

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

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

130-WATER ENTERPRISE FUND
 REVENUES

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

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

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	35,000.00	0.00	29,597.50	5,402.50	84.56
130-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	1,755.63	7,892.82	11,114.18	41.53
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,021.22	8,183.92	21,816.08	27.28
130-5-00-5061 VEHICLE MAINT	35,000.00	557.54	10,003.13	24,996.87	28.58
130-5-00-5062 TAXES & LIC	1,200.00	110.88	110.88	1,089.12	9.24
130-5-00-5074 INSURANCE PROPERTY/LIABILI	157,500.00	558.58	154,142.71	3,357.29	97.87
130-5-00-5075 BANK FEES	35,000.00	2,324.11	16,228.21	18,771.79	46.37
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000.00	204.42	26,171.15	8,828.85	74.77
130-5-00-5092 POSTAGE & SHIPPING	9,500.00	1,698.49	6,286.68	3,213.32	66.18
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	75,000.00	8,157.15	26,292.05	48,707.95	35.06
130-5-00-5122 ENGINEERING SERVICES	50,000.00	0.00	367.74	49,632.26	0.74
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	1,500.00	27,296.00 (	2,296.00)	109.18
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	648.80	14,351.20	4.33
130-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	8,482.50 (	982.50)	113.10
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	798.02	2,941.28	4,558.72	39.22
130-5-00-5135 NEWSLETTER	1,200.00	0.00	210.00	990.00	17.50
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	346.00	1,644.91	33,355.09	4.70
130-5-00-5148 OPERATING SUPPLIES	10,000.00	3,903.60	9,332.91	667.09	93.33
130-5-00-5150 REPAIR & REPLACE	180,000.00	4,031.81	128,968.55	51,031.45	71.65
130-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	263.13	17,186.91 (	1,686.91)	110.88
130-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	9,945.00	8,555.00	53.76
130-5-00-5157 SECURITY	5,000.00	0.00	1,425.27	3,574.73	28.51
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	100.00 (	100.00)	0.00
130-5-00-5191 TELEPHONE	19,000.00	1,203.16	9,619.62	9,380.38	50.63
130-5-00-5192 ELECTRICITY	220,000.00	58,905.45	188,503.26	31,496.74	85.68
130-5-00-5193 OTHER UTILITIES	4,000.00	316.11	1,915.84	2,084.16	47.90
130-5-00-5194 IT SERVICES	55,000.00	7,022.02	27,048.55	27,951.45	49.18
130-5-00-5195 ENV/MONITORING	20,000.00	2,435.00	12,894.00	7,106.00	64.47
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	9,468.28	9,468.28	20,531.72	31.56
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00 (	4.82)	1,004.82	0.48-
130-5-00-5312 TOOLS - FIELD	0.00	0.00	0.00	0.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	460.67	3,950.59	1,049.41	79.01
130-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
130-5-00-5505 WATER CONSERVATION	7,500.00	0.00	143.87	7,356.13	1.92
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	3,108.97 (	3,108.97)	0.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	700.00	50.00	220.00	480.00	31.43
130-5-00-5580 TRANSFERS OUT	5,125,435.00	707,617.58	2,152,372.63	2,973,062.37	41.99
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00

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

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	6,306,542.00	816,248.85	2,902,699.71	3,403,842.29	46.03

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

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

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

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

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

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

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

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,883.70	1,116.30	62.79
130-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	42.50	187.50	18.48
130-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,384.42	29,771.80	29,980.20	49.83
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	5,000.00 (	93.12)	340.51	4,659.49	6.81
130-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	392.50	4,607.50	7.85
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	77,982.00	4,568.40	32,431.01	45,550.99	41.59

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

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

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

*** END OF REPORT ***

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

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

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

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

215-RECA REDEMPTION 1995-2

REVENUES

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

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

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

*** END OF REPORT ***

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

218-CIEDEB REDEMPTION FUND
 FINANCIAL SUMMARY

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

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

218-CIEDB REDEMPTION FUND

REVENUES

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

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

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

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

*** END OF REPORT ***

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

219-USDA SOLAR LOAN
FINANCIAL SUMMARY

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

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

219-USDA SOLAR LOAN
REVENUES

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

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

219-USDA SOLAR LOAN
NON-DEPARTMENTAL
EXPENDITURES

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

*** END OF REPORT ***



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

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

Ending Balances General Ledger Distribution by District Funds [2]

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

[1] Form General Ledger activity by Financial Institution accounts with District Fund accounts consolidated. Checking and Money Market accounts are with

West America Bank, Local Agency Investment Account (LAIF) is held by the State Treasurer on behalf of the District, US Bank is the Bond Trustee for the the 2016 Refunding and 2023 Water Bond and CalPers holds the CERBT Trust >>>>>>>. All cash accounts have been reconciled to the ending Financial Institution statements.

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

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

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

SERVICE CHARGE: -----

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

CHECK DATE: 1/01/2025 THRU 1/31/2025
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
SERVICE CHARGE: -----								
1010	1/03/2025	SERV-CHG		DECEMBER CHASE FEES	471.14CR	CLEARED	G	1/03/2025
1010	1/03/2025	SERV-CHG	000001	DECEMBER CHASE FEES	3,705.47CR	CLEARED	G	1/03/2025
1010	1/06/2025	SERV-CHG		DECEMBER AMX FEES	71.48CR	CLEARED	G	1/06/2025
1010	1/17/2025	SERV-CHG		DECEMBER ACCOUNT ANALYSIS FEES	400.14CR	CLEARED	G	1/17/2025

TOTALS FOR ACCOUNT 1010

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

TOTALS FOR POOLED CASH FUND

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

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

Fiscal Year: 2024

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

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

District Fiscal Officers

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

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

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

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

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

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

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

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

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

Fiscal Year: 2024

Operating Revenues

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

Operating Expenses

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

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

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

Note:

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

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

Fiscal Year: 2024

Operating Revenues

Water Sales Revenues

Retail Water Sales

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

Water Services Revenues

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

Operating Expenses

Water Supply Expenses

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

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

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

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

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

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

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

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

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

Back to Form: Long-Term Debt

Fiscal Year: 2024

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

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

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

Fiscal Year: 2024

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

Note:

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

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

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

Fiscal Year: 2024

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

Note:

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

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

Back to Form: Other Long-Term Debt

Fiscal Year: 2024

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

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2024

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

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

R32. Estimated Payment Schedule

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

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2024

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

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

R32. Estimated Payment Schedule

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

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

Back to Form: Construction Financing

Fiscal Year: 2024

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

State Financing

Enterprise

Loans

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

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

Fiscal Year: 2024

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

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

Fiscal Year: 2024

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

Deferred Outflows of Resources

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

Liabilities

Current Liabilities

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

Noncurrent Liabilities

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

Deferred Inflows of Resources

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

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

Fiscal Year: 2024

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

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

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

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

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

Total Footnote: 28



MEMO

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

Finance

Transfer In/Out

Transferred \$420,000 of the \$840,000 FY 2024-2025 budgeted transfer amount

OUT Water Enterprise Fund 130-1010 (WAB Checking)

IN Water CIP Fund 320-1130 (WAB Money Market)

Transferred RWS Expenses in the amount of \$362,473.00

OUT Water Bond 2023A Fund 223-1212 (USBank)

IN Water Enterprise Fund 130-1010 (WAB Checking)

Transferred Fund 215 Interest Payment in the amount of \$34,549.50

OUT 2016 Sewer Reassessment Dist 1 Fund 215-1130 (WAB Money Market)

IN 2016 Sewer Reassessment Dist 1 Fund 215-1010 (WAB Checking)

Transferred Fund 215 NBS Admin Fees in the amount of \$4,108.55

OUT 2016 Sewer Reassessment Dist 1 Fund 215-1130 (WAB Money Market)

IN 2016 Sewer Reassessment Dist 1 Fund 215-1010 (WAB Checking)

Other

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

Mid-Year Budget proposal:

Transfer From:

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

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

Transfer To:

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

Transfer From:

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

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

Transfer To:

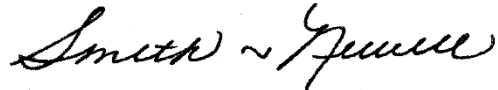
120-510-5179 Admin Misc Expense \$2,000.00

ACCOUNTANT'S COMPILATION REPORT

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

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

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



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



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

Backup Power Reliability Project

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



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



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

Construction Status



Defensive Space and Ignition Resistant Construction Project

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



Wellfield

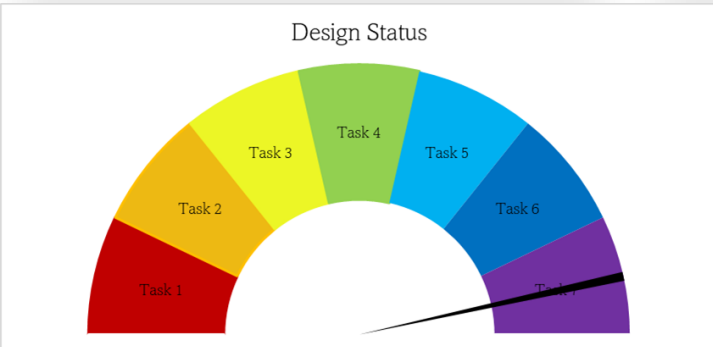
Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/6/2022	\$2,501.64	\$1,688.38	1/26/2023	112 Days
Q4 2022	1/10/2023	\$3,981.15	\$2,686.92	2/8/2023	29 Days
Q1 2023	4/10/2023	\$100,002.50	\$67,492.69	5/5/2023	25 Days
Q2 2023	7/10/2023	\$166,307.65	\$112,242.70	9/11/2023	63 Days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



Unit 4 Tank



Little Peak Vegetation



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

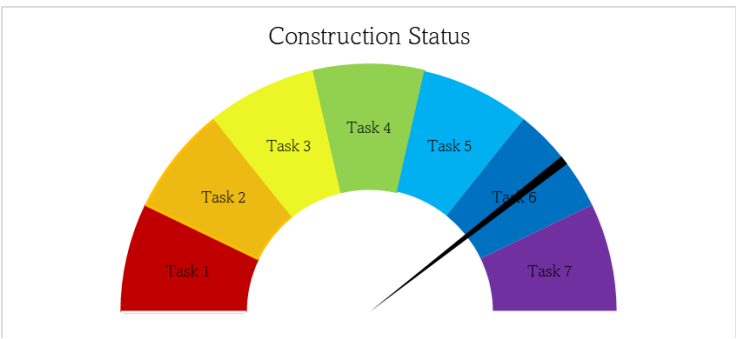
Water System Storage Reliability Project

1/16 Paving, fencing, and seeding began
 1/23 Corrective Action Plan for anchor bolt issue accepted
 1/31 Completed a Compliance Assessment for Cal OES; no instances of non-compliance found.
 GHD increase request not to exceed \$35,000

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



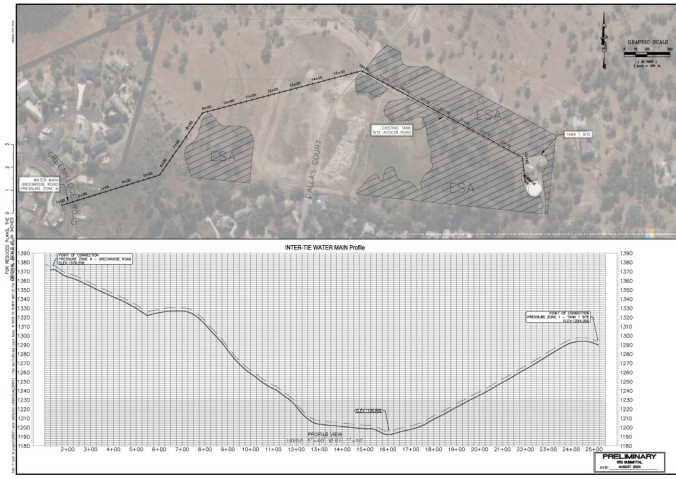
- Task 1: Mobilization/Veg Management
- Task 2: Grading, Piping, Fencing
- Task 3: Tank 9A Construction
- Task 4: Tank 9 Demolition
- Task 5: Tank 9B Construction
- Task 6: Paving
- Task 7: Closeout



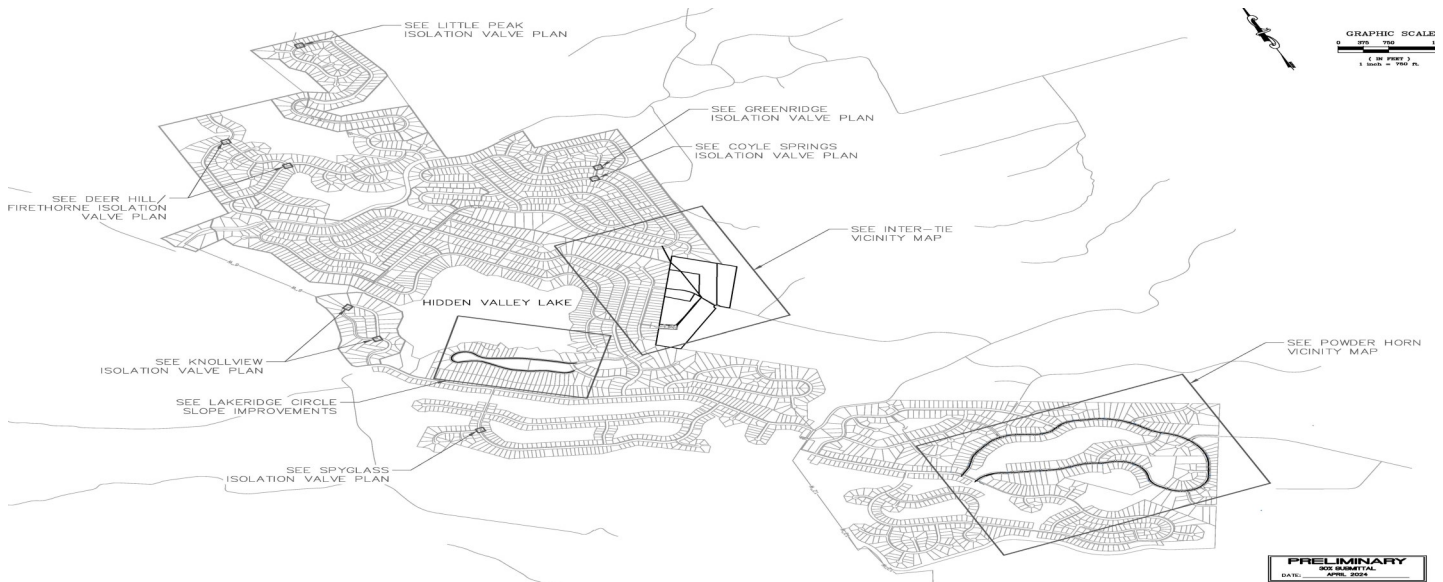


Water Distribution Reliability Project

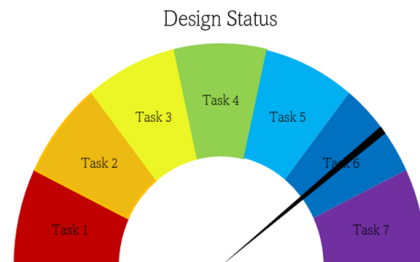
9/4 Received 65% Plan and Estimates
 1/8 Benefit Cost Analysis discussion with CalOES
 They are to provide feedback prior to submission to FEMA.



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



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



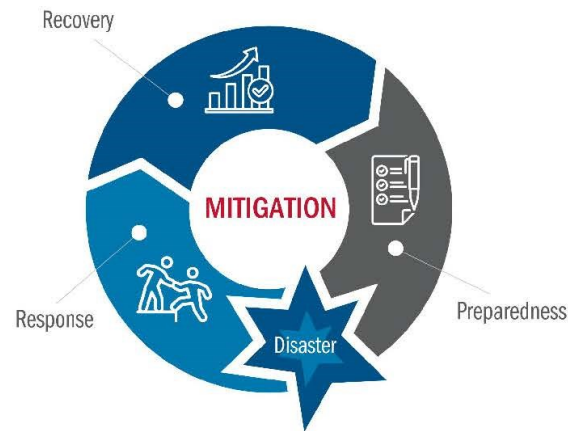
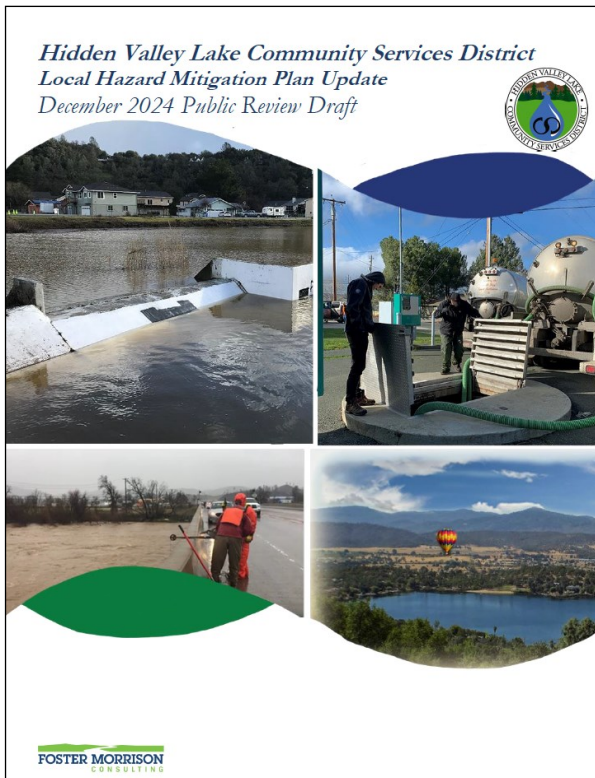
LHMP Update Project

1/15 Final public meeting

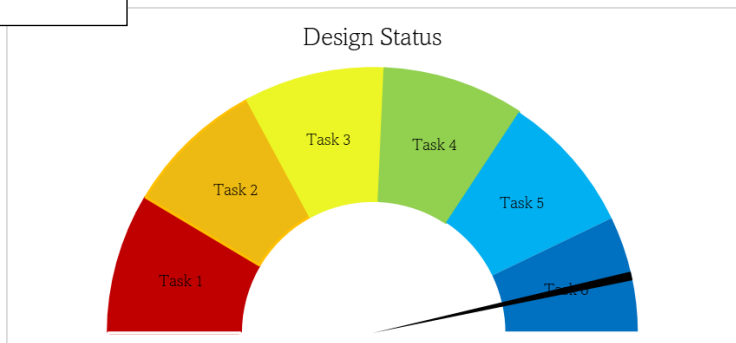
1/16 Final HMPC meeting

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

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



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





Other Project Updates

FLASHES

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

SCADA

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

Stormwater Mitigation

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

Brambles

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

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

RECOMMENDATIONS: Approve Task Order Amendment #3

FINANCIAL IMPACT: Not to exceed \$35,000

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

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

1. Tank 9B Foundation Observations and Supplemental Recommendations
2. Tank 9B Compaction Testing
3. Project Management and Engineer Oversight

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

ATTACHMENTS: *GHD Exhibit A, Amendment 3*

Exhibit A

Amendment 3

Scope of Services Between

Hidden Valley Lake CSD and GHD for

Water Storage Tank Reliability Project

Related to Providing Geotechnical Support and Final Services During Construction

Introduction

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

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

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

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

Additional Geotechnical Services During Construction

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

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

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

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

Task 1: Tank 9B Foundation Observations and Supplemental Recommendations

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

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

Task 2: Tank 9B Compaction Testing

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

Task 3: Project Management and Engineer Oversight

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

Deliverables:

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

Additional Project Closeout Services

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

Task 4: Final Project Closeout

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

Deliverables:

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

Assumptions:

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

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

Compensation

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



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

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

Date Signed by both parties: _____

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

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

RECOMMENDATIONS: Approve Budget Amendment #1

FINANCIAL IMPACT: \$36,629

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

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

ATTACHMENTS: *Contract Budget Amendment #1*



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

Date: 1/15/2025

To:

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

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

Ms. Davidson,

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

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

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

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

Assumptions:

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

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

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

Thank you

A handwritten signature in black ink, appearing to read "David Latona". The signature is fluid and cursive, with the first name "David" being more legible than the last name "Latona".

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

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

RECOMMENDATIONS: Approve the Scope of Services amendment #1

FINANCIAL IMPACT: \$144,350

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

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

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

Funds are available in the Reliable Water Supply account.

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

Scope of Services – Amend 1



TRUSTED ENGINEERING ADVISORS

Bennett Engineering Services
1082 Sunrise Avenue, Suite 100
Roseville, California 95661

T 916.783.4100

F 916.783.4110

www.ben-en.com

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

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

TASK 1. Project Management

Subtask 1.1. Project Meetings and Coordination

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

Subtask 1.2. Monthly Invoices and Status Reports

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

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

Subtask 1.4. FEMA Grant Assistance

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

DELIVERABLES:

- Meeting Agendas, minutes, monthly invoices and status updates

TASK 2. Site Visits and Data Collection – NO CHANGE

TASK 3. Environmental and Permitting – NO CHANGE

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

TASK 5. Bidding Support

Subtask 5.1. Bidding Support

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

Subtask 5.2. Revise PS&E Package for Bidding

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

DELIVERABLES:

- Up to two (2) addenda

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

TASK 6. OPTIONAL Tasks – NO CHANGE

TASK 7. Construction Services

Subtask 7.1. Engineering Services During Construction

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

Subtask 7.2. Environmental Services During Construction

Subtask 7.2.a California Coast Newt Preconstruction Survey

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

Subtask 7.2.b Nesting Bird Preconstruction Survey

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

Subtask 7.2.c Bat Habitat Assessment

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

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

Subtask 7.2.d CDFW Consultation

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

Subtask 7.2.e Tree Removal Assistance

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

Subtask 7.2.f Aquatic Resource Flagging

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

Subtask 7.3. Forestry Services During Construction

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

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

DELIVERABLES:

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

ASSUMPTIONS:

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

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

Fee Estimate - Amendment 1



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

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

Additional Fee Information

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

INITIALS:

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE**

DATE: February 11, 2025

AGENDA ITEM: Board Compensation and Reimbursement Policy

RECOMMENDATIONS: Discuss Board Compensation and Reimbursement

1. Increase Director Compensation from \$100.00 per month to \$197.99 per meeting conducted pursuant to the Ralph M. Brown Act, not to exceed six (6) meetings per month.

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

FINANCIAL IMPACT:

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

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

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

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



POLICY	Compensation and Reimbursement of Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION: February 18, 2025

4206.1 PURPOSE:

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

4206.2 POLICY:

Within the framework identified in Ordinance 60, each member of the Board is authorized to receive compensation in the amount of One Hundred and Ninety-Seven Dollars and Ninety-nine cents (\$197.99) for each day on which he or she attends a regular or special meeting of the Board or of a committee of the Board to which he or she has been appointed or otherwise renders service as a Director at the request of the Board.

The maximum number of days for which a Director may receive compensation shall not exceed three (3) days in a calendar month, irrespective of the number of days which he or she attends meetings of the Board, or of committees, or otherwise provides service as a Director at the request of the Board.

The activities listed in Attachment A shall be considered service rendered at the request of the Board of Directors and shall not require specific pre-approval by the Board in order to be eligible for compensation.

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

All activities other than the meetings or events described in Attachment A must be approved by the Board in advance and compensation specifically authorized, in order to be considered service rendered at the request of the Board.

Compensation for days of travel will only be provided if such travel days are reasonably necessary to attend the meeting or activity. Travel days are considered reasonably necessary if attendance at the meeting or activity would require travel outside the hours of 7:00 a.m. to 8:00 p.m. on the actual beginning or ending days of the activity. Unless specifically approved by the Board in advance, a Director will not be eligible for compensation for more than any one travel day before the beginning, nor more than any one travel day after the end of the activity attended, respectively.

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



HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

POLICY	Compensation and Reimbursement of Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION: February 18, 2025

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

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

First class airfare shall not be reimbursed by the District.

Mileage and incidental expenses, including but not limited to tips, may be reimbursed at the current Internal Revenue Service Rate.

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

Each Director who receives compensation or the reimbursement of expenses shall receive at a minimum of two hours of training in general ethics principles and ethics laws relevant to his or her public service every two years. New Directors must receive this training within six months of service on the Board of Directors.

The District may develop its own ethics training course or use an outside provider. If the District develops its own ethics training materials, the District must consult with the Fair Political Practices Commission and the State Attorney General. The District shall maintain all records relating to a Director's ethics training for at least five years. These documents are public records subject to disclosure.

Jim Freeman, President to the Board

Dennis White, General Manager



POLICY	Compensation and Reimbursement of Board Members through Ordinance 60	
POLICY # 4206	ADOPTED: December 20, 2005	REVISION: February 18, 2025

ATTACHMENT A

Expense Reimbursement of Board Members

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

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

ORDINANCE NO. 60

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

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

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

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

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

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

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

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

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

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

SECTION 1. ORDINANCE

(A). Purpose.

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

(B). Compensation.

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

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

(C). Official Service.

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

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

(D). Written Reports for Days of Service

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

(E). Number of Days.

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

(F). Expenses Allowed for Reimbursement.

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

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

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

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

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

(G). Expenses Not Allowed for Reimbursement.

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

(H). Payment.

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

SECTION 2. PUBLICATION

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

SECTION 3. EFFECTIVE DATE

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

SECTION 4. PETITION TO PROTEST

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

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SECTION 5. REPEAL AND AMENDMENT

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

SECTION 6. SEVERABILITY

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

SECTION 7. IMPLEMENTATION

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

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

AYES:
NOES:
ABSTAIN:
ABSENT:

Jim Freeman, President of the Board

ATTEST:

Dennis White, Secretary to the Board

DRAFT

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

AGENDA ITEM: Board Member Benefits

RECOMMENDATIONS: Review and provide staff direction

FINANCIAL IMPACT: Additional Estimated Dental Plan Annual Expense \$4,366.68. Additional Estimated Health Premium Annual Expense \$9,381.24.

ACWA/JPIA Dental Premium		
	Monthly	Annual
Single	\$ 33.72	\$ 404.64
Plus 1	\$ 69.09	\$ 829.08
Family	\$ 122.90	\$1,474.80
Annual Director Benefit Premium		
Plus 1		\$ 829.08
Plus 1		\$ 829.08
Plus 1		\$ 829.08
Single		\$ 404.64
Family		\$1,474.80
Annual Expense		\$4,366.68

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

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

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

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

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

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

SDRMA Health and Vision Plan: Under the MOU with SDRMA, Board Members are only eligible for medical coverage. Board Members should not be enrolled in Vision or Basic Life and AD/D coverage.

There are no stipulations as to the maximum number of eligible dependents an enrollee can have (regardless of their employment status/type) for Health Benefits.

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



HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

POLICY	Board Member Benefits	
POLICY # 4207	ADOPTED: July 18, 2017	REVISION: January 21, 2025

4207.1 PURPOSE:

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

4207.2 POLICY:

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

4207.2.1 Active Members of the Board of Directors are eligible to enroll in District-sponsored group plans for Health and Dental benefits, and Flexible Spending Account (FSA) to the same extent that is offered for District employees.

Commented [PC1]: Pending Board Approval currently not an offered benefit not

4207.2.2 Health and Dental benefits provided to active Board Members shall be extended at the same level to their dependents

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

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

Jim Freeman, President to the Board

ATTEST:



HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

POLICY	Board Member Benefits	
POLICY # 4207	ADOPTED: July 18, 2017	REVISION: January 21, 2025

Dennis White, General Manager

DRAFT



RESOLUTION 2025-XX

RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS TO PROVIDE BENEFITS TO EACH ACTIVE BOARD MEMBER AND THEIR RESPECTIVE FAMILY MEMBER RESCINDING RESOLUTION 2019-07

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

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

WHEREAS, the District currently pays 100% of the monthly premium for full-time employees and eligible dependents. The District participates in the SDRMA Group Benefits Program-Blue Shield Gold PPO and VSP Vision Plan; and

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

Eligible employees are able to participate in an FSA for out-of-pocket health care and dependent care expenses through the District's Flexible Spending Account Program. FSA accounts are fully funded by contributions from active board members payroll, taken on a pretax basis in equal installments over the plan year.

Commented [PC1]: Pending Board approval, currently not an offered benefit to employees or board members.

WHEREAS, Under the adopted MOU with SDRMA, Public Officials are only eligible for medical coverage. Board Members should not be enrolled in Vision or Basic Life and AD/D coverage. There are no stipulations as to the maximum number of eligible dependents an enrollee can have (regardless of their employment status/type) for Health Benefits.

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

WHEREAS, the District shall offer active Board Members electing to participate in the District Health and Dental benefits program to the same extent that is offered for District employees.

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

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

1. Active Members of the Board of Directors are eligible to enroll in District-sponsored group plans for health and dental benefits, and Flexible Spending Account (FSA) equal to those offered to the employees of the District.
2. Health and Dental benefits shall be offered to each active Board Member and their eligible dependents
3. Health and Dental Benefits provided to Active Board Members and their respective family members by the District shall not exceed the level of Health and Dental Benefits provided by the District to its regular full-time employees.
4. Active Board Members are able to participate in a FSA for out-of-pocket health care and dependent care expenses through the District's Flexible Spending Account Program. FSA accounts are fully funded by the active board members contributions from payroll, taken on a pretax basis in equal installments over the plan year.

Commented [PC2]: Pending Board Approval

This resolution shall become effective on July 1, 2025, rescinding Resolution 2019-07, and shall remain in effect until modified, repealed, or superseded by further resolutions of the Board.

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

AYES:
NOES:
ABSTAIN:
ABSENT:

Jim Freeman
President of the Board of Directors

ATTEST:

Dennis White
General Manager, Secretary to the Board



Do your dependent care expenses qualify for reimbursement?



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

Eligible expenses must meet certain criteria:

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

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

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

Special rules for children of divorced or separated parents

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

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

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

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

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

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

To receive reimbursement

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

AGENDA ITEM: Voluntary Healthcare Flexible Spending Account

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

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

FINANCIAL IMPACT: Annual Administrative Fees based on number of enrollments

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

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

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

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

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

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



SMALL OFFICE SOLUTIONS

Offer Your Employees Benefits for FREE

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



Small Office Solutions Included Benefits

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


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

Our Guarantee To You

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

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

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

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

Are You Ready For Simplified Benefits?

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



Save up to 30% on eligible expenses

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

Eligible medical expenses

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



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

Eligible OTC medicines and drugs

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

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



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

Eligible dental expenses

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

Eligible dependent care expenses

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

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

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

Eligible disability expenses

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

Requiring additional documentation

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

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
STAFF REPORT**

DATE: February 11, 2025

AGENDA ITEM: Smith and Newell CPA Proposal to Conduct Audits of Financial Statements for the Years Ended June 30, 2025, 2026 and 2027.

RECOMMENDATIONS: Approval of Smith and Newell CPA Proposal and Authorization of the General Manager to enter into an agreement to Conduct Audits of Financial Statements for the Years Ended June 30, 2025, 2026 and 2027.

FINANCIAL IMPACT: Audit Fees are based on routine audit and include preparation of the necessary statements will not exceed \$14,000 for the Year ended June 30, 2025, \$14,560 for the year ended Jun e30 2026 and \$15,100 for the year ended June 30, 2026.

If a single audit is required an additional fee based on routine examination of \$3,650 for the year ended June 30, 2025, \$3,650 for the year ended June 30,2026, and \$3,650 for the year ended June 30, 2027.

ATTACHMENTS: *Smith and Newell CPA Proposal*

February 7, 2025

Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2025, 2026 AND 2027

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2025, 2026 and 2027.

Scope of Audit

We will conduct our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. Our audit will include examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit will also include assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will select the necessary procedures to test compliance and to disclose noncompliance with specific laws, regulations and contracts. We will consider the District's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements.

Our engagement will also include preparation of a Letter of Recommendations to management with suggestions to assist them in improving controls, efficiency and operations. It is our belief that relevant and timely management letters are an important and basic product of our audit procedures.

Our policy with respect to management letters is a "no-surprises" approach. We will clear the facts involved on each point with the person most directly involved with the point and their immediate supervisor.

Following that, we will discuss our recommendations before issuance of our letter and allow the District the opportunity to respond in writing to the recommendations.

No extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The working papers for the audit will be retained for seven years and the working papers will be available for examination by authorized representatives of the Hidden Valley Lake Community Services District and its authorized representatives or successor auditors.

Audit Approach

Our audit approach is designed to concentrate on key controls and areas of risk. It anticipates the cooperation of District personnel without detracting significantly from their day-to-day responsibilities. We will carefully evaluate our use of District personnel to make sure that we use their time wisely and in the best interest of the District. Where practical, our policy is to develop audit workpapers from reports and schedules which the client's system is already producing versus having client personnel prepare unique schedules just for one use. The timing of our audit procedures can be modified to meet the District's workload patterns. Our plan places emphasis on preliminary audit procedures which can be conducted within a flexible time frame. Our audit approach contains the following characteristics:

- It documents the business, financial and operating exposures, identifies, and evaluates key systems and controls that prevent, detect and correct errors.
- It includes the verification of balances and the formulation of a final opinion on the financial statements.
- It is analytical. It focuses on materiality and channels the audit effort into significant areas.

Our methodology recognizes that most audit objectives can be achieved by a number of different approaches. The important consideration is to perform the audit as effectively and efficiently as possible. Since all organizations are unique, very few audits can be performed using identical work plans. Our audit process provides a means to respond appropriately to the major requirements of each audit so that audit effort is placed where audit risks and significance are the greatest.

This audit approach offers several distinct advantages over the more traditional techniques. Those particularly important for client service to the Hidden Valley Lake Community Services District include:

- Continuing communications throughout the year in order to identify and resolve internal control, accounting and reporting issues at an early date.

- Understanding all major systems thoroughly, including computerized elements, allowing us to focus effort on risk in the most significant areas.
- Controlling audit costs and minimizing District staff time by eliminating unnecessary or redundant procedures.
- Using specialized software programs to aid in working trial balance preparation, journal entry posting and combining schedule consolidations.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of Hidden Valley Lake Community Services District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Hidden Valley Lake Community Services District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-

type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hidden Valley Lake Community Services District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

You are responsible for management decisions and functions. As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements or abuse that we may report.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible

for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal

acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and Government Auditing Standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hidden Valley Lake Community Services District’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Audit Fee

Our fee for the audit of the District's financial statement will not exceed \$14,000 for the year ended June 30, 2025, \$14,560 for the year ended June 30, 2026, and \$15,100 for the year ended June 30, 2023. This fee is based upon a routine audit and includes preparation of the necessary statements.

If a single audit is required because the District expended \$750,000 (\$1,000,000 for fiscal years June 30, 2026 and 2027) or more on a federal project in any one year, our fee will be an additional \$3,650 for the year ended June 30, 2025, \$3,650 for the year ended June 30, 2026, and \$3,650 for the year ended June 30, 2027.

Our fees are based on the following hourly rates:

Partner	\$ 195
Manager	130
Supervisor	115
Staff Accountant	85
Administrative	65

The fee quoted above is based upon a routine examination. If unusual circumstances should arise which we have no way of contemplating at this time, or if additional work is required to prepare the District's books for audit, we will promptly notify you so appropriate action may be taken. Any additional work required will be billed at our standard billing rates.

Peer Review

Our firm is devoted to quality, and we have taken extra steps to assure that we meet the highest professional standards of quality. Every three years our quality controls are examined by specially trained CPAs from other firms. Results from these reviews, called peer review reports, are available to the public, and a copy of our most recent peer review report is included as an appendix to this proposal.

Independent Contractors

We are independent contractors and are not subject to the direction and control of the District except as to the final result. We shall be solely liable and responsible to pay all required taxes and other obligations, including, but not limited to, withholding and social security and workers' compensation. Auditors shall indemnify and hold the District harmless from any liability which it may incur to the federal and state government as a consequence of this contract. It is specifically understood and agreed that in the making and performance of this contract, Smith & Newell, CPA's is an independent contractor and is not an employee, agent, or servant of the District.

Termination

The District shall have the right at any time to terminate this Agreement by giving to the Auditors thirty (30) days written notice of its intent to terminate this Agreement, and in the event the District elects at any time to terminate this Agreement, or any portion thereof, the District shall be obligated to pay the Auditors for all services rendered by the Auditors to the date of termination. This contract may be terminated before the automatic termination date set forth above as follows:

- a. By mutual consent of the parties;
- b. At any time on a material breach of any of the provisions hereof; or,
- c. By the District on delivery of written notice thereof to Auditors for any or no reason, whatsoever, including, but not limited to, the failure by the Board to appropriate funds for this contract.

Assignment

We shall not assign any interest in this contract and shall not transfer any interest in the same without the prior written consent of the District, except that claims for money due or to become due the Auditors from the District under this contract may be assigned by the Auditors to a bank, trust company, or other financial institution without such approval. Written notice of any such transfer shall be furnished promptly to the District. Any attempt at assignment of rights under this contract, except for those specifically consented to by both parties or as stated above, shall be void.

Modifications

This agreement may only be modified by a written amendment hereto, executed by both parties.

Non-Discrimination

In the performance of the work authorized under this agreement, we shall not discriminate against any worker because of race, creed, color, ancestry, religion, marital status, age (over 40), veteran or non-veteran status, sex, or national origin.

Attorneys' Fees

If any action at law or in equity is necessary to enforce or interpret the terms of this contract, the prevailing party shall be entitled to reasonable attorneys' fees, costs, and necessary disbursements in addition to any other relief to which such party may be entitled.

Conflict of Interest

We hereby covenant that, at the time of the execution of this agreement, we have no interest and shall not acquire any interest in the future, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this agreement. We also covenant that in the performance of this work, no person having any such interest shall be employed.

Taxpayer Identification

Auditors' taxpayer identification number is 68-0141969.

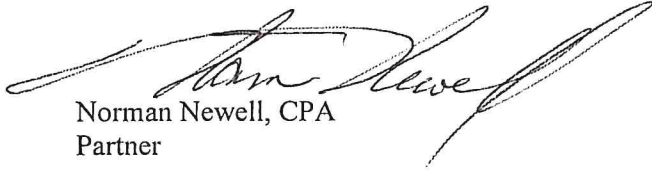
Hold Harmless

To the fullest extent permitted by law, we shall indemnify and hold harmless the District, its agents, officers, and employees against and from any and all claims, lawsuits, actions, liability, damages, losses, expenses, and costs (including but not limited to attorneys' fees), brought for, or on account of, injuries to or death of any person or persons, including our employees, or injuries to or destruction of property, including the loss of use thereof, arising out of, or alleged to arise out of, or results from, the performance of the work described herein, provided that any such claim, lawsuit, action, liability, damage, loss, expense, or cost is caused in whole or in part by any negligence or intentional act or omission of Smith & Newell, anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable, regardless of whether or not it is caused by the passive negligence of a party indemnified hereunder.

This agreement shall be governed by the laws of the State of California. It constitutes the entire agreement between the parties regarding its subject matter. This contract supersedes all proposals, oral and written, and all negotiations, conversations, or discussions heretofore and between the parties related to the subject matter of this contract.

We appreciate the opportunity to submit this proposal to you and look forward to helping you in this important area. If this proposal contains your understanding of the scope and terms of services you desire, please sign the duplicate of this letter and return it to us.

Sincerely,



Norman Newell, CPA
Partner

This letter correctly sets forth the understanding of Hidden Valley Lake Community Services District.

Signed: _____

Title: _____